COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF LOUISVILLE GAS AND ELECTRIC COMPANY FOR AN ADJUSTMENT OF ITS ELECTRIC AND GAS RATES, A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO DEPLOY ADVANCED METER INFRASTRUCTURE, APPROVAL OF CERTAIN REGULATORY AND ACCOUNTING TREATMENTS, AND ESTABLISHMENT OF A ONE-YEAR SURCREDIT	))))))))	**CASE NO. 2020-00350**

RESPONSE OF LOUISVILLE GAS AND ELECTRIC COMPANY TO COMMISSION STAFF'S FIRST REQUEST FOR INFORMATION DATED NOVEMBER 24, 2020

FILED: DECEMBER 15, 2020

VERIFICATION

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

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. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

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.

Lonnie Bellar
Lonnie E. Bellar

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 14th day of December 2020.

Judy Schooler
Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

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.

K T W Blake

Kent W. Blake

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

Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022.

VERIFICATION

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. 603967

My Commission Expires:

July 11, 2022

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VERIFICATION

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.

DocuSigned by:
Christopher M. Garrett
5B353C6396DE4D7...
Christopher M. Garrett

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. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

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 14th day of December, 2020.

BRUCE H FAIRCHILD
Notary ID #131906507
My Commission Expires
February 25, 2023

Notary Public (SEAL)

Notary Public ID No. 131906507

My Commission Expires:

2/25/2023

VERIFICATION

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.

Gregory J. Meiman

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. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

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.

Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

VERIFICATION

L

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 Seelye

Subscribed and sworn to before me, a Notary Public in and before said County and State, this 09 day of December 2020.

Lauren Connolly (SEAL)
Notary Public

Notary Public ID No. N/A

My Commission Expires:

Oct 21 2030

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

VERIFICATION

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.

John J. Spanos

John J. Spanos

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

Notary Public (SEAL)

Notary Public ID No. 1143028

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

VERIFICATION

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.

Notary Public

Notary Public ID No. 603967

My Commission Expires:

July 11, 2022

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. Separate electric and gas schedules, in comparative form, showing the operating expense account balance for the base period and each of the three most recent calendar years for each account or subaccount included in the utility's annual report. Show the percentage of increase or decrease of each year over the prior year.

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.

Louisville Gas and Electric Company
Electric Total

Account	REPORTING YEARS				COMPARISONS		
	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	4,250,295	5,420,308	4,862,392	4,953,655	-21.59%	11.47%	-1.84%
(501) Fuel	213,062,808	246,447,762	254,423,858	255,985,169	-13.55%	-3.13%	-0.61%
(502) Steam Expenses	20,407,418	17,897,346	17,684,948	17,007,688	14.02%	1.20%	3.98%
(505) Electric Expenses	2,597,950	2,983,713	2,857,716	2,617,433	-12.93%	4.41%	9.18%
(506) Miscellaneous Steam Power Expenses	15,686,081	13,654,490	14,450,722	16,179,078	14.88%	-5.51%	-10.68%
(507) Rents	12,000	36,360	36,540	36,000	-67.00%	-0.49%	1.50%
(509) Allowances	1	2	3	3	-57.00%	-33.33%	0.00%
TOTAL Operation	**256,016,554**	**286,439,981**	**294,316,179**	**296,779,026**	-10.62%	-2.68%	-0.83%
(510) Maintenance Supervision and Engineering	6,738,554	5,379,062	5,518,963	4,861,558	25.27%	-2.53%	13.52%
(511) Maintenance of Structures	3,788,809	4,056,331	3,055,930	2,488,939	-6.60%	32.74%	22.78%
(512) Maintenance of Boiler Plant	33,925,234	34,882,284	33,251,883	31,647,418	-2.74%	4.90%	5.07%
(513) Maintenance of Electric Plant	8,830,855	9,326,280	9,059,884	6,941,782	-5.31%	2.94%	30.51%
(514) Maintenance of Miscellaneous Steam Plant	1,535,352	2,543,075	2,348,614	2,397,858	-39.63%	8.28%	-2.05%
TOTAL Maintenance	**54,818,804**	**56,187,032**	**53,235,274**	**48,337,555**	-2.44%	5.54%	10.13%
TOTAL Power Production Exp - Steam Power	**310,835,357**	**342,627,013**	**347,551,453**	**345,116,581**	-9.28%	-1.42%	0.71%
B. Hydraulic Power Generation							
Operation							
(535) Operation Supervision and Engineering	127,803	157,040	124,769	130,252	-18.62%	25.86%	-4.21%
(536) Water for Power	39,562	38,814	39,284	39,136	1.93%	-1.20%	0.38%
(538) Electric Expenses	349,154	337,502	371,509	370,671	3.45%	-9.15%	0.23%
(539) Misc. Hydraulic Power Generation Exp.	268,600	125,378	207,833	140,113	114.23%	-39.67%	48.33%
(540) Rents	503,307	354,983	403,362	524,198	41.78%	-11.99%	-23.05%
TOTAL Operation	**1,288,427**	**1,013,717**	**1,146,757**	**1,204,370**	27.10%	-11.60%	-4.78%
Maintenance							
(542) Maintenance of Structures	314,031	560,183	317,087	282,081	-43.94%	76.67%	12.41%
(543) Maintenance of Reservoirs, Dams, and Waterways	122,137	171,323	165,206	262,909	-28.71%	3.70%	-37.16%
(544) Maintenance of Electric Plant	316,652	393,466	433,419	314,546	-19.52%	-9.22%	37.79%
(545) Maintenance of Misc. Hydraulic Plant	29,583	76,213	69,074	64,377	-61.18%	10.34%	7.30%
TOTAL Maintenance	**782,403**	**1,201,185**	**984,786**	**923,913**	-34.86%	21.97%	6.59%
TOTAL Power Production Exp - Hydraulic Power	**2,070,830**	**2,214,902**	**2,131,543**	**2,128,283**	-6.50%	3.91%	0.15%
C. Other Power Generation							
Operation							
(546) Operation Supervision and Engineering	261,229	387,083	371,890	322,194	-32.51%	4.09%	15.42%
(547) Fuel	35,237,908	47,105,360	59,380,204	44,131,857	-25.19%	-20.67%	34.55%
(548) Generation Expenses	238,718	244,808	273,056	239,454	-2.49%	-10.35%	14.03%
(549) Miscellaneous Other Power Generation Expenses	1,474,296	1,336,703	1,249,297	3,111,829	10.29%	7.00%	-59.85%
(550) Rents	5,735	11,188	14,752	18,292	-48.74%	-24.16%	-19.35%
TOTAL Operation	**37,217,887**	**49,085,142**	**61,289,199**	**47,823,626**	-24.18%	-19.91%	28.16%
Maintenance							
(551) Maintenance Supervision and Engineering	236,687	150,900	160,048	135,066	56.85%	-5.72%	18.50%
(552) Maintenance of Structures	728,037	400,953	444,374	296,867	81.58%	-9.77%	49.69%
(553) Maintenance of Generating and Electric Plant	1,614,571	2,040,756	1,673,231	1,543,469	-20.88%	21.96%	8.41%
(554) Maintenance of Misc. Other Power Gen. Plant	944,771	915,862	733,426	1,099,464	3.16%	24.87%	-33.29%
TOTAL Maintenance	**3,524,067**	**3,508,471**	**3,011,079**	**3,074,866**	0.44%	16.52%	-2.07%
TOTAL Power Production Expenses - Other Power	**40,741,954**	**52,593,613**	**64,300,278**	**50,898,492**	-22.53%	-18.21%	26.33%

Louisville Gas and Electric Company
Electric Total

Account	REPORTING YEARS				COMPARISONS		
	Base Period	2019	2018	2017	Base vs. 2019	2019 vs. 2018	2018 vs. 2017
D. Other Power Supply Expenses							
(555) Purchased Power	52,526,749	46,283,163	55,805,401	53,308,448	13.49%	-17.06%	4.68%
(556) System Control and Load Dispatching	1,376,209	1,185,281	1,175,828	1,158,600	16.11%	0.80%	1.49%
(557) Other Expenses	183,274	88,697	687,242	(54,109)	106.63%	-87.09%	1370.11%
TOTAL Other Power Supply Expenses	**54,086,232**	**47,557,141**	**57,668,471**	**54,412,939**	13.73%	-17.53%	5.98%
TOTAL Power Production Expenses	**407,734,372**	**444,992,669**	**471,651,745**	**452,556,295**	-8.37%	-5.65%	4.22%
2. TRANSMISSION EXPENSES							
Operation							
(560) Operation Supervision and Engineering	1,418,195	861,686	859,705	892,859	64.58%	0.23%	-3.71%
(561) Load Dispatching	1,951,562	2,326,470	2,380,493	2,089,560	-16.11%	-2.27%	13.92%
(562) Station Expenses	947,762	731,324	958,142	800,907	29.60%	-23.67%	19.63%
(563) Overhead Lines Expense	247,045	263,378	339,816	191,250	-6.20%	-22.49%	77.68%
(565) Transmission of Electricity by Others	1,034,122	676,503	1,311,943	627,209	52.86%	-48.44%	109.17%
(566) Miscellaneous Transmission Expenses	11,865,863	11,309,277	8,038,863	6,522,066	4.92%	40.68%	23.26%
(567) Rents	72,601	67,522	61,927	51,090	7.52%	9.03%	21.21%
TOTAL Operation	**17,537,151**	**16,236,160**	**13,950,889**	**11,174,941**	8.01%	16.38%	24.84%
Maintenance							
(569) Maintenance of Structures	-	-	-	-	0.00%	0.00%	0.00%
(570) Maintenance of Station Equipment	1,542,922	1,573,029	1,960,913	1,481,214	-1.91%	-19.78%	32.39%
(571) Maintenance of Overhead Lines	5,510,147	6,513,040	4,492,113	2,496,853	-15.40%	44.99%	79.91%
(573) Maintenance of Misc. Transmission Plant	176,737	251,586	210,210	190,202	-29.75%	19.68%	10.52%
TOTAL Maintenance	**7,229,805**	**8,337,655**	**6,663,236**	**4,168,269**	-13.29%	25.13%	59.86%
TOTAL Transmission Expenses	**24,766,955**	**24,573,815**	**20,614,125**	**15,343,210**	0.79%	19.21%	34.35%
3. REGIONAL MARKET EXPENSES							
Operation							
(575.7) Market Facilitation, Monitoring and Compliance Sv	122	7,075	10,086	(123,555)	-98.27%	-29.85%	108.16%
TOTAL Operation	**122**	**7,075**	**10,086**	**(123,555)**	-98.27%	-29.85%	108.16%
4. DISTRIBUTION EXPENSES							
Operation							
(580) Operation Supervision and Engineering	1,926,914	2,159,838	2,422,065	1,712,305	-10.78%	-10.83%	41.45%
(581) Load Dispatching	253,245	213,647	309,019	638,892	18.53%	-30.86%	-51.63%
(582) Stations Expenses	1,924,884	2,135,796	2,179,630	1,887,389	-9.88%	-2.01%	15.48%
(583) Overhead Line Expenses	5,043,191	5,033,431	8,985,655	5,498,580	0.19%	-43.98%	63.42%
(584) Underground Line Expenses	6,451,085	5,964,633	417,120	464,917	8.16%	1329.96%	-10.28%
(586) Meter Expenses	5,785,127	7,311,721	6,838,040	6,363,705	-20.88%	6.93%	7.45%
(587) Customer Installations Expenses	-	123	415	(26,361)	-100.00%	-70.36%	101.57%
(588) Miscellaneous Expenses	6,272,192	7,226,912	5,851,440	5,037,045	-13.21%	23.51%	16.17%
(589) Rents	36,193	18,717	31,007	24,987	93.37%	-39.64%	24.09%
TOTAL Operation	**27,692,833**	**30,064,818**	**27,034,391**	**21,601,459**	-7.89%	11.21%	25.15%
Maintenance							
(590) Maintenance Supervision and Engineering	30,370	41,203	40,477	71,359	-26.29%	1.79%	-43.28%
(591) Maintenance of Structures	1,475	16,332	2,982	7,951	-90.97%	447.69%	-62.50%
(592) Maintenance of Station Equipment	1,435,338	1,194,720	1,051,753	1,028,738	20.14%	13.59%	2.24%
(593) Maintenance of Overhead Lines	17,885,477	20,167,446	23,133,568	20,139,853	-11.32%	-12.82%	14.86%
(594) Maintenance of Underground Lines	1,536,409	1,212,049	1,426,055	1,171,348	26.76%	-15.01%	21.74%
(595) Maintenance of Line Transformers	122,860	191,045	158,096	160,778	-35.69%	20.84%	-1.67%
(596) Maintenance of Street Lighting and Signal Systems	427,622	447,900	419,554	411,185	-4.53%	6.76%	2.04%
(598) Maintenance of Miscellaneous Distribution Plant	572,000	734,385	637,011	616,090	-22.11%	15.29%	3.40%
TOTAL Maintenance	**22,011,553**	**24,005,080**	**26,869,496**	**23,607,302**	-8.30%	-10.66%	13.82%
TOTAL Distribution Expenses	**49,704,386**	**54,069,898**	**53,903,887**	**45,208,761**	-8.07%	0.31%	19.23%

Louisville Gas and Electric Company
Electric Total

Account	REPORTING YEARS				COMPARISONS		
	Base Period	**2019**	**2018**	**2017**	**Base vs. 2019**	**2019 vs. 2018**	**2018 vs. 2017**
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	1,414,132	1,355,651	1,291,735	1,229,704	4.31%	4.95%	5.04%
(902) Meter Reading Expenses	3,623,935	3,357,161	2,634,152	2,410,404	7.95%	27.45%	9.28%
(903) Customer Records and Collection Expenses	7,848,439	7,096,363	7,076,488	7,045,154	10.60%	0.28%	0.44%
(904) Uncollectible Accounts	3,463,041	2,037,340	3,118,591	2,017,199	69.98%	-34.67%	54.60%
(905) Miscellaneous Customer Accounts Expenses	19,060	7,877	6,069	3,309	141.97%	29.79%	83.41%
TOTAL Customer Accounts Expenses	**16,368,607**	**13,854,392**	**14,127,035**	**12,705,770**	18.15%	-1.93%	11.19%
6. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	271,415	353,955	351,341	334,497	-23.32%	0.74%	5.04%
(908) Customer Assistance Expenses	7,645,010	7,032,820	11,999,911	14,969,842	8.70%	-41.39%	-19.84%
(909) Informational and Instructional Expenses	1,397,136	1,079,676	651,027	481,599	29.40%	65.84%	35.18%
(910) Misc. Customer Service and Information Expenses	1,078,306	712,788	598,610	670,148	51.28%	19.07%	-10.67%
TOTAL Customer Service and Information Expenses	**10,391,867**	**9,179,239**	**13,600,889**	**16,456,086**	13.21%	-32.51%	-17.35%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	28,080	156,201	-	-	-82.02%	100.00%	0.00%
(913) Advertising Expenses	1,170,550	1,284,717	1,183,927	1,032,261	-8.89%	8.51%	14.69%
TOTAL Sales Expenses	**1,198,630**	**1,440,918**	**1,183,927**	**1,032,261**	-16.81%	21.71%	14.69%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	24,708,958	26,036,930	24,819,053	25,599,201	-5.10%	4.91%	-3.05%
(921) Office Supplies and Expenses	7,415,677	7,105,430	6,964,170	5,834,273	4.37%	2.03%	19.37%
(Less) (922) Administrative Exp. Transferred-Credit	(4,742,729)	(4,845,104)	(4,378,417)	(4,312,293)	2.11%	-10.66%	-1.53%
(923) Outside Services Employed	13,814,796	12,999,091	14,942,763	12,641,543	6.28%	-13.01%	18.20%
(924) Property Insurance	5,889,307	4,707,016	4,091,484	4,205,603	25.12%	15.04%	-2.71%
(925) Injuries and Damages	2,433,268	3,270,296	2,117,055	2,534,185	-25.59%	54.47%	-16.46%
(926) Employee Pensions and Benefits	20,555,075	20,086,498	21,075,373	23,052,071	2.33%	-4.69%	-8.57%
(927) Franchise Requirements	15,986	27,948	29,753	29,436	-42.80%	-6.07%	1.08%
(928) Regulatory Commission Expenses	1,466,525	1,470,481	1,411,623	1,183,521	-0.27%	4.17%	19.27%
(929) (Less) Duplicate Charges-Cr.	(212,941)	(225,742)	(233,116)	(218,015)	5.67%	3.16%	-6.93%
(930.1) General Advertising Expenses	1,164	-	28,711	4,805	100.00%	-100.00%	497.52%
(930.2) Miscellaneous General Expenses	2,544,787	3,179,406	3,234,864	3,523,432	-19.96%	-1.71%	-8.19%
(931) Rents	2,097,070	2,044,355	1,815,234	1,560,673	2.58%	12.62%	16.31%
TOTAL Operation	**75,986,943**	**75,856,605**	**75,918,550**	**75,638,435**	0.17%	-0.08%	0.37%
Maintenance							
(935) Maintenance of General Plant	1,030,616	1,251,504	850,467	848,054	-17.65%	47.15%	0.28%
TOTAL Admin & General Expenses	**77,017,559**	**77,108,109**	**76,769,017**	**76,486,489**	-0.12%	0.44%	0.37%
TOTAL Electric Operation and Maintenance Expenses	**587,182,498**	**625,226,115**	**651,860,711**	**619,665,317**	-6.08%	-4.09%	5.20%

Louisville Gas and Electric Company
Gas Total

Account	REPORTING YEARS Base	2019	2018	2017	COMPARISONS Base vs. 2019	2019 vs. 2018	2018 vs. 2017
1. PRODUCTION EXPENSES							
A. Other Gas Supply Expenses							
(801-803) Natural Gas Transmission Line Purchases	110,449,426	116,107,473	130,189,976	121,481,236	-4.87%	-10.82%	7.17%
TOTAL Purchased Gas	**110,449,426**	**116,107,473**	**130,189,976**	**121,481,236**	-4.87%	-10.82%	7.17%
Purchased Gas Expenses							
(805) Other Gas Purchases	884,080	-	-	-	0.00%	0.00%	0.00%
(806) Exchange Gas	(4,489,407)	(1,098,166)	1,089,281	(350,724)	-308.81%	-200.82%	410.58%
(807) Purchased Gas Expenses	1,070,026	985,389	877,784	848,373	8.59%	12.26%	3.47%
TOTAL Purchased Gas Expenses	**(2,535,301)**	**(112,777)**	**1,967,065**	**497,649**	-2148.07%	-105.73%	295.27%
(808) Gas Withdrawn from Storage	441,442	4,841,351	(328,191)	(3,746,289)	-90.88%	1575.16%	91.24%
Gas Used in Utility Operations - Credit							
(810) Gas Used for Compressor Station Fuel--Credit	(273,886)	(455,398)	(539,169)	(461,582)	39.86%	15.54%	-16.81%
(812) Gas Used for Other Utility Operations--Credit	(24,521)	(107,103)	(176,315)	(87,649)	77.11%	39.25%	-101.16%
TOTAL Gas Used in Utility Operations - Credit	**(298,407)**	**(562,501)**	**(715,484)**	**(549,231)**	46.95%	21.38%	-30.27%
TOTAL Production Expenses	**108,057,160**	**120,273,546**	**131,113,366**	**117,683,365**	-10.16%	-8.27%	11.41%
2. NATURAL GAS, STORAGE, TERM. AND PROC. EXP.							
A. Underground Storage Expenses							
Operation							
(814) Operation Supervision and Engineering	999,069	937,952	976,923	1,092,080	6.52%	-3.99%	-10.54%
(816) Wells Expenses	889,891	63,161	83,028	66,890	1308.93%	-23.93%	24.13%
(817) Lines Expenses	431,890	429,371	335,353	412,394	0.59%	28.04%	-18.68%
(818) Compressor Station Expenses	2,368,129	2,145,279	2,361,725	2,140,562	10.39%	-9.16%	10.33%
(819) Compressor Station Fuel and Power	273,886	455,398	539,169	461,582	-39.86%	-15.54%	16.81%
(821) Purification Expenses	1,169,937	1,934,237	1,489,337	1,929,253	-39.51%	29.87%	-22.80%
(823) Gas Losses	1,537,963	1,489,104	1,675,967	2,889,006	3.28%	-11.15%	-41.99%
(824) Other Expenses	15,740	33,312	26,706	25,814	-52.75%	24.74%	3.46%
(825) Storage Well Royalties	157,891	129,210	133,731	164,524	22.20%	-3.38%	-18.72%
(826) Rents	-	-	-	-	0.00%	0.00%	0.00%
TOTAL Operation	**7,844,396**	**7,617,024**	**7,621,939**	**9,182,105**	2.99%	-0.06%	-16.99%
Maintenance							
(830) Maintenance Supervision and Engineering	652,245	584,272	603,360	621,220	11.63%	-3.16%	-2.87%
(832) Maintenance of Reservoirs and Wells	188,592	1,961,882	388,352	453,720	-90.39%	405.18%	-14.41%
(833) Maintenance of Lines	873,203	681,437	544,391	427,868	28.14%	25.17%	27.23%
(834) Maintenance of Compressor Station Equipment	570,740	716,118	658,104	581,459	-20.30%	8.82%	13.18%
(835) Maintenance of Measuring & Regulating Station Equip	123,680	94,096	48,348	56,195	31.44%	94.62%	-13.96%
(836) Maintenance of Purification Equipment	574,021	686,797	787,630	842,605	-16.42%	-12.80%	-6.52%
(837) Maintenance of Other Equipment	423,164	208,020	229,912	355,604	103.42%	-9.52%	-35.35%
TOTAL Maintenance	**3,405,644**	**4,932,622**	**3,260,097**	**3,338,671**	-30.96%	51.30%	-2.35%
TOTAL Underground Storage Expenses	**11,250,040**	**12,549,646**	**10,882,036**	**12,520,776**	-10.36%	15.32%	-13.09%
TOTAL Natural Gas Storage Expenses	**11,250,040**	**12,549,646**	**10,882,036**	**12,520,776**	-10.36%	15.32%	-13.09%
3. TRANSMISSION EXPENSES							
Operation							
(850) Operation Supervision and Engineering	1,776,778	1,708,898	1,171,705	766,822	3.97%	45.85%	52.80%
(851) System Control and Load Dispatching	626,813	654,157	473,261	415,652	-4.18%	38.22%	13.86%
(852) Operation Communication Equipment	-	-	-	-	0.00%	0.00%	0.00%
(856) Mains Expenses	840,451	836,517	728,127	686,484	0.47%	14.89%	6.07%
(859) Other Expenses	181,173	134,267	71,876	-	34.94%	86.80%	100.00%
(860) Rents	20,631	40,969	40,132	38,392	-49.64%	2.09%	4.53%
TOTAL Operation	**3,445,847**	**3,374,808**	**2,485,101**	**1,907,350**	2.10%	35.80%	30.29%
Maintenance							
(863) Maintenance of Mains	7,236,057	7,917,011	4,555,832	1,916,931	-8.60%	73.78%	137.66%
TOTAL Maintenance	**7,236,057**	**7,917,011**	**4,555,832**	**1,916,931**	-8.60%	73.78%	137.66%
TOTAL Transmission Expenses	**10,681,904**	**11,291,819**	**7,040,933**	**3,824,281**	-5.40%	60.37%	84.11%

Louisville Gas and Electric Company
Gas Total

Account	REPORTING YEARS Base	2019	2018	2017	COMPARISONS Base vs. 2019	2019 vs. 2018	2018 vs. 2017
4. DISTRIBUTION EXPENSES							
Operation							
(871) Distribution Load Dispatching	961,642	864,709	700,878	661,608	11.21%	23.38%	5.94%
(874) Mains and Services Expense	10,559,776	9,886,121	7,552,179	3,873,129	6.81%	30.90%	94.99%
(875) Measuring & Regulating Sta. Exp.-General	1,421,992	1,274,045	1,262,793	1,291,939	11.61%	0.89%	-2.26%
(876) Measuring & Regulating Sta. Exp.-Industrial	419,881	293,782	315,775	397,917	42.92%	-6.96%	-20.64%
(877) Measuring & Regulating Sta. Exp.-City Gate Chk Sta.	165,902	271,067	281,254	176,408	-38.80%	-3.62%	59.43%
(878) Meter and House Regulator Expenses	3,006,358	2,134,375	2,194,111	2,166,358	40.85%	-2.72%	1.28%
(879) Customer Installations Expenses	254,183	333,823	237,822	226,835	-23.86%	40.37%	4.84%
(880) Other Expenses	6,981,766	6,022,226	5,424,062	3,910,212	15.93%	11.03%	38.72%
(881) Rents	21,631	22,486	29,868	28,796	-3.80%	-24.72%	3.72%
TOTAL Operation	**23,793,131**	**21,102,634**	**17,998,742**	**12,733,202**	12.75%	17.25%	41.35%
Maintenance							
(886) Maintenance of Structures and Improvements	-	-	-	-	0.00%	0.00%	0.00%
(887) Maintenance of Mains	9,277,831	8,866,425	9,351,066	8,818,881	4.64%	-5.18%	6.03%
(889) Maintenance of Meas. & Reg. Sta. Equipment-Gen	169,332	160,816	124,245	107,341	5.30%	29.43%	15.75%
(890) Maintenance of Meas. & Reg. Sta. Equipment-Indust	323,448	406,308	346,352	216,510	-20.39%	17.31%	59.97%
(891) Maint. of Meas. & Reg. Sta. Equip-City Gate Chk Sta.	642,661	544,018	526,330	493,952	18.13%	3.36%	6.55%
(892) Maintenance of Services	1,581,992	1,696,187	1,357,604	1,299,495	-6.73%	24.94%	4.47%
(894) Maintenance of Other Equipment	544,858	521,210	408,366	394,741	4.54%	27.63%	3.45%
TOTAL Maintenance	**12,540,122**	**12,194,964**	**12,113,963**	**11,330,920**	2.83%	0.67%	6.91%
TOTAL Distribution Expenses	**36,333,254**	**33,297,598**	**30,112,705**	**24,064,122**	9.12%	10.58%	25.14%
5. CUSTOMER ACCOUNTS EXPENSES							
Operation							
(901) Supervision	1,111,104	1,065,155	1,014,935	966,197	4.31%	4.95%	5.04%
(902) Meter Reading Expenses	2,847,378	2,637,770	2,069,691	1,893,888	7.95%	27.45%	9.28%
(903) Customer Records and Collection Expenses	6,166,631	5,575,573	5,560,098	5,535,478	10.60%	0.28%	0.44%
(904) Uncollectible Accounts	985,520	330,245	780,236	548,813	198.42%	-57.67%	42.17%
(905) Miscellaneous Customer Accounts Expenses	14,976	6,189	4,768	2,600	141.97%	29.80%	83.38%
TOTAL Customer Accounts Expenses	**11,125,608**	**9,614,932**	**9,429,728**	**8,946,976**	15.71%	1.96%	5.40%
6. CUSTOMER SERVICE AND INFORMATION EXP.							
Operation							
(907) Supervision	76,553	99,834	93,394	83,624	-23.32%	6.90%	11.68%
(908) Customer Assistance Expenses	(124,104)	1,787,314	3,579,011	3,939,097	-106.94%	-50.06%	-9.14%
(909) Informational and Instructional Expenses	602,524	448,967	208,137	98,866	34.20%	115.71%	110.52%
(910) Misc. Customer Service and Information Expenses	298,299	201,043	159,124	167,536	48.38%	26.34%	-5.02%
TOTAL Customer Service and Information Expenses	**853,272**	**2,537,158**	**4,039,666**	**4,289,123**	-66.37%	-37.19%	-5.82%
7. SALES EXPENSES							
Operation							
(912) Demonstrating and Selling Expenses	7,920	44,057	-	-	-82.02%	100.00%	0.00%
(913) Advertising Expenses	330,155	362,356	314,715	257,517	-8.89%	15.14%	22.21%
TOTAL Sales Expenses	**338,075**	**406,413**	**314,715**	**257,517**	-16.81%	29.14%	22.21%
8. ADMINISTRATIVE AND GENERAL EXPENSES							
Operation							
(920) Administrative and General Salaries	8,405,601	8,072,112	7,982,796	7,315,921	4.13%	1.12%	9.12%
(921) Office Supplies and Expenses	2,416,121	2,145,233	2,281,528	1,737,165	12.63%	-5.97%	31.34%
(Less) (922) Administrative Exp. Transferred-Credit	(1,180,356)	(1,107,875)	(1,019,248)	(899,745)	-6.54%	-8.70%	-13.28%
(923) Outside Services Employed	4,321,731	3,574,321	3,856,029	3,203,469	20.91%	-7.31%	20.37%
(924) Property Insurance	349,450	284,272	251,592	256,020	22.93%	12.99%	-1.73%
(925) Injuries and Damages	851,036	850,868	945,343	715,000	0.02%	-9.99%	32.22%
(926) Employee Pensions and Benefits	7,660,840	7,289,154	7,386,271	7,718,807	5.10%	-1.31%	-4.31%
(927) Franchise Requirements	-	0	0	0	0.00%	0.00%	0.00%
(928) Regulatory Commission Expenses	263,913	232,727	192,918	144,172	13.40%	20.64%	33.81%
(929) (Less) Duplicate Charges-Cr.	(345,969)	(458,752)	(472,485)	(522,117)	24.58%	2.91%	9.51%
(930.1) General Advertising Expenses	395	-	-	2,159	100.00%	0.00%	-100.00%
(930.2) Miscellaneous General Expenses	369,022	483,851	453,636	471,804	-23.73%	6.66%	-3.85%
(931) Rents	699,023	610,651	573,232	440,190	14.47%	6.53%	30.22%
TOTAL Operation	**23,810,808**	**21,976,562**	**22,431,612**	**20,582,845**	8.35%	-2.03%	8.98%
Maintenance							
(935) Maintenance of General Plant	463,031	562,270	382,094	381,010	-17.65%	47.15%	0.28%
TOTAL Admin & General Expenses	**24,273,839**	**22,538,832**	**22,813,706**	**20,963,855**	7.70%	-1.20%	8.82%
TOTAL Gas Operation and Maintenance Expenses	**202,913,151**	**212,509,944**	**215,746,855**	**192,550,015**	-4.52%	-1.50%	12.05%

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 2

Responding Witness: Christopher M. Garrett

Q-2. Provide, in the format provided in Schedule A, separate electric and gas schedules 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. Separate Electric and Gas schedules are provided in which 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

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 440101 Electric Residential DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 373	$ 271	$ 346	$ 450	$ 528	$ 518	$ 2,486
March 2019 - August 2019	$ 479	$ 325	$ 452	$ 511	$ 505	$ 406	$ 2,678
Increase					$ 23	$ 112	
(Decrease)	$ (106)	$ (54)	$ (106)	$ (61)			$ (192)

Account 440102 Electric Residential Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 15,282	$ 14,009	$ 17,616	$ 24,092	$ 32,214	$ 25,005	$ 128,218
March 2019 - August 2019	$ 17,813	$ 13,531	$ 18,691	$ 21,408	$ 30,933	$ 27,723	$ 130,099
Increase		$ 478		$ 2,684	$ 1,281		
(Decrease)	$ (2,531)		$ (1,075)			$ (2,718)	$ (1,881)

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 440103 Electric Residential Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 6,585	$ 6,032	$ 7,585	$ 10,383	$ 13,898	$ 10,784	$ 55,267
March 2019 - August 2019	$ 7,503	$ 5,693	$ 8,067	$ 9,224	$ 13,338	$ 11,957	$ 55,782
Increase		$ 339		$ 1,159	$ 560		
(Decrease)	$ (918)		$ (482)			$ (1,173)	$ (515)

Account 440104 Electric Residential FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	$ (43)	$ (29)	$ (306)	$ (975)	$ (1,075)	$ (523)	$ (2,951)
March 2019 - August 2019	$ 43	$ (239)	$ (97)	$ 47	$ (384)	$ (844)	$ (1,474)
Increase		$ 210				$ 321	
(Decrease)	$ (86)		$ (209)	$ (1,022)	$ (691)		$ (1,477)

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 440111 Electric Residential ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	$ 1,653	$ 1,933	$ 2,020	$ 1,383	$ 758	$ 985	$ 8,732
March 2019 - August 2019	$ 212	$ 665	$ 1,016	$ 1,286	$ 120	$ 221	$ 3,520
Increase	$ 1,441	$ 1,268	$ 1,004	$ 97	$ 638	$ 764	$ 5,212
(Decrease)							

Account 440113 Electric Residential OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	$ 18	$ (7)	$ (2)	$ (10)	$ -	$ -	$ (1)
March 2019 - August 2019	$ (17)	$ 6	$ (41)	$ 46	$ (105)	$ (6)	$ (117)
Increase	$ 35		$ 39		$ 105	$ 6	$ 116
(Decrease)		$ (13)		$ (56)			

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 440115 Electric Residential TCJA Surcredit Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (1,252)	$ (862)	$ 171	$ -	$ -	$ 1	$ (1,942)
Increase	$ 1,252	$ 862					$ 1,942
(Decrease)			$ (171)			$ (1)	

Account 440117 Electric Residential Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 3,354	$ 3,073	$ 3,860	$ 5,283	$ 7,065	$ 5,487	$ 28,122
March 2019 - August 2019	$ 3,745	$ 2,843	$ 4,021	$ 4,602	$ 6,642	$ 5,961	$ 27,814
Increase		$ 230		$ 681	$ 423		$ 308
(Decrease)	$ (391)		$ (161)			$ (474)	

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 440119 Electric Residential Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 5,148	$ 4,994	$ 5,176	$ 5,017	$ 5,193	$ 5,193	$ 30,721
March 2019 - August 2019	$ 4,485	$ 4,493	$ 5,132	$ 5,136	$ 5,048	$ 5,057	$ 29,351
Increase	$ 663	$ 501	$ 44		$ 145	$ 136	$ 1,370
(Decrease)				$ (119)			

Account 440121 Electric Residential Solar Capacity Charge Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ 3	$ 2	$ 3	$ 3	$ 8	$ 9	$ 28
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase	$ 3	$ 2	$ 3	$ 3	$ 8	$ 9	$ 28
(Decrease)							

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 442201 Electric Commercial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 280	$ 259	$ 276	$ 316	$ 323	$ 376	$ 1,830
March 2019 - August 2019	$ 208	$ 251	$ 191	$ 198	$ 161	$ 154	$ 1,163
Increase	$ 72	$ 8	$ 85	$ 118	$ 162	$ 222	$ 667
(Decrease)							

Account 442202 Electric Commercial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 7,149	$ 6,201	$ 6,738	$ 8,150	$ 9,932	$ 9,161	$ 47,331
March 2019 - August 2019	$ 9,035	$ 8,310	$ 8,419	$ 8,431	$ 10,631	$ 10,659	$ 55,485
Increase							
(Decrease)	$ (1,886)	$ (2,109)	$ (1,681)	$ (281)	$ (699)	$ (1,498)	$ (8,154)

Schedule A

Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 442203 Electric Commercial Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 6,682	$ 5,904	$ 6,497	$ 7,663	$ 8,929	$ 8,295	$ 43,970
March 2019 - August 2019	$ 7,313	$ 6,874	$ 7,846	$ 7,724	$ 9,741	$ 9,626	$ 49,124
Increase							
(Decrease)	$ (631)	$ (970)	$ (1,349)	$ (61)	$ (812)	$ (1,331)	$ (5,154)

Account 442204 Electric Commercial FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	$ (32)	$ (44)	$ (318)	$ (842)	$ (704)	$ (391)	$ (2,331)
March 2019 - August 2019	$ 13	$ (235)	$ (70)	$ 43	$ (319)	$ (653)	$ (1,221)
Increase		$ 191				$ 262	
(Decrease)	$ (45)		$ (248)	$ (885)	$ (385)		$ (1,110)

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"000 Omitted"

Account 442211 Electric Commercial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	$ 1,633	$ 1,804	$ 1,915	$ 962	$ (2)	$ 623	$ 6,935
March 2019 - August 2019	$ 240	$ 708	$ 1,124	$ 1,157	$ (139)	$ 80	$ 3,170
Increase	$ 1,393	$ 1,096	$ 791		$ 137	$ 543	$ 3,765
(Decrease)				$ (195)			

Account 442213 Electric Commercial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	$ 19	$ (6)	$ (2)	$ (9)	$ -	$ (1)	$ 1
March 2019 - August 2019	$ (11)	$ 1	$ (45)	$ 44	$ (77)	$ (7)	$ (95)
Increase	$ 30		$ 43		$ 77	$ 6	$ 96
(Decrease)		$ (7)		$ (53)			

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"000 Omitted"

Account 442215 Electric Commercial TCJA Surcredit Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (958)	$ (907)	$ 98	$ (7)	$ -	$ -	$ (1,774)
Increase	$ 958	$ 907		$ 7			$ 1,774
(Decrease)			$ (98)				

Account 442216 Electric Commercial Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 2,070	$ 2,010	$ 1,977	$ 2,207	$ 2,319	$ 2,350	$ 12,933
March 2019 - August 2019	$ 2,282	$ 2,253	$ 2,270	$ 2,310	$ 2,565	$ 2,517	$ 14,197
Increase							
(Decrease)	$ (212)	$ (243)	$ (293)	$ (103)	$ (246)	$ (167)	$ (1,264)

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"000 Omitted"

Account 442217 Electric Commercial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1,299	$ 1,131	$ 1,183	$ 1,468	$ 1,830	$ 1,687	$ 8,598
March 2019 - August 2019	$ 1,442	$ 1,310	$ 1,508	$ 1,548	$ 1,939	$ 1,946	$ 9,693
Increase							
(Decrease)	$ (143)	$ (179)	$ (325)	$ (80)	$ (109)	$ (259)	$ (1,095)

Account 442218 Electric Commercial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 8,418	$ 7,210	$ 9,735	$ 9,846	$ 10,710	$ 10,282	$ 56,201
March 2019 - August 2019	$ 7,568	$ 8,175	$ 10,284	$ 10,027	$ 11,085	$ 10,885	$ 58,024
Increase	$ 850						
(Decrease)		$ (965)	$ (549)	$ (181)	$ (375)	$ (603)	$ (1,823)

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Account 442219 Electric Commercial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 2,030	$ 1,964	$ 2,043	$ 1,972	$ 2,036	$ 2,035	$ 12,080
March 2019 - August 2019	$ 1,933	$ 1,933	$ 1,977	$ 1,966	$ 1,966	$ 1,980	$ 11,755
Increase	$ 97	$ 31	$ 66	$ 6	$ 70	$ 55	$ 325
(Decrease)							

Account 442221 Electric Commercial Solar Capacity Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 6	$ 6	$ 6	$ 6	$ 7	$ 8	$ 39
March 2019 - August 2019	$ 1	$ 1	$ 1	$ 1	$ 1	$ -	$ 5
Increase	$ 5	$ 5	$ 5	$ 5	$ 6	$ 8	$ 34
(Decrease)							

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"000 Omitted"

Account 442225 Electric Commercial Demand EDR Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ (14)	$ (14)	$ (15)	$ (22)	$ (23)	$ (21)	$ (109)
March 2019 - August 2019	$ (5)	$ (5)	$ (6)	$ (1)	$ (10)	$ (19)	$ (46)
Increase							
(Decrease)	$ (9)	$ (9)	$ (9)	$ (21)	$ (13)	$ (2)	$ (63)

Account 442301 Electric Industrial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 28	$ 38	$ 29	$ 32	$ 29	$ 36	$ 192
March 2019 - August 2019	$ 77	$ 88	$ 11	$ 25	$ 15	$ 14	$ 230
Increase			$ 18	$ 7	$ 14	$ 22	
(Decrease)	$ (49)	$ (50)					$ (38)

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"000 Omitted"

Account 442302 Electric Industrial Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 852	$ 764	$ 757	$ 860	$ 931	$ 919	$ 5,083
March 2019 - August 2019	$ 2,229	$ 2,391	$ 1,059	$ 864	$ 1,022	$ 966	$ 8,531
Increase							
(Decrease)	$ (1,377)	$ (1,627)	$ (302)	$ (4)	$ (91)	$ (47)	$ (3,448)

Account 442303 Electric Industrial Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 4,790	$ 4,090	$ 4,195	$ 4,849	$ 5,152	$ 5,084	$ 28,160
March 2019 - August 2019	$ 4,700	$ 5,130	$ 5,349	$ 4,500	$ 5,630	$ 5,219	$ 30,528
Increase	$ 90			$ 349			
(Decrease)		$ (1,040)	$ (1,154)		$ (478)	$ (135)	$ (2,368)

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"000 Omitted"

Account 442304 Electric Industrial FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	$ 16	$ (8)	$ (220)	$ (453)	$ (314)	$ (303)	$ (1,282)
March 2019 - August 2019	$ (32)	$ (63)	$ 32	$ 2	$ (223)	$ (275)	$ (559)
Increase	$ 48	$ 55					
(Decrease)			$ (252)	$ (455)	$ (91)	$ (28)	$ (723)

Account 442311 Electric Industrial ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	$ 803	$ 775	$ 730	$ 318	$ (246)	$ 357	$ 2,737
March 2019 - August 2019	$ 97	$ 365	$ 396	$ 386	$ (347)	$ 126	$ 1,023
Increase	$ 706	$ 410	$ 334		$ 101	$ 231	$ 1,714
(Decrease)				$ (68)			

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"000 Omitted"

Account 442313 Electric Industrial OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	$ 14	$ (7)	$ (2)	$ (6)	$ -	$ -	$ (1)
March 2019 - August 2019	$ (19)	$ (5)	$ (42)	$ 38	$ (50)	$ (5)	$ (83)
Increase	$ 33		$ 40		$ 50	$ 5	$ 82
(Decrease)		$ (2)		$ (44)			

Account 442315 Electric Industrial TCJA Surcredit Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (600)	$ (686)	$ (45)	$ (10)	$ -	$ 1	$ (1,340)
Increase	$ 600	$ 686	$ 45	$ 10			$ 1,340
(Decrease)						$ (1)	

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"000 Omitted"

Account 442316 Electric Industrial Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1,493	$ 1,440	$ 1,400	$ 1,499	$ 1,563	$ 1,543	$ 8,938
March 2019 - August 2019	$ 1,597	$ 1,599	$ 1,598	$ 1,505	$ 1,743	$ 1,657	$ 9,699
Increase							
(Decrease)	$ (104)	$ (159)	$ (198)	$ (6)	$ (180)	$ (114)	$ (761)

Account 442317 Electric Industrial Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 38	$ 40	$ 33	$ 44	$ 47	$ 48	$ 250
March 2019 - August 2019	$ 41	$ 43	$ 48	$ 47	$ 52	$ 52	$ 283
Increase							
(Decrease)	$ (3)	$ (3)	$ (15)	$ (3)	$ (5)	$ (4)	$ (33)

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"000 Omitted"

Account 442318 Electric Industrial Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 6,172	$ 5,508	$ 6,226	$ 6,201	$ 6,808	$ 6,626	$ 37,541
March 2019 - August 2019	$ 5,211	$ 5,269	$ 6,736	$ 6,198	$ 7,300	$ 6,879	$ 37,593
Increase	$ 961	$ 239		$ 3			
(Decrease)			$ (510)		$ (492)	$ (253)	$ (52)

Account 442319 Electric Industrial Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 90	$ 90	$ 92	$ 89	$ 86	$ 88	$ 535
March 2019 - August 2019	$ 83	$ 82	$ 82	$ 75	$ 86	$ 85	$ 493
Increase	$ 7	$ 8	$ 10	$ 14		$ 3	$ 42
(Decrease)							

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"000 Omitted"

Account 442321 Electric Industrial Solar Capacity Charge	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ 1	$ 1	$ 1	$ (2)	$ 3
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase	$ 1	$ 1	$ 1	$ 1	$ 1		$ 3
(Decrease)						$ (2)	

Account 442325 Electric Industrial Demand EDR Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ (5)	$ (5)	$ -	$ -	$ -	$ 1	$ (9)
March 2019 - August 2019	$ (8)	$ (4)	$ (4)	$ (4)	$ (4)	$ (5)	$ (29)
Increase	$ 3		$ 4	$ 4	$ 4	$ 6	$ 20
(Decrease)		$ (1)					

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"000 Omitted"

Account 444102 Electric Street Lighting Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 118	$ 107	$ 119	$ 123	$ 121	$ 131	$ 719
March 2019 - August 2019	$ 179	$ 170	$ 150	$ 150	$ 178	$ 182	$ 1,009
Increase							
(Decrease)	$ (61)	$ (63)	$ (31)	$ (27)	$ (57)	$ (51)	$ (290)

Account 444103 Electric Street Lighting Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 22	$ 20	$ 20	$ 19	$ 17	$ 18	$ 116
March 2019 - August 2019	$ 32	$ 30	$ 25	$ 21	$ 26	$ 26	$ 160
Increase							
(Decrease)	$ (10)	$ (10)	$ (5)	$ (2)	$ (9)	$ (8)	$ (44)

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"000 Omitted"

Account 444104 Electric Street Lighting FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	$ (1)	$ (1)	$ (1)	$ (3)	$ (1)	$ -	$ (7)
March 2019 - August 2019	$ -	$ (2)	$ (1)	$ 1	$ (1)	$ (3)	$ (6)
Increase		$ 1				$ 3	
(Decrease)	$ (1)			$ (4)			$ (1)

Account 444111 Electric Street Lighting ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	$ 11	$ 12	$ 11	$ 1	$ (3)	$ 3	$ 35
March 2019 - August 2019	$ 2	$ 6	$ 8	$ 5	$ (2)	$ 1	$ 20
Increase	$ 9	$ 6	$ 3			$ 2	$ 15
(Decrease)				$ (4)	$ (1)		

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"000 Omitted"

Account 444115 Electric Street Lighting TCJA Surcredit Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (4)	$ (4)	$ 2	$ -	$ -	$ -	$ (6)
Increase	$ 4	$ 4					$ 6
(Decrease)			$ (2)				

Account 444117 Electric Street Lighting Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 20	$ 20	$ 20	$ 20	$ 20	$ 12	$ 112
March 2019 - August 2019	$ 26	$ 26	$ 26	$ 25	$ 26	$ 25	$ 154
Increase							
(Decrease)	$ (6)	$ (6)	$ (6)	$ (5)	$ (6)	$ (13)	$ (42)

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"000 Omitted"

Account 444119 Electric Street Lighting Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 4	$ 3	$ 3	$ 3	$ 3	$ 3	$ 19
March 2019 - August 2019	$ 3	$ 3	$ 3	$ 3	$ 3	$ 4	$ 19
Increase	$ 1						
(Decrease)						$ (1)	

Account 445101 Electric Public Authority DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 48	$ 46	$ 47	$ 52	$ 51	$ 60	$ 304
March 2019 - August 2019	$ 44	$ 46	$ 33	$ 31	$ 27	$ 27	$ 208
Increase	$ 4		$ 14	$ 21	$ 24	$ 33	$ 96
(Decrease)							

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Account 445102 Electric Public Authority Energy Revenues (Non-Fuel)	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 1,354	$ 1,225	$ 1,319	$ 1,403	$ 1,491	$ 1,476	$ 8,268
March 2019 - August 2019	$ 1,915	$ 1,795	$ 1,498	$ 1,410	$ 1,541	$ 1,666	$ 9,825
Increase							
(Decrease)	$ (561)	$ (570)	$ (179)	$ (7)	$ (50)	$ (190)	$ (1,557)

Account 445103 Electric Public Authority Energy Fuel Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1,944	$ 1,740	$ 1,924	$ 2,132	$ 2,379	$ 2,284	$ 12,403
March 2019 - August 2019	$ 2,121	$ 2,005	$ 2,333	$ 2,199	$ 2,559	$ 2,650	$ 13,867
Increase							
(Decrease)	$ (177)	$ (265)	$ (409)	$ (67)	$ (180)	$ (366)	$ (1,464)

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"000 Omitted"

Account 445104 Electric Public Authority FAC Revenues	March (2)	April (2)	May (2)	June (2)	July (2)	August (2)	Total
March 2020 - August 2020	$ -	$ (14)	$ (84)	$ (239)	$ (169)	$ (114)	$ (620)
March 2019 - August 2019	$ (9)	$ (58)	$ (4)	$ 12	$ (101)	$ (167)	$ (327)
Increase	$ 9	$ 44				$ 53	
(Decrease)			$ (80)	$ (251)	$ (68)		$ (293)

Account 445111 Electric Public Authority ECR Revenues	March (4)	April (4)	May (4)	June (4)	July (4)	August (4)	Total
March 2020 - August 2020	$ 452	$ 453	$ 466	$ 219	$ (164)	$ 174	$ 1,600
March 2019 - August 2019	$ 57	$ 193	$ 264	$ 256	$ (139)	$ 62	$ 693
Increase	$ 395	$ 260	$ 202			$ 112	$ 907
(Decrease)				$ (37)	$ (25)		

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"000 Omitted"

Account 445113 Electric Public Authority OSS Tracker Revenues	March (3)	April (3)	May (3)	June (3)	July (3)	August (3)	Total
March 2020 - August 2020	$ 7	$ (4)	$ -	$ (2)	$ -	$ -	$ 1
March 2019 - August 2019	$ (3)	$ (4)	$ (13)	$ 11	$ (19)	$ (2)	$ (30)
Increase	$ 10		$ 13		$ 19	$ 2	$ 31
(Decrease)				$ (13)			

Account 445115 Electric Public Authority TCJA Surcredit Revenues	March	April	May (7)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (277)	$ (268)	$ (20)	$ (2)	$ -	$ -	$ (567)
Increase	$ 277	$ 268	$ 20	$ 2			$ 567
(Decrease)							

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"000 Omitted"

Account 445116 Electric Public Authority Demand ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 667	$ 676	$ 619	$ 716	$ 780	$ 795	$ 4,253
March 2019 - August 2019	$ 846	$ 819	$ 905	$ 780	$ 920	$ 926	$ 5,196
Increase							
(Decrease)	$ (179)	$ (143)	$ (286)	$ (64)	$ (140)	$ (131)	$ (943)

Account 445117 Electric Public Authority Energy ECR Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 199	$ 177	$ 179	$ 191	$ 198	$ 185	$ 1,129
March 2019 - August 2019	$ 201	$ 183	$ 196	$ 191	$ 207	$ 235	$ 1,213
Increase							
(Decrease)	$ (2)	$ (6)	$ (17)		$ (9)	$ (50)	$ (84)

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Account 445118 Electric Public Authority Demand Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 2,970	$ 2,513	$ 3,293	$ 3,184	$ 3,370	$ 3,392	$ 18,722
March 2019 - August 2019	$ 2,928	$ 2,888	$ 3,630	$ 3,660	$ 3,799	$ 3,784	$ 20,689
Increase	$ 42						
(Decrease)		$ (375)	$ (337)	$ (476)	$ (429)	$ (392)	$ (1,967)

Account 445119 Electric Public Authority Customer Charge Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 162	$ 157	$ 166	$ 160	$ 162	$ 160	$ 967
March 2019 - August 2019	$ 147	$ 148	$ 153	$ 151	$ 149	$ 148	$ 896
Increase	$ 15	$ 9	$ 13	$ 9	$ 13	$ 12	$ 71
(Decrease)							

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Account 447005 Intercompany Sales for Resale	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ 49	$ 86	$ 161	$ 353	$ 292	$ 941
March 2019 - August 2019	$ -	$ 2	$ 74	$ 157	$ 239	$ 60	$ 532
Increase		$ 47	$ 12	$ 4	$ 114	$ 232	$ 409
(Decrease)							

Account 447006 Intercompany Sales Native Load	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 6,346	$ 1,412	$ 1	$ 15	$ 2	$ 8	$ 7,784
March 2019 - August 2019	$ 5,457	$ 2,439	$ 2,606	$ 662	$ 335	$ 734	$ 12,233
Increase	$ 889						
(Decrease)		$ (1,027)	$ (2,605)	$ (647)	$ (333)	$ (726)	$ (4,449)

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"000 Omitted"

Account 447050 Sales for Resale - Energy	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 78	$ 40	$ 2	$ 4	$ 10	$ 31	$ 165
March 2019 - August 2019	$ 601	$ 414	$ 525	$ 209	$ 332	$ 173	$ 2,254
Increase							
(Decrease)	$ (523)	$ (374)	$ (523)	$ (205)	$ (322)	$ (142)	$ (2,089)

Account 450001 Forfeited Discounts/Late Payment Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 77	$ -	$ -	$ -	$ -	$ -	$ 77
March 2019 - August 2019	$ 203	$ 146	$ 136	$ 193	$ 286	$ 419	$ 1,383
Increase							
(Decrease)	$ (126)	$ (146)	$ (136)	$ (193)	$ (286)	$ (419)	$ (1,306)

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"000 Omitted"

Account 451001 Reconnect Charges - Electric	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ 76	$ 4	$ 2	$ 2	$ 3	$ 2	$ 89
March 2019 - August 2019	$ 162	$ 156	$ 142	$ 108	$ 99	$ 112	$ 779
Increase							
(Decrease)	$ (86)	$ (152)	$ (140)	$ (106)	$ (96)	$ (110)	$ (690)

Account 451002 Temporary Service Charges - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 5	$ 3	$ 5	$ 4	$ 4	$ 5	$ 26
March 2019 - August 2019	$ 7	$ 9	$ 6	$ 4	$ 5	$ 6	$ 37
Increase							
(Decrease)	$ (2)	$ (6)	$ (1)		$ (1)	$ (1)	$ (11)

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Account 451004 Other Service Revenue - 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	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 18	$ 7	$ 5	$ 2	$ 2	$ 2	$ 36
March 2019 - August 2019	$ 17	$ 20	$ 16	$ 20	$ 17	$ 24	$ 114
Increase	$ 1						
(Decrease)		$ (13)	$ (11)	$ (18)	$ (15)	$ (22)	$ (78)

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"000 Omitted"

Account 454001 CATV Attachment Rent	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 90	$ 5	$ 63	$ 63	$ 65	$ 63	$ 349
March 2019 - August 2019	$ 58	$ 54	$ 54	$ 54	$ 68	$ 74	$ 362
Increase	$ 32		$ 9	$ 9			
(Decrease)		$ (49)			$ (3)	$ (11)	$ (13)

Account 454002 Other Rent from Electric Property	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 96	$ 104	$ 103	$ 103	$ 142	$ 105	$ 653
March 2019 - August 2019	$ 108	$ 105	$ 105	$ 100	$ 141	$ 103	$ 662
Increase				$ 3	$ 1	$ 2	
(Decrease)	$ (12)	$ (1)	$ (2)				$ (9)

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"000 Omitted"

Account 454003 Rent from Fiber Optics	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 18
March 2019 - August 2019	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 18
Increase							
(Decrease)							

Account 454006 Facility Charges	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 81	$ 67	$ 53	$ 67	$ 120	$ 68	$ 456
March 2019 - August 2019	$ 55	$ 55	$ 54	$ 51	$ 51	$ 49	$ 315
Increase	$ 26	$ 12		$ 16	$ 69	$ 19	$ 141
(Decrease)			$ (1)				

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"000 Omitted"

Account 454007 Electric Vehicle Charging Station	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ -	$ 1	$ 1	$ (1)	$ 3
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ 1	$ 2	$ 3
Increase	$ 1	$ 1		$ 1			
(Decrease)						$ (3)	

Account 454008 Refined Coal License Fee	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 619	$ 381	$ 470	$ 535	$ 572	$ 558	$ 3,135
March 2019 - August 2019	$ -	$ -	$ 490	$ 516	$ 572	$ 557	$ 2,135
Increase	$ 619	$ 381		$ 19		$ 1	$ 1,000
(Decrease)			$ (20)				

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"000 Omitted"

Account 454009 Rent Electric Property - Lease	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 30	$ 30	$ 35	$ 30	$ 30	$ 30	$ 185
March 2019 - August 2019	$ 81	$ 77	$ 71	$ 74	$ 287	$ 27	$ 617
Increase						$ 3	
(Decrease)	$ (51)	$ (47)	$ (36)	$ (44)	$ (257)		$ (432)

Account 454900 Intercompany Joint Use Rent Revenue - Electric - Indirect	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 25	$ 27	$ 27	$ 27	$ 27	$ 29	$ 162
March 2019 - August 2019	$ 25	$ 25	$ 27	$ 26	$ 26	$ 26	$ 155
Increase		$ 2		$ 1	$ 1	$ 3	$ 7
(Decrease)							

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"000 Omitted"

Account 454901 Intercompany Joint Use Rent Revenue - Electric - Indirect (PPL Elimination)	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 10	$ 10	$ 10	$ 10	$ 10	$ 8	$ 58
March 2019 - August 2019	$ 10	$ 10	$ 10	$ 10	$ 10	$ 8	$ 58
Increase							
(Decrease)							

Account 456007 Returned Check Charge - Electric	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 3	$ 2	$ 2	$ 2	$ 2	$ 2	$ 13
March 2019 - August 2019	$ 11	$ 11	$ 4	$ 4	$ 4	$ 4	$ 38
Increase							
(Decrease)	$ (8)	$ (9)	$ (2)	$ (2)	$ (2)	$ (2)	$ (25)

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"000 Omitted"

Account 456008 Other Miscellaneous Electric Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ (10)	$ 56	$ (135)	$ 4	$ 41	$ 31	$ (13)
March 2019 - August 2019	$ 19	$ 19	$ 39	$ 17	$ 65	$ 25	$ 184
Increase		$ 37				$ 6	
(Decrease)	$ (29)		$ (174)	$ (13)	$ (24)		$ (197)

Account 456022 Industrial Coal Services Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ 72	$ 37	$ 158	$ (411)	$ -	$ (1)	$ (145)
Increase				$ 411		$ 1	$ 145
(Decrease)	$ (72)	$ (37)	$ (158)				

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"000 Omitted"

Account 456024 Industrial Coal Services Expense	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (59)	$ (70)	$ (81)	$ 328	$ -	$ (1)	$ 117
Increase	$ 59	$ 70	$ 81			$ 1	
(Decrease)				$ (328)			$ (117)

Account 456028 Excess Facilities Charges	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 12	$ 12	$ 12	$ 12	$ 12	$ 14	$ 74
March 2019 - August 2019	$ 12	$ 11	$ 12	$ 12	$ 12	$ 13	$ 72
Increase		$ 1				$ 1	$ 2
(Decrease)							

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"000 Omitted"

Account 456090 Renewable Energy Credits Revenue	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ 15	$ 15	$ -	$ 14	$ 44
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase			$ 15	$ 15		$ 14	$ 44
(Decrease)							

Account 456130 Third Party Energy Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 33	$ 34	$ 41	$ 46	$ 122	$ 61	$ 337
March 2019 - August 2019	$ 45	$ 35	$ 45	$ 40	$ 53	$ 46	$ 264
Increase				$ 6	$ 69	$ 15	$ 73
(Decrease)	$ (12)	$ (1)	$ (4)				

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"000 Omitted"

Account 456131 Third Party Schedule 1 Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 27	$ 24	$ 28	$ 28	$ 39	$ 35	$ 181
March 2019 - August 2019	$ 39	$ 29	$ 35	$ 35	$ 37	$ 36	$ 211
Increase					$ 2		
(Decrease)	$ (12)	$ (5)	$ (7)	$ (7)		$ (1)	$ (30)

Account 456132 Third Party Schedule 2 Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 3	$ 1	$ 2	$ 1	$ 1	$ 1	$ 9
March 2019 - August 2019	$ 8	$ 5	$ 8	$ 4	$ 4	$ 3	$ 32
Increase							
(Decrease)	$ (5)	$ (4)	$ (6)	$ (3)	$ (3)	$ (2)	$ (23)

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"000 Omitted"

Account 456133 Third Party Schedule 3 Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 9	$ 8	$ 12	$ 14	$ 17	$ 15	$ 75
March 2019 - August 2019	$ 6	$ 5	$ 14	$ 15	$ 16	$ 15	$ 71
Increase	$ 3	$ 3			$ 1		$ 4
(Decrease)			$ (2)	$ (1)			

Account 456134 Third Party Demand Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 582	$ 530	$ 635	$ 669	$ 873	$ 761	$ 4,050
March 2019 - August 2019	$ 877	$ 675	$ 812	$ 808	$ 848	$ 807	$ 4,827
Increase					$ 25		
(Decrease)	$ (295)	$ (145)	$ (177)	$ (139)		$ (46)	$ (777)

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"000 Omitted"

Account 456135 Third Party Schedule 5 Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 14	$ 12	$ 18	$ 21	$ 26	$ 25	$ 116
March 2019 - August 2019	$ 9	$ 7	$ 22	$ 23	$ 25	$ 25	$ 111
Increase	$ 5	$ 5			$ 1		$ 5
(Decrease)			$ (4)	$ (2)			

Account 456136 Third Party Schedule 6 Native Load Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 14	$ 12	$ 18	$ 21	$ 26	$ 25	$ 116
March 2019 - August 2019	$ 9	$ 7	$ 22	$ 23	$ 25	$ 25	$ 111
Increase	$ 5	$ 5			$ 1		$ 5
(Decrease)			$ (4)	$ (2)			

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"000 Omitted"

Account 456141 Intercompany Native Load Schedule 1 Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ 1	$ 1	$ 1	$ 1	$ -	$ (1)	$ 3
Increase						$ 1	
(Decrease)	$ (1)	$ (1)	$ (1)	$ (1)			$ (3)

Account 456142 Intercompany Native Load Schedule 2 Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (1)	$ 1	$ -	$ -	$ -	$ 1	$ 1
Increase	$ 1						
(Decrease)		$ (1)				$ (1)	$ (1)

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"000 Omitted"

Account 456143 Intercompany Native Load Demand Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 2	$ -	$ -	$ -	$ -	$ -	$ 2
March 2019 - August 2019	$ 14	$ 13	$ 15	$ 14	$ 11	$ 13	$ 80
Increase							
(Decrease)	$ (12)	$ (13)	$ (15)	$ (14)	$ (11)	$ (13)	$ (78)

Account 456150 Intercompany Retail Source Energy Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ 4	$ 9	$ 13	$ 51	$ 29	$ 106
March 2019 - August 2019	$ 1	$ 7	$ 6	$ 13	$ 43	$ 11	$ 81
Increase			$ 3		$ 8	$ 18	$ 25
(Decrease)	$ (1)	$ (3)					

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"000 Omitted"

Account 456151 Intercompany Retail Source Schedule 1 Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 2
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ 1	$ 1	$ 2
Increase							
(Decrease)							

Account 456153 Intercompany Retail Source Demand Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ -	$ -	$ 1	$ 1	$ 3	$ 2	$ 7
Increase							
(Decrease)			$ (1)	$ (1)	$ (3)	$ (2)	$ (7)

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"000 Omitted"

Account 456170 Intracompany Retail Source Energy Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 3	$ 2	$ -	$ -	$ -	$ 2	$ 7
March 2019 - August 2019	$ 19	$ 39	$ (7)	$ 7	$ 11	$ 6	$ 75
Increase			$ 7				
(Decrease)	$ (16)	$ (37)		$ (7)	$ (11)	$ (4)	$ (68)

Account 456171 Intracompany Retail Source Schedule 1 Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ 1	$ 1	$ -	$ -	$ -	$ -	$ 2
Increase							
(Decrease)	$ (1)	$ (1)					$ (2)

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"000 Omitted"

Account 456172 Intracompany Retail Source Schedule 2 Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
Increase							
(Decrease)						$ (1)	$ (1)

Account 456173 Intracompany Retail Source Demand Transmission	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ (4)	$ -	$ -	$ -	$ -	$ -	$ (4)
March 2019 - August 2019	$ 2	$ 1	$ -	$ 1	$ 1	$ 1	$ 6
Increase							
(Decrease)	$ (6)	$ (1)		$ (1)	$ (1)	$ (1)	$ (10)

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"000 Omitted"

Account 456199 Intracompany Transmission Revenue Elim. - Retail Sourcing Off System Sales	March	April	May	June	July (6)	August	Total
March 2020 - August 2020	$ 1	$ (2)	$ -	$ -	$ -	$ (2)	$ (3)
March 2019 - August 2019	$ (22)	$ (42)	$ 7	$ (8)	$ (12)	$ (7)	$ (84)
Increase	$ 23	$ 40		$ 8	$ 12	$ 5	$ 81
(Decrease)			$ (7)				

(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.

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(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).

(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. 2018-000295), 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 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.

(7) The TCJA credit was eliminated beginning May 1, 2019 with rate case order (Case No. 2018-00295).

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"000 Omitted"

Account 440101 Electric Residential DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 316	$ 331	$ 300	$ 255	$ 398	$ 398	$ 2,000
September 2019 - February 2020	$ 452	$ 339	$ 517	$ 409	$ 415	$ 342	$ 2,473
Increase						$ 57	
(Decrease)	$ (136)	$ (8)	$ (216)	$ (154)	$ (16)		$ (473)

Accounts 440102; 440115 (7) Electric Residential Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 19,619	$ 15,011	$ 15,069	$ 19,017	$ 20,354	$ 17,463	$ 106,533
September 2019 - February 2020	$ 22,947	$ 14,007	$ 16,295	$ 18,239	$ 18,850	$ 16,606	$ 106,944
Increase		$ 1,005		$ 778	$ 1,503	$ 857	
(Decrease)	$ (3,328)		$ (1,226)				$ (411)

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"000 Omitted"

Account 440103 Electric Residential Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	$ 8,457	$ 6,467	$ 6,492	$ 8,202	$ 8,780	$ 7,527	$ 45,925
September 2019 - February 2020	$ 9,899	$ 6,040	$ 7,018	$ 7,865	$ 8,127	$ 7,157	$ 46,106
Increase		$ 427		$ 337	$ 653	$ 370	
(Decrease)	$ (1,442)		$ (526)				$ (181)

Account 440104 Electric Residential FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	$ (798)	$ (763)	$ (835)	$ (334)	$ (193)	$ (308)	$ (3,230)
September 2019 - February 2020	$ (696)	$ (154)	$ (267)	$ 267	$ 292	$ 118	$ (442)
Increase							
(Decrease)	$ (102)	$ (608)	$ (568)	$ (601)	$ (484)	$ (425)	$ (2,788)

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"000 Omitted"

Accounts 440111; 440117 (7) Electric Residential ECR Revenues And Residential Energy ECR	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	$ 5,471	$ 4,939	$ 5,135	$ 5,311	$ 5,493	$ 5,285	$ 31,634
September 2019 - February 2020	$ 5,661	$ 4,423	$ 5,013	$ 5,610	$ 5,759	$ 5,229	$ 31,695
Increase		$ 516	$ 122			$ 56	
(Decrease)	$ (190)			$ (298)	$ (266)		$ (61)

Account 440113 Electric Residential OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	$ (7)	$ (14)	$ (23)	$ (99)	$ (154)	$ (92)	$ (390)
September 2019 - February 2020	$ (58)	$ (50)	$ (52)	$ (19)	$ (37)	$ (16)	$ (232)
Increase	$ 51	$ 35	$ 28				
(Decrease)				$ (80)	$ (117)	$ (76)	$ (158)

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"000 Omitted"

Accounts 440119; 440121 (7) Residential Customer Charge Revenues And Solar Capacity Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 5,076	$ 5,247	$ 5,068	$ 5,248	$ 5,251	$ 4,744	$ 30,635
September 2019 - February 2020	$ 4,946	$ 5,116	$ 4,968	$ 5,136	$ 5,144	$ 4,903	$ 30,213
Increase	$ 130	$ 130	$ 100	$ 112	$ 107		$ 422
(Decrease)						$ (159)	

Account 442201 Electric Commercial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 268	$ 280	$ 254	$ 216	$ 337	$ 337	$ 1,691
September 2019 - February 2020	$ 177	$ 196	$ 235	$ 166	$ 288	$ 280	$ 1,342
Increase	$ 90	$ 83	$ 19	$ 50	$ 49	$ 57	$ 349
(Decrease)							

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"000 Omitted"

Accounts 442202; 442215 (7) Commercial Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 7,910	$ 7,185	$ 6,632	$ 7,452	$ 7,685	$ 7,100	$ 43,964
September 2019 - February 2020	$ 9,172	$ 8,145	$ 7,213	$ 7,430	$ 7,573	$ 7,487	$ 47,019
Increase				$ 22	$ 112		
(Decrease)	$ (1,262)	$ (959)	$ (581)			$ (387)	$ (3,055)

Account 442203 Electric Commercial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	$ 7,427	$ 6,922	$ 6,360	$ 7,004	$ 7,207	$ 6,632	$ 41,553
September 2019 - February 2020	$ 8,436	$ 7,624	$ 6,827	$ 7,009	$ 7,260	$ 6,933	$ 44,089
Increase							
(Decrease)	$ (1,008)	$ (702)	$ (467)	$ (5)	$ (53)	$ (301)	$ (2,536)

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"000 Omitted"

Account 442204 Electric Commercial FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	$ (701)	$ (816)	$ (818)	$ (285)	$ (158)	$ (271)	$ (3,050)
September 2019 - February 2020	$ (569)	$ (253)	$ (242)	$ 276	$ 245	$ 111	$ (432)
Increase							
(Decrease)	$ (132)	$ (564)	$ (576)	$ (561)	$ (403)	$ (383)	$ (2,618)

Accounts 442211; 442216; 442217 (7) Commercial ECR Revenues Demand and Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	$ 4,799	$ 5,058	$ 5,182	$ 4,389	$ 4,345	$ 4,669	$ 28,443
September 2019 - February 2020	$ 4,807	$ 5,422	$ 5,170	$ 5,052	$ 4,673	$ 4,934	$ 30,057
Increase			$ 12				
(Decrease)	$ (7)	$ (364)		$ (663)	$ (327)	$ (264)	$ (1,614)

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Account 442213 Electric Commercial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	$ (7)	$ (15)	$ (23)	$ (85)	$ (126)	$ (80)	$ (336)
September 2019 - February 2020	$ (50)	$ (56)	$ (51)	$ (16)	$ (34)	$ (16)	$ (223)
Increase	$ 43	$ 40	$ 28				
(Decrease)				$ (68)	$ (92)	$ (64)	$ (113)

Accounts 442218; 442225 (7) Electric Commercial Demand Charge and EDR Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 9,790	$ 8,991	$ 8,452	$ 8,139	$ 8,551	$ 8,575	$ 52,498
September 2019 - February 2020	$ 11,051	$ 9,106	$ 9,342	$ 7,293	$ 8,740	$ 8,773	$ 54,304
Increase				$ 846			
(Decrease)	$ (1,261)	$ (116)	$ (890)		$ (189)	$ (198)	$ (1,806)

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"000 Omitted"

Accounts 442219; 442221 (7) Electric Commercial Customer Charge And Solar Capacity Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 1,937	$ 1,997	$ 1,929	$ 1,989	$ 1,987	$ 1,792	$ 11,631
September 2019 - February 2020	$ 1,925	$ 1,994	$ 1,931	$ 1,995	$ 1,995	$ 1,900	$ 11,739
Increase	$ 11	$ 3					
(Decrease)			$ (2)	$ (6)	$ (7)	$ (107)	$ (108)

Account 442301 Electric Industrial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 32	$ 33	$ 30	$ 26	$ 40	$ 40	$ 201
September 2019 - February 2020	$ 19	$ 23	$ 27	$ 18	$ 42	$ 30	$ 159
Increase	$ 13	$ 10	$ 3	$ 7		$ 10	$ 42
(Decrease)					$ (1)		

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Account 442302 Electric Industrial Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 912	$ 873	$ 805	$ 850	$ 851	$ 786	$ 5,077
September 2019 - February 2020	$ 984	$ 929	$ 872	$ 887	$ 859	$ 845	$ 5,376
Increase							
(Decrease)	$ (73)	$ (55)	$ (67)	$ (37)	$ (8)	$ (59)	$ (299)

Account 442303 Electric Industrial Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	$ 5,057	$ 4,975	$ 4,616	$ 4,744	$ 4,737	$ 4,388	$ 28,517
September 2019 - February 2020	$ 5,366	$ 5,078	$ 4,802	$ 4,919	$ 4,850	$ 4,720	$ 29,735
Increase							
(Decrease)	$ (309)	$ (102)	$ (186)	$ (176)	$ (113)	$ (332)	$ (1,218)

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"000 Omitted"

Account 442304 Electric Industrial FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	$ (477)	$ (587)	$ (594)	$ (193)	$ (104)	$ (179)	$ (2,134)
September 2019 - February 2020	$ (306)	$ (167)	$ (196)	$ 204	$ 6	$ 77	$ (382)
Increase							
(Decrease)	$ (172)	$ (419)	$ (397)	$ (397)	$ (110)	$ (256)	$ (1,752)

Accounts 442311; 442316; 442317 (7) 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	$ 2,295	$ 2,211	$ 2,313	$ 2,166	$ 1,862	$ 1,855	$ 12,702
September 2019 - February 2020	$ 1,903	$ 2,247	$ 2,260	$ 2,165	$ 1,863	$ 2,176	$ 12,613
Increase	$ 392		$ 53	$ 1			$ 89
(Decrease)		$ (36)			$ (1)	$ (321)	

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Account 442313 Electric Industrial OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	$ (4)	$ (11)	$ (17)	$ (57)	$ (83)	$ (54)	$ (226)
September 2019 - February 2020	$ (34)	$ (26)	$ (33)	$ (9)	$ (37)	$ (8)	$ (146)
Increase	$ 29	$ 15	$ 16				
(Decrease)				$ (49)	$ (46)	$ (45)	$ (80)

Accounts 442318; 442325 (7) Electric Industrial Demand Charge Revenues And Demand EDR Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 6,785	$ 6,445	$ 6,298	$ 6,213	$ 6,434	$ 6,362	$ 38,537
September 2019 - February 2020	$ 6,182	$ 6,332	$ 6,541	$ 6,778	$ 5,259	$ 6,349	$ 37,441
Increase	$ 603	$ 113			$ 1,175	$ 13	$ 1,096
(Decrease)			$ (243)	$ (565)			

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"000 Omitted"

Accounts 442319; 442321 (7) Electric Industrial Customer Charge And Solar Capacity Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 78	$ 80	$ 78	$ 80	$ 84	$ 76	$ 477
September 2019 - February 2020	$ 83	$ 85	$ 83	$ 85	$ 85	$ 88	$ 509
Increase							
(Decrease)	$ (5)	$ (5)	$ (5)	$ (5)	$ (1)	$ (11)	$ (32)

Account 444102 Electric Street Lighting Energy Revenues (Non-Fuel)	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 176	$ 175	$ 174	$ 172	$ 171	$ 174	$ 1,042
September 2019 - February 2020	$ 133	$ 165	$ 141	$ 117	$ 75	$ 118	$ 750
Increase	$ 44	$ 9	$ 33	$ 54	$ 96	$ 56	$ 292
(Decrease)							

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"000 Omitted"

Account 444103 Electric Street Lighting Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	$ 29	$ 32	$ 34	$ 39	$ 37	$ 33	$ 204
September 2019 - February 2020	$ 22	$ 30	$ 25	$ 28	$ 22	$ 23	$ 150
Increase	$ 7	$ 2	$ 9	$ 11	$ 15	$ 10	$ 54
(Decrease)							

Account 444104 Electric Street Lighting FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	$ (3)	$ (4)	$ (4)	$ (2)	$ (1)	$ (2)	$ (15)
September 2019 - February 2020	$ (1)	$ (1)	$ 0	$ 2	$ 3	$ 0	$ 3
Increase							
(Decrease)	$ (2)	$ (2)	$ (5)	$ (3)	$ (4)	$ (2)	$ (18)

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Accounts 444111; 444117 (7) Electric Street Lighting ECR Revenues And Energy ECR Revenues	September (5)	October (5)	November (5)(6)	December (5)	January (5)	February (5)	Total
September 2020 - February 2021	$ 33	$ 38	$ 42	$ 35	$ 34	$ 37	$ 219
September 2019 - February 2020	$ 29	$ 37	$ 22	$ 34	$ 25	$ 26	$ 174
Increase	$ 4	$ 0	$ 20	$ 1	$ 9	$ 11	$ 45
(Decrease)							

Account 444113 Electric Street 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)	$ (1)	$ 0	$ (1)
September 2019 - February 2020	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (1)
Increase			$ 0			$ 1	
(Decrease)	$ (0)	$ (0)		$ (0)	$ (0)		

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"000 Omitted"

Account 444119 Electric Street Lighting Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 3	$ 3	$ 3	$ 3	$ 3	$ 2	$ 19
September 2019 - February 2020	$ 3	$ 3	$ 3	$ 3	$ 3	$ 3	$ 17
Increase	$ 0	$ 0	$ 0	$ 0	$ 0		$ 2
(Decrease)						$ (0)	

Account 445101 Electric Public Authority DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 42	$ 44	$ 40	$ 34	$ 53	$ 53	$ 267
September 2019 - February 2020	$ 32	$ 35	$ 37	$ 29	$ 58	$ 45	$ 235
Increase	$ 11	$ 9	$ 3	$ 5		$ 8	$ 32
(Decrease)					$ (4)		

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"000 Omitted"

Accounts 445102; 445115 (7) Electric Public Authority Energy Revenues (Non-Fuel) And TCJA Surcredit	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 1,393	$ 1,308	$ 1,236	$ 1,306	$ 1,332	$ 1,273	$ 7,849
September 2019 - February 2020	$ 1,568	$ 1,490	$ 1,338	$ 1,339	$ 1,551	$ 1,352	$ 8,639
Increase							
(Decrease)	$ (174)	$ (182)	$ (102)	$ (33)	$ (219)	$ (79)	$ (790)

Account 445103 Electric Public Authority Energy Fuel Revenues	September	October	November	December	January	February (3)	Total
September 2020 - February 2021	$ 2,158	$ 2,062	$ 1,916	$ 2,044	$ 2,067	$ 1,907	$ 12,154
September 2019 - February 2020	$ 2,466	$ 2,209	$ 1,916	$ 1,904	$ 2,255	$ 1,930	$ 12,681
Increase			$ 0	$ 139			
(Decrease)	$ (308)	$ (147)			$ (188)	$ (23)	$ (527)

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"000 Omitted"

Account 445104 Electric Public Authority FAC Revenues	September (2)	October (2)	November (2)	December (2)	January (2)	February (2)	Total
September 2020 - February 2021	$ (204)	$ (243)	$ (246)	$ (83)	$ (45)	$ (78)	$ (900)
September 2019 - February 2020	$ (149)	$ (70)	$ (71)	$ 74	$ 59	$ 20	$ (137)
Increase							
(Decrease)	$ (55)	$ (173)	$ (176)	$ (157)	$ (104)	$ (98)	$ (763)

Accounts 445111; 445116; 445117 (7) Electric Public Authority 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	$ 1,345	$ 1,347	$ 1,373	$ 1,211	$ 1,094	$ 1,119	$ 7,489
September 2019 - February 2020	$ 1,291	$ 1,450	$ 1,353	$ 1,327	$ 1,299	$ 1,276	$ 7,995
Increase	$ 55		$ 20				
(Decrease)		$ (103)		$ (116)	$ (205)	$ (157)	$ (506)

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Account 445113 Electric Public Authority OSS Tracker Revenues	September (4)	October (4)	November (4)	December (4)	January (4)	February (4)	Total
September 2020 - February 2021	$ (2)	$ (5)	$ (7)	$ (25)	$ (36)	$ (23)	$ (97)
September 2019 - February 2020	$ (14)	$ (16)	$ (12)	$ (6)	$ (12)	$ (4)	$ (64)
Increase	$ 12	$ 11	$ 5				
(Decrease)				$ (19)	$ (24)	$ (18)	$ (33)

Account 445118 Electric Public Authority Demand Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 3,468	$ 3,239	$ 3,103	$ 3,019	$ 3,103	$ 3,089	$ 19,022
September 2019 - February 2020	$ 4,166	$ 3,169	$ 3,397	$ 2,842	$ 2,847	$ 3,016	$ 19,437
Increase		$ 70		$ 176	$ 257	$ 73	
(Decrease)	$ (698)		$ (293)				$ (415)

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Account 445119 Electric Public Authority Customer Charge Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 145	$ 149	$ 144	$ 149	$ 151	$ 136	$ 875
September 2019 - February 2020	$ 143	$ 147	$ 143	$ 148	$ 148	$ 153	$ 881
Increase	$ 2	$ 2	$ 2	$ 1	$ 3		
(Decrease)						$ (16)	$ (6)

Accounts 447005; 447006; 447050 (7) Intercompany Sales for Resale and Native Load Sales for Resale-Energy	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 857	$ 2,468	$ 1,264	$ 3,891	$ 7,074	$ 5,273	$ 20,827
September 2019 - February 2020	$ 1,470	$ 2,549	$ 2,276	$ 2,890	$ 3,466	$ 5,342	$ 17,993
Increase				$ 1,001	$ 3,608		$ 2,834
(Decrease)	$ (612)	$ (81)	$ (1,013)			$ (68)	

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Account 450001 Forfeited Discounts/Late Payment Charges - Electric	September	October	November	December	January	February	Total
September 2020 - February 2021	$ -	$ 17	$ 35	$ 36	$ 238	$ 263	$ 589
September 2019 - February 2020	$ 252	$ 261	$ 178	$ 158	$ 272	$ 208	$ 1,329
Increase						$ 55	
(Decrease)	$ (252)	$ (244)	$ (143)	$ (122)	$ (34)		$ (740)

Accounts 451001; 451002; 451004; 451005 (7) Electric Service Revenues Reconnect; Temp Service; Other; UAR	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 24	$ 24	$ 98	$ 130	$ 115	$ 138	$ 529
September 2019 - February 2020	$ 137	$ 145	$ 104	$ 158	$ 191	$ 179	$ 914
Increase							
(Decrease)	$ (113)	$ (121)	$ (6)	$ (28)	$ (76)	$ (42)	$ (385)

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"000 Omitted"

Accounts 454001-454901 (7) Rent From Electric Property	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 820	$ 740	$ 769	$ 927	$ 913	$ 849	$ 5,017
September 2019 - February 2020	$ 798	$ 881	$ 507	$ 878	$ 864	$ 864	$ 4,792
Increase	$ 22		$ 261	$ 48	$ 49		$ 225
(Decrease)		$ (141)				$ (15)	

Accounts 456003-456199 (7) Other Miscellaneous Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 1,028	$ 895	$ 1,012	$ 999	$ 1,057	$ 1,011	$ 6,002
September 2019 - February 2020	$ 1,014	$ 973	$ 922	$ 846	$ 889	$ 1,092	$ 5,736
Increase	$ 14		$ 90	$ 154	$ 168		$ 266
(Decrease)		$ (78)				$ (81)	

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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 increased as a result of a transfer (roll-in) from the ECR mechanism effective with bills rendered and first full month of impact in November 2019 (per KPSC Order in Case No. 2019-00206).

(7) 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 aggregated to show a combined comparison in same grouping as the Company's forecasting tool.

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"000 Omitted"

Account 480101 Gas Residential DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 32	$ 9	$ (153)	$ 33	$ 243	$ 33	$ 197
March 2019 - August 2019	$ 70	$ 67	$ 135	$ 140	$ 242	$ 93	$ 747
Increase					$ 1		
(Decrease)	$ (38)	$ (58)	$ (288)	$ (107)		$ (60)	$ (550)

Account 480102 Gas Residential Base Energy Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 6,242	$ 4,552	$ 2,767	$ 1,430	$ 1,267	$ 1,258	$ 17,516
March 2019 - August 2019	$ 10,220	$ 3,309	$ 1,644	$ 1,263	$ 1,209	$ 1,176	$ 18,821
Increase		$ 1,243	$ 1,123	$ 167	$ 58	$ 82	
(Decrease)	$ (3,978)						$ (1,305)

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"000 Omitted"

Account 480104 Gas Residential GSC Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 6,114	$ 4,299	$ 2,123	$ 976	$ 877	$ 958	$ 15,347
March 2019 - August 2019	$ 11,892	$ 3,945	$ 1,898	$ 1,539	$ 1,439	$ 1,122	$ 21,835
Increase		$ 354	$ 225				
(Decrease)	$ (5,778)			$ (563)	$ (562)	$ (164)	$ (6,488)

Account 480106 Gas Residential GLT Distribution Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 483	$ 502	$ 590	$ 525	$ 567	$ 563	$ 3,230
March 2019 - August 2019	$ 264	$ 287	$ 394	$ 401	$ 363	$ 379	$ 2,088
Increase	$ 219	$ 215	$ 196	$ 124	$ 204	$ 184	$ 1,142
(Decrease)							

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"000 Omitted"

Account 480107 Gas Residential WNA Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1,311	$ 32	$ (5)	$ (1)	$ -	$ 1	$ 1,338
March 2019 - August 2019	$ (2,037)	$ 265	$ 5	$ 1	$ -	$ 1	$ (1,765)
Increase	$ 3,348						$ 3,103
(Decrease)		$ (233)	$ (10)	$ (2)			

Account 480108 Gas Residential GLT Transmission Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 269	$ 293	$ 299	$ 265	$ 273	$ 82	$ 1,481
March 2019 - August 2019	$ 73	$ 77	$ 77	$ 80	$ 86	$ 94	$ 487
Increase	$ 196	$ 216	$ 222	$ 185	$ 187		$ 994
(Decrease)						$ (12)	

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"000 Omitted"

Account 480115 Gas Residential TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (1,224)	$ (399)	$ 53	$ 3	$ 1	$ -	$ (1,566)
Increase	$ 1,224	$ 399					$ 1,566
(Decrease)			$ (53)	$ (3)	$ (1)		

Account 480119 Gas Residential Customer Charge Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 6,094	$ 5,906	$ 6,112	$ 5,916	$ 6,116	$ 6,117	$ 36,261
March 2019 - August 2019	$ 4,894	$ 4,898	$ 6,128	$ 6,053	$ 5,904	$ 6,012	$ 33,889
Increase	$ 1,200	$ 1,008			$ 212	$ 105	$ 2,372
(Decrease)			$ (16)	$ (137)			

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"000 Omitted"

Account 481101 Gas Commercial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 5	$ 4	$ (16)	$ 8	$ 47	$ 8	$ 56
March 2019 - August 2019	$ 6	$ 17	$ 7	$ 5	$ 9	$ 3	$ 47
Increase				$ 3	$ 38	$ 5	$ 9
(Decrease)	$ (1)	$ (13)	$ (23)				

Account 481102 Gas Commercial Base Energy Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 2,689	$ 1,527	$ 921	$ 694	$ 626	$ 663	$ 7,120
March 2019 - August 2019	$ 3,323	$ 1,093	$ 903	$ 837	$ 749	$ 715	$ 7,620
Increase		$ 434	$ 18				
(Decrease)	$ (634)			$ (143)	$ (123)	$ (52)	$ (500)

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"000 Omitted"

Account 481104 Gas Commercial GSC Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 3,084	$ 1,878	$ 895	$ 612	$ 546	$ 642	$ 7,657
March 2019 - August 2019	$ 5,601	$ 2,158	$ 1,394	$ 1,279	$ 1,147	$ 894	$ 12,473
Increase							
(Decrease)	$ (2,517)	$ (280)	$ (499)	$ (667)	$ (601)	$ (252)	$ (4,816)

Account 481106 Gas Commercial GLT Distribution Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 206	$ 213	$ 246	$ 215	$ 230	$ 226	$ 1,336
March 2019 - August 2019	$ 113	$ 122	$ 167	$ 167	$ 151	$ 157	$ 877
Increase	$ 93	$ 91	$ 79	$ 48	$ 79	$ 69	$ 459
(Decrease)							

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"000 Omitted"

Account 481107 Gas Commercial WNA Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 433	$ 7	$ (5)	$ (5)	$ (1)	$ -	$ 429
March 2019 - August 2019	$ (611)	$ 90	$ 1	$ -	$ -	$ 1	$ (519)
Increase	$ 1,044						$ 948
(Decrease)		$ (83)	$ (6)	$ (5)	$ (1)	$ (1)	

Account 481108 Gas Commercial GLT Transmission Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 105	$ 115	$ 122	$ 151	$ 161	$ 44	$ 698
March 2019 - August 2019	$ 30	$ 32	$ 37	$ 50	$ 52	$ 59	$ 260
Increase	$ 75	$ 83	$ 85	$ 101	$ 109		$ 438
(Decrease)						$ (15)	

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"000 Omitted"

Account 481115 Gas Commercial TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (44)	$ 12	$ (4)	$ 1	$ -	$ 1	$ (34)
Increase	$ 44		$ 4				$ 34
(Decrease)		$ (12)		$ (1)		$ (1)	

Account 481119 Gas Commercial Customer Charge Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 1,726	$ 1,665	$ 1,724	$ 1,662	$ 1,717	$ 1,715	$ 10,209
March 2019 - August 2019	$ 1,725	$ 1,711	$ 1,779	$ 1,714	$ 1,672	$ 1,690	$ 10,291
Increase	$ 1				$ 45	$ 25	
(Decrease)		$ (46)	$ (55)	$ (52)			$ (82)

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"000 Omitted"

Account 481201 Gas Commercial Industrial DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ (1)	$ 1	$ 8	$ 1	$ 9
March 2019 - August 2019	$ -	$ 1	$ 1	$ 1	$ 1	$ 1	$ 5
Increase					$ 7		$ 4
(Decrease)		$ (1)	$ (2)				

Account 481202 Gas Industrial Base Energy Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 207	$ 115	$ 109	$ 105	$ 117	$ 107	$ 760
March 2019 - August 2019	$ 258	$ 99	$ 132	$ 106	$ 104	$ 117	$ 816
Increase		$ 16			$ 13		
(Decrease)	$ (51)		$ (23)	$ (1)		$ (10)	$ (56)

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"000 Omitted"

Account 481204 Gas Industrial GSC Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 332	$ 242	$ 171	$ 160	$ 171	$ 175	$ 1,251
March 2019 - August 2019	$ 501	$ 266	$ 327	$ 267	$ 258	$ 226	$ 1,845
Increase							
(Decrease)	$ (169)	$ (24)	$ (156)	$ (107)	$ (87)	$ (51)	$ (594)

Account 481205 Gas Industrial Cashout	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 23	$ 20	$ 1	$ 16	$ 3	$ 23	$ 86
March 2019 - August 2019	$ 7	$ 98	$ 17	$ 13	$ 44	$ 17	$ 196
Increase	$ 16			$ 3		$ 6	
(Decrease)		$ (78)	$ (16)		$ (41)		$ (110)

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"000 Omitted"

Account 481206 Gas Industrial GLT Distribution Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 20	$ 22	$ 25	$ 21	$ 22	$ 22	$ 132
March 2019 - August 2019	$ 10	$ 13	$ 18	$ 17	$ 16	$ 16	$ 90
Increase	$ 10	$ 9	$ 7	$ 4	$ 6	$ 6	$ 42
(Decrease)							

Account 481208 Gas Industrial GLT Transmission Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 6	$ 10	$ 17	$ 23	$ 28	$ 8	$ 92
March 2019 - August 2019	$ 2	$ 2	$ 6	$ 8	$ 9	$ 12	$ 39
Increase	$ 4	$ 8	$ 11	$ 15	$ 19		$ 53
(Decrease)						$ (4)	

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"000 Omitted"

Account 481215 Gas Industrial TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ 1	$ 2	$ 1	$ -	$ -	$ 1	$ 5
Increase							
(Decrease)	$ (1)	$ (2)	$ (1)			$ (1)	$ (5)

Account 481219 Gas Industrial Customer Charge Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 101	$ 96	$ 100	$ 95	$ 98	$ 99	$ 589
March 2019 - August 2019	$ 86	$ 99	$ 100	$ 94	$ 95	$ 99	$ 573
Increase	$ 15			$ 1	$ 3		$ 16
(Decrease)		$ (3)					

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"000 Omitted"

Account 482101 Gas Public Authority DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 1	$ -	$ (2)	$ 1	$ 5	$ 1	$ 6
March 2019 - August 2019	$ 1	$ 2	$ 1	$ -	$ 1	$ -	$ 5
Increase				$ 1	$ 4	$ 1	$ 1
(Decrease)		$ (2)	$ (3)				

Account 482102 Gas Public Authority Base Energy Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 381	$ 144	$ 113	$ 81	$ 65	$ 75	$ 859
March 2019 - August 2019	$ 426	$ 122	$ 87	$ 100	$ 77	$ 67	$ 879
Increase		$ 22	$ 26			$ 8	
(Decrease)	$ (45)			$ (19)	$ (12)		$ (20)

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"000 Omitted"

Account 482104 Gas Public Authority GSC Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 412	$ 191	$ 82	$ 62	$ 46	$ 62	$ 855
March 2019 - August 2019	$ 724	$ 253	$ 126	$ 121	$ 106	$ 81	$ 1,411
Increase							
(Decrease)	$ (312)	$ (62)	$ (44)	$ (59)	$ (60)	$ (19)	$ (556)

Account 482105 Gas Public Authority Cashout	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ 1	$ -	$ 1	$ 2
March 2019 - August 2019	$ -	$ -	$ 1	$ -	$ -	$ -	$ 1
Increase				$ 1		$ 1	$ 1
(Decrease)			$ (1)				

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"000 Omitted"

Account 482106 Gas Public Authority GLT Distribution Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 10	$ 10	$ 11	$ 10	$ 11	$ 12	$ 64
March 2019 - August 2019	$ 5	$ 6	$ 8	$ 8	$ 8	$ 8	$ 43
Increase	$ 5	$ 4	$ 3	$ 2	$ 3	$ 4	$ 21
(Decrease)							

Account 482107 Gas Public Authority WNA Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 71	$ (6)	$ -	$ (1)	$ (1)	$ -	$ 63
March 2019 - August 2019	$ (80)	$ 13	$ -	$ -	$ -	$ -	$ (67)
Increase	$ 151						$ 130
(Decrease)		$ (19)		$ (1)	$ (1)		

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"000 Omitted"

Account 482108 Gas Public Authority GLT Transmission Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 14	$ 12	$ 14	$ 15	$ 15	$ 4	$ 74
March 2019 - August 2019	$ 3	$ 4	$ 3	$ 5	$ 5	$ 6	$ 26
Increase	$ 11	$ 8	$ 11	$ 10	$ 10		$ 48
(Decrease)						$ (2)	

Account 482115 Gas Public Authority TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (6)	$ 4	$ 2	$ -	$ -	$ (1)	$ (1)
Increase	$ 6					$ 1	$ 1
(Decrease)		$ (4)	$ (2)				

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"000 Omitted"

Account 482119 Gas Public Authority Customer Charge Revenues	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 138	$ 135	$ 140	$ 136	$ 139	$ 139	$ 827
March 2019 - August 2019	$ 131	$ 131	$ 145	$ 133	$ 129	$ 131	$ 800
Increase	$ 7	$ 4		$ 3	$ 10	$ 8	$ 27
(Decrease)			$ (5)				

Account 484102 Gas Interdepartmental Base Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 188	$ 186	$ 544	$ (177)	$ 185	$ 183	$ 1,109
March 2019 - August 2019	$ 215	$ 218	$ 221	$ 217	$ 214	$ 214	$ 1,299
Increase			$ 323				
(Decrease)	$ (27)	$ (32)		$ (394)	$ (29)	$ (31)	$ (190)

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"000 Omitted"

Account 484104 Gas Interdepartmental GSC Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 82	$ 67	$ 22	$ 25	$ 35	$ 39	$ 270
March 2019 - August 2019	$ 73	$ 115	$ 163	$ 104	$ 56	$ 50	$ 561
Increase	$ 9						
(Decrease)		$ (48)	$ (141)	$ (79)	$ (21)	$ (11)	$ (291)

Account 484106 Gas Interdepartmental GLT Distribution Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ 1	$ 1
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase						$ 1	$ 1
(Decrease)							

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"000 Omitted"

Account 484108 Gas Interdepartmental GLT Transmission Revenues	March	April	May (3)	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ 1	$ 1	$ 2	$ 1	$ 7
March 2019 - August 2019	$ -	$ 1	$ 2	$ 1	$ 1	$ -	$ 5
Increase	$ 1				$ 1	$ 1	$ 2
(Decrease)			$ (1)				

Account 484115 Gas Interdepartmental TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ 5	$ (1)	$ -	$ -	$ -	$ -	$ 4
Increase		$ 1					
(Decrease)	$ (5)						$ (4)

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"000 Omitted"

Account 484119 Gas Interdepartmental Customer Charge Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ 2	$ (1)	$ 1	$ 1	$ 5
March 2019 - August 2019	$ 1	$ 1	$ 1	$ 1	$ 1	$ -	$ 5
Increase			$ 1			$ 1	
(Decrease)				$ (2)			

Account 487001 Forfeited Discounts/Late Payment Charges - Gas	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 64	$ -	$ -	$ -	$ -	$ -	$ 64
March 2019 - August 2019	$ 157	$ 100	$ 69	$ 59	$ 67	$ 72	$ 524
Increase							
(Decrease)	$ (93)	$ (100)	$ (69)	$ (59)	$ (67)	$ (72)	$ (460)

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"000 Omitted"

Account 488001 Reconnect Charge - Gas	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 8	$ 10	$ 11	$ 10	$ 5	$ 1	$ 45
March 2019 - August 2019	$ 9	$ 17	$ 18	$ 10	$ 5	$ 4	$ 63
Increase							
(Decrease)	$ (1)	$ (7)	$ (7)			$ (3)	$ (18)

Account 488005 Gas Meter Pulse Service	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ 3	$ 3
March 2019 - August 2019	$ 1	$ -	$ -	$ -	$ -	$ 2	$ 3
Increase						$ 1	
(Decrease)	$ (1)						

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"000 Omitted"

Account 488006 Unauthorized Reconnect - Gas	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1	$ -	$ -	$ -	$ -	$ 2	$ 3
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ 2	$ 2
Increase	$ 1						$ 1
(Decrease)							

Account 489301 Gas Transport DSM Revenues	March	April (1)	May (1)	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ (5)	$ 4	$ 26	$ 4	$ 31
March 2019 - August 2019	$ 1	$ 5	$ 3	$ 3	$ 5	$ 3	$ 20
Increase				$ 1	$ 21	$ 1	$ 11
(Decrease)		$ (4)	$ (8)				

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"000 Omitted"

Account 489302 Gas Transport - Industrial Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 512	$ 520	$ 508	$ 500	$ 484	$ 505	$ 3,029
March 2019 - August 2019	$ 666	$ 548	$ 423	$ 407	$ 405	$ 416	$ 2,865
Increase			$ 85	$ 93	$ 79	$ 89	$ 164
(Decrease)	$ (154)	$ (28)					

Account 489304 Gas Transport Cashout OFO/UCDI	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 38	$ 59	$ 42	$ 48	$ 31	$ 53	$ 271
March 2019 - August 2019	$ 45	$ 41	$ 45	$ 37	$ 33	$ 42	$ 243
Increase		$ 18		$ 11		$ 11	$ 28
(Decrease)	$ (7)		$ (3)		$ (2)		

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"000 Omitted"

Account 489306 Gas Transport - GLT Distribution Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 6
March 2019 - August 2019	$ -	$ -	$ 1	$ 1	$ 1	$ -	$ 3
Increase	$ 1	$ 1				$ 1	$ 3
(Decrease)							

Account 489308 Gas Transport - GLT Transmission Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 12	$ 18	$ 23	$ 49	$ 52	$ 13	$ 167
March 2019 - August 2019	$ 3	$ 5	$ 7	$ 16	$ 18	$ 20	$ 69
Increase	$ 9	$ 13	$ 16	$ 33	$ 34		$ 98
(Decrease)						$ (7)	

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"000 Omitted"

Account 489315 Gas Transport - TCJA Surcredit Revenues	March	April	May (5)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -
March 2019 - August 2019	$ (36)	$ (84)	$ (1)	$ -	$ -	$ 1	$ (120)
Increase	$ 36	$ 84	$ 1				$ 120
(Decrease)						$ (1)	

Account 489319 Gas Transport Customer Charge	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ 62	$ 62	$ 64	$ 60	$ 62	$ 54	$ 364
March 2019 - August 2019	$ -	$ -	$ 56	$ 61	$ 61	$ 62	$ 240
Increase	$ 62	$ 62	$ 8		$ 1		$ 124
(Decrease)				$ (1)		$ (8)	

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"000 Omitted"

Account 489322 Gas Transport - Commercial Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 15	$ 15	$ 15	$ 15	$ 15	$ 16	$ 91
March 2019 - August 2019	$ 25	$ 19	$ 12	$ 12	$ 12	$ 11	$ 91
Increase			$ 3	$ 3	$ 3	$ 5	
(Decrease)	$ (10)	$ (4)					

Account 489329 Gas Transport - Commercial Customer Charge Revenues	March	April	May (4)	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ -	$ -	$ 5	$ 5
March 2019 - August 2019	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Increase						$ 5	$ 5
(Decrease)							

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"000 Omitted"

Account 489332 Gas Transport - Public Authority Revenues	March	April	May (2)	June	July	August (2)	Total
March 2020 - August 2020	$ 28	$ 28	$ 26	$ 26	$ 26	$ 26	$ 160
March 2019 - August 2019	$ 45	$ 35	$ 22	$ 21	$ 22	$ 22	$ 167
Increase			$ 4	$ 5	$ 4	$ 4	
(Decrease)	$ (17)	$ (7)					$ (7)

Account 493002 Gas Property Lease	March	April	May	June	July	August	Total
March 2020 - August 2020	$ -	$ -	$ -	$ 2	$ -	$ 1	$ 3
March 2019 - August 2019	$ 20	$ 20	$ 15	$ 15	$ 116	$ -	$ 186
Increase						$ 1	
(Decrease)	$ (20)	$ (20)	$ (15)	$ (13)	$ (116)		$ (183)

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"000 Omitted"

Account 493900 Intercompany Joint Use Rent Revenue - Gas - Indirect	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 9	$ 9	$ 10	$ 10	$ 10	$ 8	$ 56
March 2019 - August 2019	$ 9	$ 9	$ 9	$ 9	$ 9	$ 10	$ 55
Increase			$ 1	$ 1	$ 1		$ 1
(Decrease)						$ (2)	

Account 493901 Intercompany Joint Use Rent Revenue From PPL - Gas - Indirect	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 4	$ 4	$ 4	$ 4	$ 4	$ 6	$ 26
March 2019 - August 2019	$ 4	$ 4	$ 4	$ 4	$ 4	$ 6	$ 26
Increase							
(Decrease)							

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"000 Omitted"

Account 495005 Return Check Charge	March	April	May	June	July	August	Total
March 2020 - August 2020	$ 1	$ 1	$ 1	$ 1	$ 1	$ (1)	$ 4
March 2019 - August 2019	$ 3	$ 3	$ 1	$ 1	$ 1	$ 2	$ 11
Increase							
(Decrease)	$ (2)	$ (2)				$ (3)	$ (7)

(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 Gas Supply Clause (GSC) mechanism was adjusted quarterly. Adjustments were made to GSC for service rendered on and after May 1, 2019 (per KPSC Order in Case No. 2019-00078), August 1, 2019 (per KPSC Order in Case No. 2019-00179), May 1, 2020 (per KPSC Order in Case No. 2020-00070), and August 1, 2020 (per KPSC Order in Case No. 2020-00204). The first full month of impact is the month following the effective month.

(3) During the period from March 2019 through August 2019 and March 2020 through August 2020, the Gas Line Tracker (GLT) mechanism was adjusted for service rendered on and after May 2019 (per KPSC Order in Case No. 2019-00043), and May 2020 (per KPSC Order in Case No. 2020-00032). The first full month of impact is the month following the effective month.

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(4) 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. 2018-000295), 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.

(5) The TCJA credit was eliminated beginning May 1, 2019 with rate case order (Case No. 2018-00295).

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"000 Omitted"

Account 480101 Gas Residential DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 135	$ 155	$ 134	$ 102	$ 22	$ 22	$ 570
September 2019 - February 2020	$ 127	$ 202	$ 166	$ 55	$ (20)	$ 127	$ 656
Increase	$ 8			$ 47	$ 42		
(Decrease)		$ (47)	$ (31)			$ (105)	$ (86)

Accounts 480102; 480107; 480119 (3) Gas Residential Base Energy; WNA; Customer Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 7,369	$ 9,258	$ 14,558	$ 18,239	$ 21,413	$ 17,433	$ 88,269
September 2019 - February 2020	$ 7,066	$ 8,956	$ 13,989	$ 18,459	$ 20,924	$ 18,116	$ 87,511
Increase	$ 303	$ 302	$ 569		$ 488		$ 758
(Decrease)				$ (220)		$ (683)	

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"000 Omitted"

Account 480104 Gas Residential GSC Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 1,200	$ 2,640	$ 8,124	$ 12,559	$ 16,393	$ 12,776	$ 53,691
September 2019 - February 2020	$ 1,136	$ 2,607	$ 9,855	$ 11,609	$ 12,204	$ 10,704	$ 48,115
Increase	$ 64	$ 32		$ 950	$ 4,189	$ 2,072	$ 5,576
(Decrease)			$ (1,731)				

Accounts 480106; 480108 (3) Gas Residential GLT Distribution-Transmission Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 850	$ 900	$ 941	$ 955	$ 973	$ 976	$ 5,594
September 2019 - February 2020	$ 518	$ 550	$ 620	$ 645	$ 838	$ 744	$ 3,915
Increase	$ 332	$ 349	$ 321	$ 310	$ 135	$ 232	$ 1,679
(Decrease)							

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"000 Omitted"

Account 481101 Gas Commercial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 76	$ 81	$ 57	$ 46	$ 10	$ 10	$ 280
September 2019 - February 2020	$ 5	$ 7	$ 7	$ 4	$ 4	$ 10	$ 36
Increase	$ 71	$ 74	$ 50	$ 42	$ 7	$ 0	$ 244
(Decrease)							

Accounts 481102; 481107; 481119 (3) Gas Commercial Base Energy; WNA; Customer Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 2,309	$ 3,015	$ 4,719	$ 6,370	$ 7,704	$ 6,244	$ 30,361
September 2019 - February 2020	$ 2,324	$ 2,917	$ 4,576	$ 6,372	$ 7,425	$ 6,359	$ 29,973
Increase		$ 98	$ 143		$ 279		$ 388
(Decrease)	$ (15)			$ (2)		$ (115)	

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"000 Omitted"

Account 481104 Gas Commercial GSC Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 675	$ 1,376	$ 3,419	$ 5,731	$ 7,636	$ 5,982	$ 24,819
September 2019 - February 2020	$ 843	$ 1,429	$ 4,284	$ 5,356	$ 5,795	$ 4,960	$ 22,668
Increase				$ 375	$ 1,841	$ 1,022	$ 2,151
(Decrease)	$ (168)	$ (53)	$ (866)				

Accounts 481106; 481108 (3) Gas Commercial GLT Distribution-Transmission Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 323	$ 339	$ 353	$ 357	$ 364	$ 366	$ 2,102
September 2019 - February 2020	$ 235	$ 236	$ 244	$ 264	$ 347	$ 303	$ 1,629
Increase	$ 88	$ 103	$ 109	$ 94	$ 17	$ 62	$ 473
(Decrease)							

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Louisville Gas and Electric Company
Case No. 2020-00350

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

"000 Omitted"

Account 481201 Gas Commercial Industrial DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -
September 2019 - February 2020	$ 1	$ 1	$ 0	$ 0	$ 0	$ 0	$ 3
Increase							
(Decrease)	$ (1)	$ (1)	$ (0)	$ (0)	$ (0)	$ (0)	$ (3)

Accounts 481202; 481205; 481219 (3) Gas Industrial Base Energy; Cashout; Customer Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 132	$ 171	$ 258	$ 316	$ 376	$ 309	$ 1,561
September 2019 - February 2020	$ 245	$ 419	$ 458	$ 310	$ 358	$ 459	$ 2,250
Increase				$ 6	$ 17		
(Decrease)	$ (113)	$ (248)	$ (201)			$ (150)	$ (689)

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Account 481204 Gas Industrial GSC Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 94	$ 152	$ 271	$ 391	$ 512	$ 412	$ 1,832
September 2019 - February 2020	$ 212	$ 362	$ 578	$ 397	$ 458	$ 464	$ 2,470
Increase					$ 54		
(Decrease)	$ (117)	$ (210)	$ (307)	$ (6)		$ (52)	$ (638)

Accounts 481206; 481208 (3) Gas Industrial GLT Distribution-Transmission Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 28	$ 33	$ 38	$ 43	$ 46	$ 45	$ 233
September 2019 - February 2020	$ 31	$ 29	$ 24	$ 22	$ 30	$ 28	$ 164
Increase		$ 4	$ 14	$ 21	$ 16	$ 18	$ 69
(Decrease)	$ (3)						

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Account 482101 Gas Public Authority DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ 10	$ 10	$ 7	$ 5	$ 1	$ 1	$ 34
September 2019 - February 2020	$ 0	$ 1	$ 0	$ 0	$ 0	$ 1	$ 3
Increase	$ 9	$ 9	$ 6	$ 5	$ 1	$ 0	$ 31
(Decrease)							

Accounts 482102; 482105; 482107; 482115; 482119 (3) Gas Public Authority Base Energy; Cashout; WNA; TCJA; Customer Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 219	$ 297	$ 494	$ 682	$ 834	$ 671	$ 3,197
September 2019 - February 2020	$ 209	$ 303	$ 487	$ 702	$ 871	$ 744	$ 3,316
Increase	$ 10		$ 8				
(Decrease)		$ (6)		$ (19)	$ (38)	$ (74)	$ (119)

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Account 482104 Gas Public Authority GSC Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 87	$ 167	$ 404	$ 675	$ 898	$ 704	$ 2,934
September 2019 - February 2020	$ 89	$ 193	$ 507	$ 662	$ 773	$ 648	$ 2,872
Increase				$ 13	$ 125	$ 55	$ 62
(Decrease)	$ (2)	$ (26)	$ (103)				

Accounts 482106; 482108 (3) Gas Public Authority GLT Distribution-Transmission Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 34	$ 36	$ 39	$ 41	$ 42	$ 42	$ 233
September 2019 - February 2020	$ 15	$ 17	$ 16	$ 19	$ 26	$ 21	$ 114
Increase	$ 19	$ 20	$ 23	$ 22	$ 16	$ 20	$ 119
(Decrease)							

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Accounts 484102; 484119 (3) Gas Interdepartmental Base; Customer Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 190	$ 190	$ 187	$ 193	$ 189	$ 189	$ 1,138
September 2019 - February 2020	$ 217	$ 213	$ 213	$ 221	$ 218	$ 186	$ 1,269
Increase						$ 3	
(Decrease)	$ (28)	$ (23)	$ (25)	$ (28)	$ (30)		$ (131)

Account 484104 Gas Interdepartmental GSC Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 81	$ 90	$ 71	$ 149	$ 96	$ 103	$ 591
September 2019 - February 2020	$ 80	$ 29	$ 27	$ 134	$ 99	$ 50	$ 419
Increase	$ 1	$ 61	$ 44	$ 16		$ 53	$ 172
(Decrease)					$ (4)		

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Account 484108 Gas Interdepartmental GLT Transmission Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -
September 2019 - February 2020	$ 1	$ 0	$ 0	$ 1	$ 1	$ 1	$ 5
Increase							
(Decrease)	$ (1)	$ (0)	$ (0)	$ (1)	$ (1)	$ (1)	$ (5)

Account 487001 Forfeited Discounts/Late Payment Charges - Gas	September	October	November	December	January	February	Total
September 2020 - February 2021	$ -	$ 3	$ 7	$ 15	$ 167	$ 203	$ 396
September 2019 - February 2020	$ 42	$ 48	$ 38	$ 83	$ 195	$ 152	$ 558
Increase						$ 51	
(Decrease)	$ (42)	$ (45)	$ (30)	$ (67)	$ (28)		$ (162)

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Accounts 488001; 488005; 488006 (3) Reconnect Charge; Meter Pulse; UAR - Gas	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 1	$ 1	$ 4	$ 4	$ 6	$ 7	$ 23
September 2019 - February 2020	$ 4	$ 5	$ 5	$ 7	$ 10	$ 10	$ 42
Increase							
(Decrease)	$ (3)	$ (4)	$ (1)	$ (3)	$ (5)	$ (3)	$ (19)

Account 489301 Gas Transport DSM Revenues	September	October	November	December	January (1)	February	Total
September 2020 - February 2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -
September 2019 - February 2020	$ 3	$ 4	$ 1	$ 1	$ 0	$ 1	$ 10
Increase							
(Decrease)	$ (3)	$ (4)	$ (1)	$ (1)	$ (0)	$ (1)	$ (10)

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Accounts 489302; 489304; 489319, 489322, 489332 (3) Gas Transport Revenues	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 612	$ 628	$ 665	$ 620	$ 584	$ 579	$ 3,688
September 2019 - February 2020	$ 610	$ 661	$ 706	$ 682	$ 657	$ 638	$ 3,954
Increase	$ 3						
(Decrease)		$ (33)	$ (41)	$ (62)	$ (73)	$ (60)	$ (266)

Accounts 489306; 489308 (3) Gas Transport - GLT Distribution-Transmission Revenues	September	October	November (2)	December	January	February	Total
September 2020 - February 2021	$ 22	$ 22	$ 20	$ 16	$ 14	$ 15	$ 109
September 2019 - February 2020	$ 26	$ 20	$ 8	$ 8	$ 10	$ 9	$ 82
Increase		$ 1	$ 12	$ 8	$ 4	$ 5	$ 27
(Decrease)	$ (4)						

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

Accounts 493900; 493901 (3) Intercompany Joint Use Rent Revenue - Gas - From PPL; Indirect	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 14	$ 14	$ 14	$ 14	$ 13	$ 14	$ 82
September 2019 - February 2020	$ 13	$ 13	$ 13	$ 13	$ 13	$ 13	$ 80
Increase	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 2
(Decrease)							

Account 495005 Return Check Charge	September	October	November	December	January	February	Total
September 2020 - February 2021	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 7
September 2019 - February 2020	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 7
Increase			$ 0	$ 0		$ 0	
(Decrease)	$ (0)	$ (0)			$ (0)		

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Louisville Gas and Electric Company
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Comparison of Total Company Gas Revenue Account Balances
With Those of the Preceding 6 Months

"000 Omitted"

(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 Gas Supply Clause (GSC) mechanism was adjusted quarterly. Adjustments were made to GSC for service rendered on and after November 1, 2019 (per KPSC Order in Case No. 2019-00327). The first full month of impact is the month following the effective month.

(3) 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 aggregated to show a combined comparison in same grouping as the Company's forecasting tool.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Louisville Gas and Electric Company
Comparative Statement of Income
September 30, 2020

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 94,859,344.02	$ 105,653,964.04	$ (10,794,620.02)	(10.22)
Gas Operating Revenues	15,098,652.16	14,054,352.07	1,044,300.09	7.43
Total Operating Revenues	109,957,996.18	119,708,316.11	(9,750,319.93)	(8.15)
Fuel for Electric Generation	19,588,575.78	25,043,787.61	(5,455,211.83)	(21.78)
Power Purchased	3,336,086.16	3,426,540.12	(90,453.96)	(2.64)
Gas Supply Expenses	1,938,295.07	2,085,160.36	(146,865.29)	(7.04)
Other Operation Expenses	23,607,780.31	21,226,255.70	2,381,524.61	11.22
Maintenance	8,697,147.67	9,750,750.23	(1,053,602.56)	(10.81)
Depreciation	20,161,135.50	18,940,459.02	1,220,676.48	6.44
Amortization Expense	1,292,400.25	1,253,868.09	38,532.16	3.07
Regulatory Debits	168,562.84	(42,596.18)	211,159.02	495.72
Taxes				
Federal Income	1,514,002.05	(11,539,609.36)	13,053,611.41	113.12
State Income	(1,031,866.86)	(1,813,783.40)	781,916.54	43.11
Deferred Federal Income - Net	(2,035,915.28)	13,502,436.87	(15,538,352.15)	(115.08)
Deferred State Income - Net	1,643,716.81	2,953,975.27	(1,310,258.46)	(44.36)
Property and Other	4,241,684.15	3,988,908.10	252,776.05	6.34
Amortization of Investment Tax Credit	(73,405.00)	(76,191.00)	2,786.00	3.66
Loss (Gain) from Disposition of Allowances	-	(9,253.41)	9,253.41	100.00
Total Operating Expenses	83,048,199.45	88,690,708.02	(5,642,508.57)	(6.36)
Net Operating Income	26,909,796.73	31,017,608.09	(4,107,811.36)	(13.24)
Other Income Less Deductions	(44,226.41)	(104,155.16)	59,928.75	57.54
Income Before Interest Charges	26,865,570.32	30,913,452.93	(4,047,882.61)	(13.09)
Interest on Long-Term Debt	6,907,441.87	6,785,471.78	121,970.09	1.80
Amortization of Debt Expense - Net	283,885.35	260,898.24	22,987.11	8.81
Other Interest Expenses	116,528.23	250,878.98	(134,350.75)	(53.55)
Total Interest Charges	7,307,855.45	7,297,249.00	10,606.45	0.15
Net Income	$ 19,557,714.87	$ 23,616,203.93	$ (4,058,489.06)	(17.19)

Case No. 2020-00350
Attachment to Response to PSC-1 Question No. 3

Garrett

Louisville Gas and Electric Company
Comparative Statement of Income
October 31, 2020

	Current Month			
	This Year Amount	Last Year Amount	Increase or Decrease Amount	%
Electric Operating Revenues	$ 86,828,568.53	$ 89,857,864.34	$ (3,029,295.81)	(3.37)
Gas Operating Revenues	19,737,627.33	19,224,987.42	512,639.91	2.67
Total Operating Revenues	106,566,195.86	109,082,851.76	(2,516,655.90)	(2.31)
Fuel for Electric Generation	19,815,050.76	20,933,575.80	(1,118,525.04)	(5.34)
Power Purchased	3,160,452.65	3,484,795.91	(324,343.26)	(9.31)
Gas Supply Expenses	4,420,318.05	4,732,146.05	(311,828.00)	(6.59)
Other Operation Expenses	20,815,500.06	22,173,064.38	(1,357,564.32)	(6.12)
Maintenance	10,389,192.99	12,828,595.55	(2,439,402.56)	(19.02)
Depreciation	20,254,682.04	18,991,167.30	1,263,514.74	6.65
Amortization Expense	1,326,325.23	1,248,010.71	78,314.52	6.28
Regulatory Debits	172,337.92	124,796.81	47,541.11	38.09
Taxes				
Federal Income	2,913,256.95	2,630,113.93	283,143.02	10.77
State Income	730,139.59	659,176.43	70,963.16	10.77
Property and Other	4,261,939.81	4,011,195.33	250,744.48	6.25
Amortization of Investment Tax Credit	(73,407.00)	(76,190.00)	2,783.00	3.65
Total Operating Expenses	88,185,789.05	91,740,448.20	(3,554,659.15)	(3.87)
Net Operating Income	18,380,406.81	17,342,403.56	1,038,003.25	5.99
Other Income Less Deductions	(122,968.14)	(36,267.06)	(86,701.08)	(239.06)
Income Before Interest Charges	18,257,438.67	17,306,136.50	951,302.17	5.50
Interest on Long-Term Debt	6,917,350.41	6,790,095.06	127,255.35	1.87
Amortization of Debt Expense - Net	296,488.41	272,951.88	23,536.53	8.62
Other Interest Expenses	133,044.83	308,219.46	(175,174.63)	(56.83)
Total Interest Charges	7,346,883.65	7,371,266.40	(24,382.75)	(0.33)
Net Income	$ 10,910,555.02	$ 9,934,870.10	$ 975,684.92	9.82

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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	Amount
January 1, 2020	$ 7,603,690.99
January 31, 2020	6,229,003.39
February 29, 2020	5,755,665.13
March 31, 2020	7,359,046.36
April 30, 2020	6,392,970.29
May 31, 2020	6,624,015.26
June 30, 2020	4,918,181.42
July 31, 2020	5,849,763.71
August 31, 2020	10,576,308.26
September 30, 2020	5,182,720.21
October 31, 2020	6,500,609.42
November 30, 2020	6,705,926.95

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 5

Responding Witness: Christopher M. Garrett

Q-5. Separately for electric and gas operations, 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.

Louisville Gas and Electric
Case No. 2020-00350

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)	Electric	5,370,093,096.83	5,384,878,297.66	5,400,218,204.99	5,403,943,577.26	5,394,006,242.44	5,401,733,227.75	5,395,437,594.39	5,439,902,751.55	5,423,514,597.70	5,433,835,682.97	5,442,114,630.12	5,488,273,312.42	5,479,551,774.08	70,457,502,990.16	5,419,807,922.32
(a)	Electric - Common	187,526,571.94	187,653,806.34	159,835,025.08	160,752,298.11	161,230,781.72	163,656,385.52	167,200,639.09	166,584,321.88	165,467,363.26	163,389,963.86	163,582,587.15	164,121,115.43	162,425,088.19	2,173,425,947.57	167,186,611.35
(a)	Gas	1,206,236,239.01	1,210,021,670.81	1,216,209,755.52	1,218,769,009.92	1,221,865,736.35	1,222,934,029.74	1,231,966,452.37	1,235,338,999.20	1,238,617,013.53	1,240,401,057.08	1,240,375,887.08	1,241,506,240.39	1,245,020,401.88	15,969,262,492.88	1,228,404,807.14
(a)	Gas - Common	84,251,068.55	84,308,231.83	71,809,938.81	72,222,046.97	72,437,017.88	73,526,781.90	75,119,127.71	74,842,231.57	74,340,409.58	73,407,085.21	73,493,626.11	73,735,573.60	72,973,590.34	976,466,730.06	75,112,825.39
(b)	Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b)	Electric - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b)	Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(b)	Gas - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	Electric	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	3,120,150.31	40,561,954.03	3,120,150.31
(c)	Electric - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	Gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(c)	Gas - Common	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(d)	Electric	181,048,775.31	169,883,053.62	231,504,187.26	255,270,917.08	339,217,013.82	348,045,434.00	356,728,103.95	316,530,330.95	362,138,554.05	534,182,878.91	586,168,504.51	613,260,642.55	619,867,289.07	4,913,845,685.08	377,988,129.62
(d)	Electric - Common	16,115,987.62	16,304,002.70	15,994,715.00	14,638,038.32	13,361,097.20	10,561,204.98	6,307,919.58	5,689,546.59	6,019,910.98	5,916,642.25	14,043,590.32	13,210,615.34	14,684,768.18	152,848,039.06	11,757,541.47
(d)	Gas	39,732,070.31	37,775,649.47	37,689,101.00	39,340,908.25	39,278,772.08	43,148,456.19	37,767,420.21	36,158,870.74	36,001,645.10	39,641,927.35	51,695,613.91	57,279,203.03	57,532,432.08	553,042,069.72	42,541,697.67
(d)	Gas - Common	7,240,516.18	7,324,986.72	7,186,031.37	6,576,509.97	6,002,811.79	4,744,889.20	2,833,992.86	2,556,173.10	2,704,597.68	2,658,201.59	6,309,439.13	5,935,203.99	6,597,504.55	68,670,858.13	5,282,373.70
(e)	Electric	462,200,938.36	484,159,471.88	436,183,794.42	433,561,384.59	365,974,015.75	363,518,069.28	377,820,642.19	398,717,003.86	371,370,794.45	214,336,269.46	182,405,271.97	120,964,493.29	121,680,392.77	4,332,892,542.27	333,299,426.33
(e)	Electric - Common	8,826,998.62	9,051,177.14	9,297,899.11	9,523,498.78	10,459,318.94	12,510,330.21	13,491,501.37	15,229,612.78	17,319,843.12	20,808,808.98	16,389,026.67	18,695,922.61	17,400,431.75	179,004,370.08	13,769,566.93
(e)	Gas	43,285,274.34	49,685,004.88	48,628,981.34	52,025,592.19	56,387,417.18	60,641,887.73	66,171,688.39	75,422,022.04	84,830,411.85	93,048,949.35	91,013,491.73	92,320,356.66	98,002,957.74	911,464,035.42	70,112,618.11
(e)	Gas - Common	3,965,753.00	4,066,470.89	4,177,316.99	4,278,673.36	4,699,114.31	5,620,583.14	6,061,399.16	6,842,289.80	7,781,378.79	9,348,885.20	7,363,185.90	8,399,617.40	7,817,585.28	80,422,253.22	6,186,327.17
(f)	Electric	(1,754,469,388.43)	(1,761,593,981.47)	(1,769,086,891.66)	(1,782,530,721.00)	(1,793,398,945.20)	(1,806,821,876.13)	(1,814,961,202.36)	(1,824,778,694.50)	(1,810,057,966.53)	(1,812,347,845.70)	(1,822,121,171.04)	(1,834,187,422.45)	(1,832,890,342.65)	(23,419,246,449.12)	(1,801,480,496.09)
(f)	Electric - Common	(59,457,404.13)	(59,943,295.73)	(60,343,152.82)	(59,831,358.85)	(59,282,705.23)	(59,385,667.99)	(59,343,644.86)	(58,687,630.45)	(58,739,650.15)	(59,165,065.34)	(58,857,846.53)	(59,372,064.80)	(57,491,629.61)	(769,901,116.49)	(59,223,162.81)
(f)	Gas	(349,872,814.22)	(352,118,101.64)	(353,817,274.28)	(355,278,764.74)	(357,076,935.48)	(359,701,265.33)	(361,482,750.79)	(360,908,251.54)	(362,720,999.39)	(364,668,542.57)	(366,442,606.17)	(368,458,721.17)	(370,428,449.68)	(4,682,975,477.00)	(360,228,882.85)
(f)	Gas - Common	(26,712,746.79)	(26,931,045.91)	(27,110,691.84)	(26,880,755.42)	(26,634,258.87)	(26,680,517.50)	(26,661,637.55)	(26,366,906.43)	(26,390,277.61)	(26,581,406.17)	(26,443,380.32)	(26,674,405.93)	(25,829,572.73)	(345,897,603.07)	(26,607,507.93)
(g)	Electric	38,227,676.79	39,089,820.08	40,162,075.58	41,310,374.13	41,144,957.19	42,273,084.27	41,852,885.29	40,731,260.71	40,388,727.01	40,752,249.51	40,894,560.36	40,811,851.31	41,978,213.76	529,617,735.99	40,739,825.85
(g)	Gas	1,593,516.83	1,450,964.87	1,450,964.87	1,518,746.94	1,505,255.67	1,500,343.68	1,514,261.67	1,530,686.01	1,560,274.30	1,572,119.30	1,621,332.26	1,559,291.17	1,469,474.98	19,847,232.55	1,526,710.20
(j)	Electric	(31,245,495.26)	(35,266,360.82)	(47,195,459.10)	(45,938,109.72)	(39,773,807.64)	(34,575,593.70)	(38,997,189.92)	(52,187,242.00)	(56,732,619.22)	(64,484,862.82)	(55,891,479.20)	(27,197,276.53)	(30,718,693.05)	(560,204,189.00)	(43,092,629.92)
(j)	Gas	(7,811,373.82)	(8,816,590.21)	(11,798,864.78)	(11,484,527.43)	(9,943,451.91)	(8,643,898.42)	(9,749,297.48)	(13,046,810.50)	(14,183,154.81)	(16,121,215.71)	(13,972,869.80)	(6,799,319.13)	(7,679,673.26)	(140,051,047.25)	(10,773,157.48)

(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

Note: Common plant split to electric and gas via allocations..

Case No. 2020-00350
Attachment to Response to PSC-1 Question No. 5(a-g,j)

Garrett

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Schedule B

Louisville Gas and Electric Company
Case No. 2020-00350

Analysis of Professional Services Expenses
For the 12 Months Ended February 2020

Line No.	Item (a)	Rate Case (b)	Annual Audit (c)	Other (d)	Total (e)
1.	Legal	-	-	2,611,891	2,611,891
2.	Engineering	-	-	42,144	42,144
3.	Accounting	-	662,069	10,200	672,269
4.	Other	-	-	13,126,456	13,126,456
5.	Total	-	662,069	15,790,691	16,452,760

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.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1	Legal	BAKER BOTTS LLP			999	999	923100	1682115	-PROFESSIONAL SERVICES	Jan-2020
2	Legal	BAKER BOTTS LLP			1,449	1,449	923100	1677460	-PROFESSIONAL SERVICES	Dec-2019
3	Legal	BAKER BOTTS LLP			1,981	1,981	923100	1674564	-PROFESSIONAL SERVICES	Dec-2019
4	Legal	BAKER BOTTS LLP			2,061	2,061	923100	1653255	-PROFESSIONAL SERVICES	Jul-2019
5	Legal	BAKER BOTTS LLP			2,657	2,657	923100	1650871	-PROFESSIONAL SERVICES	Jun-2019
6	Legal	BAKER BOTTS LLP			2,979	2,979	923100	1646298	-PROFESSIONAL SERVICES	Jun-2019
7	Legal	BAKER BOTTS LLP			3,090	3,090	923900	1677459	-PROFESSIONAL SERVICES	Dec-2019
8	Legal	BAKER BOTTS LLP			3,703	3,703	923100	1657378	-PROFESSIONAL SERVICES	Jul-2019
9	Legal	BAKER BOTTS LLP			11,431	11,431	923100	1667981	-PROFESSIONAL SERVICES	Nov-2019
10	Legal	BAKER BOTTS LLP			17,147	17,147	923100	1661886	-PROFESSIONAL SERVICES	Oct-2019
11	Legal	BAKER BOTTS LLP			22,285	22,285	923100	1670807	-PROFESSIONAL SERVICES	Nov-2019
12	Legal	BALCH AND BINGHAM LLP			1,745	1,745	923900	779566	-PROFESSIONAL SERVICES	Feb-2020
13	Legal	BARNES AND THORNBURG LLP			3,693	3,693	923100	2209565	-PROFESSIONAL SERVICES	Apr-2019
14	Legal	BINGHAM GREENBAUM DOLL PLLC			888	888	923100	4465666	-PROFESSIONAL SERVICES	Feb-2020
15	Legal	BINGHAM GREENBAUM DOLL PLLC			1,001	1,001	923100	4458889	-PROFESSIONAL SERVICES	Dec-2019
16	Legal	BINGHAM GREENBAUM DOLL PLLC			1,001	1,001	923100	4445756	-PROFESSIONAL SERVICES	Jun-2019
17	Legal	BINGHAM GREENBAUM DOLL PLLC			1,276	1,276	923900	4465667	-PROFESSIONAL SERVICES	Feb-2020
18	Legal	BINGHAM GREENBAUM DOLL PLLC			1,309	1,309	923100	4442601	-PROFESSIONAL SERVICES	Jun-2019
19	Legal	BINGHAM GREENBAUM DOLL PLLC			1,519	1,519	923100	4454676	-PROFESSIONAL SERVICES	Oct-2019
20	Legal	BINGHAM GREENBAUM DOLL PLLC			1,545	1,545	923900	4463027	-PROFESSIONAL SERVICES	Feb-2020
21	Legal	BINGHAM GREENBAUM DOLL PLLC			1,587	1,587	923900	4459920	-PROFESSIONAL SERVICES	Dec-2019
22	Legal	BINGHAM GREENBAUM DOLL PLLC			1,904	1,904	923100	4447638	-PROFESSIONAL SERVICES	Jul-2019
23	Legal	BINGHAM GREENBAUM DOLL PLLC			2,738	2,738	923100	4449896	-PROFESSIONAL SERVICES	Aug-2019
24	Legal	BINGHAM GREENBAUM DOLL PLLC			3,269	3,269	923100	4441007	-PROFESSIONAL SERVICES	Apr-2019
25	Legal	BINGHAM GREENBAUM DOLL PLLC			3,580	3,580	923100	4456768	-PROFESSIONAL SERVICES	Nov-2019
26	Legal	BINGHAM GREENBAUM DOLL PLLC			6,362	6,362	923100	4452576	-PROFESSIONAL SERVICES	Sep-2019
27	Legal	BINGHAM GREENBAUM DOLL PLLC			6,705	6,705	923100	4459918	-PROFESSIONAL SERVICES	Dec-2019
28	Legal	BINGHAM GREENBAUM DOLL PLLC			7,910	7,910	923900	4459921	-PROFESSIONAL SERVICES	Dec-2019
29	Legal	BINGHAM GREENBAUM DOLL PLLC			10,325	10,325	923900	4459919	-PROFESSIONAL SERVICES	Dec-2019
30	Legal	BRYAN CAVE LEIGHTON PAISNER LLP			9,965	9,965	923900	10915846	-PROFESSIONAL SERVICES	Dec-2019
31	Legal	BRYAN CAVE LEIGHTON PAISNER LLP			1,133	1,133	923900	10883650	-PROFESSIONAL SERVICES	Dec-2019
32	Legal	DINSMORE AND SHOHL LLP			5,370	5,370	923900	4173234	-PROFESSIONAL SERVICES	Mar-2019
33	Legal	DINSMORE AND SHOHL LLP			544	544	923100	4274968	-PROFESSIONAL SERVICES	Jul-2019
34	Legal	DINSMORE AND SHOHL LLP			640	640	923100	4404706	-PROFESSIONAL SERVICES	Jan-2020
35	Legal	DINSMORE AND SHOHL LLP			1,120	1,120	923100	4383558	-PROFESSIONAL SERVICES	Dec-2019
36	Legal	DINSMORE AND SHOHL LLP			1,141	1,141	923100	4361334	-PROFESSIONAL SERVICES	Nov-2019
37	Legal	DINSMORE AND SHOHL LLP			1,264	1,264	923100	4188913	-LEGAL SERVICES	Mar-2019
38	Legal	DINSMORE AND SHOHL LLP			1,280	1,280	923100	4297239	-PROFESSIONAL SERVICES	Aug-2019
39	Legal	DINSMORE AND SHOHL LLP			1,344	1,344	923100	4383556	-PROFESSIONAL SERVICES	Dec-2019
40	Legal	DINSMORE AND SHOHL LLP			1,760	1,760	923100	4229789	-PROFESSIONAL SERVICES	May-2019
41	Legal	DINSMORE AND SHOHL LLP			1,894	1,894	923100	4342834	-PROFESSIONAL SERVICES	Nov-2019
42	Legal	DINSMORE AND SHOHL LLP			2,048	2,048	923100	4361335	-PROFESSIONAL SERVICES	Nov-2019
43	Legal	DINSMORE AND SHOHL LLP			2,212	2,212	923100	4404707	-PROFESSIONAL SERVICES	Jan-2020
44	Legal	DINSMORE AND SHOHL LLP			4,283	4,283	923100	4322354	-PROFESSIONAL SERVICES	Oct-2019
45	Legal	DINSMORE AND SHOHL LLP			5,088	5,088	923100	4210939	-PROFESSIONAL SERVICES	Apr-2019
46	Legal	DINSMORE AND SHOHL LLP			5,408	5,408	923100	4342831	-PROFESSIONAL SERVICES	Nov-2019
47	Legal	DINSMORE AND SHOHL LLP			7,363	7,363	923100	4426688	-PROFESSIONAL SERVICES	Feb-2020
48	Legal	DINSMORE AND SHOHL LLP			7,812	7,812	923100	4426687	-PROFESSIONAL SERVICES	Feb-2020
49	Legal	DINSMORE AND SHOHL LLP			8,352	8,352	923100	4322355	-PROFESSIONAL SERVICES	Oct-2019
50	Legal	DINSMORE AND SHOHL LLP			778	778	923900	4219614	-DINSMORE & SHOHL, LLP - REVLETT - CONSULTING SERVICES FOR CCR RULE, ADMIN & LEGAL SERVICES FOR TASK	Jun-2019
51	Legal	DINSMORE AND SHOHL LLP			1,039	1,039	923900	4180469	-DINSMORE & SHOHL, LLP - REVLETT - CONSULTING SERVICES FOR CCR RULE, ADMIN & LEGAL SERVICES FOR TASK	Apr-2019
52	Legal	FISHER AND PHILLIPS LLP			1,254	1,254	923100	1289314	-PROFESSIONAL SERVICES	Aug-2019
53	Legal	FISHER AND PHILLIPS LLP			2,058	2,058	923100	1278605	-PROFESSIONAL SERVICES	Jun-2019
54	Legal	FISHER AND PHILLIPS LLP			2,838	2,838	923100	1299350	-PROFESSIONAL SERVICES	Sep-2019
55	Legal	FISHER AND PHILLIPS LLP			4,740	4,740	923100	1269866	-PROFESSIONAL SERVICES	Jun-2019
56	Legal	FISHER AND PHILLIPS LLP			4,858	4,858	923100	1254432	-PROFESSIONAL SERVICES	Jun-2019
57	Legal	FISHER AND PHILLIPS LLP			10,819	10,819	923100	1308499	-PROFESSIONAL SERVICES	Oct-2019
58	Legal	FISHER AND PHILLIPS LLP			11,535	11,535	923100	1245392	-PROFESSIONAL SERVICES	Mar-2019
59	Legal	FISHER AND PHILLIPS LLP			15,296	15,296	923100	1263077	-PROFESSIONAL SERVICES	Jun-2019
60	Legal	FISHER AND PHILLIPS LLP			548	548	923100	1308492	-PROFESSIONAL SERVICES	Jan-2020
61	Legal	FISHER AND PHILLIPS LLP			643	643	923100	1269867	-PROFESSIONAL SERVICES	Jun-2019
62	Legal	FISHER AND PHILLIPS LLP			994	994	923100	1245428	-PROFESSIONAL SERVICES	Mar-2019
63	Legal	FISHER AND PHILLIPS LLP			1,182	1,182	923100	1329965	-PROFESSIONAL SERVICES	Dec-2019
64	Legal	FISHER AND PHILLIPS LLP			1,262	1,262	923100	1318389	-PROFESSIONAL SERVICES	Jan-2020
65	Legal	FISHER AND PHILLIPS LLP			1,319	1,319	923100	1254411	-PROFESSIONAL SERVICES	Mar-2019
66	Legal	FISHER AND PHILLIPS LLP			1,330	1,330	923900	1299348	-PROFESSIONAL SERVICES	Sep-2019
67	Legal	FISHER AND PHILLIPS LLP			1,690	1,690	923100	1278643	-PROFESSIONAL SERVICES	Jun-2019
68	Legal	FISHER AND PHILLIPS LLP			3,455	3,455	923100	1263084	-PROFESSIONAL SERVICES	Jun-2019
69	Legal	FISHER AND PHILLIPS LLP			3,819	3,819	923100	1345434	-PROFESSIONAL SERVICES	Feb-2020
70	Legal	FISHER AND PHILLIPS LLP			4,098	4,098	923100	1289336	-PROFESSIONAL SERVICES	Aug-2019
71	Legal	FISHER AND PHILLIPS LLP			5,574	5,574	923100	1254403	-PROFESSIONAL SERVICES	May-2019
72	Legal	FISHER AND PHILLIPS LLP			8,863	8,863	923100	1299351	-PROFESSIONAL SERVICES	Sep-2019
73	Legal	FISHER AND PHILLIPS LLP			10,251	10,251	923100	1354346	-PROFESSIONAL SERVICES	Feb-2020
74	Legal	FISHER AND PHILLIPS LLP			13,381	13,381	923100	1318369	-PROFESSIONAL SERVICES	Dec-2019
75	Legal	FISHER AND PHILLIPS LLP			16,520	16,520	923100	1354350	-PROFESSIONAL SERVICES	Feb-2020
76	Legal	FISHER AND PHILLIPS LLP			16,850	16,850	923100	1308491	-PROFESSIONAL SERVICES	Nov-2019
77	Legal	FISHER AND PHILLIPS LLP			18,623	18,623	923100	1245400	-PROFESSIONAL SERVICES	Mar-2019
78	Legal	FISHER AND PHILLIPS LLP			1,240	1,240	923900	1320867	-PROFESSIONAL SERVICES	Nov-2019
79	Legal	FISHER AND PHILLIPS LLP			1,266	1,266	923900	1289310	-PROFESSIONAL SERVICES	Aug-2019
80	Legal	FISHER AND PHILLIPS LLP			1,592	1,592	923900	1254417	-PROFESSIONAL SERVICES	Aug-2019
81	Legal	FISHER AND PHILLIPS LLP			3,594	3,594	923900	1299347	-PROFESSIONAL SERVICES	Sep-2019
82	Legal	FISHER AND PHILLIPS LLP			3,597	3,597	923900	1328172	-PROFESSIONAL SERVICES	Dec-2019
83	Legal	FISHER AND PHILLIPS LLP			5,770	5,770	923900	1308467	-PROFESSIONAL SERVICES	Oct-2019
84	Legal	FISHER AND PHILLIPS LLP			530	530	923900	1278644	-PROFESSIONAL SERVICES	Jun-2019
85	Legal	FISHER AND PHILLIPS LLP			755	755	923100	1328158	-PROFESSIONAL SERVICES	Dec-2019
86	Legal	FISHER AND PHILLIPS LLP			801	801	923900	1245381	-PROFESSIONAL SERVICES	Mar-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
87	Legal	FISHER AND PHILLIPS LLP			842	842	923900	1245432	-PROFESSIONAL SERVICES	Jun-2019
88	Legal	FISHER AND PHILLIPS LLP			939	939	923900	1299349	-PROFESSIONAL SERVICES	Sep-2019
89	Legal	FISHER AND PHILLIPS LLP			970	970	923900	1245385	-PROFESSIONAL SERVICES	Mar-2019
90	Legal	FISHER AND PHILLIPS LLP			1,059	1,059	923900	1278630	-PROFESSIONAL SERVICES	Jun-2019
91	Legal	FISHER AND PHILLIPS LLP			1,163	1,163	923900	1354351	-PROFESSIONAL SERVICES	Feb-2020
92	Legal	FISHER AND PHILLIPS LLP			1,285	1,285	923900	1254415	-PROFESSIONAL SERVICES	Jun-2019
93	Legal	FISHER AND PHILLIPS LLP			1,572	1,572	923900	1263067	-PROFESSIONAL SERVICES	Jun-2019
94	Legal	FISHER AND PHILLIPS LLP			1,578	1,578	923900	1271037	-PROFESSIONAL SERVICES	Jun-2019
95	Legal	FISHER AND PHILLIPS LLP			1,884	1,884	923900	1345436	-PROFESSIONAL SERVICES	Feb-2020
96	Legal	FISHER AND PHILLIPS LLP			2,286	2,286	923900	1263093	-PROFESSIONAL SERVICES	Jun-2019
97	Legal	FISHER AND PHILLIPS LLP			2,655	2,655	923100	1354349	-PROFESSIONAL SERVICES	Feb-2020
98	Legal	FISHER AND PHILLIPS LLP			2,973	2,973	923100	1345433	-PROFESSIONAL SERVICES	Feb-2020
99	Legal	FISHER AND PHILLIPS LLP			3,753	3,753	923100	1335483	-PROFESSIONAL SERVICES	Dec-2019
100	Legal	FROST BROWN TODD LLC			621	621	923100	210079270	-PROFESSIONAL SERVICES	Oct-2019
101	Legal	FROST BROWN TODD LLC			732	732	923100	210081951	-PROFESSIONAL SERVICES	Oct-2019
102	Legal	FROST BROWN TODD LLC			830	830	923100	210083820	-PROFESSIONAL SERVICES	Oct-2019
103	Legal	FROST BROWN TODD LLC			857	857	923100	210047366	-PROFESSIONAL SERVICES	Apr-2019
104	Legal	FROST BROWN TODD LLC			906	906	923100	210085044	-PROFESSIONAL SERVICES	Nov-2019
105	Legal	FROST BROWN TODD LLC			1,059	1,059	923100	210060293	-PROFESSIONAL SERVICES	Jun-2019
106	Legal	FROST BROWN TODD LLC			1,106	1,106	923100	210051597	-PROFESSIONAL SERVICES	May-2019
107	Legal	FROST BROWN TODD LLC			1,267	1,267	923100	210039921A	-PROFESSIONAL SERVICES	Mar-2019
108	Legal	FROST BROWN TODD LLC			3,828	3,828	923100	210074459	-PROFESSIONAL SERVICES	Sep-2019
109	Legal	FROST BROWN TODD LLC			4,029	4,029	923100	210043256	-PROFESSIONAL SERVICES	Apr-2019
110	Legal	FROST BROWN TODD LLC			4,100	4,100	923100	210069076	-PROFESSIONAL SERVICES	Aug-2019
111	Legal	FROST BROWN TODD LLC			4,123	4,123	923100	210045939	-PROFESSIONAL SERVICES	May-2019
112	Legal	FROST BROWN TODD LLC			4,703	4,703	923100	210063142	-PROFESSIONAL SERVICES	Jul-2019
113	Legal	FROST BROWN TODD LLC			7,200	7,200	923100	210106261	-PROFESSIONAL SERVICES	Feb-2020
114	Legal	FROST BROWN TODD LLC			9,435	9,435	923100	210045008	-PROFESSIONAL SERVICES	Apr-2019
115	Legal	FROST BROWN TODD LLC			9,501	9,501	923100	210092176	-PROFESSIONAL SERVICES	Dec-2019
116	Legal	FROST BROWN TODD LLC			11,912	11,912	923100	210055444	-PROFESSIONAL SERVICES	Jun-2019
117	Legal	FROST BROWN TODD LLC			12,450	12,450	923100	210112809	-PROFESSIONAL SERVICES	Feb-2020
118	Legal	FROST BROWN TODD LLC			14,667	14,667	923100	210097783	-PROFESSIONAL SERVICES	Dec-2019
119	Legal	FROST BROWN TODD LLC			17,154	17,154	923100	210068729	-PROFESSIONAL SERVICES	Aug-2019
120	Legal	FROST BROWN TODD LLC			18,853	18,853	923100	210055121	-PROFESSIONAL SERVICES	Jun-2019
121	Legal	FROST BROWN TODD LLC			19,338	19,338	923100	210096901	-PROFESSIONAL SERVICES	Dec-2019
122	Legal	FROST BROWN TODD LLC			21,584	21,584	923100	210042009	-PROFESSIONAL SERVICES	Mar-2019
123	Legal	FROST BROWN TODD LLC			26,166	26,166	923100	210076393	-PROFESSIONAL SERVICES	Sep-2019
124	Legal	FROST BROWN TODD LLC			32,848	32,848	923100	210082128	-PROFESSIONAL SERVICES	Oct-2019
125	Legal	FROST BROWN TODD LLC			38,869	38,869	923100	210049282	-PROFESSIONAL SERVICES	Apr-2019
126	Legal	FROST BROWN TODD LLC			55,826	55,826	923100	210091441	-PROFESSIONAL SERVICES	Dec-2019
127	Legal	FROST BROWN TODD LLC			70,598	70,598	923100	210061557	-PROFESSIONAL SERVICES	Jul-2019
128	Legal	FROST BROWN TODD LLC			73,293	73,293	923100	210086929	-PROFESSIONAL SERVICES	Nov-2019
129	Legal	FROST BROWN TODD LLC			563	563	923100	210097779	-PROFESSIONAL SERVICES	Dec-2019
130	Legal	FROST BROWN TODD LLC			756	756	923100	210092174	-PROFESSIONAL SERVICES	Dec-2019
131	Legal	FROST BROWN TODD LLC			1,008	1,008	923100	210085041A	-PROFESSIONAL SERVICES	Nov-2019
132	Legal	FROST BROWN TODD LLC			1,437	1,437	923100	210074461	-PROFESSIONAL SERVICES	Sep-2019
133	Legal	FROST BROWN TODD LLC			3,221	3,221	923100	210063658A	-PROFESSIONAL SERVICES	Aug-2019
134	Legal	FROST BROWN TODD LLC			3,293	3,293	923100	210069074A	-PROFESSIONAL SERVICES	Aug-2019
135	Legal	FROST BROWN TODD LLC			4,872	4,872	923900	210097998	-PROFESSIONAL SERVICES	Dec-2019
136	Legal	FROST BROWN TODD LLC			14,631	14,631	923900	210114481	-PROFESSIONAL SERVICES	Feb-2020
137	Legal	FROST BROWN TODD LLC			536	536	923900	210066809	-PROFESSIONAL SERVICES	Sep-2019
138	Legal	FROST BROWN TODD LLC			543	543	923900	210060887	-PROFESSIONAL SERVICES	Aug-2019
139	Legal	FROST BROWN TODD LLC			562	562	923900	210111584	-PROFESSIONAL SERVICES	Feb-2020
140	Legal	FROST BROWN TODD LLC			563	563	923900	210048206	-PROFESSIONAL SERVICES	Jul-2019
141	Legal	FROST BROWN TODD LLC			593	593	923900	210072993	-PROFESSIONAL SERVICES	Sep-2019
142	Legal	FROST BROWN TODD LLC			599	599	923900	210086393	-PROFESSIONAL SERVICES	Dec-2019
143	Legal	FROST BROWN TODD LLC			620	620	923900	210066814	-PROFESSIONAL SERVICES	Sep-2019
144	Legal	FROST BROWN TODD LLC			620	620	923900	210111587	-PROFESSIONAL SERVICES	Feb-2020
145	Legal	FROST BROWN TODD LLC			631	631	923900	210054464	-PROFESSIONAL SERVICES	Aug-2019
146	Legal	FROST BROWN TODD LLC			634	634	923900	210060889	-PROFESSIONAL SERVICES	Jul-2019
147	Legal	FROST BROWN TODD LLC			672	672	923900	210048201	-PROFESSIONAL SERVICES	May-2019
148	Legal	FROST BROWN TODD LLC			700	700	923900	210054466	-PROFESSIONAL SERVICES	Jun-2019
149	Legal	FROST BROWN TODD LLC			762	762	923900	210072971	-PROFESSIONAL SERVICES	Sep-2019
150	Legal	FROST BROWN TODD LLC			803	803	923900	210092626	-PROFESSIONAL SERVICES	Dec-2019
151	Legal	FROST BROWN TODD LLC			843	843	923900	210111585	-PROFESSIONAL SERVICES	Feb-2020
152	Legal	FROST BROWN TODD LLC			851	851	923900	210060892	-PROFESSIONAL SERVICES	Jul-2019
153	Legal	FROST BROWN TODD LLC			901	901	923900	210054473	-PROFESSIONAL SERVICES	Jun-2019
154	Legal	FROST BROWN TODD LLC			902	902	923900	210105596	-PROFESSIONAL SERVICES	Feb-2020
155	Legal	FROST BROWN TODD LLC			1,001	1,001	923900	210084807	-PROFESSIONAL SERVICES	Dec-2019
156	Legal	FROST BROWN TODD LLC			1,013	1,013	923900	210105597	-PROFESSIONAL SERVICES	Feb-2020
157	Legal	FROST BROWN TODD LLC			1,061	1,061	923900	210048203	-PROFESSIONAL SERVICES	May-2019
158	Legal	FROST BROWN TODD LLC			1,128	1,128	923900	210098068	-PROFESSIONAL SERVICES	Dec-2019
159	Legal	FROST BROWN TODD LLC			1,145	1,145	923900	210084809	-PROFESSIONAL SERVICES	Dec-2019
160	Legal	FROST BROWN TODD LLC			1,343	1,343	923900	210072998	-PROFESSIONAL SERVICES	Sep-2019
161	Legal	FROST BROWN TODD LLC			1,759	1,759	923900	210034303	-PROFESSIONAL SERVICES	Mar-2019
162	Legal	FROST BROWN TODD LLC			(1,761)	(1,761)	923900	210034303	-PROFESSIONAL SERVICES	Mar-2019
163	Legal	FROST BROWN TODD LLC			1,848	1,848	923900	210034305	-PROFESSIONAL SERVICES	Mar-2019
164	Legal	FROST BROWN TODD LLC			(1,852)	(1,852)	923900	210034305	-PROFESSIONAL SERVICES	Mar-2019
165	Legal	FROST BROWN TODD LLC			2,532	2,532	923900	210111586	-PROFESSIONAL SERVICES	Feb-2020
166	Legal	FROST BROWN TODD LLC			2,609	2,609	923900	210041066	-PROFESSIONAL SERVICES	Apr-2019
167	Legal	FROST BROWN TODD LLC			2,686	2,686	923900	210092936	-PROFESSIONAL SERVICES	Dec-2019
168	Legal	FROST BROWN TODD LLC			3,945	3,945	923900	210080524	-PROFESSIONAL SERVICES	Oct-2019
169	Legal	FROST BROWN TODD LLC			17,588	17,588	923100	210082089A	-PROFESSIONAL SERVICES	Oct-2019
170	Legal	FROST BROWN TODD LLC			910	910	923900	210073165	-PROFESSIONAL SERVICES	Sep-2019
171	Legal	FROST BROWN TODD LLC			944	944	923900	210081948	-PROFESSIONAL SERVICES	Oct-2019
172	Legal	FROST BROWN TODD LLC			1,051	1,051	923900	210098072	-PROFESSIONAL SERVICES	Dec-2019
173	Legal	FROST BROWN TODD LLC			1,128	1,128	923900	210080522	-PROFESSIONAL SERVICES	Oct-2019
174	Legal	FROST BROWN TODD LLC			1,246	1,246	923900	210075117	-PROFESSIONAL SERVICES	Sep-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
175	Legal	FROST BROWN TODD LLC			1,302	1,302	923900	210051272	-PROFESSIONAL SERVICES	Aug-2019
176	Legal	FROST BROWN TODD LLC			1,528	1,528	923900	210105593	-PROFESSIONAL SERVICES	Feb-2020
177	Legal	FROST BROWN TODD LLC			1,771	1,771	923900	210060727	-PROFESSIONAL SERVICES	Aug-2019
178	Legal	FROST BROWN TODD LLC			1,854	1,854	923900	210112807	-PROFESSIONAL SERVICES	Feb-2020
179	Legal	FROST BROWN TODD LLC			2,300	2,300	923900	210092173	-PROFESSIONAL SERVICES	Dec-2019
180	Legal	FROST BROWN TODD LLC			2,402	2,402	923900	210092935	-PROFESSIONAL SERVICES	Dec-2019
181	Legal	FROST BROWN TODD LLC			2,675	2,675	923900	210047189	-PROFESSIONAL SERVICES	Aug-2019
182	Legal	FROST BROWN TODD LLC			2,718	2,718	923900	210034201	-PROFESSIONAL SERVICES	Apr-2019
183	Legal	FROST BROWN TODD LLC			2,993	2,993	923900	210066813	-PROFESSIONAL SERVICES	Aug-2019
184	Legal	FROST BROWN TODD LLC			(3,196)	(3,196)	923900	210034201	-PROFESSIONAL SERVICES	Mar-2019
185	Legal	FROST BROWN TODD LLC			3,629	3,629	923900	210085000	-PROFESSIONAL SERVICES	Dec-2019
186	Legal	FROST BROWN TODD LLC			4,147	4,147	923900	210041825	-PROFESSIONAL SERVICES	Apr-2019
187	Legal	FROST BROWN TODD LLC			6,826	6,826	923900	210097784	-PROFESSIONAL SERVICES	Dec-2019
188	Legal	FROST BROWN TODD LLC			7,606	7,606	923900	210106753	-PROFESSIONAL SERVICES	Feb-2020
189	Legal	FULTON DEVLIN AND POWERS LLC			628	628	923100	16830	-PROFESSIONAL SERVICES	Dec-2019
190	Legal	FULTON DEVLIN AND POWERS LLC			670	670	923100	17642	-PROFESSIONAL SERVICES	Feb-2020
191	Legal	FULTON DEVLIN AND POWERS LLC			1,649	1,649	923100	17103	-PROFESSIONAL SERVICES	Feb-2020
192	Legal	FULTON DEVLIN AND POWERS LLC			1,852	1,852	923100	16361	-PROFESSIONAL SERVICES	Oct-2019
193	Legal	FULTON DEVLIN AND POWERS LLC			1,860	1,860	923100	16695	-PROFESSIONAL SERVICES	Nov-2019
194	Legal	FULTON DEVLIN AND POWERS LLC			535	535	923100	15947	-PROFESSIONAL SERVICES	Sep-2019
195	Legal	FULTON DEVLIN AND POWERS LLC			658	658	923100	16356	-PROFESSIONAL SERVICES	Oct-2019
196	Legal	FULTON DEVLIN AND POWERS LLC			755	755	923100	16691	-PROFESSIONAL SERVICES	Nov-2019
197	Legal	FULTON DEVLIN AND POWERS LLC			837	837	923100	16827	-PROFESSIONAL SERVICES	Dec-2019
198	Legal	FULTON DEVLIN AND POWERS LLC			1,118	1,118	923100	15146	-PROFESSIONAL SERVICES	Jun-2019
199	Legal	FULTON DEVLIN AND POWERS LLC			1,385	1,385	923100	16077	-PROFESSIONAL SERVICES	Sep-2019
200	Legal	FULTON DEVLIN AND POWERS LLC			1,507	1,507	923100	16377	-PROFESSIONAL SERVICES	Oct-2019
201	Legal	FULTON DEVLIN AND POWERS LLC			1,627	1,627	923100	16921	-PROFESSIONAL SERVICES	Dec-2019
202	Legal	FULTON DEVLIN AND POWERS LLC			2,007	2,007	923100	16755	-PROFESSIONAL SERVICES	Nov-2019
203	Legal	FULTON DEVLIN AND POWERS LLC			2,073	2,073	923100	17638	-PROFESSIONAL SERVICES	Feb-2020
204	Legal	FULTON DEVLIN AND POWERS LLC			2,526	2,526	923100	15586	-PROFESSIONAL SERVICES	Aug-2019
205	Legal	FULTON DEVLIN AND POWERS LLC			645	645	923100	17100	-PROFESSIONAL SERVICES	Feb-2020
206	Legal	FULTON DEVLIN AND POWERS LLC			771	771	923100	17639	-PROFESSIONAL SERVICES	Feb-2020
207	Legal	HUNTER MASALSKI LLC			680	680	923100	61	-PROFESSIONAL SERVICES	May-2019
208	Legal	HUNTER MASALSKI LLC			1,180	1,180	923100	115	-PROFESSIONAL SERVICES	Jul-2019
209	Legal	HUNTER MASALSKI LLC			1,200	1,200	923100	90	-PROFESSIONAL SERVICES	Jun-2019
210	Legal	HUNTER MASALSKI LLC			1,280	1,280	923100	20	-PROFESSIONAL SERVICES	Apr-2019
211	Legal	HUNTER MASALSKI LLC			1,480	1,480	923100	143	-PROFESSIONAL SERVICES	Aug-2019
212	Legal	HUNTER MASALSKI LLC			1,600	1,600	923100	225	-PROFESSIONAL SERVICES	Dec-2019
213	Legal	HUNTER MASALSKI LLC			2,320	2,320	923100	272	-PROFESSIONAL SERVICES	Feb-2020
214	Legal	HUNTER MASALSKI LLC			3,280	3,280	923100	266	-PROFESSIONAL SERVICES	Dec-2019
215	Legal	HUNTER MASALSKI LLC			3,320	3,320	923100	42	-PROFESSIONAL SERVICES	Apr-2019
216	Legal	HUNTER MASALSKI LLC			7,500	7,500	923100	267	-PROFESSIONAL SERVICES	Dec-2019
217	Legal	HUNTON ANDREWS KURTH LLP			638	638	923900	101164278	-PROFESSIONAL SERVICES	Jul-2019
218	Legal	HUNTON ANDREWS KURTH LLP			650	650	923900	101166229	-PROFESSIONAL SERVICES	Oct-2019
219	Legal	HUNTON ANDREWS KURTH LLP			737	737	923100	101162756	-PROFESSIONAL SERVICES	Jun-2019
220	Legal	HUNTON ANDREWS KURTH LLP			761	761	923900	101165660	-PROFESSIONAL SERVICES	Aug-2019
221	Legal	HUNTON ANDREWS KURTH LLP			1,000	1,000	923900	101166707	-PROFESSIONAL SERVICES	Oct-2019
222	Legal	HUNTON ANDREWS KURTH LLP			1,122	1,122	923900	101171664	-PROFESSIONAL SERVICES	Dec-2019
223	Legal	HUNTON ANDREWS KURTH LLP			1,238	1,238	923100	101175147	-PROFESSIONAL SERVICES	Feb-2020
224	Legal	HUNTON ANDREWS KURTH LLP			1,616	1,616	923900	101160031	-PROFESSIONAL SERVICES	Apr-2019
225	Legal	HUNTON ANDREWS KURTH LLP			2,112	2,112	923900	101170906	-PROFESSIONAL SERVICES	Dec-2019
226	Legal	HUNTON ANDREWS KURTH LLP			2,289	2,289	923100	101158714	-PROFESSIONAL SERVICES	Mar-2019
227	Legal	HUNTON ANDREWS KURTH LLP			2,317	2,317	923900	101161434A	-PROFESSIONAL SERVICES	Jun-2019
228	Legal	HUNTON ANDREWS KURTH LLP			2,346	2,346	923900	101164276	-PROFESSIONAL SERVICES	Jul-2019
229	Legal	HUNTON ANDREWS KURTH LLP			3,900	3,900	923900	102159277	-PROFESSIONAL SERVICES	Oct-2019
230	Legal	HUNTON ANDREWS KURTH LLP			4,144	4,144	923100	101160662	-PROFESSIONAL SERVICES	Apr-2019
231	Legal	HUNTON ANDREWS KURTH LLP			5,391	5,391	923100	101158713	-PROFESSIONAL SERVICES	Mar-2019
232	Legal	HUNTON ANDREWS KURTH LLP			6,223	6,223	923900	101158525	-PROFESSIONAL SERVICES	Mar-2019
233	Legal	HUNTON ANDREWS KURTH LLP			6,678	6,678	923100	101170424	-PROFESSIONAL SERVICES	Dec-2019
234	Legal	HUNTON ANDREWS KURTH LLP			8,566	8,566	923100	101175148	-PROFESSIONAL SERVICES	Feb-2020
235	Legal	HUNTON ANDREWS KURTH LLP			10,740	10,740	923100	101162750	-PROFESSIONAL SERVICES	Jun-2019
236	Legal	HUNTON ANDREWS KURTH LLP			12,626	12,626	923100	101167205	-PROFESSIONAL SERVICES	Oct-2019
237	Legal	HUNTON ANDREWS KURTH LLP			12,800	12,800	923100	101165659	-PROFESSIONAL SERVICES	Aug-2019
238	Legal	HUNTON ANDREWS KURTH LLP			13,545	13,545	923100	101161383	-PROFESSIONAL SERVICES	May-2019
239	Legal	HUNTON ANDREWS KURTH LLP			16,347	16,347	923100	101169085	-PROFESSIONAL SERVICES	Nov-2019
240	Legal	HUNTON ANDREWS KURTH LLP			17,432	17,432	923100	101164273	-PROFESSIONAL SERVICES	Jul-2019
241	Legal	K&L GATES			8,520	8,520	923900	3692799	-PROFESSIONAL SERVICES	Dec-2019
242	Legal	KELLER AND HECKMAN LLP			574	574	923900	10093494	-PROFESSIONAL SERVICES	May-2019
243	Legal	KELLER AND HECKMAN LLP			614	614	923900	10100436	-PROFESSIONAL SERVICES	Dec-2019
244	Legal	KELLER AND HECKMAN LLP			2,602	2,602	923900	10096502	-PROFESSIONAL SERVICES	Aug-2019
245	Legal	KELLER AND HECKMAN LLP			2,762	2,762	923900	10091279	-PROFESSIONAL SERVICES	Apr-2019
246	Legal	KELLER AND HECKMAN LLP			2,764	2,764	923100	10095942	-PROFESSIONAL SERVICES	Aug-2019
247	Legal	KELLER AND HECKMAN LLP			2,805	2,805	923900	10100435	-PROFESSIONAL SERVICES	Dec-2019
248	Legal	KELLER AND HECKMAN LLP			3,121	3,121	923100	10093657	-PROFESSIONAL SERVICES	Jun-2019
249	Legal	KELLER AND HECKMAN LLP			3,125	3,125	923900	10092491	-PROFESSIONAL SERVICES	May-2019
250	Legal	KELLER AND HECKMAN LLP			3,152	3,152	923900	10102302	-PROFESSIONAL SERVICES	Dec-2019
251	Legal	KELLER AND HECKMAN LLP			3,538	3,538	923100	10097297	-PROFESSIONAL SERVICES	Sep-2019
252	Legal	KELLER AND HECKMAN LLP			3,567	3,567	923900	10101122	-PROFESSIONAL SERVICES	Dec-2019
253	Legal	KELLER AND HECKMAN LLP			3,774	3,774	923100	10098101	-PROFESSIONAL SERVICES	Oct-2019
254	Legal	KELLER AND HECKMAN LLP			4,214	4,214	923900	10102303	-PROFESSIONAL SERVICES	Dec-2019
255	Legal	KELLER AND HECKMAN LLP			4,287	4,287	923900	10103602	-PROFESSIONAL SERVICES	Feb-2020
256	Legal	KELLER AND HECKMAN LLP			5,576	5,576	923100	10097050	-PROFESSIONAL SERVICES	Sep-2019
257	Legal	KELLER AND HECKMAN LLP			6,144	6,144	923900	10103603	-PROFESSIONAL SERVICES	Feb-2020
258	Legal	KELLER AND HECKMAN LLP			6,609	6,609	923900	10099247	-PROFESSIONAL SERVICES	Oct-2019
259	Legal	KELLER AND HECKMAN LLP			6,728	6,728	923100	10094669	-PROFESSIONAL SERVICES	Jun-2019
260	Legal	KING AND SPALDING LLP			543	543	923100	10263410	-PROFESSIONAL SERVICES	May-2019
261	Legal	KING AND SPALDING LLP			543	543	923100	10303760	-PROFESSIONAL SERVICES	Dec-2019
262	Legal	KING AND SPALDING LLP			671	671	923100	10249915	-PROFESSIONAL SERVICES	Mar-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
263	Legal	KING AND SPALDING LLP			1,318	1,318	923100	10269625	-PROFESSIONAL SERVICES	Jun-2019
264	Legal	KING AND SPALDING LLP			1,550	1,550	923100	10296724	-PROFESSIONAL SERVICES	Nov-2019
265	Legal	KING AND SPALDING LLP			1,652	1,652	923100	10282636	-PROFESSIONAL SERVICES	Aug-2019
266	Legal	KING AND SPALDING LLP			1,788	1,788	923100	10256483	-PROFESSIONAL SERVICES	Apr-2019
267	Legal	KING AND SPALDING LLP			2,530	2,530	923100	10282638	-PROFESSIONAL SERVICES	Aug-2019
268	Legal	KING AND SPALDING LLP			2,713	2,713	923100	10263408	-PROFESSIONAL SERVICES	May-2019
269	Legal	KING AND SPALDING LLP			2,868	2,868	923100	10291592	-PROFESSIONAL SERVICES	Oct-2019
270	Legal	KING AND SPALDING LLP			2,969	2,969	923100	10256484	-PROFESSIONAL SERVICES	Apr-2019
271	Legal	KING AND SPALDING LLP			3,201	3,201	923100	10296725	-PROFESSIONAL SERVICES	Nov-2019
272	Legal	KING AND SPALDING LLP			3,812	3,812	923100	10282637	-PROFESSIONAL SERVICES	Aug-2019
273	Legal	KING AND SPALDING LLP			4,023	4,023	923100	10244337	-PROFESSIONAL SERVICES	Mar-2019
274	Legal	KING AND SPALDING LLP			4,172	4,172	923100	10244338	-PROFESSIONAL SERVICES	Mar-2019
275	Legal	KING AND SPALDING LLP			4,340	4,340	923100	10276744	-PROFESSIONAL SERVICES	Jul-2019
276	Legal	MIDDLETON AND REUTLINGER PSC			500	500	923100	286006	-PROFESSIONAL SERVICES	Jan-2020
277	Legal	MIDDLETON AND REUTLINGER PSC			875	875	923100	282804	-PROFESSIONAL SERVICES	Dec-2019
278	Legal	MIDDLETON AND REUTLINGER PSC			2,012	2,012	923100	287198	-PROFESSIONAL SERVICES	Feb-2020
279	Legal	MIDDLETON AND REUTLINGER PSC			537	537	923100	274039	-PROFESSIONAL SERVICES	May-2019
280	Legal	MIDDLETON AND REUTLINGER PSC			577	577	923100	272712	-PROFESSIONAL SERVICES	Apr-2019
281	Legal	MIDDLETON AND REUTLINGER PSC			622	622	923100	272011	-PROFESSIONAL SERVICES	Apr-2019
282	Legal	MIDDLETON AND REUTLINGER PSC			661	661	923100	282699	-PROFESSIONAL SERVICES	Nov-2019
283	Legal	MIDDLETON AND REUTLINGER PSC			665	665	923100	273058	-PROFESSIONAL SERVICES	Apr-2019
284	Legal	MIDDLETON AND REUTLINGER PSC			675	675	923100	280401	-PROFESSIONAL SERVICES	Oct-2019
285	Legal	MIDDLETON AND REUTLINGER PSC			700	700	923100	282802	-PROFESSIONAL SERVICES	Dec-2019
286	Legal	MIDDLETON AND REUTLINGER PSC			700	700	923100	281609	-PROFESSIONAL SERVICES	Nov-2019
287	Legal	MIDDLETON AND REUTLINGER PSC			725	725	923100	282803	-PROFESSIONAL SERVICES	Dec-2019
288	Legal	MIDDLETON AND REUTLINGER PSC			750	750	923100	278965	-PROFESSIONAL SERVICES	Sep-2019
289	Legal	MIDDLETON AND REUTLINGER PSC			775	775	923100	274037	-PROFESSIONAL SERVICES	May-2019
290	Legal	MIDDLETON AND REUTLINGER PSC			825	825	923100	281611	-PROFESSIONAL SERVICES	Nov-2019
291	Legal	MIDDLETON AND REUTLINGER PSC			853	853	923100	272716	-PROFESSIONAL SERVICES	Apr-2019
292	Legal	MIDDLETON AND REUTLINGER PSC			915	915	923100	286004	-PROFESSIONAL SERVICES	Feb-2020
293	Legal	MIDDLETON AND REUTLINGER PSC			966	966	923100	287197	-PROFESSIONAL SERVICES	Feb-2020
294	Legal	MIDDLETON AND REUTLINGER PSC			968	968	923100	286002	-PROFESSIONAL SERVICES	Jan-2020
295	Legal	MIDDLETON AND REUTLINGER PSC			983	983	923100	287194	-PROFESSIONAL SERVICES	Feb-2020
296	Legal	MIDDLETON AND REUTLINGER PSC			1,018	1,018	923100	284380	-PROFESSIONAL SERVICES	Dec-2019
297	Legal	MIDDLETON AND REUTLINGER PSC			1,319	1,319	923100	286001	-PROFESSIONAL SERVICES	Jan-2020
298	Legal	MIDDLETON AND REUTLINGER PSC			1,339	1,339	923100	272010	-PROFESSIONAL SERVICES	Apr-2019
299	Legal	MIDDLETON AND REUTLINGER PSC			1,862	1,862	923100	278968	-PROFESSIONAL SERVICES	Sep-2019
300	Legal	MIDDLETON AND REUTLINGER PSC			2,055	2,055	923100	277854	-PROFESSIONAL SERVICES	Nov-2019
301	Legal	MIDDLETON AND REUTLINGER PSC			2,069	2,069	923100	271550	-PROFESSIONAL SERVICES	Apr-2019
302	Legal	MIDDLETON AND REUTLINGER PSC			2,235	2,235	923100	284381	-PROFESSIONAL SERVICES	Dec-2019
303	Legal	MIDDLETON AND REUTLINGER PSC			2,269	2,269	923100	276140	-PROFESSIONAL SERVICES	Jun-2019
304	Legal	MIDDLETON AND REUTLINGER PSC			2,558	2,558	923100	277858	-PROFESSIONAL SERVICES	Jul-2019
305	Legal	MIDDLETON AND REUTLINGER PSC			2,625	2,625	923100	284382	-PROFESSIONAL SERVICES	Dec-2019
306	Legal	MIDDLETON AND REUTLINGER PSC			3,318	3,318	923100	281614	-PROFESSIONAL SERVICES	Nov-2019
307	Legal	MIDDLETON AND REUTLINGER PSC			3,414	3,414	923100	272012	-PROFESSIONAL SERVICES	Apr-2019
308	Legal	MIDDLETON AND REUTLINGER PSC			3,512	3,512	923100	287196	-PROFESSIONAL SERVICES	Feb-2020
309	Legal	MIDDLETON AND REUTLINGER PSC			3,563	3,563	923100	272711	-PROFESSIONAL SERVICES	Apr-2019
310	Legal	MIDDLETON AND REUTLINGER PSC			5,722	5,722	923100	280399	-PROFESSIONAL SERVICES	Oct-2019
311	Legal	MIDDLETON AND REUTLINGER PSC			6,179	6,179	923100	272714	-PROFESSIONAL SERVICES	Apr-2019
312	Legal	MIDDLETON AND REUTLINGER PSC			6,726	6,726	923100	280396	-PROFESSIONAL SERVICES	Oct-2019
313	Legal	MIDDLETON AND REUTLINGER PSC			762	762	923100	274042	-PROFESSIONAL SERVICES	May-2019
314	Legal	MIDDLETON AND REUTLINGER PSC			1,211	1,211	923100	277859	-PROFESSIONAL SERVICES	Dec-2019
315	Legal	MIDDLETON AND REUTLINGER PSC			1,211	1,211	923100	2778591	-PROFESSIONAL SERVICES	Dec-2019
316	Legal	MIDDLETON AND REUTLINGER PSC			(1,212)	(1,212)	923100	J001-0100-1219 IC Adj USD	-PROFESSIONAL SERVICES	Dec-2019
317	Legal	SMITH CARPENTER THOMPSON FONDRISI			1,344	1,344	923100	28893	-PROFESSIONAL SERVICES	May-2019
318	Legal	STOLL KEENON OGDEN PLLC			783	783	923900	921460	-PROFESSIONAL SERVICES	Feb-2020
319	Legal	STOLL KEENON OGDEN PLLC			1,173	1,173	923900	918976	-PROFESSIONAL SERVICES	Dec-2019
320	Legal	STOLL KEENON OGDEN PLLC			2,565	2,565	923900	921437	-PROFESSIONAL SERVICES	Feb-2020
321	Legal	STOLL KEENON OGDEN PLLC			4,880	4,880	923900	916844	-PROFESSIONAL SERVICES	Dec-2019
322	Legal	STOLL KEENON OGDEN PLLC			7,403	7,403	923900	923481	-PROFESSIONAL SERVICES	Feb-2020
323	Legal	STOLL KEENON OGDEN PLLC			510	510	923100	899930	-PROFESSIONAL SERVICES	Mar-2019
324	Legal	STOLL KEENON OGDEN PLLC			514	514	923100	916825	-PROFESSIONAL SERVICES	Dec-2019
325	Legal	STOLL KEENON OGDEN PLLC			524	524	923100	921455	-PROFESSIONAL SERVICES	Feb-2020
326	Legal	STOLL KEENON OGDEN PLLC			531	531	923100	923436	-PROFESSIONAL SERVICES	Feb-2020
327	Legal	STOLL KEENON OGDEN PLLC			607	607	923100	903791	-PROFESSIONAL SERVICES	Jun-2019
328	Legal	STOLL KEENON OGDEN PLLC			620	620	923100	912643	-PROFESSIONAL SERVICES	Oct-2019
329	Legal	STOLL KEENON OGDEN PLLC			621	621	923100	914984	-PROFESSIONAL SERVICES	Nov-2019
330	Legal	STOLL KEENON OGDEN PLLC			629	629	923100	912636	-PROFESSIONAL SERVICES	Oct-2019
331	Legal	STOLL KEENON OGDEN PLLC			646	646	923100	910611	-PROFESSIONAL SERVICES	Aug-2019
332	Legal	STOLL KEENON OGDEN PLLC			660	660	923100	921438	-PROFESSIONAL SERVICES	Feb-2020
333	Legal	STOLL KEENON OGDEN PLLC			702	702	923100	910619	-PROFESSIONAL SERVICES	Aug-2019
334	Legal	STOLL KEENON OGDEN PLLC			723	723	923100	918996	-PROFESSIONAL SERVICES	Dec-2019
335	Legal	STOLL KEENON OGDEN PLLC			723	723	923100	899921	-PROFESSIONAL SERVICES	Mar-2019
336	Legal	STOLL KEENON OGDEN PLLC			740	740	923100	918977	-PROFESSIONAL SERVICES	Dec-2019
337	Legal	STOLL KEENON OGDEN PLLC			784	784	923100	903794	-PROFESSIONAL SERVICES	Jun-2019
338	Legal	STOLL KEENON OGDEN PLLC			820	820	923100	914971	-PROFESSIONAL SERVICES	Nov-2019
339	Legal	STOLL KEENON OGDEN PLLC			880	880	923100	902865	-PROFESSIONAL SERVICES	Apr-2019
340	Legal	STOLL KEENON OGDEN PLLC			945	945	923100	899919	-PROFESSIONAL SERVICES	Apr-2019
341	Legal	STOLL KEENON OGDEN PLLC			970	970	923100	907133	-PROFESSIONAL SERVICES	Jul-2019
342	Legal	STOLL KEENON OGDEN PLLC			977	977	923100	923450	-PROFESSIONAL SERVICES	Feb-2020
343	Legal	STOLL KEENON OGDEN PLLC			1,006	1,006	923100	907134	-PROFESSIONAL SERVICES	Jul-2019
344	Legal	STOLL KEENON OGDEN PLLC			1,040	1,040	923100	912651	-PROFESSIONAL SERVICES	Sep-2019
345	Legal	STOLL KEENON OGDEN PLLC			1,083	1,083	923100	918998	-PROFESSIONAL SERVICES	Dec-2019
346	Legal	STOLL KEENON OGDEN PLLC			1,101	1,101	923100	921458	-PROFESSIONAL SERVICES	Feb-2020
347	Legal	STOLL KEENON OGDEN PLLC			1,198	1,198	923100	908373	-PROFESSIONAL SERVICES	Aug-2019
348	Legal	STOLL KEENON OGDEN PLLC			1,216	1,216	923100	910610	-PROFESSIONAL SERVICES	Aug-2019
349	Legal	STOLL KEENON OGDEN PLLC			1,294	1,294	923100	923454	-PROFESSIONAL SERVICES	Feb-2020
350	Legal	STOLL KEENON OGDEN PLLC			1,325	1,325	923100	914963	-PROFESSIONAL SERVICES	Dec-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	Description	(H)	(I) Period
351	Legal	STOLL KEENON OGDEN PLLC			1,366	1,366	923100	902858	-PROFESSIONAL SERVICES		Apr-2019
352	Legal	STOLL KEENON OGDEN PLLC			1,406	1,406	923100	912638	-PROFESSIONAL SERVICES		Oct-2019
353	Legal	STOLL KEENON OGDEN PLLC			1,531	1,531	923100	908381	-PROFESSIONAL SERVICES		Jul-2019
354	Legal	STOLL KEENON OGDEN PLLC			1,541	1,541	923100	907128	-PROFESSIONAL SERVICES		Jul-2019
355	Legal	STOLL KEENON OGDEN PLLC			1,761	1,761	923100	903772	-PROFESSIONAL SERVICES		Jun-2019
356	Legal	STOLL KEENON OGDEN PLLC			1,908	1,908	923100	910601	-PROFESSIONAL SERVICES		Aug-2019
357	Legal	STOLL KEENON OGDEN PLLC			2,059	2,059	923100	912629	-PROFESSIONAL SERVICES		Sep-2019
358	Legal	STOLL KEENON OGDEN PLLC			2,399	2,399	923100	923465	-PROFESSIONAL SERVICES		Feb-2020
359	Legal	STOLL KEENON OGDEN PLLC			2,400	2,400	923100	902876	-PROFESSIONAL SERVICES		Apr-2019
360	Legal	STOLL KEENON OGDEN PLLC			2,557	2,557	923100	908378	-PROFESSIONAL SERVICES		Jul-2019
361	Legal	STOLL KEENON OGDEN PLLC			2,573	2,573	923100	907116	-PROFESSIONAL SERVICES		Aug-2019
362	Legal	STOLL KEENON OGDEN PLLC			2,584	2,584	923100	921534	-PROFESSIONAL SERVICES		Feb-2020
363	Legal	STOLL KEENON OGDEN PLLC			2,610	2,610	923100	907098	-PROFESSIONAL SERVICES		Jul-2019
364	Legal	STOLL KEENON OGDEN PLLC			2,808	2,808	923100	923441	-PROFESSIONAL SERVICES		Feb-2020
365	Legal	STOLL KEENON OGDEN PLLC			2,810	2,810	923100	917339	-PROFESSIONAL SERVICES		Dec-2019
366	Legal	STOLL KEENON OGDEN PLLC			2,959	2,959	923100	916848	-PROFESSIONAL SERVICES		Dec-2019
367	Legal	STOLL KEENON OGDEN PLLC			3,155	3,155	923100	912645	-PROFESSIONAL SERVICES		Sep-2019
368	Legal	STOLL KEENON OGDEN PLLC			3,171	3,171	923100	899911	-PROFESSIONAL SERVICES		Mar-2019
369	Legal	STOLL KEENON OGDEN PLLC			3,377	3,377	923100	918987	-PROFESSIONAL SERVICES		Dec-2019
370	Legal	STOLL KEENON OGDEN PLLC			3,429	3,429	923100	914991	-PROFESSIONAL SERVICES		Oct-2019
371	Legal	STOLL KEENON OGDEN PLLC			3,657	3,657	923100	903783	-PROFESSIONAL SERVICES		Jun-2019
372	Legal	STOLL KEENON OGDEN PLLC			3,694	3,694	923100	916860	-PROFESSIONAL SERVICES		Dec-2019
373	Legal	STOLL KEENON OGDEN PLLC			3,951	3,951	923100	902882	-PROFESSIONAL SERVICES		Apr-2019
374	Legal	STOLL KEENON OGDEN PLLC			4,703	4,703	923100	899926	-PROFESSIONAL SERVICES		Mar-2019
375	Legal	STOLL KEENON OGDEN PLLC			4,955	4,955	923100	902868	-PROFESSIONAL SERVICES		May-2019
376	Legal	STOLL KEENON OGDEN PLLC			5,390	5,390	923100	916846	-PROFESSIONAL SERVICES		Dec-2019
377	Legal	STOLL KEENON OGDEN PLLC			7,623	7,623	923100	916856	-PROFESSIONAL SERVICES		Dec-2019
378	Legal	STOLL KEENON OGDEN PLLC			7,838	7,838	923100	923477	-PROFESSIONAL SERVICES		Feb-2020
379	Legal	STOLL KEENON OGDEN PLLC			7,870	7,870	923100	907124	-PROFESSIONAL SERVICES		Jul-2019
380	Legal	STOLL KEENON OGDEN PLLC			8,050	8,050	923100	903764	-PROFESSIONAL SERVICES		Jun-2019
381	Legal	STOLL KEENON OGDEN PLLC			8,200	8,200	923100	910657	-PROFESSIONAL SERVICES		Sep-2019
382	Legal	STOLL KEENON OGDEN PLLC			8,625	8,625	923100	918985	-PROFESSIONAL SERVICES		Dec-2019
383	Legal	STOLL KEENON OGDEN PLLC			9,929	9,929	923100	921470	-PROFESSIONAL SERVICES		Feb-2020
384	Legal	STOLL KEENON OGDEN PLLC			12,176	12,176	923100	915187	-PROFESSIONAL SERVICES		Oct-2019
385	Legal	STOLL KEENON OGDEN PLLC			19,759	19,759	923100	914985	-PROFESSIONAL SERVICES		Oct-2019
386	Legal	STOLL KEENON OGDEN PLLC			23,351	23,351	923100	912654	-PROFESSIONAL SERVICES		Sep-2019
387	Legal	STOLL KEENON OGDEN PLLC			841	841	923100	903776	-PROFESSIONAL SERVICES		Jun-2019
388	Legal	STOLL KEENON OGDEN PLLC			1,132	1,132	923100	916845	-PROFESSIONAL SERVICES		Dec-2019
389	Legal	STOLL KEENON OGDEN PLLC			1,749	1,749	923100	903796	-PROFESSIONAL SERVICES		Jun-2019
390	Legal	STOLL KEENON OGDEN PLLC			2,573	2,573	923100	914969	-PROFESSIONAL SERVICES		Dec-2019
391	Legal	STOLL KEENON OGDEN PLLC			2,970	2,970	923100	912641	-PROFESSIONAL SERVICES		Sep-2019
392	Legal	STOLL KEENON OGDEN PLLC			10,572	10,572	923100	914956	-PROFESSIONAL SERVICES		Nov-2019
393	Legal	STOLL KEENON OGDEN PLLC			13,432	13,432	923100	902854	-PROFESSIONAL SERVICES		Apr-2019
394	Legal	STOLL KEENON OGDEN PLLC			13,664	13,664	923100	907101	-PROFESSIONAL SERVICES		Jul-2019
395	Legal	STOLL KEENON OGDEN PLLC			14,114	14,114	923100	921429	-PROFESSIONAL SERVICES		Feb-2020
396	Legal	STOLL KEENON OGDEN PLLC			16,759	16,759	923100	899908	-PROFESSIONAL SERVICES		Mar-2019
397	Legal	STOLL KEENON OGDEN PLLC			17,219	17,219	923100	903769	-PROFESSIONAL SERVICES		Jun-2019
398	Legal	STOLL KEENON OGDEN PLLC			17,901	17,901	923100	918967	-PROFESSIONAL SERVICES		Dec-2019
399	Legal	STOLL KEENON OGDEN PLLC			23,191	23,191	923100	916830	-PROFESSIONAL SERVICES		Dec-2019
400	Legal	STOLL KEENON OGDEN PLLC			31,831	31,831	923100	908361	-PROFESSIONAL SERVICES		Jul-2019
401	Legal	STOLL KEENON OGDEN PLLC			34,083	34,083	923100	912627	-PROFESSIONAL SERVICES		Oct-2019
402	Legal	STOLL KEENON OGDEN PLLC			47,055	47,055	923100	910694	-PROFESSIONAL SERVICES		Aug-2019
403	Legal	STOLL KEENON OGDEN PLLC			58,748	58,748	923100	923475	-PROFESSIONAL SERVICES		Feb-2020
404	Legal	STOLL KEENON OGDEN PLLC			528	528	923100	907100	-PROFESSIONAL SERVICES		Jul-2019
405	Legal	STOLL KEENON OGDEN PLLC			574	574	923900	916836	-PROFESSIONAL SERVICES		Dec-2019
406	Legal	STOLL KEENON OGDEN PLLC			594	594	923900	904814	-PROFESSIONAL SERVICES		Jun-2019
407	Legal	STOLL KEENON OGDEN PLLC			683	683	923100	910615	-PROFESSIONAL SERVICES		Sep-2019
408	Legal	STOLL KEENON OGDEN PLLC			700	700	923900	908377	-PROFESSIONAL SERVICES		Aug-2019
409	Legal	STOLL KEENON OGDEN PLLC			719	719	923900	903789	-PROFESSIONAL SERVICES		Jun-2019
410	Legal	STOLL KEENON OGDEN PLLC			870	870	923100	903798	-PROFESSIONAL SERVICES		Jun-2019
411	Legal	STOLL KEENON OGDEN PLLC			1,205	1,205	923900	902873	-PROFESSIONAL SERVICES		May-2019
412	Legal	STOLL KEENON OGDEN PLLC			1,216	1,216	923100	921447	-PROFESSIONAL SERVICES		Feb-2020
413	Legal	STOLL KEENON OGDEN PLLC			1,224	1,224	923100	907132	-PROFESSIONAL SERVICES		Aug-2019
414	Legal	STOLL KEENON OGDEN PLLC			1,274	1,274	923900	903775	-PROFESSIONAL SERVICES		Jun-2019
415	Legal	STOLL KEENON OGDEN PLLC			1,329	1,329	923900	916851	-PROFESSIONAL SERVICES		Dec-2019
416	Legal	STOLL KEENON OGDEN PLLC			1,462	1,462	923900	899928	-PROFESSIONAL SERVICES		Mar-2019
417	Legal	STOLL KEENON OGDEN PLLC			1,494	1,494	923100	903768	-PROFESSIONAL SERVICES		Jun-2019
418	Legal	STOLL KEENON OGDEN PLLC			1,510	1,510	923900	910609	-PROFESSIONAL SERVICES		Sep-2019
419	Legal	STOLL KEENON OGDEN PLLC			1,795	1,795	923900	908368	-PROFESSIONAL SERVICES		Sep-2019
420	Legal	STOLL KEENON OGDEN PLLC			1,924	1,924	923900	912642	-PROFESSIONAL SERVICES		Oct-2019
421	Legal	STOLL KEENON OGDEN PLLC			2,210	2,210	923900	907123	-PROFESSIONAL SERVICES		Aug-2019
422	Legal	STOLL KEENON OGDEN PLLC			2,251	2,251	923100	918975	-PROFESSIONAL SERVICES		Dec-2019
423	Legal	STOLL KEENON OGDEN PLLC			2,706	2,706	923100	923442	-PROFESSIONAL SERVICES		Feb-2020
424	Legal	STOLL KEENON OGDEN PLLC			2,919	2,919	923900	910656	-PROFESSIONAL SERVICES		Sep-2019
425	Legal	STOLL KEENON OGDEN PLLC			2,925	2,925	923100	916842	-PROFESSIONAL SERVICES		Dec-2019
426	Legal	STOLL KEENON OGDEN PLLC			3,086	3,086	923900	918982	-PROFESSIONAL SERVICES		Dec-2019
427	Legal	STOLL KEENON OGDEN PLLC			3,975	3,975	923900	914979	-PROFESSIONAL SERVICES		Oct-2019
428	Legal	STOLL KEENON OGDEN PLLC			5,729	5,729	923900	912648	-PROFESSIONAL SERVICES		Sep-2019
429	Legal	STOLL KEENON OGDEN PLLC			7,368	7,368	923100	908374	-PROFESSIONAL SERVICES		Jul-2019
430	Legal	STOLL KEENON OGDEN PLLC			7,426	7,426	923100	908385	-PROFESSIONAL SERVICES		Aug-2019
431	Legal	STOLL KEENON OGDEN PLLC			10,729	10,729	923100	916858	-PROFESSIONAL SERVICES		Dec-2019
432	Legal	STOLL KEENON OGDEN PLLC			13,474	13,474	923100	912639	-PROFESSIONAL SERVICES		Oct-2019
433	Legal	STOLL KEENON OGDEN PLLC			15,091	15,091	923100	912657	-PROFESSIONAL SERVICES		Sep-2019
434	Legal	STOLL KEENON OGDEN PLLC			18,595	18,595	923100	914965	-PROFESSIONAL SERVICES		Oct-2019
435	Legal	STOLL KEENON OGDEN PLLC			18,849	18,849	923100	914988	-PROFESSIONAL SERVICES		Oct-2019
436	Legal	STOLL KEENON OGDEN PLLC			20,358	20,358	923100	921435	-PROFESSIONAL SERVICES		Feb-2020
437	Legal	STOLL KEENON OGDEN PLLC			24,250	24,250	923100	907117	-PROFESSIONAL SERVICES		Jul-2019
438	Legal	STOLL KEENON OGDEN PLLC			28,861	28,861	923100	903784	-PROFESSIONAL SERVICES		Jun-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	Description	(H)	(I) Period
439	Legal	STOLL KEENON OGDEN PLLC			36,606	36,606	923100	910650	-PROFESSIONAL SERVICES		Oct-2019
440	Legal	STOLL KEENON OGDEN PLLC			527	527	923900	912656	-PROFESSIONAL SERVICES		Sep-2019
441	Legal	STOLL KEENON OGDEN PLLC			634	634	923900	914630	-PROFESSIONAL SERVICES		Nov-2019
442	Legal	STOLL KEENON OGDEN PLLC			706	706	923900	921456	-PROFESSIONAL SERVICES		Feb-2020
443	Legal	STOLL KEENON OGDEN PLLC			739	739	923900	907096	-PROFESSIONAL SERVICES		Jul-2019
444	Legal	STOLL KEENON OGDEN PLLC			854	854	923900	914987	-PROFESSIONAL SERVICES		Oct-2019
445	Legal	STOLL KEENON OGDEN PLLC			899	899	923900	899903	-PROFESSIONAL SERVICES		Mar-2019
446	Legal	STOLL KEENON OGDEN PLLC			906	906	923900	923428	-PROFESSIONAL SERVICES		Feb-2020
447	Legal	STOLL KEENON OGDEN PLLC			942	942	923900	918961	-PROFESSIONAL SERVICES		Dec-2019
448	Legal	STOLL KEENON OGDEN PLLC			983	983	923100	915186	-PROFESSIONAL SERVICES		Oct-2019
449	Legal	STOLL KEENON OGDEN PLLC			1,047	1,047	923900	908359	-PROFESSIONAL SERVICES		Aug-2019
450	Legal	STOLL KEENON OGDEN PLLC			1,115	1,115	923100	916834	-PROFESSIONAL SERVICES		Dec-2019
451	Legal	STOLL KEENON OGDEN PLLC			1,184	1,184	923900	910618	-PROFESSIONAL SERVICES		Aug-2019
452	Legal	STOLL KEENON OGDEN PLLC			1,257	1,257	923900	923426	-PROFESSIONAL SERVICES		Feb-2020
453	Legal	STOLL KEENON OGDEN PLLC			1,283	1,283	923100	923474	-PROFESSIONAL SERVICES		Feb-2020
454	Legal	STOLL KEENON OGDEN PLLC			1,341	1,341	923900	903762	-PROFESSIONAL SERVICES		Jun-2019
455	Legal	STOLL KEENON OGDEN PLLC			1,396	1,396	923900	914950	-PROFESSIONAL SERVICES		Oct-2019
456	Legal	STOLL KEENON OGDEN PLLC			1,467	1,467	923100	899905	-PROFESSIONAL SERVICES		Mar-2019
457	Legal	STOLL KEENON OGDEN PLLC			1,785	1,785	923100	921432	-PROFESSIONAL SERVICES		Feb-2020
458	Legal	STOLL KEENON OGDEN PLLC			1,799	1,799	923900	921419	-PROFESSIONAL SERVICES		Feb-2020
459	Legal	STOLL KEENON OGDEN PLLC			1,862	1,862	923900	910592	-PROFESSIONAL SERVICES		Aug-2019
460	Legal	STOLL KEENON OGDEN PLLC			1,909	1,909	923900	918988	-PROFESSIONAL SERVICES		Dec-2019
461	Legal	STOLL KEENON OGDEN PLLC			1,922	1,922	923900	902850	-PROFESSIONAL SERVICES		Apr-2019
462	Legal	STOLL KEENON OGDEN PLLC			2,241	2,241	923900	912621	-PROFESSIONAL SERVICES		Oct-2019
463	Legal	STOLL KEENON OGDEN PLLC			2,324	2,324	923100	912631	-PROFESSIONAL SERVICES		Sep-2019
464	Legal	STOLL KEENON OGDEN PLLC			2,509	2,509	923100	908367	-PROFESSIONAL SERVICES		Jul-2019
465	Legal	STOLL KEENON OGDEN PLLC			2,509	2,509	923100	902920	-PROFESSIONAL SERVICES		May-2019
466	Legal	STOLL KEENON OGDEN PLLC			2,554	2,554	923900	916855	-PROFESSIONAL SERVICES		Dec-2019
467	Legal	STOLL KEENON OGDEN PLLC			2,694	2,694	923100	907107	-PROFESSIONAL SERVICES		Jul-2019
468	Legal	STOLL KEENON OGDEN PLLC			3,118	3,118	923900	916823	-PROFESSIONAL SERVICES		Dec-2019
469	Legal	STOLL KEENON OGDEN PLLC			3,127	3,127	923100	910603	-PROFESSIONAL SERVICES		Aug-2019
470	Legal	STOLL KEENON OGDEN PLLC			3,748	3,748	923900	910654	-PROFESSIONAL SERVICES		Aug-2019
471	Legal	STOLL KEENON OGDEN PLLC			3,831	3,831	923900	918997	-PROFESSIONAL SERVICES		Dec-2019
472	Legal	STOLL KEENON OGDEN PLLC			3,892	3,892	923900	908360	-PROFESSIONAL SERVICES		Jul-2019
473	Legal	STOLL KEENON OGDEN PLLC			4,064	4,064	923100	903773	-PROFESSIONAL SERVICES		Jun-2019
474	Legal	STOLL KEENON OGDEN PLLC			4,375	4,375	923900	916857	-PROFESSIONAL SERVICES		Dec-2019
475	Legal	STOLL KEENON OGDEN PLLC			4,547	4,547	923900	907118	-PROFESSIONAL SERVICES		Jul-2019
476	Legal	STOLL KEENON OGDEN PLLC			4,571	4,571	923900	923480	-PROFESSIONAL SERVICES		Feb-2020
477	Legal	STOLL KEENON OGDEN PLLC			4,735	4,735	923900	912653	-PROFESSIONAL SERVICES		Oct-2019
478	Legal	STOLL KEENON OGDEN PLLC			5,013	5,013	923100	904809	-PROFESSIONAL SERVICES		Jun-2019
479	Legal	STOLL KEENON OGDEN PLLC			5,387	5,387	923900	910651	-PROFESSIONAL SERVICES		Oct-2019
480	Legal	STOLL KEENON OGDEN PLLC			5,869	5,869	923100	921423	-PROFESSIONAL SERVICES		Feb-2020
481	Legal	STOLL KEENON OGDEN PLLC			6,102	6,102	923100	910648	-PROFESSIONAL SERVICES		Aug-2019
482	Legal	STOLL KEENON OGDEN PLLC			6,892	6,892	923100	902859	-PROFESSIONAL SERVICES		Apr-2019
483	Legal	STOLL KEENON OGDEN PLLC			7,140	7,140	923100	917338	-PROFESSIONAL SERVICES		Dec-2019
484	Legal	STOLL KEENON OGDEN PLLC			7,487	7,487	923900	899901	-PROFESSIONAL SERVICES		Mar-2019
485	Legal	STOLL KEENON OGDEN PLLC			7,929	7,929	923900	903763	-PROFESSIONAL SERVICES		Jun-2019
486	Legal	STOLL KEENON OGDEN PLLC			8,007	8,007	923100	918964	-PROFESSIONAL SERVICES		Dec-2019
487	Legal	STOLL KEENON OGDEN PLLC			8,131	8,131	923900	907097	-PROFESSIONAL SERVICES		Jul-2019
488	Legal	STOLL KEENON OGDEN PLLC			8,583	8,583	923100	899913	-PROFESSIONAL SERVICES		Mar-2019
489	Legal	STOLL KEENON OGDEN PLLC			9,089	9,089	923100	907167	-PROFESSIONAL SERVICES		Jul-2019
490	Legal	STOLL KEENON OGDEN PLLC			10,072	10,072	923900	908772	-PROFESSIONAL SERVICES		Jul-2019
491	Legal	TROUTMAN SANDERS LLP			1,310	1,310	923100	2157694	-PROFESSIONAL SERVICES		Oct-2019
492	Legal	TROUTMAN SANDERS LLP			2,590	2,590	923100	2107710	-PROFESSIONAL SERVICES		Apr-2019
493	Legal	TROUTMAN SANDERS LLP			5,723	5,723	923100	2126082	-PROFESSIONAL SERVICES		Jun-2019
494	Legal	TROUTMAN SANDERS LLP			569	569	923900	2094776	-PROFESSIONAL SERVICES		Apr-2019
495	Legal	TROUTMAN SANDERS LLP			681	681	923900	2138364	-PROFESSIONAL SERVICES		Oct-2019
496	Legal	TROUTMAN SANDERS LLP			751	751	923900	2094774	-PROFESSIONAL SERVICES		Apr-2019
497	Legal	TROUTMAN SANDERS LLP			784	784	923900	2094778	-PROFESSIONAL SERVICES		Apr-2019
498	Legal	TROUTMAN SANDERS LLP			864	864	923900	2126086	-PROFESSIONAL SERVICES		Jul-2019
499	Legal	TROUTMAN SANDERS LLP			997	997	923900	2147705	-PROFESSIONAL SERVICES		Oct-2019
500	Legal	TROUTMAN SANDERS LLP			1,115	1,115	923900	2194253	-PROFESSIONAL SERVICES		Dec-2019
501	Legal	TROUTMAN SANDERS LLP			1,129	1,129	923900	2107712	-PROFESSIONAL SERVICES		Jun-2019
502	Legal	TROUTMAN SANDERS LLP			1,285	1,285	923900	2157697	-PROFESSIONAL SERVICES		Oct-2019
503	Legal	TROUTMAN SANDERS LLP			1,416	1,416	923900	2115038	-PROFESSIONAL SERVICES		Jun-2019
504	Legal	TROUTMAN SANDERS LLP			1,866	1,866	923900	2214804	-PROFESSIONAL SERVICES		Feb-2020
505	Legal	TROUTMAN SANDERS LLP			2,146	2,146	923900	2115055	-PROFESSIONAL SERVICES		Jun-2019
506	Legal	TROUTMAN SANDERS LLP			2,406	2,406	923900	2179080	-PROFESSIONAL SERVICES		Dec-2019
507	Legal	TROUTMAN SANDERS LLP			2,474	2,474	923900	2094765	-PROFESSIONAL SERVICES		Apr-2019
508	Legal	TROUTMAN SANDERS LLP			2,664	2,664	923900	2194263	-PROFESSIONAL SERVICES		Dec-2019
509	Legal	TROUTMAN SANDERS LLP			2,815	2,815	923900	2107715	-PROFESSIONAL SERVICES		Jun-2019
510	Legal	TROUTMAN SANDERS LLP			3,351	3,351	923900	2214805	-PROFESSIONAL SERVICES		Feb-2020
511	Legal	TROUTMAN SANDERS LLP			3,970	3,970	923900	2107709	-PROFESSIONAL SERVICES		Jun-2019
512	Legal	TROUTMAN SANDERS LLP			4,376	4,376	923900	2094968	-PROFESSIONAL SERVICES		Apr-2019
513	Legal	TROUTMAN SANDERS LLP			4,549	4,549	923900	2194262	-PROFESSIONAL SERVICES		Dec-2019
514	Legal	TROUTMAN SANDERS LLP			5,299	5,299	923900	2107714	-PROFESSIONAL SERVICES		Jul-2019
515	Legal	TROUTMAN SANDERS LLP			5,346	5,346	923900	2147709	-PROFESSIONAL SERVICES		Oct-2019
516	Legal	TROUTMAN SANDERS LLP			6,454	6,454	923900	2094769	-PROFESSIONAL SERVICES		Apr-2019
517	Legal	TROUTMAN SANDERS LLP			6,733	6,733	923900	2115049	-PROFESSIONAL SERVICES		Jul-2019
518	Legal	TROUTMAN SANDERS LLP			7,958	7,958	923900	2107713	-PROFESSIONAL SERVICES		Jul-2019
519	Legal	TROUTMAN SANDERS LLP			8,303	8,303	923900	2126087	-PROFESSIONAL SERVICES		Jul-2019
520	Legal	TROUTMAN SANDERS LLP			8,360	8,360	923900	2126088	-PROFESSIONAL SERVICES		Jul-2019
521	Legal	TROUTMAN SANDERS LLP			8,402	8,402	923900	2107716	-PROFESSIONAL SERVICES		Jun-2019
522	Legal	TROUTMAN SANDERS LLP			10,301	10,301	923900	2203338	-PROFESSIONAL SERVICES		Feb-2020
523	Legal	TROUTMAN SANDERS LLP			11,337	11,337	923900	2147703	-PROFESSIONAL SERVICES		Oct-2019
524	Legal	TROUTMAN SANDERS LLP			14,328	14,328	923900	2138366	-PROFESSIONAL SERVICES		Oct-2019
525	Legal	TROUTMAN SANDERS LLP			24,224	24,224	923900	2157695	-PROFESSIONAL SERVICES		Oct-2019
526	Legal	TROUTMAN SANDERS LLP			27,349	27,349	923900	2169579	-PROFESSIONAL SERVICES		Oct-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
527	Legal	TROUTMAN SANDERS LLP			34,810	34,810	923900	2179078	-PROFESSIONAL SERVICES	Dec-2019
528	Legal	TROUTMAN SANDERS LLP			892	892	923900	2126034	-PROFESSIONAL SERVICES	Jul-2019
529	Legal	TROUTMAN SANDERS LLP			919	919	923900	2094780	-PROFESSIONAL SERVICES	Apr-2019
530	Legal	TROUTMAN SANDERS LLP			1,135	1,135	923900	2128087	-PROFESSIONAL SERVICES	Jul-2019
531	Legal	TROUTMAN SANDERS LLP			3,003	3,003	923900	2179079	-PROFESSIONAL SERVICES	Dec-2019
532	Legal	Various Vendors < $500			54,683	54,683				
533	**Total Legal**		**0**	**0**	**2,611,891**	**2,611,891**				
534	Engineering	AGE ENGINEERING SERVICES INC			3,425	3,425	923900	0019153IN	-Earlington RF Survey	Jun-2019
535	Engineering	BROCK ENGINEERING LLC			1,294	1,294	923100	LGE19-05	-PROFESSIONAL SERVICES	Jun-2019
536	Engineering	INAMCO ENGINEERING LLC			37,200	37,200	923100	SKO-LG&E-2020-01	-PROFESSIONAL SERVICES	Feb-2020
537	Engineering	Various Vendors < $500			225	225				
538	**Total Engineering**		**0**	**0**	**42,144**	**42,144**				
539	Accounting	DELOITTE AND TOUCHE		619		619	923101	J007-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
540	Accounting	DELOITTE AND TOUCHE		7,200		7,200	923101	J007-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
541	Accounting	DELOITTE AND TOUCHE		16,752		16,752	923101	J007-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
542	Accounting	DELOITTE AND TOUCHE		16,752		16,752	923101	J007-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
543	Accounting	DELOITTE AND TOUCHE		16,752		16,752	923101	J007-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
544	Accounting	DELOITTE AND TOUCHE		(17,947)		(17,947)	923101	J007-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
545	Accounting	DELOITTE AND TOUCHE		33,504		33,504	923101	J007-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
546	Accounting	DELOITTE AND TOUCHE		48,569		48,569	923101	J007-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
547	Accounting	DELOITTE AND TOUCHE		48,569		48,569	923101	J007-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
548	Accounting	DELOITTE AND TOUCHE		48,569		48,569	923101	J007-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
549	Accounting	DELOITTE AND TOUCHE		53,582		53,582	923101	J007-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
550	Accounting	DELOITTE AND TOUCHE		53,582		53,582	923101	J007-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
551	Accounting	DELOITTE AND TOUCHE		53,582		53,582	923101	J007-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
552	Accounting	DELOITTE AND TOUCHE		53,582		53,582	923101	J007-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
553	Accounting	DELOITTE AND TOUCHE		53,582		53,582	923101	J007-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
554	Accounting	DELOITTE AND TOUCHE		58,688		58,688	923101	J007-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
555	Accounting	DELOITTE AND TOUCHE		97,138		97,138	923101	J007-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
556	Accounting	DELOITTE AND TOUCHE		(207)		(207)	923101	J007-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
557	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER060119	-PROFESSIONAL SERVICES	Jun-2019
558	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER070119	-PROFESSIONAL SERVICES	Jul-2019
559	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER080119	-PROFESSIONAL SERVICES	Aug-2019
560	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER060119A	-PROFESSIONAL SERVICES	Sep-2019
561	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER090119	-PROFESSIONAL SERVICES	Sep-2019
562	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER100119	-PROFESSIONAL SERVICES	Oct-2019
563	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER110119	-PROFESSIONAL SERVICES	Nov-2019
564	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER120119	-PROFESSIONAL SERVICES	Dec-2019
565	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER010120	-PROFESSIONAL SERVICES	Jan-2020
566	Accounting	FARMER AND HUMBLE			850	850	923900	FARMER020120	-PROFESSIONAL SERVICES	Feb-2020
567	Accounting	FARMER AND HUMBLE			1,700	1,700	923100	FARMER030119	-PROFESSIONAL SERVICES	Mar-2019
568	Accounting	STROTHMAN AND COMPANY		6,400		6,400	923301	J007-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
569	Accounting	STROTHMAN AND COMPANY		6,400		6,400	923301	J007-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
570	Accounting	STROTHMAN AND COMPANY		6,400		6,400	923301	J007-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
571	**Total Accounting**		**0**	**662,069**	**10,200**	**672,269**				
572	Other	ACCENTURE LLP			6,574	6,574	923900	1100610924	-PROFESSIONAL SERVICES	Nov-2019
573	Other	ACCENTURE LLP			11,243	11,243	923900	1100592786	-PROFESSIONAL SERVICES	Sep-2019
574	Other	ACCENTURE LLP			14,153	14,153	923900	1100601429	-PROFESSIONAL SERVICES	Oct-2019
575	Other	ACCENTURE LLP			54,782	54,782	923900	1100610924	-Services for Oracle Assessment	Nov-2019
576	Other	ACCENTURE LLP			93,695	93,695	923900	1100592786	-Services for Oracle Assessment	Sep-2019
577	Other	ACCENTURE LLP			117,937	117,937	923900	1100601429	-Services for Oracle Assessment	Oct-2019
578	Other	ADVANCED ELECTRICAL SYSTEMS INC			578	578	923900	372	-AES Quotation# 445-19 for EOC Telecom Room	Dec-2019
579	Other	ADVANCED ERGONOMICS INC			540	540	923900	27469	-PAT Invoice #27469	Apr-2019
580	Other	AGEMA TECHNOLOGY INC			4,700	4,700	923900	3040006703	-PROFESSIONAL SERVICES	Feb-2020
581	Other	AGEMA TECHNOLOGY INC			9,159	9,159	923900	3040006397	-PROFESSIONAL SERVICES	Dec-2019
582	Other	AGEMA TECHNOLOGY INC			9,641	9,641	923900	3040005675	-PROFESSIONAL SERVICES	Jul-2019
583	Other	AGEMA TECHNOLOGY INC			9,641	9,641	923900	3040006080	-PROFESSIONAL SERVICES	Oct-2019
584	Other	AGEMA TECHNOLOGY INC			9,641	9,641	923900	3040006571	-PROFESSIONAL SERVICES	Jan-2020
585	Other	AGEMA TECHNOLOGY INC			9,898	9,898	923900	3040005293	-PROFESSIONAL SERVICES	Apr-2019
586	Other	AGEMA TECHNOLOGY INC			10,123	10,123	923900	3040005449	-PROFESSIONAL SERVICES	May-2019
587	Other	AGEMA TECHNOLOGY INC			10,364	10,364	923900	3040005839	-PROFESSIONAL SERVICES	Aug-2019
588	Other	AGEMA TECHNOLOGY INC			10,605	10,605	923900	3040005913	-PROFESSIONAL SERVICES	Sep-2019
589	Other	AGEMA TECHNOLOGY INC			10,665	10,665	923900	3040006212	-PROFESSIONAL SERVICES	Nov-2019
590	Other	AGEMA TECHNOLOGY INC			11,087	11,087	923900	3040005555	-PROFESSIONAL SERVICES	Jun-2019
591	Other	AIRFLOW SCIENCES EQUIPMENT LLC			2,450	2,450	923900	2019117	-AIRFLOW SCIENCES CORPORATION - FLOWERS - VARIOUS CALIBRATIONS, MAPS RECERTIFICATION & TRAINING - IN	May-2019
592	Other	ALISON AND ASSOCIATES			765	765	923900	LGE9972	-Allison & Associates invoices	Dec-2019
593	Other	ALPHA RESOURCES			587	587	923900	19153	-2nd Quarter 2019 Gulf Coast & Mid Atlantic Craft Wage Profile	Aug-2019
594	Other	ALPHA RESOURCES			599	599	923900	19050	-4th Quarter 2018 Gulf Coast & Mid Atlantic Wage Profile	Mar-2019
595	Other	ALPHA RESOURCES			599	599	923900	19069	-1st Quarter 2019 Gulf Coast & Mid Atlantic Craft Wage Profile	Apr-2019
596	Other	ANALYSTS INTERNATIONAL CORPORATION			502	502	923900	MCHO1119	-IT Temporary Resource- Mayur Chovatiya	Dec-2019
597	Other	ANALYSTS INTERNATIONAL CORPORATION			6,077	6,077	923900	KNER1119	-Temporary Resource- Krishna Nerusu	Dec-2019
598	Other	ANALYSTS INTERNATIONAL CORPORATION			6,233	6,233	923900	MCHO1219	-Temporary Resource- Krishna Nerusu	Jan-2020
599	Other	ANALYSTS INTERNATIONAL CORPORATION			6,285	6,285	923900	KNER0120	-Temporary Resource- Krishna Nerusu	Feb-2020
600	Other	ANALYSTS INTERNATIONAL CORPORATION			7,479	7,479	923900	KNER1019	-Temporary Resource- Krishna Nerusu	Nov-2019
601	Other	ANALYSTS INTERNATIONAL CORPORATION			8,310	8,310	923900	KNER0619	-Temporary Resource- Krishna Nerusu	Jul-2019
602	Other	ANALYSTS INTERNATIONAL CORPORATION			8,310	8,310	923900	KNER0919	-Temporary Resource- Krishna Nerusu	Nov-2019
603	Other	ANALYSTS INTERNATIONAL CORPORATION			8,310	8,310	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
604	Other	ANALYSTS INTERNATIONAL CORPORATION			8,561	8,561	923900	KNER0319	-Temporary Resource- Krishna Nerusu	Apr-2019
605	Other	ANALYSTS INTERNATIONAL CORPORATION			8,726	8,726	923900	KNER0419	-Temporary Resource- Krishna Nerusu	May-2019
606	Other	ANALYSTS INTERNATIONAL CORPORATION			9,141	9,141	923900	KNER0519	-Temporary Resource- Krishna Nerusu	Jun-2019
607	Other	ANALYSTS INTERNATIONAL CORPORATION			9,141	9,141	923900	KNER0719	-Temporary Resource- Krishna Nerusu	Aug-2019
608	Other	ANALYSTS INTERNATIONAL CORPORATION			9,141	9,141	923900	KNER0819	-Temporary Resource- Krishna Nerusu	Sep-2019
609	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			1,171	1,171	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
610	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			(1,459)	(1,459)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
611	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			869	869	923900	28547	-Temporary IT Resource - Wayne Jenkins	Jun-2019
612	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			1,095	1,095	923900	28888	-Temporary IT Resource - Wayne Jenkins	Jul-2019
613	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			1,563	1,563	923900	27195	-Temporary IT Resource - Wayne Jenkins	Mar-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
614	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			1,932	1,932	923900	30554	-Temporary IT Resource - Wayne Jenkins	Nov-2019
615	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			2,622	2,622	923900	27592	-Temporary IT Resource - Wayne Jenkins	Apr-2019
616	Other	ANCHOR POINT TECHNOLOGY RESOURCES INC			4,057	4,057	923900	28159	-Temporary IT Resource - Wayne Jenkins	May-2019
617	Other	ARCHER ENERGY SOLUTIONS LLC			2,268	2,268	923900	2076	-Travel and Expenses not to exceed $7K	Sep-2019
618	Other	ARCHER ENERGY SOLUTIONS LLC			20,649	20,649	923900	2076	-2019 Cyber Vulnerability Assessment Services	Sep-2019
619	Other	BELL, LANGDON D			2,093	2,093	923900	BELLLA052119	-PROFESSIONAL SERVICES	May-2019
620	Other	BROOKSOURCE			1,166	1,166	923900	207838	-Temporary IT Resource- Ranjit Reddy	Jul-2019
621	Other	BROOKSOURCE			(1,778)	(1,778)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
622	Other	BROOKSOURCE			1,961	1,961	923900	228285	-Temporary IT Resource- Ashley Sutaria	Feb-2020
623	Other	BROOKSOURCE			2,099	2,099	923900	206040	-Temporary IT Resource- Robert Kiser	Jun-2019
624	Other	BROOKSOURCE			2,133	2,133	923900	206038	-Temporary IT Resource- Ashley Sutaria	Jun-2019
625	Other	BROOKSOURCE			2,180	2,180	923900	225692	-Temporary IT Resource- Ashley Sutaria	Jan-2020
626	Other	BROOKSOURCE			2,597	2,597	923900	222565	-Temporary IT Resource- Ashley Sutaria	Dec-2019
627	Other	BROOKSOURCE			2,889	2,889	923900	216423	-Temporary IT Resource- Ashley Sutaria	Oct-2019
628	Other	BROOKSOURCE			3,222	3,222	923900	216424	-Temporary IT Resource- Chanselor Wells	Oct-2019
629	Other	BROOKSOURCE			3,392	3,392	923900	207840	-Temporary IT Resource- Chanselor Wells	Jul-2019
630	Other	BROOKSOURCE			3,392	3,392	923900	213846	-Temporary IT Resource- Chanselor Wells	Sep-2019
631	Other	BROOKSOURCE			3,530	3,530	923900	207839	-Temporary IT Resource- Ashley Sutaria	Jul-2019
632	Other	BROOKSOURCE			3,562	3,562	923900	203155	-Temporary IT Resource- Chanselor Wells	May-2019
633	Other	BROOKSOURCE			3,583	3,583	923900	206039	-Temporary IT Resource- Chanselor Wells	Jun-2019
634	Other	BROOKSOURCE			3,710	3,710	923900	219781	-Temporary IT Resource- Ashley Sutaria	Nov-2019
635	Other	BROOKSOURCE			3,723	3,723	923900	211280	-Temporary IT Resource- Ashley Sutaria	Aug-2019
636	Other	BROOKSOURCE			3,731	3,731	923900	211281	-Temporary IT Resource- Chanselor Wells	Aug-2019
637	Other	BROOKSOURCE			3,959	3,959	923900	225693	-Temporary IT Resource- Robert Kiser	Jan-2020
638	Other	BROOKSOURCE			4,214	4,214	923900	213845	-Temporary IT Resource- Ashley Sutaria	Sep-2019
639	Other	BROOKSOURCE			5,223	5,223	923900	222566	-Temporary IT Resource- Robert Kiser	Dec-2019
640	Other	BROOKSOURCE			5,629	5,629	923900	207841	-Temporary IT Resource- Robert Kiser	Jul-2019
641	Other	BROOKSOURCE			5,676	5,676	923900	219782	-Temporary IT Resource- Robert Kiser	Nov-2019
642	Other	BROOKSOURCE			6,678	6,678	923900	216425	-Temporary IT Resource- Robert Kiser	Oct-2019
643	Other	BROOKSOURCE			7,113	7,113	923900	222563	-Temporary IT Resource- Ranjit Reddy	Dec-2019
644	Other	BROOKSOURCE			7,513	7,513	923900	213847	-Temporary IT Resource- Robert Kiser	Sep-2019
645	Other	BROOKSOURCE			7,680	7,680	923900	211282	-Temporary IT Resource- Robert Kiser	Aug-2019
646	Other	BROOKSOURCE			8,109	8,109	923900	228286	-Temporary IT Resource- Robert Kiser	Feb-2020
647	Other	BROOKSOURCE			9,328	9,328	923900	225690	-Temporary IT Resource- Ranjit Reddy	Jan-2020
648	Other	BROOKSOURCE			9,794	9,794	923900	203154	-Temporary IT Resource- Ranjit Reddy	May-2019
649	Other	BROOKSOURCE			10,261	10,261	923900	206037	-Temporary IT Resource- Ranjit Reddy	Jun-2019
650	Other	BROOKSOURCE MEDASOURCE			1,654	1,654	923900	199979	-Temporary IT Resource- Chanselor Wells	Apr-2019
651	Other	BROOKSOURCE MEDASOURCE			1,755	1,755	923900	199980	-Temporary IT Resource- Robert Kiser	Apr-2019
652	Other	BROOKSOURCE MEDASOURCE			9,610	9,610	923900	199978	-Temporary IT Resource- Ranjit Reddy	Apr-2019
653	Other	BURNS AND MC DONNELL			771	771	923900	1120701	-PROFESSIONAL SERVICES	Mar-2019
654	Other	BURNS AND MC DONNELL			819	819	923900	1120703	-IT Temporary Resource - Soham Dalal	May-2019
655	Other	BURNS AND MC DONNELL			955	955	923900	1120704	-IT Temporary Resource - Soham Dalal	Jun-2019
656	Other	BURNS AND MC DONNELL			3,326	3,326	923900	1120701	-IT Temporary Resource - Soham Dalal	Mar-2019
657	Other	C & S H INC			4,659	4,659	923900	1DEC19	-C&SH Inc. Invoice#1-Dec-19	Feb-2020
658	Other	C & S H INC			5,062	5,062	923900	1FEB19	-C&SH Inc. Pay Period 1-Feb-19	Apr-2019
659	Other	C & S H INC			5,092	5,092	923900	1MAR19	-C & SH Inc. Contract#46964	May-2019
660	Other	C & S H INC			5,428	5,428	923900	1NOV19	-C&SH Inc. Invoice 1-Nov-19	Dec-2019
661	Other	C & S H INC			5,556	5,556	923900	1APR19	-C & SH Inc. Invoice 1-Apr-19	Jan-2020
662	Other	C & S H INC			5,568	5,568	923900	1SEP19	-C&SH Inc. Invoice#1-Sep-19	Nov-2019
663	Other	C & S H INC			5,573	5,573	923900	1JUN19	-C&SH Inc. Invoice#1-Jun-19	Aug-2019
664	Other	C & S H INC			5,579	5,579	923900	1AUG19	-C&SH Inc. Invoice 1-Aug-19	Nov-2019
665	Other	C & S H INC			5,630	5,630	923900	1OCT19	-C&SH Inc. Invoice#1-Oct-19	Dec-2019
666	Other	C & S H INC			5,648	5,648	923900	1JUL19	-C&SH Inc Invoice#1-Jul-19	Oct-2019
667	Other	C & S H INC			5,685	5,685	923900	1MAY19	-C&SH INC. Invocie#1-May-19	Aug-2019
668	Other	C & S H INC			5,809	5,809	923900	1JAN19	-C & SH Inc. Invoice#1-Jan-19	Mar-2019
669	Other	CANDID			1,150	1,150	923900	DIRINV004045	-Invoice DIRINV-004045; CPA 145353 - GuideStar Pro Plus Annual	Mar-2019
670	Other	CANDID			2,760	2,760	923900	DIRINV004720	-Invoice # DIRINV-004720; CPA 145353	Jul-2019
671	Other	CENTER FOR PERSONAL PROTECTION AND SAFETY INC			3,750	3,750	923900	10312	-PROFESSIONAL SERVICES	Jun-2019
672	Other	CHARGEPOINT INC			4,741	4,741	923100	IN56103	-Chargepoint Invoice #IN56103	Jun-2019
673	Other	CIGNITI TECHNOLOGIES INC			541	541	923900	CT191795	-Application Development Contractor - May 2019	Jun-2019
674	Other	CIGNITI TECHNOLOGIES INC			918	918	923900	CT192115	-Implementation Services	Jul-2019
675	Other	CIGNITI TECHNOLOGIES INC			1,346	1,346	923900	CT192488	-Implementation Services	Aug-2019
676	Other	CIGNITI TECHNOLOGIES INC			1,734	1,734	923900	CT192898	-Implementation Services	Sep-2019
677	Other	CIGNITI TECHNOLOGIES INC			2,568	2,568	923900	CT191794	-Implementation Services	Jun-2019
678	Other	CIGNITI TECHNOLOGIES INC			2,600	2,600	923900	CT191008	-Tool Cost	Apr-2019
679	Other	CIGNITI TECHNOLOGIES INC			2,650	2,650	923900	CT192117	-Tool Cost	Jul-2019
680	Other	CIGNITI TECHNOLOGIES INC			2,650	2,650	923900	CT193255	-Tool Cost	Oct-2019
681	Other	CIGNITI TECHNOLOGIES INC			2,650	2,650	923900	CT194177	-Tool Cost	Jan-2020
682	Other	CIGNITI TECHNOLOGIES INC			2,703	2,703	923900	CT193844	-Application Development Contractor - November 2019	Dec-2019
683	Other	CIGNITI TECHNOLOGIES INC			2,703	2,703	923900	CT194176	-Application Development Contractor - December 2019	Jan-2020
684	Other	CIGNITI TECHNOLOGIES INC			2,703	2,703	923900	CT194490	-Application Development Contractor - January 2020	Feb-2020
685	Other	CIGNITI TECHNOLOGIES INC			2,862	2,862	923900	CT193253	-Implementation Services	Oct-2019
686	Other	CIGNITI TECHNOLOGIES INC			3,568	3,568	923900	CT194174	-Temporary Testing Resources	Jan-2020
687	Other	CIGNITI TECHNOLOGIES INC			4,190	4,190	923900	CT193618	-Application Development Contractor - October 2019	Nov-2019
688	Other	CIGNITI TECHNOLOGIES INC			4,460	4,460	923900	CT192116	-Application Development Contractor - June 2019	Jul-2019
689	Other	CIGNITI TECHNOLOGIES INC			5,001	5,001	923900	CT193254	-Application Development Contractor - September 2019	Oct-2019
690	Other	CIGNITI TECHNOLOGIES INC			5,262	5,262	923900	CT193617	-Implementation Services	Nov-2019
691	Other	CIGNITI TECHNOLOGIES INC			5,271	5,271	923900	CT192899	-Application Development Contractor - August 2019	Sep-2019
692	Other	CIGNITI TECHNOLOGIES INC			5,397	5,397	923900	CT194488	-Temporary Testing Resources	Feb-2020
693	Other	CIGNITI TECHNOLOGIES INC			5,451	5,451	923900	CT193843	-Implementation Services	Dec-2019
694	Other	CIGNITI TECHNOLOGIES INC			5,762	5,762	923900	CT193842	-Temporary Testing Resources	Dec-2019
695	Other	CIGNITI TECHNOLOGIES INC			6,041	6,041	923900	CT194175	-Implementation Services	Jan-2020
696	Other	CIGNITI TECHNOLOGIES INC			6,082	6,082	923900	CT192489	-Application Development Contractor - July 2019	Aug-2019
697	Other	CIGNITI TECHNOLOGIES INC			6,392	6,392	923900	CT192897	-Temporary Testing Resources	Sep-2019
698	Other	CIGNITI TECHNOLOGIES INC			(6,523)	(6,523)	923900	CT19234	-COD KRK (Reverses charges from February 2019)	Jun-2019
699	Other	CIGNITI TECHNOLOGIES INC			6,906	6,906	923900	CT194489	-Implementation Services	Feb-2020
700	Other	CIGNITI TECHNOLOGIES INC			7,293	7,293	923900	CT192897	-Temporary Testing Resources	Sep-2019
701	Other	CIGNITI TECHNOLOGIES INC			7,426	7,426	923900	CT191008	-1st Quarter 2019 Network Penetration Testing	Apr-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
702	Other	CIGNITI TECHNOLOGIES INC			7,516	7,516	923900	CT192114	-Temporary Testing Resources	Jul-2019
703	Other	CIGNITI TECHNOLOGIES INC			7,568	7,568	923900	CT192117	-2nd Quarter 2019 Network Penenetration Test	Jul-2019
704	Other	CIGNITI TECHNOLOGIES INC			7,568	7,568	923900	CT193255	-3rd Quarter 2019 Network Penetration Test	Oct-2019
705	Other	CIGNITI TECHNOLOGIES INC			7,568	7,568	923900	CT194177	-4th Quarter 2019 Network Penetration Test	Jan-2020
706	Other	CIGNITI TECHNOLOGIES INC			7,904	7,904	923900	CT193252	-Temporary Testing Resources	Oct-2019
707	Other	CIGNITI TECHNOLOGIES INC			8,195	8,195	923900	CT19587	-Implementation Services	Mar-2019
708	Other	CIGNITI TECHNOLOGIES INC			(8,352)	(8,352)	923900	CT19587	-COD MH	May-2019
709	Other	CIGNITI TECHNOLOGIES INC			8,835	8,835	923900	CT191006	-Temporary Testing Resources	Apr-2019
710	Other	CIGNITI TECHNOLOGIES INC			8,859	8,859	923900	CT194174	-Temporary Testing Resources	Jan-2020
711	Other	CIGNITI TECHNOLOGIES INC			8,906	8,906	923900	CT194488	-Temporary Testing Resources	Feb-2020
712	Other	CIGNITI TECHNOLOGIES INC			9,383	9,383	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
713	Other	CIGNITI TECHNOLOGIES INC			9,554	9,554	923900	CT193616	-Temporary Testing Resources	Nov-2019
714	Other	CIGNITI TECHNOLOGIES INC			9,662	9,662	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
715	Other	CIGNITI TECHNOLOGIES INC			10,271	10,271	923900	CT193842	-Temporary Testing Resources	Dec-2019
716	Other	CIGNITI TECHNOLOGIES INC			10,299	10,299	923900	CT191343	-Temporary Testing Resources	May-2019
717	Other	CIGNITI TECHNOLOGIES INC			10,879	10,879	923900	CT191007	-Implementation Services	Apr-2019
718	Other	CIGNITI TECHNOLOGIES INC			(11,088)	(11,088)	923900	CT191007	-COD GMT	May-2019
719	Other	CIGNITI TECHNOLOGIES INC			11,785	11,785	923900	CT192114	-Temporary Testing Resources	Jul-2019
720	Other	CIGNITI TECHNOLOGIES INC			11,842	11,842	923900	CT191343	-Temporary Testing Resources	May-2019
721	Other	CIGNITI TECHNOLOGIES INC			12,771	12,771	923900	CT193252	-Temporary Testing Resources	Oct-2019
722	Other	CIGNITI TECHNOLOGIES INC			13,178	13,178	923900	CT192487	-Temporary Testing Resources	Aug-2019
723	Other	CIGNITI TECHNOLOGIES INC			13,180	13,180	923900	CT191006	-Temporary Testing Resources	Apr-2019
724	Other	CIGNITI TECHNOLOGIES INC			14,197	14,197	923900	CT191793	-Temporary Testing Resources	Jun-2019
725	Other	CIGNITI TECHNOLOGIES INC			15,008	15,008	923900	CT192487	-Temporary Testing Resources	Aug-2019
726	Other	CIGNITI TECHNOLOGIES INC			16,231	16,231	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
727	Other	CIGNITI TECHNOLOGIES INC			20,068	20,068	923900	CT193616	-Temporary Testing Resources	Nov-2019
728	Other	CLEANLITES RECYCLING INC			9,047	9,047	923900	IN0044273	-Clean Lites Inv #IN0044273	Dec-2019
729	Other	CLEANLITES RECYCLING INC			538	538	923900	IN0041750	-Recycling Asset Tracking for IT Desktop QTY 203	Sep-2019
730	Other	CLEANLITES RECYCLING INC			700	700	923900	ORD00042	-Recycling Asset Tracking for IT Desktop QTY 264	May-2019
731	Other	CLEANLITES RECYCLING INC			1,277	1,277	923900	ORD00043	-Recycling Asset Tracking for IT Desktop QTY 482	May-2019
732	Other	DATA CLEAN CORP			3,701	3,701	923900	0098076	One-time cleaning of the equipment and environment	Sep-2019
733	Other	DATA CLEAN CORP			4,627	4,627	923900	0098106	One-time cleaning of the equipment and environment	Oct-2019
734	Other	DELTA SERVICES LLC			1,157	1,157	923900	86934	Delta labor and material for Brown Solar and Muldraugh	Apr-2019
735	Other	DIRECTIONS ON MICROSOFT			8,811	8,811	923900	633721	-Signatue of SOW	Aug-2019
736	Other	DIRECTIONS ON MICROSOFT			8,811	8,811	923900	636661	-Completion of the Discovery Phase	Nov-2019
737	Other	DIRECTIONS ON MICROSOFT			8,811	8,811	923900	637267	-Completion of the Analysis Phase	Dec-2019
738	Other	ECONOMISTS INCORPORATED			921	921	923900	24808	-PROFESSIONAL SERVICES	Jun-2019
739	Other	EVAPAR			1,664	1,664	923900	404571	-Elizabethtown Generator Repair	Aug-2019
740	Other	EXCALIBUR DATA SYSTEMS			587	587	923900	25914	-PROFESSIONAL SERVICES	Dec-2019
741	Other	EXCALIBUR DATA SYSTEMS			1,140	1,140	923900	25766	-PROFESSIONAL SERVICES	Nov-2019
742	Other	EXCALIBUR DATA SYSTEMS			1,299	1,299	923900	25576	-PROFESSIONAL SERVICES	Jul-2019
743	Other	EXCALIBUR DATA SYSTEMS			1,378	1,378	923900	25992	-PROFESSIONAL SERVICES	Jan-2020
744	Other	EXCALIBUR DATA SYSTEMS			1,484	1,484	923900	25627	-PROFESSIONAL SERVICES	Sep-2019
745	Other	EXCALIBUR DATA SYSTEMS			1,670	1,670	923900	25867	-PROFESSIONAL SERVICES	Dec-2019
746	Other	EXCALIBUR DATA SYSTEMS			1,935	1,935	923900	25723	-PROFESSIONAL SERVICES	Nov-2019
747	Other	EXCALIBUR DATA SYSTEMS			2,067	2,067	923900	25496	-PROFESSIONAL SERVICES	Jul-2019
748	Other	EXCALIBUR DATA SYSTEMS			2,438	2,438	923900	25417	-PROFESSIONAL SERVICES	May-2019
749	Other	EXCALIBUR DATA SYSTEMS			2,862	2,862	923900	25914	-PROFESSIONAL SERVICES	Dec-2019
750	Other	EXCALIBUR DATA SYSTEMS			3,763	3,763	923900	25367	-PROFESSIONAL SERVICES	May-2019
751	Other	EXCALIBUR DATA SYSTEMS			4,082	4,082	923900	25281	-PROFESSIONAL SERVICES	Mar-2019
752	Other	EXCALIBUR DATA SYSTEMS			6,578	6,578	923900	25211	-PROFESSIONAL SERVICES	Mar-2019
753	Other	FACILITIES PERFORMANCE GROUP			6,785	6,785	923900	J704-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
754	Other	FACILITIES PERFORMANCE GROUP LLC			1,624	1,624	923900	FPGLKE2CORPSEC1219	-PROFESSIONAL SERVICES	Jan-2020
755	Other	FACILITIES PERFORMANCE GROUP LLC			1,743	1,743	923900	FPGLKE2CORPSEC0719	-PROFESSIONAL SERVICES	Sep-2019
756	Other	FACILITIES PERFORMANCE GROUP LLC			1,869	1,869	923900	FPGLKE2CORPSEC0919	-PROFESSIONAL SERVICES	Oct-2019
757	Other	FACILITIES PERFORMANCE GROUP LLC			1,902	1,902	923900	FPGLKE2CORPSEC0419	-PROFESSIONAL SERVICES	May-2019
758	Other	FACILITIES PERFORMANCE GROUP LLC			1,954	1,954	923900	FPGLKE2CORPSEC1119	-PROFESSIONAL SERVICES	Dec-2019
759	Other	FACILITIES PERFORMANCE GROUP LLC			2,007	2,007	923900	FPGLKE2CORPSEC0619	-PROFESSIONAL SERVICES	Jul-2019
760	Other	FACILITIES PERFORMANCE GROUP LLC			2,080	2,080	923900	FPGLKE2CORPSEC0319	-PROFESSIONAL SERVICES	May-2019
761	Other	FACILITIES PERFORMANCE GROUP LLC			2,430	2,430	923900	FPGLKE2CORPSEC0519	-PROFESSIONAL SERVICES	Jun-2019
762	Other	FACILITIES PERFORMANCE GROUP LLC			2,575	2,575	923900	FPGLKE2CORPSEC1019	-PROFESSIONAL SERVICES	Nov-2019
763	Other	FACILITIES PERFORMANCE GROUP LLC			2,582	2,582	923900	FPGLKE2CORPSEC0819	-PROFESSIONAL SERVICES	Oct-2019
764	Other	FISHEL CO			610	610	923900	229903	-Fiber Repair - Bishop Lane	May-2019
765	Other	FISHEL CO			726	726	923900	301436	-App# 1 Comm Blended Hourly Rate	Jan-2020
766	Other	FISHEL CO			853	853	923900	244262	-PROFESSIONAL SERVICES	Jul-2019
767	Other	FISHEL CO			871	871	923900	173625	-Fiber Repair - Buckner	Jun-2019
768	Other	FISHEL CO			889	889	923900	289614	-App #1 Splice Tech with Equipment	Dec-2019
769	Other	FISHEL CO			1,067	1,067	923900	273700	-Fiber Repair - 8th and Broadway	Oct-2019
770	Other	FISHEL CO			1,216	1,216	923900	157568	-PROFESSIONAL SERVICES	May-2019
771	Other	FISHEL CO			1,248	1,248	923900	196249	-App# 1 Splice Tech	Jan-2020
772	Other	FISHEL CO			1,384	1,384	923900	70938	-App# 1 Straight Time	Jan-2020
773	Other	FISHEL CO			1,615	1,615	923900	106270	-Fiber Repair - Indian Trail	Jun-2019
774	Other	FORECAST & BUDGETING-CORPORATE			11,236	11,236	923900	J282-0020-1119 Prior Period Adjustment USD	IT PREPAIDS	Nov-2019
775	Other	FORECAST & BUDGETING-CORPORATE			5,156	5,156	923900	J281-0020-1019 Prior Period Adjustment USD	IT PREPAIDS	Oct-2019
776	Other	FORECAST & BUDGETING-CORPORATE			530	530	923900	J034-0020-0719 Adjustment USD	IT PREPAIDS	Jul-2019
777	Other	FORECAST & BUDGETING-CORPORATE			603	603	923900	J034-0020-0919 Adjustment USD	IT PREPAIDS	Sep-2019
778	Other	FORECAST & BUDGETING-CORPORATE			650	650	923900	J008-0020-0220 Accrual USD	IT PREPAIDS	Feb-2020
779	Other	FORECAST & BUDGETING-CORPORATE			(658)	(658)	923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52	IT PREPAIDS	Mar-2019
780	Other	FORECAST & BUDGETING-CORPORATE			699	699	923900	J008-0020-0220 Accrual USD	IT PREPAIDS	Feb-2020
781	Other	FORECAST & BUDGETING-CORPORATE			764	764	923900	J034-0020-1119 Adjustment USD	IT PREPAIDS	Nov-2019
782	Other	FORECAST & BUDGETING-CORPORATE			811	811	923900	J034-0020-0120 Adjustment USD	IT PREPAIDS	Jan-2020
783	Other	FORECAST & BUDGETING-CORPORATE			878	878	923900	J034-0020-0220 Adjustment USD	IT PREPAIDS	Feb-2020
784	Other	FORECAST & BUDGETING-CORPORATE			1,268	1,268	923900	J008-0020-0220 Accrual USD	IT PREPAIDS	Feb-2020
785	Other	FORECAST & BUDGETING-CORPORATE			1,306	1,306	923900	J034-0020-0519 Adjustment USD	IT PREPAIDS	May-2019
786	Other	FORECAST & BUDGETING-CORPORATE			1,520	1,520	923900	J034-0020-1219 Adjustment USD	IT PREPAIDS	43830
787	Other	FORECAST & BUDGETING-CORPORATE			1,534	1,534	923900	J034-0020-0819 Adjustment USD	IT PREPAIDS	Aug-2019
788	Other	FORECAST & BUDGETING-CORPORATE			1,585	1,585	923900	J008-0020-0220 Accrual USD	IT PREPAIDS	Feb-2020
789	Other	FORECAST & BUDGETING-CORPORATE			1,994	1,994	923900	J034-0020-0120 Adjustment USD	IT PREPAIDS	Jan-2020

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
790	Other	FORECAST & BUDGETING-CORPORATE			(2,191)	(2,191)	923900	J283-0020-0519 Prior Period Adjustment USD IT PREPAIDS		May-2019
791	Other	FORECAST & BUDGETING-CORPORATE			(2,301)	(2,301)	923900	J283-0020-0519 Prior Period Adjustment USD IT PREPAIDS		May-2019
792	Other	FORECAST & BUDGETING-CORPORATE			(2,382)	(2,382)	923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS		Mar-2019
793	Other	FORECAST & BUDGETING-CORPORATE			(2,700)	(2,700)	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
794	Other	FORECAST & BUDGETING-CORPORATE			2,918	2,918	923900	J034-0020-0919 Adjustment USD IT PREPAIDS		Sep-2019
795	Other	FORECAST & BUDGETING-CORPORATE			3,216	3,216	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
796	Other	FORECAST & BUDGETING-CORPORATE			3,345	3,345	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
797	Other	FORECAST & BUDGETING-CORPORATE			(3,905)	(3,905)	923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS		Mar-2019
798	Other	FORECAST & BUDGETING-CORPORATE			(3,905)	(3,905)	923900	Reverses "J008-0020-0219 Accrual USD"08-MAR-2019 18:14:52 IT PREPAIDS		Mar-2019
799	Other	FORECAST & BUDGETING-CORPORATE			4,020	4,020	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		43861
800	Other	FORECAST & BUDGETING-CORPORATE			4,247	4,247	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
801	Other	FORECAST & BUDGETING-CORPORATE			5,762	5,762	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
802	Other	FORECAST & BUDGETING-CORPORATE			6,140	6,140	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
803	Other	FORECAST & BUDGETING-CORPORATE			6,391	6,391	923900	J008-0020-0220 Accrual USD IT PREPAIDS		Feb-2020
804	Other	FORECAST & BUDGETING-CORPORATE			6,462	6,462	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
805	Other	FORECAST & BUDGETING-CORPORATE			(6,630)	(6,630)	923900	J295-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
806	Other	FORECAST & BUDGETING-CORPORATE			6,917	6,917	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		Jan-2020
807	Other	FORECAST & BUDGETING-CORPORATE			7,573	7,573	923900	J034-0020-0319 Adjustment USD IT PREPAIDS		Mar-2019
808	Other	FORECAST & BUDGETING-CORPORATE			8,278	8,278	923900	J008-0020-0220 Accrual USD IT PREPAIDS		Feb-2020
809	Other	FORECAST & BUDGETING-CORPORATE			8,278	8,278	923900	J008-0020-0220 Accrual USD IT PREPAIDS		Feb-2020
810	Other	FORECAST & BUDGETING-CORPORATE			9,652	9,652	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
811	Other	FORECAST & BUDGETING-CORPORATE			10,395	10,395	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		Jan-2020
812	Other	FORECAST & BUDGETING-CORPORATE			10,395	10,395	923900	J034-0020-0220 Adjustment USD IT PREPAIDS		Feb-2020
813	Other	FORECAST & BUDGETING-CORPORATE			10,739	10,739	923900	J034-0020-0319 Adjustment USD IT PREPAIDS		Mar-2019
814	Other	FORECAST & BUDGETING-CORPORATE			10,739	10,739	923900	J034-0020-0419 Adjustment USD IT PREPAIDS		Apr-2019
815	Other	FORECAST & BUDGETING-CORPORATE			10,946	10,946	923900	J034-0020-0519 Adjustment USD IT PREPAIDS		May-2019
816	Other	FORECAST & BUDGETING-CORPORATE			10,946	10,946	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
817	Other	FORECAST & BUDGETING-CORPORATE			10,964	10,964	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
818	Other	FORECAST & BUDGETING-CORPORATE			(11,919)	(11,919)	923900	J284-0020-0519 Prior Period Adjustment USD IT PREPAIDS		May-2019
819	Other	FORECAST & BUDGETING-CORPORATE			12,477	12,477	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
820	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
821	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-0819 Adjustment USD IT PREPAIDS		Aug-2019
822	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-0919 Adjustment USD IT PREPAIDS		Sep-2019
823	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-1019 Adjustment USD IT PREPAIDS		Oct-2019
824	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
825	Other	FORECAST & BUDGETING-CORPORATE			16,055	16,055	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
826	Other	FORECAST & BUDGETING-CORPORATE			(19,524)	(19,524)	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
827	Other	FORECAST & BUDGETING-CORPORATE			54,487	54,487	923900	J034-0020-0419 Adjustment USD IT PREPAIDS		Apr-2019
828	Other	FORECAST & BUDGETING-CORPORATE			57,888	57,888	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
829	Other	FORECAST & BUDGETING-CORPORATE			(63,450)	(63,450)	923900	J294-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
830	Other	FORECAST & BUDGETING-CORPORATE			75,992	75,992	923900	J034-0020-1019 Adjustment USD IT PREPAIDS		Oct-2019
831	Other	FORECAST & BUDGETING-CORPORATE			95,965	95,965	923900	J034-0020-0220 Adjustment USD IT PREPAIDS		Feb-2020
832	Other	FORECAST & BUDGETING-CORPORATE			97,939	97,939	923900	J034-0020-1019 Adjustment USD IT PREPAIDS		Oct-2019
833	Other	FORECAST & BUDGETING-CORPORATE			103,707	103,707	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
834	Other	FORECAST & BUDGETING-CORPORATE			105,614	105,614	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		Jan-2020
835	Other	FORECAST & BUDGETING-CORPORATE			106,145	106,145	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
836	Other	FORECAST & BUDGETING-CORPORATE			106,684	106,684	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
837	Other	FORECAST & BUDGETING-CORPORATE			106,701	106,701	923900	J034-0020-0819 Adjustment USD IT PREPAIDS		Aug-2019
838	Other	FORECAST & BUDGETING-CORPORATE			108,187	108,187	923900	J034-0020-0919 Adjustment USD IT PREPAIDS		Sep-2019
839	Other	FORECAST & BUDGETING-CORPORATE			115,388	115,388	923900	J034-0020-0319 Adjustment USD IT PREPAIDS		Mar-2019
840	Other	FORECAST & BUDGETING-CORPORATE			115,895	115,895	923900	J034-0020-0419 Adjustment USD IT PREPAIDS		Apr-2019
841	Other	FORECAST & BUDGETING-CORPORATE			118,070	118,070	923900	J034-0020-0519 Adjustment USD IT PREPAIDS		May-2019
842	Other	FORECAST & BUDGETING-CORPORATE			118,811	118,811	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
843	Other	FORECAST & BUDGETING-CORPORATE			206,878	206,878	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		43646
844	Other	FORECAST & BUDGETING-CORPORATE			207,895	207,895	923900	J034-0020-0319 Adjustment USD IT PREPAIDS		Mar-2019
845	Other	FORECAST & BUDGETING-CORPORATE			209,690	209,690	923900	J034-0020-0419 Adjustment USD IT PREPAIDS		Apr-2019
846	Other	FORECAST & BUDGETING-CORPORATE			211,936	211,936	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
847	Other	FORECAST & BUDGETING-CORPORATE			212,429	212,429	923900	J034-0020-0519 Adjustment USD IT PREPAIDS		May-2019
848	Other	FORECAST & BUDGETING-CORPORATE			213,231	213,231	923900	J034-0020-1019 Adjustment USD IT PREPAIDS		Oct-2019
849	Other	FORECAST & BUDGETING-CORPORATE			213,460	213,460	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
850	Other	FORECAST & BUDGETING-CORPORATE			213,716	213,716	923900	J034-0020-0819 Adjustment USD IT PREPAIDS		Aug-2019
851	Other	FORECAST & BUDGETING-CORPORATE			213,955	213,955	923900	J034-0020-0919 Adjustment USD IT PREPAIDS		Sep-2019
852	Other	FORECAST & BUDGETING-CORPORATE			222,549	222,549	923900	J034-0020-0220 Adjustment USD IT PREPAIDS		Feb-2020
853	Other	FORECAST & BUDGETING-CORPORATE			223,517	223,517	923900	J034-0020-0319 Adjustment USD IT PREPAIDS		Mar-2019
854	Other	FORECAST & BUDGETING-CORPORATE			223,560	223,560	923900	J034-0020-0419 Adjustment USD IT PREPAIDS		Apr-2019
855	Other	FORECAST & BUDGETING-CORPORATE			223,742	223,742	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		Jan-2020
856	Other	FORECAST & BUDGETING-CORPORATE			223,932	223,932	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
857	Other	FORECAST & BUDGETING-CORPORATE			225,909	225,909	923900	J034-0020-0819 Adjustment USD IT PREPAIDS		Aug-2019
858	Other	FORECAST & BUDGETING-CORPORATE			225,928	225,928	923900	J034-0020-0519 Adjustment USD IT PREPAIDS		May-2019
859	Other	FORECAST & BUDGETING-CORPORATE			226,146	226,146	923900	J034-0020-0719 Adjustment USD IT PREPAIDS		Jul-2019
860	Other	FORECAST & BUDGETING-CORPORATE			227,202	227,202	923900	J034-0020-0919 Adjustment USD IT PREPAIDS		Sep-2019
861	Other	FORECAST & BUDGETING-CORPORATE			229,349	229,349	923900	J034-0020-1019 Adjustment USD IT PREPAIDS		Oct-2019
862	Other	FORECAST & BUDGETING-CORPORATE			230,068	230,068	923900	J034-0020-0619 Adjustment USD IT PREPAIDS		Jun-2019
863	Other	FORECAST & BUDGETING-CORPORATE			253,289	253,289	923900	J034-0020-0220 Adjustment USD IT PREPAIDS		Feb-2020
864	Other	FORECAST & BUDGETING-CORPORATE			253,890	253,890	923900	J034-0020-1219 Adjustment USD IT PREPAIDS		Dec-2019
865	Other	FORECAST & BUDGETING-CORPORATE			254,018	254,018	923900	J034-0020-1119 Adjustment USD IT PREPAIDS		Nov-2019
866	Other	FORECAST & BUDGETING-CORPORATE			257,635	257,635	923900	J034-0020-0120 Adjustment USD IT PREPAIDS		Jan-2020
867	Other	FOREST GIANT INC			21,840	21,840	923900	4057 -PROFESSIONAL SERVICES		Mar-2019
868	Other	FOY, KERI			555	555	923900	18LGE -Rae Communications		Jun-2019
869	Other	GAS TECHNOLOGY INSTITUTE			954	954	923100	000174255 -PROFESSIONAL SERVICES		Jul-2019
870	Other	GAS TECHNOLOGY INSTITUTE			1,834	1,834	923100	172318 -PROFESSIONAL SERVICES		Apr-2019
871	Other	GAS TECHNOLOGY INSTITUTE			2,751	2,751	923100	170451 -PROFESSIONAL SERVICES		Mar-2019
872	Other	GAS TECHNOLOGY INSTITUTE			3,815	3,815	923100	000174753 -PROFESSIONAL SERVICES		Oct-2019
873	Other	GAS TECHNOLOGY INSTITUTE			3,835	3,835	923100	000178543 -PROFESSIONAL SERVICES		Nov-2019
874	Other	GAS TECHNOLOGY INSTITUTE			14,558	14,558	923100	000180589 -PROFESSIONAL SERVICES		Dec-2019
875	Other	GAS TECHNOLOGY INSTITUTE			28,027	28,027	923100	000183176 -PROFESSIONAL SERVICES		Feb-2020
876	Other	GOLDENBERG SCHNEIDER LPA			16,448	16,448	923100	15986 -PROFESSIONAL SERVICES		Jul-2019
877	Other	GREEN TOXICOLOGY LLC			625	625	923100	GREENT100918 -PROFESSIONAL SERVICES		Aug-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
878	Other	GREEN TOXICOLOGY LLC			1,375	1,375	923100	GREENT100317	-PROFESSIONAL SERVICES	Aug-2019
879	Other	GREEN TOXICOLOGY LLC			1,438	1,438	923100	GREENT120517	-PROFESSIONAL SERVICES	Aug-2019
880	Other	GREEN TOXICOLOGY LLC			2,000	2,000	923100	GREENT090718	-PROFESSIONAL SERVICES	Aug-2019
881	Other	GREEN TOXICOLOGY LLC			4,800	4,800	923100	GREENT020618	-PROFESSIONAL SERVICES	Aug-2019
882	Other	HEALTH MANAGEMENT SYSTEMS INC			534	534	923900	053181	-PROFESSIONAL SERVICES	Sep-2019
883	Other	HEALTH MANAGEMENT SYSTEMS INC			928	928	923900	055301	-PROFESSIONAL SERVICES	Jan-2020
884	Other	HEALTH MANAGEMENT SYSTEMS INC			1,263	1,263	923900	054802	-PROFESSIONAL SERVICES	Nov-2019
885	Other	HENDERSON SERVICES LLC			3,096	3,096	923100	191231	-PROFESSIONAL SERVICES	Jun-2019
886	Other	HUMAN SYSTEMS TECHNOLOGY			675	675	923900	0519LGE5270	-PROFESSIONAL SERVICES	Aug-2019
887	Other	IVEY MECHANICAL LLC			1,542	1,542	923900	96227	-Green River HVAC Repair	Oct-2019
888	Other	J Y LEGNER ASSOCIATES INC			618	618	923900	105980	-PROFESSIONAL SERVICES	Dec-2019
889	Other	J Y LEGNER ASSOCIATES INC			788	788	923900	106126	-PROFESSIONAL SERVICES	Feb-2020
890	Other	J Y LEGNER ASSOCIATES INC			1,466	1,466	923900	105398	-PROFESSIONAL SERVICES	Oct-2019
891	Other	J Y LEGNER ASSOCIATES INC			1,486	1,486	923900	105533	-PROFESSIONAL SERVICES	Nov-2019
892	Other	J Y LEGNER ASSOCIATES INC			1,502	1,502	923900	104829	-PROFESSIONAL SERVICES	Jul-2019
893	Other	J Y LEGNER ASSOCIATES INC			1,566	1,566	923900	106433	-PROFESSIONAL SERVICES	Feb-2020
894	Other	J Y LEGNER ASSOCIATES INC			1,915	1,915	923900	105840	-PROFESSIONAL SERVICES	Dec-2019
895	Other	J Y LEGNER ASSOCIATES INC			1,926	1,926	923900	105125	-PROFESSIONAL SERVICES	Sep-2019
896	Other	J Y LEGNER ASSOCIATES INC			3,000	3,000	923900	104977	-PROFESSIONAL SERVICES	Jul-2019
897	Other	J Y LEGNER ASSOCIATES INC			3,272	3,272	923900	104118	-PROFESSIONAL SERVICES	Apr-2019
898	Other	J Y LEGNER ASSOCIATES INC			3,643	3,643	923900	104677	-PROFESSIONAL SERVICES	Jun-2019
899	Other	J Y LEGNER ASSOCIATES INC			4,160	4,160	923900	104258	-PROFESSIONAL SERVICES	May-2019
900	Other	J Y LEGNER ASSOCIATES INC			539	539	923900	106012	-PROFESSIONAL SERVICES	Jan-2020
901	Other	J Y LEGNER ASSOCIATES INC			1,748	1,748	923900	105576	-PROFESSIONAL SERVICES	Nov-2019
902	Other	J Y LEGNER ASSOCIATES INC			2,202	2,202	923900	105866	-PROFESSIONAL SERVICES	Dec-2019
903	Other	J Y LEGNER ASSOCIATES INC			2,448	2,448	923900	104053	-PROFESSIONAL SERVICES	Apr-2019
904	Other	J Y LEGNER ASSOCIATES INC			2,449	2,449	923900	104978	-PROFESSIONAL SERVICES	Aug-2019
905	Other	J Y LEGNER ASSOCIATES INC			2,531	2,531	923900	104547	-PROFESSIONAL SERVICES	May-2019
906	Other	J Y LEGNER ASSOCIATES INC			2,318	2,318	923100	104792	-GIS Project - gas cleanup	Jun-2019
907	Other	J Y LEGNER ASSOCIATES INC			3,165	3,165	923100	106005	-GIS Project - gas cleanup	Dec-2019
908	Other	J Y LEGNER ASSOCIATES INC			3,634	3,634	923100	106087	-GIS Project - gas cleanup	Jan-2020
909	Other	J Y LEGNER ASSOCIATES INC			6,512	6,512	923100	105417	-GIS Project - gas cleanup	Sep-2019
910	Other	J Y LEGNER ASSOCIATES INC			7,054	7,054	923100	104941	-GIS Project - gas cleanup	Jul-2019
911	Other	J Y LEGNER ASSOCIATES INC			7,632	7,632	923100	105569	-GIS Project - gas cleanup	Oct-2019
912	Other	J Y LEGNER ASSOCIATES INC			9,044	9,044	923100	105072	-GIS Project - gas cleanup	Sep-2019
913	Other	JOHN FLOWER PRODUCTIONS LLC			2,100	2,100	923900	1254	-PROFESSIONAL SERVICES	Aug-2019
914	Other	JOHN FLOWER PRODUCTIONS LLC			3,401	3,401	923900	1253	-PROFESSIONAL SERVICES	Jul-2019
915	Other	JOHN FLOWER PRODUCTIONS LLC			4,660	4,660	923900	1261	-PROFESSIONAL SERVICES	Aug-2019
916	Other	JOHN FLOWER PRODUCTIONS LLC			546	546	923900	1310	-PROFESSIONAL SERVICES	Jan-2020
917	Other	JOHN FLOWER PRODUCTIONS LLC			1,365	1,365	923900	1219	-PROFESSIONAL SERVICES	Mar-2019
918	Other	JOHN FLOWER PRODUCTIONS LLC			709	709	923100	1267	-PROFESSIONAL SERVICES	Feb-2020
919	Other	JOHN FLOWER PRODUCTIONS LLC			3,119	3,119	923100	1264	-PROFESSIONAL SERVICES	Feb-2020
920	Other	JOHNSON CONTROLS SECURITY SOLUTIONS LLC			887	887	923900	32396897	-PROFESSIONAL SERVICES	Apr-2019
921	Other	KELLY MITCHELL GROUP INC			662	662	923900	253772	-Temporary IT Resource - Ginny Rassman	Feb-2020
922	Other	KELLY MITCHELL GROUP INC			694	694	923900	246204	-Temporary IT Resource - Ginny Rassman	Nov-2019
923	Other	KELLY MITCHELL GROUP INC			712	712	923900	229709	-Temporary IT Resource - Ginny Rassman	Apr-2019
924	Other	KELLY MITCHELL GROUP INC			757	757	923900	248989	-Temporary IT Resource - Ginny Rassman	Dec-2019
925	Other	KELLY MITCHELL GROUP INC			788	788	923900	231567	-Temporary IT Resource - Ginny Rassman	May-2019
926	Other	KELLY MITCHELL GROUP INC			946	946	923900	236676	-Temporary IT Resource - Ginny Rassman	Jul-2019
927	Other	KELLY MITCHELL GROUP INC			946	946	923900	239895	-Temporary IT Resource - Ginny Rassman	Aug-2019
928	Other	KELLY MITCHELL GROUP INC			1,009	1,009	923900	234325	-Temporary IT Resource - Ginny Rassman	Jun-2019
929	Other	KELLY MITCHELL GROUP INC			1,135	1,135	923900	241909	-Temporary IT Resource - Ginny Rassman	Sep-2019
930	Other	KELLY MITCHELL GROUP INC			1,356	1,356	923900	243707	-Temporary IT Resource - Ginny Rassman	Oct-2019
931	Other	KENTUCKY STATE TREASURER			(669)	(669)	923900	601-0020-1219 Tax USD	KENTUCKY USE TAX AT 6%	Dec-2019
932	Other	KENTUCKY STATE TREASURER			(1,285)	(1,285)	923900	J601-0020-1019 Tax USD	KENTUCKY USE TAX AT 6%	Oct-2019
933	Other	KENTUCKY STATE TREASURER			(1,312)	(1,312)	923900	J616-0020-1219 Tax USD	KENTUCKY USE TAX AT 6%	Dec-2019
934	Other	KENTUCKY STATE TREASURER			1,089	1,089	923900	03-FEB-2020 14:57KY U	KENTUCKY USE TAX AT 6%	Jan-2020
935	Other	KENTUCKY STATE TREASURER			(1,089)	(1,089)	923900	J616-0020-1219 Tax USD	KENTUCKY USE TAX AT 6%	Dec-2019
936	Other	KENTUCKY STATE TREASURER			1,668	1,668	923900	01-APR-2019 10:56KY U	KENTUCKY USE TAX AT 6%	Mar-2019
937	Other	KENTUCKY STATE TREASURER			(1,700)	(1,700)	923900	J601-0020-0519 Tax USD	KENTUCKY USE TAX AT 6%	May-2019
938	Other	KENTUCKY STATE TREASURER			(4,845)	(4,845)	923900	J616-0020-1219 Tax USD	KENTUCKY USE TAX AT 6%	Dec-2019
939	Other	KFORCE INC			683	683	923900	6964319	-Temporary IT Resource - Saritha Pailla	Apr-2019
940	Other	KFORCE INC			1,605	1,605	923900	7124514	-Temporary IT Resource	Aug-2019
941	Other	KFORCE INC			2,065	2,065	923900	7080305	-Temporary IT Resource	Jul-2019
942	Other	KFORCE INC			2,337	2,337	923900	7336163	-Temporary IT Resource - Minh Vu	Feb-2020
943	Other	KFORCE INC			2,485	2,485	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
944	Other	KFORCE INC			2,731	2,731	923900	7238059	-Temporary IT Resource - Tonya George	Nov-2019
945	Other	KFORCE INC			2,898	2,898	923900	7303549	-Temporary IT Resource - Saritha Pailla	Feb-2020
946	Other	KFORCE INC			2,928	2,928	923900	7083483	-Temporary IT Resource - Tonya George	Jul-2019
947	Other	KFORCE INC			3,072	3,072	923900	7044774	-Temporary IT Resource - Tonya George	Jun-2019
948	Other	KFORCE INC			3,243	3,243	923900	7269331	-Temporary IT Resource - Tonya George	Dec-2019
949	Other	KFORCE INC			3,243	3,243	923900	7338304	-Temporary IT Resource - Tonya George	Feb-2020
950	Other	KFORCE INC			3,562	3,562	923900	7122781	-Temporary IT Resource - Minh Vu	Aug-2019
951	Other	KFORCE INC			3,584	3,584	923900	7158069	-Temporary IT Resource - Tonya George	Sep-2019
952	Other	KFORCE INC			3,584	3,584	923900	7205757	-Temporary IT Resource - Tonya George	Oct-2019
953	Other	KFORCE INC			3,755	3,755	923900	7127713	-Temporary IT Resource - Tonya George	Aug-2019
954	Other	KFORCE INC			3,755	3,755	923900	7305994	-Temporary IT Resource - Tonya George	Feb-2020
955	Other	KFORCE INC			3,838	3,838	923900	7336018	-Temporary IT Resource - Saritha Pailla	Feb-2020
956	Other	KFORCE INC			4,229	4,229	923900	7234910	-Temporary IT Resource - Minh Vu	Nov-2019
957	Other	KFORCE INC			4,252	4,252	923900	7008033	-Temporary IT Resource - Saritha Pailla	May-2019
958	Other	KFORCE INC			4,378	4,378	923900	7303687	-Temporary IT Resource - Minh Vu	Feb-2020
959	Other	KFORCE INC			4,704	4,704	923900	7266427	-Temporary IT Resource - Saritha Pailla	Dec-2019
960	Other	KFORCE INC			5,046	5,046	923900	7042854	-Temporary IT Resource - Minh Vu	Jun-2019
961	Other	KFORCE INC			5,639	5,639	923900	7266583	-Temporary IT Resource - Minh Vu	Dec-2019
962	Other	KFORCE INC			5,776	5,776	923900	7122582	-Temporary IT Resource - Saritha Pailla	Aug-2019
963	Other	KFORCE INC			5,820	5,820	923900	7267023	-Temporary IT Resource - Kiran Mandava	Dec-2019
964	Other	KFORCE INC			5,820	5,820	923900	7270212	-Temporary IT Resource - Anudeep Daram	Dec-2019
965	Other	KFORCE INC			5,936	5,936	923900	7078602	-Temporary IT Resource - Minh Vu	Jul-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
966	Other	KFORCE INC			6,021	6,021	923900	7078409	-Temporary IT Resource - Saritha Pailla	Jul-2019
967	Other	KFORCE INC			6,127	6,127	923900	7079279	-Temporary IT Resource - Kiran Mandava	Jul-2019
968	Other	KFORCE INC			6,127	6,127	923900	7079406	-Temporary IT Resource - Anudeep Daram	Jul-2019
969	Other	KFORCE INC			6,127	6,127	923900	7202679	-Temporary IT Resource - Kiran Mandava	Oct-2019
970	Other	KFORCE INC			6,127	6,127	923900	7206912	-Temporary IT Resource - Anudeep Daram	Oct-2019
971	Other	KFORCE INC			6,127	6,127	923900	7304074	-Temporary IT Resource - Kiran Mandava	Jan-2020
972	Other	KFORCE INC			6,127	6,127	923900	7306731	-Temporary IT Resource - Anudeep Daram	Feb-2020
973	Other	KFORCE INC			6,312	6,312	923900	6965900	-Temporary IT Resource - Kiran Mandava	Apr-2019
974	Other	KFORCE INC			6,312	6,312	923900	6966108	-Temporary IT Resource - Anudeep Daram	Apr-2019
975	Other	KFORCE INC			6,433	6,433	923900	7009268	-Temporary IT Resource - Kiran Mandava	May-2019
976	Other	KFORCE INC			6,433	6,433	923900	7009441	-Temporary IT Resource - Anudeep Daram	May-2019
977	Other	KFORCE INC			6,623	6,623	923900	7052063	-Temporary IT Resource - Saritha Pailla	Jun-2019
978	Other	KFORCE INC			6,739	6,739	923900	7043125	-Temporary IT Resource - Kiran Mandava	Jun-2019
979	Other	KFORCE INC			6,739	6,739	923900	7043174	-Temporary IT Resource - Anudeep Daram	Jun-2019
980	Other	KFORCE INC			6,739	6,739	923900	7123476	-Temporary IT Resource - Kiran Mandava	Aug-2019
981	Other	KFORCE INC			6,739	6,739	923900	7129459	-Temporary IT Resource - Anudeep Daram	Aug-2019
982	Other	KFORCE INC			6,739	6,739	923900	7156875	-Temporary IT Resource - Kiran Mandava	Sep-2019
983	Other	KFORCE INC			6,739	6,739	923900	7158526	-Temporary IT Resource - Anudeep Daram	Sep-2019
984	Other	KFORCE INC			6,739	6,739	923900	7336483	-Temporary IT Resource - Kiran Mandava	Feb-2020
985	Other	KFORCE INC			6,739	6,739	923900	7338952	-Temporary IT Resource - Anudeep Daram	Feb-2020
986	Other	KFORCE INC			7,046	7,046	923900	7235384	-Temporary IT Resource - Kiran Mandava	Nov-2019
987	Other	KFORCE INC			7,046	7,046	923900	7239092	-Temporary IT Resource - Anudeep Daram	Nov-2019
988	Other	KFORCE INC			11,028	11,028	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
989	Other	KFORCE INC			20,440	20,440	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
990	Other	KIZAN TECHNOLOGIES LLC			928	928	923900	K28665	-Sharepoint Contractor - June 2019 invoice $175/hr	Jul-2019
991	Other	KIZAN TECHNOLOGIES LLC			997	997	923900	K29702	-Sharepoint Contractor - November 2019 invoice $175/hr	Dec-2019
992	Other	KIZAN TECHNOLOGIES LLC			997	997	923900	K29886	-Sharepoint Contractor - December 2019 invoice $175/hr	Jan-2020
993	Other	KIZAN TECHNOLOGIES LLC			1,901	1,901	923900	K28846	-Sharepoint Contractor - July 2019 invoice $175/hr	Aug-2019
994	Other	KIZAN TECHNOLOGIES LLC			2,226	2,226	923900	K29471	-Sharepoint Contractor - October 2019 invoice $175/hr	Nov-2019
995	Other	KIZAN TECHNOLOGIES LLC			2,226	2,226	923900	K29701	-Invoice K29701- 11/01/19-11/30/19	Dec-2019
996	Other	KIZAN TECHNOLOGIES LLC			3,101	3,101	923900	K29470	-Invoice K29470- 10/01/19-10/31/19	Nov-2019
997	Other	KIZAN TECHNOLOGIES LLC			3,177	3,177	923900	K28476	-Sharepoint Contractor - May 2019 invoice $175/hr	Jun-2019
998	Other	KIZAN TECHNOLOGIES LLC			3,339	3,339	923900	K29251	-Invoice K29251- 09/01/19-09/30/19	Oct-2019
999	Other	KIZAN TECHNOLOGIES LLC			3,657	3,657	923900	K28664	-Invoice K28664- 06/01/19-06/30/19	Jul-2019
1000	Other	KIZAN TECHNOLOGIES LLC			3,657	3,657	923900	K28844	-Invoice K28844- 07/01/19-07/31/19	Aug-2019
1001	Other	KIZAN TECHNOLOGIES LLC			5,645	5,645	923900	K29088	-Invoice K29088- 08/01/19-08/31/19	Sep-2019
1002	Other	KIZAN TECHNOLOGIES LLC			7,378	7,378	923900	K28478	-May 2019 Invoice	Jun-2019
1003	Other	KIZAN TECHNOLOGIES LLC			7,590	7,590	923900	K28667	-June 2019 Invoice	Jul-2019
1004	Other	KIZAN TECHNOLOGIES LLC			7,953	7,953	923900	K30146	-Sharepoint Contractor - January 2020 invoice $175/hr	Feb-2020
1005	Other	KIZAN TECHNOLOGIES LLC			9,716	9,716	923900	K28257	-Sharepoint Contractor - April 2019 invoice $175/hr	May-2019
1006	Other	KIZAN TECHNOLOGIES LLC			9,924	9,924	923900	K29089	-Sharepoint Contractor - August 2019 invoice $175/hr	Sep-2019
1007	Other	KIZAN TECHNOLOGIES LLC			10,600	10,600	923900	K28259	-April 2019 Invoice	May-2019
1008	Other	KIZAN TECHNOLOGIES LLC			11,895	11,895	923900	K29252	-Sharepoint Contractor - September 2019 invoice $175/hr	Oct-2019
1009	Other	KIZAN TECHNOLOGIES LLC			12,035	12,035	923900	K28070	-Sharepoint Contractor - March 2019 invoice $175/hr	Apr-2019
1010	Other	KIZAN TECHNOLOGIES LLC			12,896	12,896	923900	K28072	-March 2019 Invoice	Apr-2019
1011	Other	KNOWLEDGECONNECT LLC			7,420	7,420	923900	2268	-IT Infrastructure & Operations Sharing Forum	Sep-2019
1012	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,743	8,743	923900	9006114884	-Konica Machines Click Charges	Oct-2019
1013	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			8,764	8,764	923900	9005932349	-Konica Machines Click Charges	Aug-2019
1014	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,193	9,193	923900	9006294701	-Konica Machines Click Charges	Dec-2019
1015	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,316	9,316	923900	9005843226	-Konica Machines Click Charges	Jul-2019
1016	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,384	9,384	923900	9005656325	-Konica Machines Click Charges	May-2019
1017	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			(9,677)	(9,677)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1018	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,779	9,779	923900	9005468056	-Konica Machines Click Charges	Mar-2019
1019	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,863	9,863	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1020	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			9,937	9,937	923900	9005748840	-Konica Machines Click Charges	Jun-2019
1021	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			10,077	10,077	923900	9005564091	-Konica Machines Click Charges	Apr-2019
1022	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			10,274	10,274	923900	9006023364	-Konica Machines Click Charges	Sep-2019
1023	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			11,048	11,048	923900	9006476135	-Konica Machines Click Charges	Feb-2020
1024	Other	KONICA MINOLTA BUSINESS SOLUTIONS USA INC			11,100	11,100	923900	9006206059	-Konica Machines Click Charges	Nov-2019
1025	Other	LAKESIDE ENVIRONMENTAL CONSULTANTS LLC			2,980	2,980	923900	38915	-pay invoice 38915 sept	Nov-2019
1026	Other	LAKESIDE ENVIRONMENTAL CONSULTANTS LLC			8,133	8,133	923900	37272	-pay invoice 37272	Sep-2019
1027	Other	LEGILITY DATA SOLUTIONS LLC			9,574	9,574	923900	INV00121370	-PROFESSIONAL SERVICES	Feb-2020
1028	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00114428	-PROFESSIONAL SERVICES	Mar-2019
1029	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00115463	-PROFESSIONAL SERVICES	May-2019
1030	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00115990	-PROFESSIONAL SERVICES	Jun-2019
1031	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00116540	-PROFESSIONAL SERVICES	Jun-2019
1032	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00117004	-PROFESSIONAL SERVICES	Jul-2019
1033	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00118078	-PROFESSIONAL SERVICES	Sep-2019
1034	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00118706	-PROFESSIONAL SERVICES	Oct-2019
1035	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00119264	-PROFESSIONAL SERVICES	Nov-2019
1036	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00120016	-PROFESSIONAL SERVICES	Dec-2019
1037	Other	LEGILITY DATA SOLUTIONS LLC			12,566	12,566	923900	INV00120596	-PROFESSIONAL SERVICES	Jan-2020
1038	Other	LEGILITY DATA SOLUTIONS LLC			12,569	12,569	923900	INV00114960	-PROFESSIONAL SERVICES	Mar-2019
1039	Other	LEGILITY DATA SOLUTIONS LLC			12,691	12,691	923900	INV00117502	-PROFESSIONAL SERVICES	Aug-2019
1040	Other	LEGILITY DATA SOLUTIONS LLC			6,900	6,900	923900	INV00120598	-PROFESSIONAL SERVICES	Jan-2020
1041	Other	LEXISNEXIS			4,992	4,992	923900	1902219919	-PROFESSIONAL SERVICES	Mar-2019
1042	Other	LEXISNEXIS			5,106	5,106	923900	1903219499	-PROFESSIONAL SERVICES	May-2019
1043	Other	LEXISNEXIS			5,106	5,106	923900	1904218961	-PROFESSIONAL SERVICES	May-2019
1044	Other	LEXISNEXIS			5,106	5,106	923900	1905217253	-PROFESSIONAL SERVICES	Jun-2019
1045	Other	LEXISNEXIS			5,106	5,106	923900	1906215530	-PROFESSIONAL SERVICES	Aug-2019
1046	Other	LEXISNEXIS			5,106	5,106	923900	3092165750	-PROFESSIONAL SERVICES	Aug-2019
1047	Other	LEXISNEXIS			5,106	5,106	923900	3092316826	-PROFESSIONAL SERVICES	Nov-2019
1048	Other	LEXISNEXIS			5,106	5,106	923900	3092370225	-PROFESSIONAL SERVICES	Dec-2019
1049	Other	LEXISNEXIS			5,265	5,265	923900	3092430258	-PROFESSIONAL SERVICES	Jan-2020
1050	Other	LEXISNEXIS			10,211	10,211	923900	3092264108	-PROFESSIONAL SERVICES	Oct-2019
1051	Other	LIGHTHOUSE			547	547	923100	187029	-PROFESSIONAL SERVICES	Feb-2020
1052	Other	LIGHTHOUSE			547	547	923100	187989	-PROFESSIONAL SERVICES	Feb-2020
1053	Other	LIGHTHOUSE			547	547	923100	188971	-PROFESSIONAL SERVICES	Feb-2020

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1054	Other	LIGHTHOUSE			740	740	923100	184214	-PROFESSIONAL SERVICES	Oct-2019
1055	Other	LIGHTHOUSE			740	740	923100	185091	-PROFESSIONAL SERVICES	Feb-2020
1056	Other	LIGHTHOUSE			745	745	923100	186078	-PROFESSIONAL SERVICES	Nov-2019
1057	Other	LIGHTHOUSE			875	875	923100	183388	-PROFESSIONAL SERVICES	Oct-2019
1058	Other	LIGHTHOUSE			1,551	1,551	923100	180916	-PROFESSIONAL SERVICES	Jun-2019
1059	Other	LIGHTHOUSE			2,030	2,030	923100	182541	-PROFESSIONAL SERVICES	Jul-2019
1060	Other	LIGHTHOUSE			2,791	2,791	923100	181741	-PROFESSIONAL SERVICES	Oct-2019
1061	Other	LIGHTHOUSE			4,349	4,349	923100	180110	-PROFESSIONAL SERVICES	May-2019
1062	Other	LINEBACH FUNKHOUSER INC			1,820	1,820	923100	7811	-PROFESSIONAL SERVICES	Sep-2019
1063	Other	LINEBACH FUNKHOUSER INC			4,845	4,845	923100	7696	-PROFESSIONAL SERVICES	Jul-2019
1064	Other	LISK ASSOCIATES LLC			725	725	923900	2554	-PROFESSIONAL SERVICES	Jun-2019
1065	Other	LISK ASSOCIATES LLC			738	738	923900	2551	-Lisk Staffing Associate candidate Trimetrix. Invoice 2551	Apr-2019
1066	Other	LITIGATION AND LIABILITY MANAGEMENT LLC			7,218	7,218	923100	000701-1-1	-PROFESSIONAL SERVICES	Oct-2019
1067	Other	LITIGATION AND LIABILITY MANAGEMENT LLC			10,048	10,048	923100	000701-1-2	-PROFESSIONAL SERVICES	Nov-2019
1068	Other	M BOWLING INC			1,481	1,481	923900	20190342	-South Paducah. Culvert to prevent future flooding.	Jun-2019
1069	Other	MARNE AND ASSOCIATES INC			2,113	2,113	923100	6916	-PROFESSIONAL SERVICES	Feb-2020
1070	Other	MARNE AND ASSOCIATES INC			4,399	4,399	923100	6929	-PROFESSIONAL SERVICES	Feb-2020
1071	Other	MEDIA LIBRARY KENTUCKY LLC			750	750	923900	25147	-PROFESSIONAL SERVICES	Nov-2019
1072	Other	MEDIA LIBRARY KENTUCKY LLC			1,022	1,022	923900	25226	-PROFESSIONAL SERVICES	Jan-2020
1073	Other	MEDIA LIBRARY KENTUCKY LLC			1,156	1,156	923900	24862	-PROFESSIONAL SERVICES	Jun-2019
1074	Other	MEDIA LIBRARY KENTUCKY LLC			1,210	1,210	923900	24970	-PROFESSIONAL SERVICES	Aug-2019
1075	Other	MEDIA LIBRARY KENTUCKY LLC			1,238	1,238	923900	25013	-PROFESSIONAL SERVICES	Aug-2019
1076	Other	MEDIA LIBRARY KENTUCKY LLC			1,293	1,293	923900	25187	-PROFESSIONAL SERVICES	Dec-2019
1077	Other	MEDIA LIBRARY KENTUCKY LLC			1,332	1,332	923900	25097	-PROFESSIONAL SERVICES	Oct-2019
1078	Other	MEDIA LIBRARY KENTUCKY LLC			1,372	1,372	923900	24814	-PROFESSIONAL SERVICES	May-2019
1079	Other	MEDIA LIBRARY KENTUCKY LLC			1,604	1,604	923900	24919	-PROFESSIONAL SERVICES	Jun-2019
1080	Other	MEDIA LIBRARY KENTUCKY LLC			1,764	1,764	923900	24762	-PROFESSIONAL SERVICES	Mar-2019
1081	Other	MEDIA LIBRARY KENTUCKY LLC			2,385	2,385	923900	25060	-PROFESSIONAL SERVICES	Sep-2019
1082	Other	MELINK SOLAR AND GEO INC			675	675	923900	30120	-PROFESSIONAL SERVICES	May-2019
1083	Other	MICROBAC LABORATORIES INC			773	773	923100	EA8E01524	-PROFESSIONAL SERVICES	Jul-2019
1084	Other	MICROSOFT CORP			3,699	3,699	923900	9899102446	-PROFESSIONAL SERVICES	Dec-2019
1085	Other	MODIS INC			586	586	923900	10337722	-Temporary IT Resource - Daniel Wright	Apr-2019
1086	Other	MODIS INC			2,050	2,050	923900	10337723	-Temporary IT Resource - Daniel Wright	Apr-2019
1087	Other	MODIS INC			3,731	3,731	923900	10682163	-Temporary IT Resource - Matt Byrnes	Sep-2019
1088	Other	MODIS INC			7,462	7,462	923900	10692328	-Temporary IT Resource - Matt Byrnes	Aug-2019
1089	Other	M RETS INC			(1,100)	(1,100)	923100	8100	-COD KRK (Reverses charges from January 2019)	Oct-2019
1090	Other	NAVIGANT CONSULTING INC			691	691	923900	0100041322	-PROFESSIONAL SERVICES	Jul-2019
1091	Other	NEC CORPORATION OF AMERICA			522	522	923900	91841407	-PROFESSIONAL SERVICES	May-2019
1092	Other	NEC CORPORATION OF AMERICA			900	900	923900	91833674	-PROFESSIONAL SERVICES	May-2019
1093	Other	NIXON POWER SERVICES			777	777	923900	SLS000362163	-Bromley Generator RepairTo pay Invoice# SLS000362163	Mar-2019
1094	Other	NIXON POWER SERVICES			1,152	1,152	923900	SLS000363657	-Kentucky Dam Generator Repair	May-2019
1095	Other	NIXON POWER SERVICES			1,337	1,337	923900	SLS000374818	-Kentucky Dam Generator Repair	Jan-2020
1096	Other	ORKIN			19,146	19,146	923900	J704-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1097	Other	PCM SALES INC			(5,826)	(5,826)	923900	Reverses "J752-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1098	Other	PERCEPTYX INC			18,150	18,150	923900	52642	-Perceptyx inc. 2020 New Hire Survey	Jan-2020
1099	Other	PHILLIPS TREE EXPERTS LLC			2,004	2,004	923900	K764519	-KU Park Reflector Tree Trimming	Mar-2019
1100	Other	PJM ENVIRONMENTAL INFORMATION SRVCS INC			500	500	923100	90067590	-PROFESSIONAL SERVICES	Dec-2019
1101	Other	PMR CONSTRUCTION			1,431	1,431	923900	20191088	-KU Park Reflector Roadway Repair	Nov-2019
1102	Other	PMR CONSTRUCTION			3,610	3,610	923900	20191085	-Middlesboro RF Roadway Repair	Nov-2019
1103	Other	POWER STAFFING INC			(1,359)	(1,359)	923900	Reverses "J706-0020-0219 Accrual USD	-PROFESSIONAL SERVICES	Mar-2019
1104	Other	POWER STAFFING INC			1,686	1,686	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1105	Other	POWER STAFFING INC			578	578	923900	104201	-Power Staffing Inv. 104201 for temp secretary 4/1 to 4/5	May-2019
1106	Other	POWER STAFFING INC			1,233	1,233	923900	104749	-IT Resource- Lee Markham 05/22 - 06/23 (93.5 hours)	Jun-2019
1107	Other	POWER STAFFING INC			1,284	1,284	923900	104218	-IT Resource- Lee Markham 03/25 - 04/21 (118.75 hours)	Apr-2019
1108	Other	POWER STAFFING INC			1,537	1,537	923900	104070	-IT Resource- Lee Markham 02/18 - 03/24 (118.75 hours)	Mar-2019
1109	Other	POWER STAFFING INC			1,593	1,593	923900	104585	-IT Resource- Lee Markham 04/22 - 05/26 (120.75 hours)	May-2019
1110	Other	POWER STAFFING LLC			729	729	923900	106044	-IT Resource- Lee Markham 12/09 - 12/22 (50 hours)	Dec-2019
1111	Other	POWER STAFFING LLC			740	740	923900	105902	-IT Resource- Lee Markham 11/25 - 12/08 (50.75 hours)	Dec-2019
1112	Other	POWER STAFFING LLC			1,105	1,105	923900	104898	-IT Resource- Lee Markham 06/24 - 07/21 (83.75 hours)	Jul-2019
1113	Other	POWER STAFFING LLC			1,174	1,174	923900	105314	-IT Resource- Lee Markham 08/26 - 09/22 (112.25 hours)	Oct-2019
1114	Other	POWER STAFFING LLC			1,247	1,247	923900	J752-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1115	Other	POWER STAFFING LLC			1,400	1,400	923900	105469	-IT Resource- Lee Markham 09/23 - 10/20 (96 hours)	Nov-2019
1116	Other	POWER STAFFING LLC			1,481	1,481	923900	105062	-IT Resource- Lee Markham 07/22 - 08/25 (112.25 hours)	Sep-2019
1117	Other	POWER STAFFING LLC			1,597	1,597	923900	106208	-IT Resource- Lee Markham 12/23 - 01/26 (109 hours)	Feb-2020
1118	Other	POWER STAFFING LLC			1,662	1,662	923900	105740	-IT Resource- Lee Markham 10/21 - 11/24 (114 hours)	Nov-2019
1119	Other	POWERPLAN INC			(6,240)	(6,240)	923900	Reverses "J706-0020-0219 Accrual USD"	-Travel	Mar-2019
1120	Other	POWERPLAN INC			553	553	923900	PS10018	-Training	Dec-2019
1121	Other	POWERPLAN INC			2,120	2,120	923900	PS09894	-Training	Oct-2019
1122	Other	POWERPLAN INC			3,180	3,180	923900	PS09921	-Training	Nov-2019
1123	Other	POWERPLAN INC			4,264	4,264	923900	PS09727	-Training	Sep-2019
1124	Other	POWERPLAN INC			4,580	4,580	923900	PS09893	-Training	Oct-2019
1125	Other	PPL EU SERVICES CORPORATION			5,459	5,459	923900	J043-0020-0919 Adjustment USD	Market Pay Charges	Sep-2019
1126	Other	PPL EU SERVICES CORPORATION			7,486	7,486	923900	J203-0020-1219 Adjustment USD	Palisades	Dec-2019
1127	Other	PPL EU SERVICES CORPORATION			7,486	7,486	923900	J201-0020-1219 Adjustment USD	Palisades	Dec-2019
1128	Other	PPL SERVICES CORPORATION			11,922	11,922	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1129	Other	PPL SERVICES CORPORATION			9,321	9,321	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1130	Other	PPL SERVICES CORPORATION			578	578	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1131	Other	PPL SERVICES CORPORATION			629	629	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1128	Other	PPL SERVICES CORPORATION			8,801	8,801	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1129	Other	PPL SERVICES CORPORATION			11,066	11,066	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1130	Other	PPL SERVICES CORPORATION			11,277	11,277	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1131	Other	PPL SERVICES CORPORATION			4,009	4,009	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1132	Other	PPL SERVICES CORPORATION			11,279	11,279	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1133	Other	PPL SERVICES CORPORATION			11,340	11,340	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1134	Other	PPL SERVICES CORPORATION			12,170	12,170	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1135	Other	PPL SERVICES CORPORATION			12,634	12,634	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1136	Other	PPL SERVICES CORPORATION			12,979	12,979	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1137	Other	PPL SERVICES CORPORATION			13,410	13,410	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1138	Other	PPL SERVICES CORPORATION			13,467	13,467	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1139	Other	PPL SERVICES CORPORATION			13,479	13,479	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1140	Other	PPL SERVICES CORPORATION			13,491	13,491	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1141	Other	PPL SERVICES CORPORATION			14,126	14,126	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1142	Other	PPL SERVICES CORPORATION			15,073	15,073	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1143	Other	PPL SERVICES CORPORATION			15,294	15,294	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1144	Other	PPL SERVICES CORPORATION			15,520	15,520	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1145	Other	PPL SERVICES CORPORATION			15,971	15,971	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1146	Other	PPL SERVICES CORPORATION			15,988	15,988	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1147	Other	PPL SERVICES CORPORATION			16,113	16,113	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1148	Other	PPL SERVICES CORPORATION			16,796	16,796	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1149	Other	PPL SERVICES CORPORATION			16,948	16,948	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1150	Other	PPL SERVICES CORPORATION			17,452	17,452	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1151	Other	PPL SERVICES CORPORATION			17,757	17,757	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1152	Other	PPL SERVICES CORPORATION			17,779	17,779	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1153	Other	PPL SERVICES CORPORATION			18,050	18,050	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1154	Other	PPL SERVICES CORPORATION			18,061	18,061	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1155	Other	PPL SERVICES CORPORATION			18,111	18,111	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1156	Other	PPL SERVICES CORPORATION			18,555	18,555	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1157	Other	PPL SERVICES CORPORATION			20,167	20,167	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1158	Other	PPL SERVICES CORPORATION			22,341	22,341	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1159	Other	PPL SERVICES CORPORATION			22,387	22,387	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1160	Other	PPL SERVICES CORPORATION			22,485	22,485	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1161	Other	PPL SERVICES CORPORATION			25,186	25,186	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1162	Other	PPL SERVICES CORPORATION			33,940	33,940	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1163	Other	PPL SERVICES CORPORATION			43,467	43,467	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1164	Other	PPL SERVICES CORPORATION			44,900	44,900	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1165	Other	PPL SERVICES CORPORATION			607	607	923100	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1166	Other	PPL SERVICES CORPORATION			680	680	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1167	Other	PPL SERVICES CORPORATION			1,189	1,189	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1168	Other	PPL SERVICES CORPORATION			1,335	1,335	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1169	Other	PPL SERVICES CORPORATION			1,492	1,492	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1170	Other	PPL SERVICES CORPORATION			1,722	1,722	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1171	Other	PPL SERVICES CORPORATION			1,740	1,740	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1172	Other	PPL SERVICES CORPORATION			1,893	1,893	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1173	Other	PPL SERVICES CORPORATION			1,902	1,902	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1174	Other	PPL SERVICES CORPORATION			2,038	2,038	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1175	Other	PPL SERVICES CORPORATION			2,234	2,234	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1176	Other	PPL SERVICES CORPORATION			2,277	2,277	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1177	Other	PPL SERVICES CORPORATION			2,286	2,286	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1178	Other	PPL SERVICES CORPORATION			2,485	2,485	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1179	Other	PPL SERVICES CORPORATION			2,532	2,532	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1180	Other	PPL SERVICES CORPORATION			2,545	2,545	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1181	Other	PPL SERVICES CORPORATION			2,608	2,608	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1182	Other	PPL SERVICES CORPORATION			2,673	2,673	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1183	Other	PPL SERVICES CORPORATION			2,928	2,928	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1184	Other	PPL SERVICES CORPORATION			2,975	2,975	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1185	Other	PPL SERVICES CORPORATION			3,200	3,200	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1186	Other	PPL SERVICES CORPORATION			3,297	3,297	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1187	Other	PPL SERVICES CORPORATION			3,320	3,320	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1188	Other	PPL SERVICES CORPORATION			3,393	3,393	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1189	Other	PPL SERVICES CORPORATION			4,045	4,045	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1190	Other	PPL SERVICES CORPORATION			4,250	4,250	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1191	Other	PPL SERVICES CORPORATION			4,389	4,389	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1192	Other	PPL SERVICES CORPORATION			4,699	4,699	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1193	Other	PPL SERVICES CORPORATION			506	506	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1194	Other	PPL SERVICES CORPORATION			517	517	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1195	Other	PPL SERVICES CORPORATION			571	571	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1196	Other	PPL SERVICES CORPORATION			596	596	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1197	Other	PPL SERVICES CORPORATION			625	625	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1198	Other	PPL SERVICES CORPORATION			633	633	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1199	Other	PPL SERVICES CORPORATION			636	636	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1200	Other	PPL SERVICES CORPORATION			639	639	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1201	Other	PPL SERVICES CORPORATION			639	639	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1202	Other	PPL SERVICES CORPORATION			657	657	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1203	Other	PPL SERVICES CORPORATION			677	677	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1204	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1205	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1206	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1207	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1208	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1209	Other	PPL SERVICES CORPORATION			678	678	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1210	Other	PPL SERVICES CORPORATION			705	705	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1211	Other	PPL SERVICES CORPORATION			818	818	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1212	Other	PPL SERVICES CORPORATION			957	957	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1213	Other	PPL SERVICES CORPORATION			1,193	1,193	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1214	Other	PPL SERVICES CORPORATION			1,294	1,294	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1215	Other	PPL SERVICES CORPORATION			1,393	1,393	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1216	Other	PPL SERVICES CORPORATION			1,420	1,420	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1217	Other	PPL SERVICES CORPORATION			1,437	1,437	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1218	Other	PPL SERVICES CORPORATION			1,498	1,498	923100	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1219	Other	PPL SERVICES CORPORATION			1,546	1,546	923100	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1220	Other	PPL SERVICES CORPORATION			1,564	1,564	923100	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1221	Other	PPL SERVICES CORPORATION			1,608	1,608	923100	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1222	Other	PPL SERVICES CORPORATION			1,612	1,612	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1223	Other	PPL SERVICES CORPORATION			1,643	1,643	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1224	Other	PPL SERVICES CORPORATION			1,644	1,644	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1225	Other	PPL SERVICES CORPORATION			1,679	1,679	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1226	Other	PPL SERVICES CORPORATION			1,681	1,681	923100	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1227	Other	PPL SERVICES CORPORATION			1,702	1,702	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1228	Other	PPL SERVICES CORPORATION			1,740	1,740	923100	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1229	Other	PPL SERVICES CORPORATION			1,754	1,754	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1230	Other	PPL SERVICES CORPORATION			1,804	1,804	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1231	Other	PPL SERVICES CORPORATION			1,825	1,825	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1232	Other	PPL SERVICES CORPORATION			1,865	1,865	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1233	Other	PPL SERVICES CORPORATION			1,918	1,918	923100	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1234	Other	PPL SERVICES CORPORATION			1,923	1,923	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1235	Other	PPL SERVICES CORPORATION			1,936	1,936	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1236	Other	PPL SERVICES CORPORATION			1,960	1,960	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1237	Other	PPL SERVICES CORPORATION			1,975	1,975	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1238	Other	PPL SERVICES CORPORATION			1,982	1,982	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1239	Other	PPL SERVICES CORPORATION			2,056	2,056	923100	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1240	Other	PPL SERVICES CORPORATION			2,062	2,062	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1241	Other	PPL SERVICES CORPORATION			2,188	2,188	923100	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1242	Other	PPL SERVICES CORPORATION			2,190	2,190	923100	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1243	Other	PPL SERVICES CORPORATION			2,194	2,194	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1244	Other	PPL SERVICES CORPORATION			2,200	2,200	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1245	Other	PPL SERVICES CORPORATION			2,240	2,240	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1246	Other	PPL SERVICES CORPORATION			2,248	2,248	923100	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1247	Other	PPL SERVICES CORPORATION			2,270	2,270	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1248	Other	PPL SERVICES CORPORATION			2,324	2,324	923100	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1249	Other	PPL SERVICES CORPORATION			2,392	2,392	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1250	Other	PPL SERVICES CORPORATION			2,400	2,400	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1251	Other	PPL SERVICES CORPORATION			2,431	2,431	923100	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1252	Other	PPL SERVICES CORPORATION			2,487	2,487	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1253	Other	PPL SERVICES CORPORATION			2,490	2,490	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1254	Other	PPL SERVICES CORPORATION			2,504	2,504	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1255	Other	PPL SERVICES CORPORATION			2,510	2,510	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1256	Other	PPL SERVICES CORPORATION			2,546	2,546	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1257	Other	PPL SERVICES CORPORATION			2,552	2,552	923100	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1258	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1259	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1260	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1261	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1262	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1263	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1264	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1265	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1266	Other	PPL SERVICES CORPORATION			2,603	2,603	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1267	Other	PPL SERVICES CORPORATION			2,617	2,617	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1268	Other	PPL SERVICES CORPORATION			2,621	2,621	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1269	Other	PPL SERVICES CORPORATION			2,633	2,633	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1270	Other	PPL SERVICES CORPORATION			2,637	2,637	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1271	Other	PPL SERVICES CORPORATION			2,695	2,695	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1272	Other	PPL SERVICES CORPORATION			2,705	2,705	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1273	Other	PPL SERVICES CORPORATION			2,756	2,756	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1274	Other	PPL SERVICES CORPORATION			2,826	2,826	923100	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1275	Other	PPL SERVICES CORPORATION			2,870	2,870	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1276	Other	PPL SERVICES CORPORATION			2,994	2,994	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1277	Other	PPL SERVICES CORPORATION			3,019	3,019	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1278	Other	PPL SERVICES CORPORATION			3,158	3,158	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1279	Other	PPL SERVICES CORPORATION			3,194	3,194	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1280	Other	PPL SERVICES CORPORATION			3,205	3,205	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1281	Other	PPL SERVICES CORPORATION			3,212	3,212	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1282	Other	PPL SERVICES CORPORATION			3,291	3,291	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1283	Other	PPL SERVICES CORPORATION			3,321	3,321	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1284	Other	PPL SERVICES CORPORATION			3,327	3,327	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1285	Other	PPL SERVICES CORPORATION			3,406	3,406	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1286	Other	PPL SERVICES CORPORATION			3,419	3,419	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1287	Other	PPL SERVICES CORPORATION			3,445	3,445	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1288	Other	PPL SERVICES CORPORATION			3,526	3,526	923100	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1289	Other	PPL SERVICES CORPORATION			3,551	3,551	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1290	Other	PPL SERVICES CORPORATION			3,555	3,555	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1291	Other	PPL SERVICES CORPORATION			3,571	3,571	923100	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1292	Other	PPL SERVICES CORPORATION			3,591	3,591	923100	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1293	Other	PPL SERVICES CORPORATION			3,593	3,593	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1294	Other	PPL SERVICES CORPORATION			3,598	3,598	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1295	Other	PPL SERVICES CORPORATION			3,623	3,623	923100	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1296	Other	PPL SERVICES CORPORATION			3,633	3,633	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1297	Other	PPL SERVICES CORPORATION			3,641	3,641	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1298	Other	PPL SERVICES CORPORATION			3,700	3,700	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1299	Other	PPL SERVICES CORPORATION			3,768	3,768	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1300	Other	PPL SERVICES CORPORATION			3,788	3,788	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1301	Other	PPL SERVICES CORPORATION			3,911	3,911	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1302	Other	PPL SERVICES CORPORATION			3,962	3,962	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1303	Other	PPL SERVICES CORPORATION			4,032	4,032	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1304	Other	PPL SERVICES CORPORATION			4,071	4,071	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1305	Other	PPL SERVICES CORPORATION			4,216	4,216	923100	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1306	Other	PPL SERVICES CORPORATION			4,220	4,220	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1307	Other	PPL SERVICES CORPORATION			4,254	4,254	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1308	Other	PPL SERVICES CORPORATION			4,286	4,286	923100	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1309	Other	PPL SERVICES CORPORATION			4,321	4,321	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1310	Other	PPL SERVICES CORPORATION			4,322	4,322	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1311	Other	PPL SERVICES CORPORATION			4,399	4,399	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1312	Other	PPL SERVICES CORPORATION			4,422	4,422	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1313	Other	PPL SERVICES CORPORATION			4,434	4,434	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1314	Other	PPL SERVICES CORPORATION			4,448	4,448	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1315	Other	PPL SERVICES CORPORATION			4,517	4,517	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1316	Other	PPL SERVICES CORPORATION			4,573	4,573	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1317	Other	PPL SERVICES CORPORATION			4,689	4,689	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1318	Other	PPL SERVICES CORPORATION			4,746	4,746	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1319	Other	PPL SERVICES CORPORATION			4,784	4,784	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1320	Other	PPL SERVICES CORPORATION			4,817	4,817	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1321	Other	PPL SERVICES CORPORATION			4,924	4,924	923900		J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1322	Other	PPL SERVICES CORPORATION			4,944	4,944	923100		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1323	Other	PPL SERVICES CORPORATION			5,018	5,018	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1324	Other	PPL SERVICES CORPORATION			5,128	5,128	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1325	Other	PPL SERVICES CORPORATION			5,139	5,139	923100		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1326	Other	PPL SERVICES CORPORATION			5,216	5,216	923900		J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1327	Other	PPL SERVICES CORPORATION			5,276	5,276	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1328	Other	PPL SERVICES CORPORATION			5,301	5,301	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1329	Other	PPL SERVICES CORPORATION			5,372	5,372	923100		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1330	Other	PPL SERVICES CORPORATION			5,389	5,389	923900		J043-0020-0719 Adjustment USD -PROFESSIONAL SERVICES	Jul-2019
1331	Other	PPL SERVICES CORPORATION			5,417	5,417	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1332	Other	PPL SERVICES CORPORATION			5,531	5,531	923900		J043-0020-0519 Adjustment USD -PROFESSIONAL SERVICES	May-2019
1333	Other	PPL SERVICES CORPORATION			5,664	5,664	923100		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1334	Other	PPL SERVICES CORPORATION			7,053	7,053	923100		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1335	Other	PPL SERVICES CORPORATION			7,281	7,281	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1336	Other	PPL SERVICES CORPORATION			7,523	7,523	923100		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1337	Other	PPL SERVICES CORPORATION			7,803	7,803	923100		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1338	Other	PPL SERVICES CORPORATION			8,035	8,035	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1339	Other	PPL SERVICES CORPORATION			(9,709)	(9,709)	923100		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1340	Other	PPL SERVICES CORPORATION			9,709	9,709	923100		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1341	Other	PPL SERVICES CORPORATION			10,345	10,345	923100		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1342	Other	PPL SERVICES CORPORATION			10,721	10,721	923100		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1343	Other	PPL SERVICES CORPORATION			10,777	10,777	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1344	Other	PPL SERVICES CORPORATION			12,809	12,809	923100		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1345	Other	PPL SERVICES CORPORATION			15,622	15,622	923100		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1346	Other	PPL SERVICES CORPORATION			617	617	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1347	Other	PPL SERVICES CORPORATION			659	659	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1348	Other	PPL SERVICES CORPORATION			716	716	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1349	Other	PPL SERVICES CORPORATION			723	723	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1350	Other	PPL SERVICES CORPORATION			800	800	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1351	Other	PPL SERVICES CORPORATION			810	810	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1352	Other	PPL SERVICES CORPORATION			823	823	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1353	Other	PPL SERVICES CORPORATION			912	912	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1354	Other	PPL SERVICES CORPORATION			923	923	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1355	Other	PPL SERVICES CORPORATION			942	942	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1356	Other	PPL SERVICES CORPORATION			968	968	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1357	Other	PPL SERVICES CORPORATION			984	984	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1358	Other	PPL SERVICES CORPORATION			1,034	1,034	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1359	Other	PPL SERVICES CORPORATION			1,078	1,078	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1360	Other	PPL SERVICES CORPORATION			1,136	1,136	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1361	Other	PPL SERVICES CORPORATION			1,211	1,211	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1362	Other	PPL SERVICES CORPORATION			1,222	1,222	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1363	Other	PPL SERVICES CORPORATION			1,222	1,222	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1364	Other	PPL SERVICES CORPORATION			1,225	1,225	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1365	Other	PPL SERVICES CORPORATION			1,232	1,232	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1366	Other	PPL SERVICES CORPORATION			1,246	1,246	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1367	Other	PPL SERVICES CORPORATION			1,278	1,278	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1368	Other	PPL SERVICES CORPORATION			1,280	1,280	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1369	Other	PPL SERVICES CORPORATION			1,302	1,302	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1370	Other	PPL SERVICES CORPORATION			1,319	1,319	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1371	Other	PPL SERVICES CORPORATION			1,341	1,341	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1372	Other	PPL SERVICES CORPORATION			1,368	1,368	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1373	Other	PPL SERVICES CORPORATION			1,396	1,396	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1374	Other	PPL SERVICES CORPORATION			1,429	1,429	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1375	Other	PPL SERVICES CORPORATION			1,495	1,495	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1376	Other	PPL SERVICES CORPORATION			1,577	1,577	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1377	Other	PPL SERVICES CORPORATION			1,580	1,580	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1378	Other	PPL SERVICES CORPORATION			1,600	1,600	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1379	Other	PPL SERVICES CORPORATION			1,662	1,662	923900		J043-0020-0220 Adjustment USD -PROFESSIONAL SERVICES	Feb-2020
1380	Other	PPL SERVICES CORPORATION			1,700	1,700	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1381	Other	PPL SERVICES CORPORATION			1,702	1,702	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1382	Other	PPL SERVICES CORPORATION			1,706	1,706	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1383	Other	PPL SERVICES CORPORATION			1,741	1,741	923900		J043-0020-1219 Adjustment USD -PROFESSIONAL SERVICES	Dec-2019
1384	Other	PPL SERVICES CORPORATION			1,741	1,741	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1385	Other	PPL SERVICES CORPORATION			1,752	1,752	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1386	Other	PPL SERVICES CORPORATION			1,784	1,784	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1387	Other	PPL SERVICES CORPORATION			1,788	1,788	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1388	Other	PPL SERVICES CORPORATION			1,829	1,829	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1389	Other	PPL SERVICES CORPORATION			1,882	1,882	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1390	Other	PPL SERVICES CORPORATION			1,974	1,974	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1391	Other	PPL SERVICES CORPORATION			2,115	2,115	923900		J043-0020-0619 Adjustment USD -PROFESSIONAL SERVICES	Jun-2019
1392	Other	PPL SERVICES CORPORATION			2,129	2,129	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1393	Other	PPL SERVICES CORPORATION			2,135	2,135	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1394	Other	PPL SERVICES CORPORATION			2,248	2,248	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020
1395	Other	PPL SERVICES CORPORATION			2,254	2,254	923900		J043-0020-0319 Adjustment USD -PROFESSIONAL SERVICES	Mar-2019
1396	Other	PPL SERVICES CORPORATION			2,261	2,261	923900		J043-0020-0419 Adjustment USD -PROFESSIONAL SERVICES	Apr-2019
1397	Other	PPL SERVICES CORPORATION			2,427	2,427	923900		J043-0020-0819 Adjustment USD -PROFESSIONAL SERVICES	Aug-2019
1398	Other	PPL SERVICES CORPORATION			2,521	2,521	923900		J043-0020-0919 Adjustment USD -PROFESSIONAL SERVICES	Sep-2019
1399	Other	PPL SERVICES CORPORATION			2,576	2,576	923900		J043-0020-1019 Adjustment USD -PROFESSIONAL SERVICES	Oct-2019
1400	Other	PPL SERVICES CORPORATION			2,666	2,666	923900		J043-0020-1119 Adjustment USD -PROFESSIONAL SERVICES	Nov-2019
1401	Other	PPL SERVICES CORPORATION			2,694	2,694	923900		J043-0020-0120 Adjustment USD -PROFESSIONAL SERVICES	Jan-2020

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1402	Other	PPL SERVICES CORPORATION			2,897	2,897	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1403	Other	PPL SERVICES CORPORATION			2,989	2,989	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1404	Other	PPL SERVICES CORPORATION			3,115	3,115	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1405	Other	PPL SERVICES CORPORATION			3,241	3,241	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1406	Other	PPL SERVICES CORPORATION			3,260	3,260	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1407	Other	PPL SERVICES CORPORATION			3,321	3,321	923900	J043-0020-0619 Adjustment USD	-PROFESSIONAL SERVICES	Jun-2019
1408	Other	PPL SERVICES CORPORATION			3,339	3,339	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1409	Other	PPL SERVICES CORPORATION			3,362	3,362	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1410	Other	PPL SERVICES CORPORATION			3,363	3,363	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1411	Other	PPL SERVICES CORPORATION			3,385	3,385	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1412	Other	PPL SERVICES CORPORATION			3,463	3,463	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1413	Other	PPL SERVICES CORPORATION			3,516	3,516	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1414	Other	PPL SERVICES CORPORATION			3,529	3,529	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1415	Other	PPL SERVICES CORPORATION			3,844	3,844	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1416	Other	PPL SERVICES CORPORATION			3,990	3,990	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1417	Other	PPL SERVICES CORPORATION			4,019	4,019	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1418	Other	PPL SERVICES CORPORATION			4,033	4,033	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1419	Other	PPL SERVICES CORPORATION			4,055	4,055	923900	J043-0020-1119 Adjustment USD	-PROFESSIONAL SERVICES	Nov-2019
1420	Other	PPL SERVICES CORPORATION			4,162	4,162	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1421	Other	PPL SERVICES CORPORATION			4,512	4,512	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1422	Other	PPL SERVICES CORPORATION			4,561	4,561	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1423	Other	PPL SERVICES CORPORATION			4,803	4,803	923900	J043-0020-0120 Adjustment USD	-PROFESSIONAL SERVICES	Jan-2020
1424	Other	PPL SERVICES CORPORATION			5,042	5,042	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1425	Other	PPL SERVICES CORPORATION			5,074	5,074	923900	J043-0020-0519 Adjustment USD	-PROFESSIONAL SERVICES	May-2019
1426	Other	PPL SERVICES CORPORATION			5,267	5,267	923900	J043-0020-0220 Adjustment USD	-PROFESSIONAL SERVICES	Feb-2020
1427	Other	PPL SERVICES CORPORATION			5,386	5,386	923900	J043-0020-0919 Adjustment USD	-PROFESSIONAL SERVICES	Sep-2019
1428	Other	PPL SERVICES CORPORATION			5,639	5,639	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1429	Other	PPL SERVICES CORPORATION			5,903	5,903	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1430	Other	PPL SERVICES CORPORATION			6,026	6,026	923900	J043-0020-0719 Adjustment USD	-PROFESSIONAL SERVICES	Jul-2019
1431	Other	PPL SERVICES CORPORATION			6,082	6,082	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1432	Other	PPL SERVICES CORPORATION			6,439	6,439	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1433	Other	PPL SERVICES CORPORATION			6,842	6,842	923900	J043-0020-1219 Adjustment USD	-PROFESSIONAL SERVICES	Dec-2019
1434	Other	PPL SERVICES CORPORATION			7,142	7,142	923900	J043-0020-0319 Adjustment USD	-PROFESSIONAL SERVICES	Mar-2019
1435	Other	PPL SERVICES CORPORATION			7,417	7,417	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1436	Other	PPL SERVICES CORPORATION			7,445	7,445	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1437	Other	PPL SERVICES CORPORATION			7,665	7,665	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1438	Other	PPL SERVICES CORPORATION			9,288	9,288	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1439	Other	PPL SERVICES CORPORATION			11,389	11,389	923900	J043-0020-1019 Adjustment USD	-PROFESSIONAL SERVICES	Oct-2019
1440	Other	PPL SERVICES CORPORATION			12,224	12,224	923900	J043-0020-0419 Adjustment USD	-PROFESSIONAL SERVICES	Apr-2019
1441	Other	PPL SERVICES CORPORATION			19,180	19,180	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1442	Other	PPL SERVICES CORPORATION			84,730	84,730	923900	J043-0020-0819 Adjustment USD	-PROFESSIONAL SERVICES	Aug-2019
1443	Other	QUANTUM SPATIAL INC			27,420	27,420	923900	3585701F	-eGIS inSITE Data Cleanup Firm Fixed Price	Nov-2019
1444	Other	RJ LEE GROUP INC			588	588	923900	773280	-RJ Lee Group - R. Cash - Invoice 773280 for Project TLH905218 (Callis Complaint Samples) - CPA 1183	Aug-2019
1445	Other	RJ LEE GROUP INC			6,321	6,321	923100	762762	-PROFESSIONAL SERVICES	May-2019
1446	Other	ROBERT HALF FINANCE AND ACCOUNTING			683	683	923900	54231548	2018 SOX testing due to open positions.	Sep-2019
1447	Other	ROBERT HALF FINANCE AND ACCOUNTING			994	994	923900	54820420	2018 SOX testing due to open positions.	Dec-2019
1448	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,107	1,107	923900	54938078	2018 SOX testing due to open positions.	Dec-2019
1449	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,242	1,242	923900	52938158	2018 SOX testing due to open positions.	Mar-2019
1450	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,325	1,325	923900	53418501	2018 SOX testing due to open positions.	May-2019
1451	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,325	1,325	923900	53845648	2018 SOX testing due to open positions.	Jul-2019
1452	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,335	1,335	923900	53131039	2018 SOX testing due to open positions.	Apr-2019
1453	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,377	1,377	923900	53560994	2018 SOX testing due to open positions.	Jun-2019
1454	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,387	1,387	923900	53294047	2018 SOX testing due to open positions.	Apr-2019
1455	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,408	1,408	923900	54571902	2018 SOX testing due to open positions.	Nov-2019
1456	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,408	1,408	923900	54729155	2018 SOX testing due to open positions.	Nov-2019
1457	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,439	1,439	923900	53656059	2018 SOX testing due to open positions.	Jun-2019
1458	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,511	1,511	923900	52986993	2018 SOX testing due to open positions.	Mar-2019
1459	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,646	1,646	923900	53034860	2018 SOX testing due to open positions.	Mar-2019
1460	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53082545	2018 SOX testing due to open positions.	Mar-2019
1461	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53199572	2018 SOX testing due to open positions.	Apr-2019
1462	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53227147	2018 SOX testing due to open positions.	Apr-2019
1463	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53322276	2018 SOX testing due to open positions.	May-2019
1464	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53369746	2018 SOX testing due to open positions.	May-2019
1465	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53465849	2018 SOX testing due to open positions.	May-2019
1466	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53627931	2018 SOX testing due to open positions.	Jun-2019
1467	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53703997	2018 SOX testing due to open positions.	Jun-2019
1468	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53752521	2018 SOX testing due to open positions.	Jul-2019
1469	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53892974	2018 SOX testing due to open positions.	Jul-2019
1470	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53940338	2018 SOX testing due to open positions.	Jul-2019
1471	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	53990290	2018 SOX testing due to open positions.	Aug-2019
1472	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54039410	2018 SOX testing due to open positions.	Aug-2019
1473	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54087142	2018 SOX testing due to open positions.	Aug-2019
1474	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54135157	2018 SOX testing due to open positions.	Aug-2019
1475	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54185974	2018 SOX testing due to open positions.	Sep-2019
1476	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54287031	2018 SOX testing due to open positions.	Sep-2019
1477	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54327985	2018 SOX testing due to open positions.	Sep-2019
1478	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54397765	2018 SOX testing due to open positions.	Oct-2019
1479	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54424974	2018 SOX testing due to open positions.	Oct-2019
1480	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54475236	2018 SOX testing due to open positions.	Oct-2019
1481	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54523216	2018 SOX testing due to open positions.	Oct-2019
1482	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54622620	2018 SOX testing due to open positions.	Nov-2019
1483	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54680493	2018 SOX testing due to open positions.	Nov-2019
1484	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54771901	2018 SOX testing due to open positions.	Nov-2019
1485	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54866598	2018 SOX testing due to open positions.	Dec-2019
1486	Other	ROBERT HALF FINANCE AND ACCOUNTING			1,656	1,656	923900	54968497	2018 SOX testing due to open positions.	Dec-2019
1487	Other	ROUNDTOWER TECHNOLOGIES INC			27,794	27,794	923900	INV30714	-Services for Software Defined Networking Strategy	Mar-2019
1488	Other	ROUNDTOWER TECHNOLOGIES INC			(29,874)	(29,874)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1489	Other	SAFETY ENGINEERING LABORATORIES INC			617	617	923100	27734	-PROFESSIONAL SERVICES	Aug-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1490	Other	SAFETY ENGINEERING LABORATORIES INC			1,624	1,624	923100	27629	-PROFESSIONAL SERVICES	Jun-2019
1491	Other	SAFETY ENGINEERING LABORATORIES INC			2,520	2,520	923100	27500	-PROFESSIONAL SERVICES	Jun-2019
1492	Other	SCOPPECHIO			673	673	923100	271855	-PROFESSIONAL SERVICES	Dec-2019
1493	Other	SCOPPECHIO			683	683	923100	2573040000	-PROFESSIONAL SERVICES	Mar-2019
1494	Other	SCOPPECHIO			860	860	923100	2573050000	-PROFESSIONAL SERVICES	Mar-2019
1495	Other	SCOPPECHIO			1,035	1,035	923100	266931	-PROFESSIONAL SERVICES	Oct-2019
1496	Other	SCOPPECHIO			1,035	1,035	923100	266934	-PROFESSIONAL SERVICES	Oct-2019
1497	Other	SCOPPECHIO			1,208	1,208	923100	266933	-PROFESSIONAL SERVICES	Oct-2019
1498	Other	SCOPPECHIO			1,397	1,397	923100	266932	-PROFESSIONAL SERVICES	Oct-2019
1499	Other	SCOPPECHIO			1,488	1,488	923100	271845	-PROFESSIONAL SERVICES	Dec-2019
1500	Other	SCOPPECHIO			1,809	1,809	923100	2602990000	-PROFESSIONAL SERVICES	Jun-2019
1501	Other	SCOPPECHIO			2,368	2,368	923100	264983	-PROFESSIONAL SERVICES	Sep-2019
1502	Other	SCOPPECHIO			2,639	2,639	923100	2617310000	-PROFESSIONAL SERVICES	Jun-2019
1503	Other	SCOPPECHIO			2,963	2,963	923100	2602950000	-PROFESSIONAL SERVICES	Jun-2019
1504	Other	SCOPPECHIO			3,196	3,196	923100	266929	-PROFESSIONAL SERVICES	Oct-2019
1505	Other	SCOPPECHIO			3,312	3,312	923100	266928	-PROFESSIONAL SERVICES	Oct-2019
1506	Other	SCOPPECHIO			3,881	3,881	923100	272087	-PROFESSIONAL SERVICES	Dec-2019
1507	Other	SCOPPECHIO			4,140	4,140	923100	270472	-PROFESSIONAL SERVICES	Dec-2019
1508	Other	SCOPPECHIO			5,908	5,908	923100	2586590000	-PROFESSIONAL SERVICES	May-2019
1509	Other	SCOPPECHIO			6,003	6,003	923100	2617280000	-PROFESSIONAL SERVICES	Jun-2019
1510	Other	SCOPPECHIO			6,717	6,717	923100	268553	-PROFESSIONAL SERVICES	Nov-2019
1511	Other	SCOPPECHIO			6,779	6,779	923100	264980	-PROFESSIONAL SERVICES	Sep-2019
1512	Other	SCOPPECHIO			7,206	7,206	923100	270470	-PROFESSIONAL SERVICES	Dec-2019
1513	Other	SCOPPECHIO			7,577	7,577	923100	2573090000	-PROFESSIONAL SERVICES	Mar-2019
1514	Other	SCOPPECHIO			7,659	7,659	923100	266935	-PROFESSIONAL SERVICES	Oct-2019
1515	Other	SCOPPECHIO			8,112	8,112	923100	263476	-PROFESSIONAL SERVICES	Jul-2019
1516	Other	SCOPPECHIO			8,591	8,591	923100	266926	-PROFESSIONAL SERVICES	Oct-2019
1517	Other	SCOPPECHIO			8,668	8,668	923100	2602930000	-PROFESSIONAL SERVICES	Jun-2019
1518	Other	SCOPPECHIO			9,222	9,222	923100	2559780000	-PROFESSIONAL SERVICES	May-2019
1519	Other	SCOPPECHIO			9,224	9,224	923100	268569	-PROFESSIONAL SERVICES	Nov-2019
1520	Other	SCOPPECHIO			9,884	9,884	923100	271838	-PROFESSIONAL SERVICES	Dec-2019
1521	Other	SCOPPECHIO			10,637	10,637	923100	271844	-PROFESSIONAL SERVICES	Dec-2019
1522	Other	SCOPPECHIO			12,705	12,705	923100	2602980000	-PROFESSIONAL SERVICES	Jun-2019
1523	Other	SCOPPECHIO			16,324	16,324	923100	2586540000	-PROFESSIONAL SERVICES	May-2019
1524	Other	SCOPPECHIO			16,793	16,793	923100	263477	-PROFESSIONAL SERVICES	Jul-2019
1525	Other	SCOPPECHIO			16,974	16,974	923100	2617290000	-PROFESSIONAL SERVICES	Jun-2019
1526	Other	SCOPPECHIO			19,704	19,704	923100	264981	-PROFESSIONAL SERVICES	Sep-2019
1527	Other	SCOPPECHIO			19,924	19,924	923100	2603010000	-PROFESSIONAL SERVICES	Jun-2019
1528	Other	SCOPPECHIO			19,924	19,924	923100	271854	-PROFESSIONAL SERVICES	Dec-2019
1529	Other	SCOPPECHIO			20,291	20,291	923100	2586630000	-PROFESSIONAL SERVICES	May-2019
1530	Other	SCOPPECHIO			21,386	21,386	923100	266927	-PROFESSIONAL SERVICES	Sep-2019
1531	Other	SCOPPECHIO			21,774	21,774	923100	271839	-PROFESSIONAL SERVICES	Dec-2019
1532	Other	SCOPPECHIO			21,903	21,903	923100	270471	-PROFESSIONAL SERVICES	Dec-2019
1533	Other	SCOPPECHIO			23,495	23,495	923100	268564	-PROFESSIONAL SERVICES	Nov-2019
1534	Other	SCOPPECHIO			26,995	26,995	923100	2573080000	-PROFESSIONAL SERVICES	Mar-2019
1535	Other	SCOPPECHIO			32,131	32,131	923100	2559770000	-PROFESSIONAL SERVICES	May-2019
1536	Other	SCOPPECHIO			53,489	53,489	923100	272086	-PROFESSIONAL SERVICES	Dec-2019
1537	Other	SCOPPECHIO			(58,671)	(58,671)	923100	270612	-PROFESSIONAL SERVICES	Nov-2019
1538	Other	SCOPPECHIO			66,672	66,672	923100	270613	-PROFESSIONAL SERVICES	Nov-2019
1539	Other	SECUREWORKS INC			557	557	923900	SWX1315099177	-Expenses for Training Session 5/13 - 5/15	Jun-2019
1540	Other	SECUREWORKS INC			(8,461)	(8,461)	923900	Reverses "J752-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1541	Other	SECUREWORKS INC			8,624	8,624	923900	SWX1315094584	-Setup: Managed and Monitored Next Generation Firewall SKU MMFW-NG-ACT-0001, QTY 1	May-2019
1542	Other	SERVICES UNLIMITED			1,522	1,522	923100	LGE111	-Services Unlimited Invoice#LGE111 2019 State Fair Daily trips to fairgrounds from Aug. 15-Aug. 25 1	Oct-2019
1543	Other	SSP INNOVATIONS LLC			564	564	923900	315024	-Completion of Build of TRODS Web Apps and Development of Generate Transmission Lines, Related Data,	Aug-2019
1544	Other	SSP INNOVATIONS LLC			630	630	923900	315021	-SSP Consultant (142 hrs @ $175 per hr)	Jul-2019
1545	Other	SSP INNOVATIONS LLC			945	945	923900	315014	-SSP Consultant (142 hrs @ $175 per hr)	Jul-2019
1546	Other	SSP INNOVATIONS LLC			2,087	2,087	923900	315013	-SSP Consultant (142 hrs @ $175 per hr)	Jun-2019
1547	Other	SSP INNOVATIONS LLC			3,658	3,658	923900	31509	-SSP Consultant (142 hrs @ $175 per hr)	Apr-2019
1548	Other	SSP INNOVATIONS LLC			15,750	15,750	923900	315038	-Substations Complete and Transmission Pilot 3 Complete	Dec-2019
1549	Other	SSP INNOVATIONS LLC			22,844	22,844	923900	315015	-Implement - Generation Services and IT Telecommunications	Jun-2019
1550	Other	SSP INNOVATIONS LLC			25,884	25,884	923900	315031	-Design - Gas Distribution Operations (Phase II Planning and OCM/Communications Plan Updates)	Oct-2019
1551	Other	STEVES TOWER SERVICE INC			795	795	923900	061925A	-Osprey Nest Removal and Installation of Bird Spider Device - Smithland	Sep-2019
1552	Other	STEVES TOWER SERVICE INC			970	970	923900	976834	-Tower Light Repairs - Dix RF	Jun-2019
1553	Other	STEVES TOWER SERVICE INC			970	970	923900	976834	-Tower Light Repairs - Mt Vernon	Jun-2019
1554	Other	STEVES TOWER SERVICE INC			1,028	1,028	923900	371962	-East Service Center Relamp	Jan-2020
1555	Other	STEVES TOWER SERVICE INC			1,300	1,300	923900	976808	-Tower Light Repair - Middlesboro RF	Apr-2019
1556	Other	STEVES TOWER SERVICE INC			1,321	1,321	923900	976812	-East Service Center Relamp	Apr-2019
1557	Other	STEVES TOWER SERVICE INC			1,375	1,375	923900	976807	-Tower Maintenance - Danville RF	Apr-2019
1558	Other	STEVES TOWER SERVICE INC			1,456	1,456	923900	976804	-Danville RF Tower Inspection	Mar-2019
1559	Other	STEVES TOWER SERVICE INC			1,456	1,456	923900	976804	-West Garrard Tower Inspection	Mar-2019
1560	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	976829	-Ohio County Tower Inspection	May-2019
1561	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	61910	-Kenzig Road Tower Inspection	Aug-2019
1562	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	61910	-Magnolia Tower Inspection	Aug-2019
1563	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	61910	-Paddys West Tower Inspection	Aug-2019
1564	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	061925A	-Matanzas Tower Inspection	Sep-2019
1565	Other	STEVES TOWER SERVICE INC			1,484	1,484	923900	061925A	-Smithland Tower Inspection	Sep-2019
1566	Other	STEVES TOWER SERVICE INC			1,590	1,590	923900	61914	-Garrison Lane	Sep-2019
1567	Other	STEVES TOWER SERVICE INC			1,606	1,606	923900	976843	-Cane Run Beacon Replacement	Jul-2019
1568	Other	STEVES TOWER SERVICE INC			1,776	1,776	923900	61943A	-Cane Run RF Lighting Repair	Nov-2019
1569	Other	STEVES TOWER SERVICE INC			1,855	1,855	923900	61929A	-Dix RF Tower Inspection	Oct-2019
1570	Other	STEVES TOWER SERVICE INC			2,041	2,041	923900	61950A	-Magnolia Underground Conduit	Dec-2019
1571	Other	STUFFOLOGY			1,291	1,291	923900	300635	-Invoice 300635; Stuffology The Madison Magnetic Flashlight	Feb-2020
1572	Other	TCI			(4,300)	(4,300)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1573	Other	TCI			(6,288)	(6,288)	923900	J706-0020-0219 Accrual USD	-PROFESSIONAL SERVICES	Mar-2019
1574	Other	Technology Consulting Inc			501	501	923900	J706-0020-0220	-PROFESSIONAL SERVICES	Feb-2020
1575	Other	TECHNOLOGY CONSULTING INC			1,081	1,081	923900	43932	-Temporary IT Resource - Jim Barry	Apr-2019
1576	Other	TECHNOLOGY CONSULTING INC			2,298	2,298	923900	44949	-Temporary IT Resource - Paul Crane	Oct-2019
1577	Other	TECHNOLOGY CONSULTING INC			2,852	2,852	923900	43905	-Demetris Wilson	Apr-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1578	Other	TECHNOLOGY CONSULTING INC			3,183	3,183	923900	44953	-Temporary IT Resource - Jim Barry	Oct-2019
1579	Other	TECHNOLOGY CONSULTING INC			3,201	3,201	923900	45305	-Temporary IT Resource - John Weisbrodt	Dec-2019
1580	Other	TECHNOLOGY CONSULTING INC			3,253	3,253	923900	45134	-Temporary IT Resource - John Weisbrodt	Nov-2019
1581	Other	TECHNOLOGY CONSULTING INC			3,988	3,988	923900	44410	-Temporary IT Resource - John Weisbrodt	Jul-2019
1582	Other	TECHNOLOGY CONSULTING INC			4,118	4,118	923900	43649	-Temporary IT Resource - John Weisbrodt	Mar-2019
1583	Other	TECHNOLOGY CONSULTING INC			4,198	4,198	923900	44950	-Temporary IT Resource - John Weisbrodt	Oct-2019
1584	Other	TECHNOLOGY CONSULTING INC			4,324	4,324	923900	43842	-Temporary IT Resource - John Weisbrodt	Apr-2019
1585	Other	TECHNOLOGY CONSULTING INC			4,407	4,407	923900	44229	-Temporary IT Resource - John Weisbrodt	Jun-2019
1586	Other	TECHNOLOGY CONSULTING INC			4,407	4,407	923900	44589	-Temporary IT Resource - John Weisbrodt	Aug-2019
1587	Other	TECHNOLOGY CONSULTING INC			4,430	4,430	923900	45624	-Temporary IT Resource - John Sherouse	Feb-2020
1588	Other	TECHNOLOGY CONSULTING INC			4,617	4,617	923900	44116	-Temporary IT Resource - John Weisbrodt	May-2019
1589	Other	TECHNOLOGY CONSULTING INC			4,617	4,617	923900	44774	-Temporary IT Resource - John Weisbrodt	Sep-2019
1590	Other	TECHNOLOGY CONSULTING INC			4,787	4,787	923900	44954	-Temporary IT Resource - John Sherouse	Oct-2019
1591	Other	TECHNOLOGY CONSULTING INC			4,817	4,817	923900	45308	-Temporary IT Resource - John Sherouse	Dec-2019
1592	Other	TECHNOLOGY CONSULTING INC			4,995	4,995	923900	45464	-Temporary IT Resource - John Sherouse	Jan-2020
1593	Other	TECHNOLOGY CONSULTING INC			5,011	5,011	923900	43647	-Temporary IT Resource - Paul Crane	Mar-2019
1594	Other	TECHNOLOGY CONSULTING INC			5,108	5,108	923900	44409	-Temporary IT Resource - Paul Crane	Jul-2019
1595	Other	TECHNOLOGY CONSULTING INC			5,249	5,249	923900	44413	-Temporary IT Resource - Jim Barry	Jul-2019
1596	Other	TECHNOLOGY CONSULTING INC			5,278	5,278	923900	44593R	-Temporary IT Resource - John Sherouse	Aug-2019
1597	Other	TECHNOLOGY CONSULTING INC			5,307	5,307	923900	44778	-Temporary IT Resource - John Sherouse	Sep-2019
1598	Other	TECHNOLOGY CONSULTING INC			5,363	5,363	923900	44115	-Temporary IT Resource - Paul Crane	May-2019
1599	Other	TECHNOLOGY CONSULTING INC			5,387	5,387	923900	44119	-Temporary IT Resource - Jim Barry	May-2019
1600	Other	TECHNOLOGY CONSULTING INC			5,387	5,387	923900	44232	-Temporary IT Resource - Jim Barry	Jun-2019
1601	Other	TECHNOLOGY CONSULTING INC			5,418	5,418	923900	44777	-Temporary IT Resource - Jim Barry	Sep-2019
1602	Other	TECHNOLOGY CONSULTING INC			5,471	5,471	923900	45137	-Temporary IT Resource - John Sherouse	Nov-2019
1603	Other	TECHNOLOGY CONSULTING INC			5,491	5,491	923900	44773	-Temporary IT Resource - Paul Crane	Sep-2019
1604	Other	TECHNOLOGY CONSULTING INC			5,608	5,608	923900	43645	-Chris Smith	Mar-2019
1605	Other	TECHNOLOGY CONSULTING INC			5,618	5,618	923900	44228	-Temporary IT Resource - Paul Crane	Jun-2019
1606	Other	TECHNOLOGY CONSULTING INC			5,618	5,618	923900	44588	-Temporary IT Resource - Paul Crane	Aug-2019
1607	Other	TECHNOLOGY CONSULTING INC			5,693	5,693	923900	44592	-Temporary IT Resource - Jim Barry	Aug-2019
1608	Other	TECHNOLOGY CONSULTING INC			5,903	5,903	923900	43840	-Chris Smith	Apr-2019
1609	Other	TECHNOLOGY CONSULTING INC			5,904	5,904	923900	44227	-Chris Smith	Jun-2019
1610	Other	TECHNOLOGY CONSULTING INC			6,317	6,317	923900	44114	-Chris Smith	May-2019
1611	Other	TECHNOLOGY CONSULTING INC			17,416	17,416	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1612	Other	TEK SYSTEMS			534	534	923900	MX07635249	-Rob Wells - Period ending 12/301/19	Jan-2020
1613	Other	TEK SYSTEMS			611	611	923900	MX07335100	-Steven Lafronza - June 2019 Hours	Jul-2019
1614	Other	TEK SYSTEMS			745	745	923900	MX07228041	-Jay Cambron	May-2019
1615	Other	TEK SYSTEMS			878	878	923900	MX07640121	-Pamela Waltermire - December 2019 Hours	Feb-2020
1616	Other	TEK SYSTEMS			1,049	1,049	923900	MX07682764A	-.Net Contractors - $90.00 h/r	Feb-2020
1617	Other	TEK SYSTEMS			1,100	1,100	923900	MX07536417	-Dorothy Miller - Period Ending 10/31/19	Nov-2019
1618	Other	TEK SYSTEMS			1,317	1,317	923900	MX07431814	-Pamela Waltermire - August 2019 Hours	Sep-2019
1619	Other	TEK SYSTEMS			1,381	1,381	923900	MX07131801	-Dorothy Miller - Period Ending 02/28/19	Mar-2019
1620	Other	TEK SYSTEMS			1,412	1,412	923900	MX07490720	-Pamela Waltermire - September 2019 Hours	Oct-2019
1621	Other	TEK SYSTEMS			1,596	1,596	923900	MX07231834	-Ki Thomas - Period Ending 04/30/19	May-2019
1622	Other	TEK SYSTEMS			(1,652)	(1,652)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1623	Other	TEK SYSTEMS			1,677	1,677	923900	MX07532567	-Jay Cambron	Nov-2019
1624	Other	TEK SYSTEMS			1,695	1,695	923900	MX07127350	-Ki Thomas - Period Ending 02/28/19	Mar-2019
1625	Other	TEK SYSTEMS			(1,726)	(1,726)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1626	Other	TEK SYSTEMS			2,002	2,002	923900	MX07485505	-Gary Clements - Period Ending 09/30/19	Oct-2019
1627	Other	TEK SYSTEMS			2,422	2,422	923900	MX07578538	-Jay Cambron	Dec-2019
1628	Other	TEK SYSTEMS			2,429	2,429	923900	NW02267267	-Temporary Contractor - Jeff Hall	Dec-2019
1629	Other	TEK SYSTEMS			2,438	2,438	923900	MX07539068	-Srikanth Dornala	Nov-2019
1630	Other	TEK SYSTEMS			2,445	2,445	923900	MX07185535	-Ki Thomas - Period Ending 03/31/19	Apr-2019
1631	Other	TEK SYSTEMS			2,595	2,595	923900	MX07483113	-Rob Wells - Period ending 09/30/19	Oct-2019
1632	Other	TEK SYSTEMS			2,661	2,661	923900	MX07534345	-Gary Clements - Period Ending 10/31/19	Nov-2019
1633	Other	TEK SYSTEMS			2,938	2,938	923900	MX07483158	-Bryan Slaughter 09/01/19-09/30/19	Oct-2019
1634	Other	TEK SYSTEMS			2,947	2,947	923900	MX07487785	-Dorothy Miller - Period Ending 09/30/19	Oct-2019
1635	Other	TEK SYSTEMS			2,976	2,976	923900	MX07578153	-Rob Wells - Period ending 11/30/19	Dec-2019
1636	Other	TEK SYSTEMS			2,991	2,991	923900	MX07332697	-Gary Clements - Period Ending 06/30/19	Jul-2019
1637	Other	TEK SYSTEMS			3,079	3,079	923900	MX07580303	-Gary Clements - Period Ending 11/30/19	Dec-2019
1638	Other	TEK SYSTEMS			3,299	3,299	923900	MX07425504	-Gary Clements - Period Ending 08/31/19	Sep-2019
1639	Other	TEK SYSTEMS			3,354	3,354	923900	MX07377775	-Jay Cambron	Aug-2019
1640	Other	TEK SYSTEMS			3,358	3,358	923900	MX07329806	-Rob Wells - Period ending 06/30/19	Jul-2019
1641	Other	TEK SYSTEMS			3,358	3,358	923900	MX07422918	-Bryan Slaughter 08/01/19-08/31/19	Sep-2019
1642	Other	TEK SYSTEMS			3,387	3,387	923900	MX07338936	-Deb Burke - Period Ending 06/30/19	Jul-2019
1643	Other	TEK SYSTEMS			3,387	3,387	923900	MX07636902	-Gary Clements - Period Ending 12/31/19	Jan-2020
1644	Other	TEK SYSTEMS			3,409	3,409	923900	MX07380095	-Gary Clements - Period Ending 07/31/19	Aug-2019
1645	Other	TEK SYSTEMS			3,519	3,519	923900	MX07635063	-Temporary IT Resource (John McCarty - Off Site)	Jan-2020
1646	Other	TEK SYSTEMS			3,600	3,600	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1647	Other	TEK SYSTEMS			3,638	3,638	923900	MX07635547	-Temporary IT Resource - Sattish Garapati	Jan-2020
1648	Other	TEK SYSTEMS			3,740	3,740	923900	MX07635287	-Bryan Slaughter 12/01/19-12/31/19	Jan-2020
1649	Other	TEK SYSTEMS			3,778	3,778	923900	MX07377383	-Rob Wells - Period ending 07/31/19	Aug-2019
1650	Other	TEK SYSTEMS			3,849	3,849	923900	MX07584748	-Deb Burke - Period Ending 11/30/19 - 137.5 hours	Dec-2019
1651	Other	TEK SYSTEMS			3,894	3,894	923900	MX07180834	-Bryan Slaughter 03/01/19-03/31/19	Apr-2019
1652	Other	TEK SYSTEMS			4,003	4,003	923900	MX07639918	-Deb Burke - Period Ending 12/31/19 - 137.5 hours	Jan-2020
1653	Other	TEK SYSTEMS			4,064	4,064	923900	MX07386263	-Pamela Waltermire - July 2019 Hours	Aug-2019
1654	Other	TEK SYSTEMS			4,083	4,083	923900	MX07422873	-Rob Wells - Period ending 08/31/19	Sep-2019
1655	Other	TEK SYSTEMS			4,159	4,159	923900	MX07377421	-Bryan Slaughter 07/01/19-07/31/19	Aug-2019
1656	Other	TEK SYSTEMS			4,236	4,236	923900	MX07578208	-Bryan Slaughter 11/01/19-11/30/19	Dec-2019
1657	Other	TEK SYSTEMS			4,257	4,257	923900	MX07682194A	-Microsoft Business Intelligence Contractor - John McCarty	Feb-2020
1658	Other	TEK SYSTEMS			4,312	4,312	923900	MX07329850	-Bryan Slaughter 06/01/19-06/30/19	Jul-2019
1659	Other	TEK SYSTEMS			4,446	4,446	923900	MX07637338	-Richard Wayne - December Hours	Jan-2020
1660	Other	TEK SYSTEMS			4,503	4,503	923900	MX07532233	-Bryan Slaughter 10/01/19-10/31/19	Nov-2019
1661	Other	TEK SYSTEMS			4,579	4,579	923900	MX07333583	-Richard Wayne - June Hours	Jul-2019
1662	Other	TEK SYSTEMS			4,685	4,685	923900	MX07382919	-Dorothy Miller - Period Ending 07/31/19	Aug-2019
1663	Other	TEK SYSTEMS			4,790	4,790	923900	NW02223198	-Temporary Contractor - Jake Anderson	Oct-2019
1664	Other	TEK SYSTEMS			4,827	4,827	923900	MX07273633	-Bryan Slaughter 05/01/19-05/31/19	Jun-2019
1665	Other	TEK SYSTEMS			4,844	4,844	923900	MX07494994	-Jay Cambron	Oct-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1666	Other	TEK SYSTEMS			4,942	4,942	923900	MX07227637	-Bryan Slaughter 04/01/19-04/30/19	May-2019
1667	Other	TEK SYSTEMS			4,949	4,949	923900	MX07428324	-Dorothy Miller - Period Ending 08/31/19	Sep-2019
1668	Other	TEK SYSTEMS			5,082	5,082	923900	NW02310135	-Temporary Contractor - Jeff Hall	Feb-2020
1669	Other	TEK SYSTEMS			5,352	5,352	923900	MX07277960	-Richard Wayne - May Hours	Jun-2019
1670	Other	TEK SYSTEMS			5,419	5,419	923900	MX07227578	-Rob Wells - Period ending 04/30/19	May-2019
1671	Other	TEK SYSTEMS			5,425	5,425	923900	CBT0006777	-Temporary Contractor - Jake Anderson	Feb-2020
1672	Other	TEK SYSTEMS			5,447	5,447	923900	MX07486203	-Richard Wayne - September Hours	Oct-2019
1673	Other	TEK SYSTEMS			5,463	5,463	923900	NW02094922	-Temporary Contractor - Jake Anderson	Apr-2019
1674	Other	TEK SYSTEMS			5,476	5,476	923900	MX07580948	-Richard Wayne - November Hours	Dec-2019
1675	Other	TEK SYSTEMS			5,543	5,543	923900	MX07276899	-Gary Clements - Period Ending 05/31/19	Jun-2019
1676	Other	TEK SYSTEMS			5,546	5,546	923900	MX07184758	-Gary Clements - Period Ending 03/31/19	Apr-2019
1677	Other	TEK SYSTEMS			5,571	5,571	923900	MX07273578	-Rob Wells - Period ending 05/31/19	Jun-2019
1678	Other	TEK SYSTEMS			5,571	5,571	923900	MX07426323	-Richard Wayne - August Hours	Sep-2019
1679	Other	TEK SYSTEMS			5,691	5,691	923900	MX07180765	-Rob Wells - Period ending 03/31/19	Apr-2019
1680	Other	TEK SYSTEMS			5,719	5,719	923900	MX07538611	-Deb Burke - Period Ending 10/31/19	Nov-2019
1681	Other	TEK SYSTEMS			5,781	5,781	923900	MX07380891	-Richard Wayne - July Hours	Aug-2019
1682	Other	TEK SYSTEMS			5,800	5,800	923900	MX07532186	-Rob Wells - Period ending 10/31/19	Nov-2019
1683	Other	TEK SYSTEMS			5,978	5,978	923900	NW02287781	-Temporary Contractor - Jake Anderson	Jan-2020
1684	Other	TEK SYSTEMS			5,990	5,990	923900	MX07130670	-Steven Lafronza - February 2019 Hours	Mar-2019
1685	Other	TEK SYSTEMS			5,990	5,990	923900	MX07188582	-Steven Lafronza - March 2019 Hours	Apr-2019
1686	Other	TEK SYSTEMS			6,000	6,000	923900	MX07186169	-Richard Wayne - March Hours	Apr-2019
1687	Other	TEK SYSTEMS			6,053	6,053	923900	NW02290099	-Temporary Contractor - Jeff Hall	Jan-2020
1688	Other	TEK SYSTEMS			6,055	6,055	923900	MX07577895	-Temporary IT Resource (John McCarty - Off Site)	Dec-2019
1689	Other	TEK SYSTEMS			6,087	6,087	923900	MX07534953	-Richard Wayne - October Hours	Nov-2019
1690	Other	TEK SYSTEMS			6,139	6,139	923900	MX07578482	-Temporary IT Resource - Sattish Garapati	Dec-2019
1691	Other	TEK SYSTEMS			6,140	6,140	923900	MX07128125	-Richard Wayne - February Hours	Mar-2019
1692	Other	TEK SYSTEMS			6,159	6,159	923900	MX07490387	-Deb Burke - Period Ending 09/30/19	Oct-2019
1693	Other	TEK SYSTEMS			6,203	6,203	923900	MX07335789	-Dorothy Miller - Period Ending 06/30/19	Jul-2019
1694	Other	TEK SYSTEMS			6,210	6,210	923900	MX07329505	-Temporary IT Resource (John McCarty - Off Site)	Jul-2019
1695	Other	TEK SYSTEMS			6,285	6,285	923900	NW02244147	-Temporary Contractor - Jake Anderson	Nov-2019
1696	Other	TEK SYSTEMS			6,306	6,306	923900	MX07232375	-Richard Wayne - April Hours	May-2019
1697	Other	TEK SYSTEMS			6,373	6,373	923900	MX07279791	-Steven Lafronza - May 2019 Hours	Jun-2019
1698	Other	TEK SYSTEMS			6,411	6,411	923900	MX07234523	-Steven Lafronza - April 2019 Hours	May-2019
1699	Other	TEK SYSTEMS			6,511	6,511	923900	MX07231167	-Gary Clements - Period Ending 04/30/19	May-2019
1700	Other	TEK SYSTEMS			6,551	6,551	923900	NW02134699	-Temporary Contractor - Jake Anderson	Jun-2019
1701	Other	TEK SYSTEMS			6,551	6,551	923900	NW02158580	-Temporary Contractor - Jake Anderson	Jul-2019
1702	Other	TEK SYSTEMS			6,755	6,755	923900	MX07189656	-Dorothy Miller - Period Ending 03/30/19	Apr-2019
1703	Other	TEK SYSTEMS			6,796	6,796	923900	NW02114832	-Temporary Contractor - Jake Anderson	May-2019
1704	Other	TEK SYSTEMS			6,826	6,826	923900	MX07585201	-Srikanth Dornala	Dec-2019
1705	Other	TEK SYSTEMS			6,884	6,884	923900	MX07280635	-Dorothy Miller - Period Ending 05/31/19	Jun-2019
1706	Other	TEK SYSTEMS			6,889	6,889	923900	NW02178339	-Temporary Contractor - Jake Anderson	Aug-2019
1707	Other	TEK SYSTEMS			7,038	7,038	923900	MX07388446	-Temporary IT Resource (John McCarty - Off Site)	Aug-2019
1708	Other	TEK SYSTEMS			7,060	7,060	923900	MX07235521	-Dorothy Miller - Period Ending 04/30/19	May-2019
1709	Other	TEK SYSTEMS			7,083	7,083	923900	NW02197743	-Temporary Contractor - Jake Anderson	Oct-2019
1710	Other	TEK SYSTEMS			7,193	7,193	923900	MX07482852	-Temporary IT Resource (John McCarty - Off Site)	Oct-2019
1711	Other	TEK SYSTEMS			7,349	7,349	923900	NW02263924	-Temporary Contractor - Jake Anderson	Dec-2019
1712	Other	TEK SYSTEMS			7,452	7,452	923900	MX07423282	-Jay Cambron	Sep-2019
1713	Other	TEK SYSTEMS			7,650	7,650	923900	MX07682714A	-SAP Developer Contractor - Sattish Garapati	Feb-2020
1714	Other	TEK SYSTEMS			7,698	7,698	923900	MX07431412	-Deb Burke - Period Ending 08/31/19	Sep-2019
1715	Other	TEK SYSTEMS			7,742	7,742	923900	MX07385870	-Deb Burke - Period Ending 07/31/19	Aug-2019
1716	Other	TEK SYSTEMS			7,814	7,814	923900	MX07422607	-Temporary IT Resource (John McCarty - Off Site)	Sep-2019
1717	Other	TEK SYSTEMS			7,894	7,894	923900	MX07121788	-Temporary IT Resource (John McCarty - Off Site)	Mar-2019
1718	Other	TEK SYSTEMS			8,073	8,073	923900	MX07227204	-Temporary IT Resource (John McCarty - Off Site)	May-2019
1719	Other	TEK SYSTEMS			8,289	8,289	923900	MX07640247	-Srikanth Dornala	Jan-2020
1720	Other	TEK SYSTEMS			8,363	8,363	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1721	Other	TEK SYSTEMS			8,400	8,400	923900	MX07180392	-Temporary IT Resource (John McCarty - Off Site)	Apr-2019
1722	Other	TEK SYSTEMS			8,435	8,435	923900	MX07273244	-Temporary IT Resource (John McCarty - Off Site)	Jun-2019
1723	Other	TEK SYSTEMS			(8,627)	(8,627)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1724	Other	TEK SYSTEMS			8,642	8,642	923900	MX07531935	-Temporary IT Resource (John McCarty - Off Site)	Nov-2019
1725	Other	TEK SYSTEMS			8,739	8,739	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1726	Other	TEK SYSTEMS			9,094	9,094	923900	MX07483448	-Temporary IT Resource - Sattish Garapati	Oct-2019
1727	Other	TEK SYSTEMS			9,328	9,328	923900	MX07687490A	-Microsoft Business Intelligence Contractor - Sri Dornala	Feb-2020
1728	Other	TEK SYSTEMS			9,752	9,752	923900	MX07333148	-Srikanth Dornala	Jul-2019
1729	Other	TEK SYSTEMS			9,752	9,752	923900	MX07490923	-Srikanth Dornala	Oct-2019
1730	Other	TEK SYSTEMS			10,004	10,004	923900	MX07423210	-Temporary IT Resource - Sattish Garapati	Sep-2019
1731	Other	TEK SYSTEMS			10,046	10,046	923900	MX07185452	-Srikanth Dornala	Apr-2019
1732	Other	TEK SYSTEMS			10,174	10,174	923900	MX07377707	-Temporary IT Resource - Sattish Garapati	Aug-2019
1733	Other	TEK SYSTEMS			10,240	10,240	923900	MX07231770	-Srikanth Dornala	May-2019
1734	Other	TEK SYSTEMS			10,240	10,240	923900	MX07431999	-Srikanth Dornala	Sep-2019
1735	Other	TEK SYSTEMS			10,458	10,458	923900	MX07532514	-Temporary IT Resource - Sattish Garapati	Nov-2019
1736	Other	TEK SYSTEMS			10,654	10,654	923900	MX07684153A	-Microsoft Business Intelligence Contractors	Feb-2020
1737	Other	TEK SYSTEMS			10,727	10,727	923900	MX07289617	-Srikanth Dornala	Jun-2019
1738	Other	TEK SYSTEMS			10,727	10,727	923900	MX07386494	-Srikanth Dornala	Aug-2019
1739	Other	TEK SYSTEMS			(11,859)	(11,859)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1740	Other	TEK SYSTEMS			12,946	12,946	923900	MX07682429A	-Business Analysis Contractors - $72.00 h/r	Feb-2020
1741	Other	TEK SYSTEMS			13,956	13,956	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1742	Other	TEK SYSTEMS			25,929	25,929	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1743	Other	THAY CONSULTING SERVICES LLC			3,802	3,802	923900	050329	-Leo Romero- March 2019	Apr-2019
1744	Other	THE CUBERO GROUP INC			3,411	3,411	923900	9388	-PROFESSIONAL SERVICES	Sep-2019
1745	Other	THE CUBERO GROUP INC			4,937	4,937	923900	9401	-PROFESSIONAL SERVICES	Sep-2019
1746	Other	THE CUBERO GROUP INC			1,607	1,607	923100	9484	-PROFESSIONAL SERVICES	Dec-2019
1747	Other	THE CUBERO GROUP INC			3,500	3,500	923100	9513	-PROFESSIONAL SERVICES	Jan-2020
1748	Other	THE CUBERO GROUP INC			1,359	1,359	923900	9542	-PROFESSIONAL SERVICES	Jan-2020
1749	Other	THE PRIME GROUP LLC			695	695	923100	THEPRI060119A	-Marginal Cost of Service Study for LG&E/KU (electric only)	Aug-2019
1750	Other	THE PRIME GROUP LLC			791	791	923100	THEPRI050119	-Marginal Cost of Service Study for LG&E/KU (electric only)	Jun-2019
1751	Other	TLT MCCAWLEY LLC			690	690	923900	129229QTR2	Quarterly Contract Fee for April, May and June	Apr-2019
1752	Other	TLT MCCAWLEY LLC			690	690	923900	129229QT3	Quarterly Contract Fee: July, August and September	Jul-2019
1753	Other	TLT MCCAWLEY LLC			690	690	923900	129229QT4	Quarterly Contract Fee for October, November & December	Oct-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

(A) Line No.	Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1754	Other	TLT MCCAWLEY LLC			690	690	923900	129229QT5	Quarterly Contract Fee for January, February, March - Louie; CPA 129228	Jan-2020
1755	Other	TPSI LLC			(3,510)	(3,510)	923900	Reverses "J706-0020-0219 Accrual USD"	-PROFESSIONAL SERVICES	Mar-2019
1756	Other	TPSI LLC			3,578	3,578	923900	J706-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1757	Other	TPSI LLC DBA MAIN STREET DBAS			1,325	1,325	923900	11850	-Ed Rowe - October hours	Nov-2019
1758	Other	TPSI LLC DBA MAIN STREET DBAS			1,325	1,325	923900	12017	-Ed Rowe - December hours	Jan-2020
1759	Other	TPSI LLC DBA MAIN STREET DBAS			1,656	1,656	923900	11684	-Ed Rowe - August hours	Sep-2019
1760	Other	TPSI LLC DBA MAIN STREET DBAS			1,723	1,723	923900	11766	-Ed Rowe - September hours	Oct-2019
1761	Other	TPSI LLC DBA MAIN STREET DBAS			1,789	1,789	923900	11596	-Ed Rowe - July hours	Aug-2019
1762	Other	TPSI LLC DBA MAIN STREET DBAS			2,186	2,186	923900	12105	-Ed Rowe - January hours	Feb-2020
1763	Other	TPSI LLC DBA MAIN STREET DBAS			2,451	2,451	923900	11428	-Ed Rowe - May hours	Jun-2019
1764	Other	TPSI LLC DBA MAIN STREET DBAS			2,650	2,650	923900	11345	-Ed Rowe - April hours	May-2019
1765	Other	TPSI LLC DBA MAIN STREET DBAS			2,650	2,650	923900	11932	-Ed Rowe - November hours	Dec-2019
1766	Other	TPSI LLC DBA MAIN STREET DBAS			3,575	3,575	923900	11272	-Ed Rowe - March hours	Apr-2019
1767	Other	TPSI LLC DBA MAIN STREET DBAS			3,743	3,743	923900	11512	-Ed Rowe - June hours	Jul-2019
1768	Other	TPSI LLC DBA MAIN STREET DBAS			3,835	3,835	923900	11191	-Ed Rowe - February hours	Mar-2019
1769	Other	UNITED MAIL LLC			646	646	923900	252941	-PROFESSIONAL SERVICES	Nov-2019
1770	Other	UNITED MAIL LLC			646	646	923900	252942	-PROFESSIONAL SERVICES	Nov-2019
1771	Other	UNITED MAIL LLC			700	700	923900	248944	-PROFESSIONAL SERVICES	May-2019
1772	Other	UNITED MAIL LLC			700	700	923900	248928	-PROFESSIONAL SERVICES	Jun-2019
1773	Other	UNITED MAIL LLC			707	707	923900	249651	-PROFESSIONAL SERVICES	May-2019
1774	Other	UNITED MAIL LLC			707	707	923900	249652	-PROFESSIONAL SERVICES	Jun-2019
1775	Other	UNITED MAIL LLC			707	707	923900	249649	-PROFESSIONAL SERVICES	May-2019
1776	Other	UNITED MAIL LLC			707	707	923900	249650	-PROFESSIONAL SERVICES	May-2019
1777	Other	UNITED MAIL LLC			713	713	923900	250291	-PROFESSIONAL SERVICES	Jun-2019
1778	Other	UNITED MAIL LLC			713	713	923900	250285	-PROFESSIONAL SERVICES	Jun-2019
1779	Other	UNITED MAIL LLC			713	713	923900	250288	-PROFESSIONAL SERVICES	Jun-2019
1780	Other	UNITED MAIL LLC			713	713	923900	250292	-PROFESSIONAL SERVICES	Jun-2019
1781	Other	UNITED MAIL LLC			713	713	923900	250294	-PROFESSIONAL SERVICES	Jun-2019
1782	Other	UNITED MAIL LLC			713	713	923900	255673	-PROFESSIONAL SERVICES	Feb-2020
1783	Other	UNITED MAIL LLC			713	713	923900	255674	-PROFESSIONAL SERVICES	Feb-2020
1784	Other	UNITED MAIL LLC			714	714	923900	255101	-PROFESSIONAL SERVICES	Jan-2020
1785	Other	UNITED MAIL LLC			714	714	923900	255099	-PROFESSIONAL SERVICES	Jan-2020
1786	Other	UNITED MAIL LLC			714	714	923900	255100	-PROFESSIONAL SERVICES	Jan-2020
1787	Other	UNITED MAIL LLC			715	715	923900	250935	-PROFESSIONAL SERVICES	Jul-2019
1788	Other	UNITED MAIL LLC			715	715	923900	250937	-PROFESSIONAL SERVICES	Jul-2019
1789	Other	UNITED MAIL LLC			715	715	923900	250936	-PROFESSIONAL SERVICES	Nov-2019
1790	Other	UNITED MAIL LLC			715	715	923900	250934	-PROFESSIONAL SERVICES	Jul-2019
1791	Other	UNITED MAIL LLC			716	716	923900	253632	-PROFESSIONAL SERVICES	Dec-2019
1792	Other	UNITED MAIL LLC			716	716	923900	253633	-PROFESSIONAL SERVICES	Dec-2019
1793	Other	UNITED MAIL LLC			716	716	923900	253635	-PROFESSIONAL SERVICES	Dec-2019
1794	Other	UNITED MAIL LLC			716	716	923900	253636	-PROFESSIONAL SERVICES	Dec-2019
1795	Other	UNITED MAIL LLC			716	716	923900	253637	-PROFESSIONAL SERVICES	Dec-2019
1796	Other	UNITED MAIL LLC			717	717	923900	252944	-PROFESSIONAL SERVICES	Dec-2019
1797	Other	UNITED MAIL LLC			717	717	923900	252943	-PROFESSIONAL SERVICES	Dec-2019
1798	Other	UNITED MAIL LLC			718	718	923900	251795	-PROFESSIONAL SERVICES	Dec-2019
1799	Other	UNITED MAIL LLC			718	718	923900	251793	-PROFESSIONAL SERVICES	Sep-2019
1800	Other	UNITED MAIL LLC			718	718	923900	251796	-PROFESSIONAL SERVICES	Oct-2019
1801	Other	UNITED MAIL LLC			718	718	923900	251797	-PROFESSIONAL SERVICES	Oct-2019
1802	Other	UNITED MAIL LLC			718	718	923900	251794	-PROFESSIONAL SERVICES	Nov-2019
1803	Other	UNITED MAIL LLC			718	718	923900	252575	-PROFESSIONAL SERVICES	Oct-2019
1804	Other	UNITED MAIL LLC			718	718	923900	252576	-PROFESSIONAL SERVICES	Oct-2019
1805	Other	UNITED MAIL LLC			718	718	923900	252577	-PROFESSIONAL SERVICES	Nov-2019
1806	Other	UNITED MAIL LLC			718	718	923900	252578	-PROFESSIONAL SERVICES	Dec-2019
1807	Other	UNITED MAIL LLC			728	728	923900	251271	-PROFESSIONAL SERVICES	Nov-2019
1808	Other	UNITED MAIL LLC			728	728	923900	251272	-PROFESSIONAL SERVICES	Sep-2019
1809	Other	UNITED MAIL LLC			728	728	923900	251274	-PROFESSIONAL SERVICES	Sep-2019
1810	Other	UNITED MAIL LLC			728	728	923900	251275	-PROFESSIONAL SERVICES	Sep-2019
1811	Other	UNITED MAIL LLC			913	913	923100	254376	-PROFESSIONAL SERVICES	Nov-2019
1812	Other	UNITED MAIL LLC			1,004	1,004	923100	253425	-PROFESSIONAL SERVICES	Oct-2019
1813	Other	UNITED MAIL LLC			2,312	2,312	923100	253421	-PROFESSIONAL SERVICES	Oct-2019
1814	Other	UNITED MAIL LLC			3,841	3,841	923100	253424	-PROFESSIONAL SERVICES	Oct-2019
1815	Other	UNITED MAIL LLC			4,558	4,558	923100	254350	-PROFESSIONAL SERVICES	Nov-2019
1816	Other	UNITED MAIL LLC			6,461	6,461	923100	253423	-PROFESSIONAL SERVICES	Oct-2019
1817	Other	UNITED MAIL LLC			10,448	10,448	923100	253426	-PROFESSIONAL SERVICES	Oct-2019
1818	Other	UNITED MAIL LLC			18,423	18,423	923100	254962	-PROFESSIONAL SERVICES	Dec-2019
1819	Other	URMEDIANOW INC			563	563	923900	5076	-Urmedianow Inc. invoices are linked to CPA 154242. Invoice 5076, 08/01/19. July clip month.	Nov-2019
1820	Other	URMEDIANOW INC			563	563	923900	5118	-URMediaNow, Inc. is linked to CPA 154242. 09/03/19, invoice 5118. August clips.	Nov-2019
1821	Other	URMEDIANOW INC			563	563	923900	5161	-Urmedianow, Inc. invoices are linked to CPA 154242. 10/01/19. Invoice #5161. September news clips a	Nov-2019
1822	Other	URMEDIANOW INC			625	625	923100	4828	-Annual PO for UR Media Now Services - Liz Pratt	Mar-2019
1823	Other	URMEDIANOW INC			625	625	923100	4877	-Annual PO for UR Media Now Services - Liz Pratt	Apr-2019
1824	Other	URMEDIANOW INC			1,250	1,250	923100	4942	-Annual PO for UR Media Now Services - Liz Pratt	May-2019
1825	Other	URMEDIANOW INC			1,250	1,250	923100	5032	-Annual PO for UR Media Now Services - Liz Pratt	Jul-2019
1826	Other	US BANK NATIONAL ASSOCIATION ND			650	650	923900	PCARDSERV0719	-P-Card SHANNON CRAWLEY **9745 TOWERS WATSON DATA SRVC	Jul-2019
1827	Other	US BANK NATIONAL ASSOCIATION ND			848	848	923900	PCARDSERV0120	-P-Card SHANNON CRAWLEY **9745 PAYPAL *VEMO	Jan-2020
1828	Other	US BANK NATIONAL ASSOCIATION ND			500	500	923900	PCARDSERV1019	-P-Card TARYN WILHELM **0535 21ST CENTURY PARKS	Oct-2019
1829	Other	US BANK NATIONAL ASSOCIATION ND			500	500	923900	PCARDSERV1119	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE FIN-AR	Nov-2019
1830	Other	US BANK NATIONAL ASSOCIATION ND			533	533	923900	PCARDSERV0120	-P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Jan-2020
1831	Other	US BANK NATIONAL ASSOCIATION ND			546	546	923900	PCARDSERV0120	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Jan-2020
1832	Other	US BANK NATIONAL ASSOCIATION ND			555	555	923900	PCARDSERV0719	-P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Jul-2019
1833	Other	US BANK NATIONAL ASSOCIATION ND			569	569	923900	PCARDSERV0619	-P-Card TARYN WILHELM **0535 DMEC	Jun-2019
1834	Other	US BANK NATIONAL ASSOCIATION ND			570	570	923900	PCARDSERV0619	-P-Card TANYA LEVINE **7092 WORKWELL	Jun-2019
1835	Other	US BANK NATIONAL ASSOCIATION ND			588	588	923900	PCARDSERV0919	-P-Card TANYA LEVINE **7092 WORKWELL	Sep-2019
1836	Other	US BANK NATIONAL ASSOCIATION ND			621	621	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 CBO FOR PHY HOSPITAL	Oct-2019
1837	Other	US BANK NATIONAL ASSOCIATION ND			625	625	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 ANDREW S MICKLER MD	May-2019
1838	Other	US BANK NATIONAL ASSOCIATION ND			625	625	923900	PCARDSERV0120	-P-Card TANYA LEVINE **7092 FMCSA D&A CLEARINGHOUSE	Jan-2020
1839	Other	US BANK NATIONAL ASSOCIATION ND			679	679	923900	PCARDSERV0319	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Mar-2019
1840	Other	US BANK NATIONAL ASSOCIATION ND			684	684	923900	PCARDSERV0719	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Jul-2019
1841	Other	US BANK NATIONAL ASSOCIATION ND			715	715	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 EPHRAIM MCDOWELL REGIONA	Oct-2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Analysis of Professional Services Expenses for the twelve months ended February 2020

Line No.	(A) Type	Vendor Name	(B) Rate Case	(C) Audit	(D) Other	(E) Total	(F) Account	(G) Invoice	(H) Description	(I) Period
1842	Other	US BANK NATIONAL ASSOCIATION ND			720	720	923900	PCARDSERV0319	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Mar-2019
1843	Other	US BANK NATIONAL ASSOCIATION ND			738	738	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 KMOG LOUISVILLE REGION	Oct-2019
1844	Other	US BANK NATIONAL ASSOCIATION ND			839	839	923900	PCARDSERV0220	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Feb-2020
1845	Other	US BANK NATIONAL ASSOCIATION ND			864	864	923900	PCARDSERV0719	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Jul-2019
1846	Other	US BANK NATIONAL ASSOCIATION ND			906	906	923900	PCARDSERV1219	-P-Card TANYA LEVINE **7092 BHMG SYSTOC	Dec-2019
1847	Other	US BANK NATIONAL ASSOCIATION ND			999	999	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	May-2019
1848	Other	US BANK NATIONAL ASSOCIATION ND			1,050	1,050	923900	PCARDSERV0120	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Jan-2020
1849	Other	US BANK NATIONAL ASSOCIATION ND			1,151	1,151	923900	PCARDSERV1119	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Nov-2019
1850	Other	US BANK NATIONAL ASSOCIATION ND			1,193	1,193	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	May-2019
1851	Other	US BANK NATIONAL ASSOCIATION ND			1,217	1,217	923900	PCARDSERV1219	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Dec-2019
1852	Other	US BANK NATIONAL ASSOCIATION ND			1,256	1,256	923900	PCARDSERV1219	-P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Dec-2019
1853	Other	US BANK NATIONAL ASSOCIATION ND			1,356	1,356	923900	PCARDSERV0619	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Jun-2019
1854	Other	US BANK NATIONAL ASSOCIATION ND			1,480	1,480	923900	PCARDSERV0919	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Sep-2019
1855	Other	US BANK NATIONAL ASSOCIATION ND			1,582	1,582	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	May-2019
1856	Other	US BANK NATIONAL ASSOCIATION ND			1,643	1,643	923900	PCARDSERV0619	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	Jun-2019
1857	Other	US BANK NATIONAL ASSOCIATION ND			1,808	1,808	923900	PCARDSERV0319	-P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Mar-2019
1858	Other	US BANK NATIONAL ASSOCIATION ND			1,860	1,860	923900	PCARDSERV0919	-P-Card TANYA LEVINE **7092 BAPTISTWORX FERN VALLEY O	Sep-2019
1859	Other	US BANK NATIONAL ASSOCIATION ND			2,379	2,379	923900	PCARDSERV1219	-P-Card TARYN WILHELM **0535 PFG*PROFORMA	Dec-2019
1860	Other	US BANK NATIONAL ASSOCIATION ND			2,537	2,537	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Oct-2019
1861	Other	US BANK NATIONAL ASSOCIATION ND			2,542	2,542	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 NORTON HEALTHCARE	May-2019
1862	Other	US BANK NATIONAL ASSOCIATION ND			2,828	2,828	923900	PCARDSERV0419	-P-Card TANYA LEVINE **7092 CARROLL COUNTY MEMORIAL H	Apr-2019
1863	Other	US BANK NATIONAL ASSOCIATION ND			3,347	3,347	923900	PCARDSERV0120	-P-Card TANYA LEVINE **7092 CONCENTRA	Jan-2020
1864	Other	US BANK NATIONAL ASSOCIATION ND			3,951	3,951	923900	PCARDSERV0419	-P-Card TANYA LEVINE **7092 CONCENTRA	Apr-2019
1865	Other	US BANK NATIONAL ASSOCIATION ND			4,202	4,202	923900	PCARDSERV1219	-P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Dec-2019
1866	Other	US BANK NATIONAL ASSOCIATION ND			5,544	5,544	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 SELECT MEDICAL - PT	Oct-2019
1867	Other	US BANK NATIONAL ASSOCIATION ND			6,014	6,014	923900	PCARDSERV0319	-P-Card TANYA LEVINE **7092 CONCENTRA	Mar-2019
1868	Other	US BANK NATIONAL ASSOCIATION ND			6,414	6,414	923900	PCARDSERV1019	-P-Card TANYA LEVINE **7092 CONCENTRA	Oct-2019
1869	Other	US BANK NATIONAL ASSOCIATION ND			6,551	6,551	923900	PCARDSERV0519	-P-Card TANYA LEVINE **7092 CONCENTRA	May-2019
1870	Other	US BANK NATIONAL ASSOCIATION ND			7,473	7,473	923900	PCARDSERV1219	-P-Card TANYA LEVINE **7092 CONCENTRA	Dec-2019
1871	Other	US BANK NATIONAL ASSOCIATION ND			7,553	7,553	923900	PCARDSERV0719	-P-Card TANYA LEVINE **7092 CONCENTRA	Jul-2019
1872	Other	US BANK NATIONAL ASSOCIATION ND			7,729	7,729	923900	PCARDSERV0220	-P-Card TANYA LEVINE **7092 CONCENTRA	Feb-2020
1873	Other	US BANK NATIONAL ASSOCIATION ND			7,907	7,907	923900	PCARDSERV0619	-P-Card TANYA LEVINE **7092 CONCENTRA	Jun-2019
1874	Other	US BANK NATIONAL ASSOCIATION ND			8,518	8,518	923900	PCARDSERV0819	-P-Card TANYA LEVINE **7092 CONCENTRA	Aug-2019
1875	Other	US BANK NATIONAL ASSOCIATION ND			9,365	9,365	923900	PCARDSERV1119	-P-Card TANYA LEVINE **7092 CONCENTRA	Nov-2019
1876	Other	US BANK NATIONAL ASSOCIATION ND			10,898	10,898	923900	PCARDSERV0919	-P-Card TANYA LEVINE **7092 CONCENTRA	Sep-2019
1877	Other	US BANK NATIONAL ASSOCIATION ND			517	517	923900	PCARDSERV0419	-P-Card SHELLY STOODT **7300 NICK BONURA PHOTOGRAPHY L	Apr-2019
1878	Other	US BANK NATIONAL ASSOCIATION ND			601	601	923900	PCARDSERV0419	-P-Card SHELLY STOODT **7300 NICK BONURA PHOTOGRAPHY L	Apr-2019
1879	Other	US BANK NATIONAL ASSOCIATION ND			1,844	1,844	923900	PCARDSERV0319	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Mar-2019
1880	Other	US BANK NATIONAL ASSOCIATION ND			1,844	1,844	923900	PCARDSERV0419	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Apr-2019
1881	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0519	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	May-2019
1882	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0619	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jun-2019
1883	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0719	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jul-2019
1884	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0819	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Aug-2019
1885	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0919	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Sep-2019
1886	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV1019	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Oct-2019
1887	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV1119	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Nov-2019
1888	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV1219	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Dec-2019
1889	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0120	-P-Card KATHY WILSON **5585 THOMSON WEST*TCD	Jan-2020
1890	Other	US BANK NATIONAL ASSOCIATION ND			2,220	2,220	923900	PCARDSERV0220	-P-Card CARRIE BEATTY **3569 THOMSON WEST*TCD	Feb-2020
1891	Other	US BANK NATIONAL ASSOCIATION ND			1,449	1,449	923900	PCARDSERV0919	-P-Card KATHLEEN DIXON **4258 CLEANLITES RECYCLING	Sep-2019
1892	Other	UTEGRATION INC			769	769	923900	90002148	-Expenses not to exceed $2K	Dec-2019
1893	Other	UTEGRATION INC			3,019	3,019	923900	90001326	-Training Services for BW Upgrade to Hana	May-2019
1894	Other	UTEGRATION INC			6,561	6,561	923900	90002148	-Architect Rate $243/hr Estimated 60 hours	Dec-2019
1895	Other	UTEGRATION INC			10,483	10,483	923900	90002038	-Planning for Services for Major Accounts includes expenses	Dec-2019
1896	Other	UTILITIES INTERNATIONAL INC			10,600	10,600	923900	PPLDSGNKYMOD1905	-INVOICE #PPLDSGNKYMOD1905Consulting Services B2 Model Scoping	Jun-2019
1897	Other	VACO LOUISVILLE LLC			6,003	6,003	923900	BILL0000001033952	-Placement fee for permanent placement of Financial & Contract Auditor	Mar-2019
1898	Other	VACO LOUISVILLE LLC			18,450	18,450	923900	BILL0000001070973	-Permanent placement fee for Financial and Contract Auditor	Jun-2019
1899	Other	VERIZON WIRELESS			4,593	4,593	923900	9835790697	-Verizon Wireless	Aug-2019
1900	Other	VERTICAL STRUCTURES INC			530	530	923900	20200090	-Bedford structural review.	Feb-2020
1901	Other	WELCH PRINTING CO INC			6,509	6,509	923900	117786	-Welch Printing Company is linked to CPA 128448. Invoice 117786, 08/23/19. LG&E News Transmission Sh	Sep-2019
1902	Other	WESTERN FIRST AID AND SAFETY			1,249	1,249	923900	J704-0020-0220 Accrual USD	-PROFESSIONAL SERVICES	Feb-2020
1903	Other	ZYCUS INC			882	882	923900	3849	-Services for Change Request	May-2019
1904	Other	Various Vendors < $500			113,031	113,031				
1905	**Total Other**	**Total Other**	**0**	**0**	**13,126,456**	**13,126,456**				
1906	**Grand Total**		**0**	**662,069**	**15,790,691**	**16,452,760**				

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**	**June**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**	**September**
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	Audit of financial statements included in FERC Form I																		
Kentucky Utilities Company	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	$ -	$ -	$ -	$ -	$ -	$ -

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

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

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

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

Firm	Timekeeper	2020 Rate	Title	2020 Rate Increase Date
Troutman	Kooistra, Russell	[redacted]	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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 7

Responding Witness: Christopher M. Garrett

Q-7. Provide the following information separately for electric and gas operations. 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.

Schedule C1

Louisville Gas and Electric Company
Case No. 2020-00350

Analysis of Advertising Expenses
(Including Account No. 913)
For the Twelve months ending February 29, 2020

Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
	Electric:						
1.	Newspaper	8,824		8,928	1,180	1,594	20,526
2.	Magazines and Other	46,180		8,208	-	-	54,388
3.	Television	453,514		127,982	-	-	581,496
4.	Radio	22,679		141,520	-	-	164,199
5.	Direct Mail	120		31,209	-	-	31,329
6.	Other (community events, etc.)	700,372		1,060,173	-	-	1,760,545
7.	Total Electric	1,231,689		1,378,020	1,180	1,594	2,612,483
8.	Amount Assigned to Kentucky Retail Electric	1,231,689	-	1,378,020	1,180	1,594	2,612,483
	Gas:						
9.	Newspaper	2,489		46,035	314	716	49,554
10.	Magazines and Other	13,025		2,315	-	-	15,340
11.	Direct Mail	34		58,408	-	-	58,442
12.	Radio	6,397		23,058	-	-	29,455
13.	Television	127,914		35,019	-	-	162,933
14.	Other (community events, etc.)	197,541		368,829	-	-	566,370
12.	Total Gas	347,400		533,664	314	716	882,094
13.	Amount Assigned to Kentucky Retail Gas	347,400	-	533,664	314	716	882,094

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.

All expenses, unless specifically designated as electric or gas, are considered common and are allocated based on the following calculations:

Electric	69%
Gas	31%
Total	100%

Schedule C2

Louisville Gas and Electric Company
Case No. 2020-00350

Analysis of Account No. 930 - Miscellaneous General Expenses
For the 12 Months ended Feburary 29,2020

Line No.	Item (a)	Amount (b)
	Electric:	
1.	Industry Association Dues	$ 674,453
2.	Stockholder and Debt Service Expenses	19,976
3.	Institutional Advertising	-
4.	Conservation Advertising	-
5.	Rate Department Load Studies	-
6.	Director's Fees and Expenses	220,517
7.	Dues and Subscriptions	-
8.	Market Research and Consulting Expense	1,833,203
9.	Miscellaneous	365,418
10.	Total Electric	3,113,567
11.	Amount Assigned to Kentucky Retail Electric	$ 3,113,567
	Gas:	
1.	Industry Association Dues	$ 265,653
2.	Stockholder and Debt Service Expenses	8,975
3.	Institutional Advertising	-
4.	Conservation Advertising	-
5.	Rate Department Load Studies	-
6.	Director's Fees and Expenses	99,073
7.	Dues and Subscriptions	-
8.	Market Research and Consulting Expense	-
9.	Miscellaneous	91,421
10.	Total Gas	465,122
11.	Amount Assigned to Kentucky Retail Gas	$ 465,122

Note: All Miscellaneous General Expenses, unless specifically designated as electric or gas, are considered common expenses and are allocated 69% to electric and 31% to gas, based on the Common Utility Plant Study.

Louisville Gas and Electric Company
Case No. 2020-00350

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

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
202002	RAR-MLL Spreadsheet A 29481 51737388	J110-0100-0220 Adjustment USD	EEI Dues - Charges from PPL - Expense	50,237	50,237	-
201912	STEPTOE AND JOHNSON PLLC	STEPTO102819	Company dues	29,250	29,250	-
201912	EDISON ELECTRIC INSTITUTE	243689	-CHK TO CARRIE BEATTY LGE 11	28,772	28,772	-
201910	NORTH AMERICAN TRANSMISSION FORUM INC	1921	NORTH AMERICAN TRANSMISSION FORUM INC	27,794	27,794	-
201912	HUNTON ANDREWS KURTH LLP	HUNTON111819	-2020 DUES COAL COMB	27,300	27,300	-
201912	RAR-MLL Spreadsheet A 29481 51142374	J110-0100-1219 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201903	RAR-RLB Spreadsheet A 28950 48357879	J110-0100-0319 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201904	RAR-RLB Spreadsheet A 28950 48665821	J110-0100-0419 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201905	RAR-MLL Spreadsheet A 28950 48989682	J110-0100-0519 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201906	RAR-MLL Spreadsheet A 29481 49273004	J110-0100-0619 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201907	RAR-MLL Spreadsheet A 29481 49583219	J110-0100-0719 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201908	RAR-MLL Spreadsheet A 29481 49905872	J110-0100-0819 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201909	RAR-MLL Spreadsheet A 29481 50194777	J110-0100-0919 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201910	RAR-MLL Spreadsheet A 29481 50514068	J110-0100-1019 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201911	RAR-HRM Spreadsheet A 28854 50815263	J110-0100-1119 Adjustment USD	EEI Dues - Charges from PPL - Expense	24,504	24,504	-
201912	SOUTHERN GAS ASSOCIATION	702888	-MEMBERSHIP DUES	22,200	-	22,200
202001	RAR-MLL Spreadsheet A 29481 51454055	J110-0100-0120 Adjustment USD	AGA Expense	18,232	-	18,232
202002	RAR-MLL Spreadsheet A 29481 51737388	J110-0100-0220 Adjustment USD	AGA Expense	18,232	-	18,232
201912	RAR-MLL Spreadsheet A 29481 51142374	J110-0100-1219 Adjustment USD	AGA Expense	17,573	-	17,573
201903	RAR-RLB Spreadsheet A 28950 48357879	J110-0100-0319 Adjustment USD	AGA Expense	17,573	-	17,573
201904	RAR-RLB Spreadsheet A 28950 48665821	J110-0100-0419 Adjustment USD	AGA Expense	17,573	-	17,573
201905	RAR-MLL Spreadsheet A 28950 48989682	J110-0100-0519 Adjustment USD	AGA Expense	17,573	-	17,573
201906	RAR-MLL Spreadsheet A 29481 49273004	J110-0100-0619 Adjustment USD	AGA Expense	17,573	-	17,573
201907	RAR-MLL Spreadsheet A 29481 49583219	J110-0100-0719 Adjustment USD	AGA Expense	17,573	-	17,573
201908	RAR-MLL Spreadsheet A 29481 49905872	J110-0100-0819 Adjustment USD	AGA Expense	17,573	-	17,573
201909	RAR-MLL Spreadsheet A 29481 50194777	J110-0100-0919 Adjustment USD	AGA Expense	17,573	-	17,573
201910	RAR-MLL Spreadsheet A 29481 50514068	J110-0100-1019 Adjustment USD	AGA Expense	17,573	-	17,573
201911	RAR-HRM Spreadsheet A 28854 50815263	J110-0100-1119 Adjustment USD	AGA Expense	17,573	-	17,573
201912	BAKER BOTTS LLP	BAKERB120419	-CHK TO CARRIE BEATTY LGE 11	16,848	16,848	-
201910	BAKER BOTTS LLP	BAKERB102519	-10/1/2019-9/30/2020	13,650	13,650	-
201912	HUNTON ANDREWS KURTH LLP	HUNTON120319	-2020 DUES NSR	13,650	13,650	-
201911	UTILITIES TECHNOLOGY COUNCIL	157921	UTILITIES TECHNOLOGY COUNCIL	11,272	7,777	3,494
201910	Walker, Barry Russell	1036604	Dues - Kentucky Gas Association	10,000	-	10,000
201903	RAR-RLB Spreadsheet A 28950 48357879	J110-0100-0319 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201904	RAR-RLB Spreadsheet A 28950 48665821	J110-0100-0419 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201905	RAR-MLL Spreadsheet A 28950 48989682	J110-0100-0519 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201906	RAR-MLL Spreadsheet A 29481 49273004	J110-0100-0619 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201907	RAR-MLL Spreadsheet A 29481 49583219	J110-0100-0719 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201908	RAR-MLL Spreadsheet A 29481 49905872	J110-0100-0819 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201909	RAR-MLL Spreadsheet A 29481 50194777	J110-0100-0919 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201910	RAR-MLL Spreadsheet A 29481 50514068	J110-0100-1019 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201911	RAR-HRM Spreadsheet A 28854 50815263	J110-0100-1119 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201912	RAR-MLL Spreadsheet A 29481 51142374	J110-0100-1219 Adjustment USD	EEI UARG - Expense	9,195	9,195	-
201903	CHARTWELL INC	31516	-Chartwell Membership Invoice #31516	7,956	5,489	2,466
202002	HUNTON ANDREWS KURTH LLP	102169319	-UTILITY WATER ACT GROUP	7,930	7,930	-
201910	CHARTWELL INC	31842	-Chartwell Outage Communications Invoice #31842	7,358	5,077	2,281
201908	SOUTHEASTERN ELECTRIC EXCHANGE	4311	-ck to Annette Wheeler LGE 14	6,440	6,440	-
201912	AMERICAN COAL ASH ASSOCIATION	9000491880	-2020 MEMBERSHIP DUES	6,300	6,300	-
201912	STEPTOE AND JOHNSON PLLC	STEPTO102319	Company dues	6,240	6,240	-
201909	SOUTHERN GAS ASSN	701726	SOUTHERN GAS ASSN	5,550	-	5,550
201910	HUNTON ANDREWS KURTH LLP	102162384	-UTILITY WATER ACT GROUP	5,422	5,422	-
201907	WATERWAYS COUNCIL INC	54307	-DUES FOR 2019	4,824	4,824	-
201904	UNIVERSITY OF MISSOURI-FRI/PUD	191019	-npo	4,500	3,105	1,395
201909	HUNTON ANDREWS KURTH LLP	10215575	-UTILITY WATER ACT GROUP	4,273	4,273	-
201912	HUNTON ANDREWS KURTH LLP	102165309	-UTILITY WATER ACT GROUP	4,256	4,256	-
201912	HUNTON ANDREWS KURTH LLP	102160905	-UTILITY WATER ACT GROUP	4,243	4,243	-
201910	HUNTON ANDREWS KURTH LLP	102164076	-UTILITY WATER ACT GROUP	3,951	3,951	-
201908	HUNTON ANDREWS KURTH LLP	102158842	-UTILITY WATER ACT GROUP	3,518	3,518	-
201903	HUNTON ANDREWS KURTH LLP	102149526	-UTILITY WATER ACT GROUP	3,393	3,393	-
201912	HUNTON ANDREWS KURTH LLP	102166262	-UTILITY WATER ACT GROUP	3,365	3,365	-
201905	HUNTON ANDREWS KURTH LLP	102153016	-UTILITY WATER ACT GROUP	2,998	2,998	-
201903	HUNTON ANDREWS KURTH LLP	10250665	-UTILITY WATER ACT GROUP	2,840	2,840	-
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card KATHLEEN DIXON **4258 BOSTON COLLEGE CONTR OFF	2,760	1,904	856
201907	HUNTON ANDREWS KURTH LLP	102156871	-UTILITY WATER ACT GROUP	2,649	2,649	-
201911	NORTH AMERICAN ENERGY STANDARDS BOARD	9015	NORTH AMERICAN ENERGY STANDARDS BOARD	2,625	2,625	-
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card KIM BROCK **7968 SEPA	2,556	1,764	792
201912	SOUTHERN COMPANY	56241	-SERTP AGREEMENT	2,486	2,486	-
201912	PJM INTERCONNECTION LLC	20209	-2019 EPIC INV 2020-9	2,471	2,471	-
202001	NORTH AMERICAN TRANSMISSION FORUM INC	1997	-2020 RESTORE MEMBERSHIP/FEE	2,456	2,456	-
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	-P-Card THOMAS FILIATREAU **2987 IACCM	2,448	2,448	-
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	-P-Card KATHLEEN DIXON **4258 BOSTON COLLEGE CONTR OFF	2,300	1,587	713
202001	PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	1,958	1,351	607
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card SHELLY STOODT **7300 BBB SRVG LOUISVILLE S IN	1,783	1,230	553
201908	ISH INC	MGP190728	-Ish, Inc., - Beckman - Annual Membership Dues for the MGP consortium for July 1, 2019 through June	1,750	1,208	543
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card JENNIFER VINCENT **0462 LEADERSHIP LOU CTR	1,722	1,722	-
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card AMANDA TABLER **8851 NORTH AMERICAN GENERATOR	1,530	1,530	-
201912	SOUTHERN COMPANY	56240	-SERTP AGREEMENT	1,422	1,422	-
201905	KENTUCKY CLEAN FUELS COALITION	KENTUC052219	-NPO	1,380	1,380	-

Louisville Gas and Electric Company
Case No. 2020-00350

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

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201911	AMERICAN COAL COUNCIL	4058	AMERICAN COAL COUNCIL	1,239	1,239	-
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	-P-Card SUZANNE DOLL **4241 URBAN LEAGUE OF GREATER C	1,150	794	357
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card KIM BROCK **7968 SEPA	1,044	720	324
201905	PIPELINE ASSOCIATION FOR PUBLIC AWARENESS	219294	-INV 219294-INV 219294	1,000	-	1,000
201912	NATIONAL COAL TRANSPORTATION ASSOCIATION	200064	-MEMBERSHIP DUES 2020	777	777	-
201912	KENTUCKY COAL ASSOCIATION	KENTUC121119	-MEMBERSHIP DUES	737	737	-
201907	Woodworth, Steve E	1021514	Dues - Company Dues/Memberships - NAMA	648	648	-
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	-P-Card JULIE STETHEN **5862 BETTER BUSINESS BUREAU OF	599	413	186
202001	INDIANA COAL COUNCIL INC	1280	-CHK TO RICHARD DOWDELL LGE7	567	567	-
Various	Various	Various	Various Individual Transactions Under $500	2,539	2,392	147
Total Industry Association Dues				**940,106**	**674,453**	**265,653**

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201905	PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	15,695	10,830	4,866
201906	PPL Services Corporation	JUN-2019 Miscellaneous Transaction USD	Journal Import Created	3,924	2,708	1,217
201903	PPL Services Corporation	MAR-2019 Miscellaneous Transaction USD	Journal Import Created	2,423	1,672	751
201910	PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	2,339	1,614	725
201911	PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	1,100	759	341
201908	PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	957	660	297
202001	PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	733	506	227
Various	Various	Various	Various Individual Transactions Under $500	1,778	1,227	551
Total Stockholder and Debt Services				**28,951**	**19,976**	**8,975**

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
202002	PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	79,098	54,578	24,520
201904	PPL Services Corporation	APR-2019 Miscellaneous Transaction USD	Journal Import Created	75,911	52,378	23,532
201910	PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	68,844	47,502	21,342
201907	PPL Services Corporation	JUL-2019 Miscellaneous Transaction USD	Journal Import Created	67,758	46,753	21,005
201904	PPL Services Corporation	APR-2019 Miscellaneous Transaction USD	Journal Import Created	5,423	3,742	1,681
202001	PPL Services Corporation	JAN-2020 Miscellaneous Transaction USD	Journal Import Created	5,207	3,593	1,614
201911	PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	2,575	1,777	798
201909	PPL Services Corporation	SEP-2019 Miscellaneous Transaction USD	Journal Import Created	2,567	1,771	796
201911	PPL Services Corporation	NOV-2019 Miscellaneous Transaction USD	Journal Import Created	1,907	1,315	591
201905	PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	1,417	978	439
201912	PPL Services Corporation	DEC-2019 Miscellaneous Transaction USD	Journal Import Created	1,414	975	438
201907	PPL Services Corporation	JUL-2019 Miscellaneous Transaction USD	Journal Import Created	1,136	783	352
201908	PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	1,073	740	333
202002	PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	946	652	293
201912	PPL Services Corporation	DEC-2019 Miscellaneous Transaction USD	Journal Import Created	796	549	247
201910	PPL Services Corporation	OCT-2019 Miscellaneous Transaction USD	Journal Import Created	731	504	226
201905	PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	711	491	220
201908	PPL Services Corporation	AUG-2019 Miscellaneous Transaction USD	Journal Import Created	511	353	158
Various	Various	Various	Various Individual Transactions Under $500	1,569	1,083	486
Total Director's Fees and Expenses				**319,590**	**220,517**	**99,073**

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201903	Projects A 3106383 48347310	MAR-2019 Miscellaneous Transaction USD	EPRI Amortization	320,775	320,775	-
201903	Projects A 3103350 48149695	MAR-2019 Miscellaneous Transaction USD	EPRI Amortization	(213,850)	(213,850)	-
202002	Projects A 3157644 51738719	FEB-2020 Miscellaneous Transaction USD	EPRI Amortization	189,001	189,001	-
201912	Projects A 3148554 51145523	DEC-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201904	Projects A 3110395 48655709	APR-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201905	Projects A 3115420 48991143	MAY-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201906	Projects A 3120460 49273240	JUN-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201907	Projects A 3124500 49573241	JUL-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201908	Projects A 3130475 49895146	AUG-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201909	Projects A 3134527 50193958	SEP-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201910	Projects A 3139454 50485864	OCT-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201911	Projects A 3143523 50796904	NOV-2019 Miscellaneous Transaction USD	EPRI Amortization	106,925	106,925	-
201912	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	11262019AS	-Project: LGE-KU Cost Share-Ash Fouling Free Regenerative Air Pre-heater for Deep Cyclic Operation	78,000	78,000	-
201903	RAR-RLB Spreadsheet A 28950 48315262	J009-0110-0319 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201904	RAR-RLB Spreadsheet A 28950 48643246	J009-0110-0419 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201905	RAR-MLL Spreadsheet A 28950 48977385	J009-0110-0519 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201906	RAR-MLL Spreadsheet A 28950 49231519	J009-0110-0619 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201907	RAR-MLL Spreadsheet A 28950 49560127	J009-0110-0719 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201908	RAR-MLL Spreadsheet A 29481 49833383	J009-0110-0819 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201909	RAR-HRM Spreadsheet A 28854 50179984	J009-0110-0919 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201910	RAR-MLL Spreadsheet A 29481 50466145	J009-0110-1019 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201911	RAR-MLL Spreadsheet A 29481 50792797	J009-0110-1119 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201912	RAR-MLL Spreadsheet A 29481 51104925	J009-0110-1219 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
202001	RAR-MLL Spreadsheet A 29481 51432107	J009-0110-0120 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
202002	RAR-MLL Spreadsheet A 29481 51717097	J009-0110-0220 Adjustment USD	To record amortization for FERC 188 Energy Storage	15,374	15,374	-
201903	RAR-RLB Spreadsheet A 28950 48315184	J176-0100-0319 Adjustment USD	CMRG Amortization	8,130	8,130	-
201904	RAR-RLB Spreadsheet A 28950 48643224	J176-0100-0419 Adjustment USD	CMRG Amortization	8,130	8,130	-
201905	RAR-MLL Spreadsheet A 29481 48977815	J176-0100-0519 Adjustment USD	CMRG Amortization	8,130	8,130	-
201906	RAR-MLL Spreadsheet A 29481 49233175	J176-0100-0619 Adjustment USD	CMRG Amortization	8,130	8,130	-

Louisville Gas and Electric Company
Case No. 2020-00350

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

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201907	RAR-MLL Spreadsheet A 29481 49560107	J176-0100-0719 Adjustment USD	CMRG Amortization	8,130	8,130	-
201908	RAR-MLL Spreadsheet A 29481 49849259	J176-0100-0819 Adjustment USD	CMRG Amortization	8,130	8,130	-
201909	RAR-HRM Spreadsheet A 28854 50180047	J176-0100-0919 Adjustment USD	CMRG Amortization	8,130	8,130	-
201910	RAR-MLL Spreadsheet A 29481 50466121	J176-0100-1019 Adjustment USD	CMRG Amortization	8,130	8,130	-
201911	RAR-MLL Spreadsheet A 29481 50792786	J176-0100-1119 Adjustment USD	CMRG Amortization	8,130	8,130	-
201912	RAR-MLL Spreadsheet A 29481 51103938	J176-0100-1219 Adjustment USD	CMRG Amortization	8,130	8,130	-
202001	RAR-MLL Spreadsheet A 29481 51432085	J176-0100-0120 Adjustment USD	CMRG Amortization	8,130	8,130	-
202002	RAR-MLL Spreadsheet A 29481 51717053	J176-0100-0220 Adjustment USD	CMRG Amortization	8,130	8,130	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	6,318	6,318	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	5,975	5,975	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	5,855	5,855	-
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	5,473	5,473	-
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,931	4,931	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,816	4,816	-
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,383	4,383	-
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,304	4,304	-
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,281	4,281	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,215	4,215	-
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,139	4,139	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,120	4,120	-
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,114	4,114	-
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,900	3,900	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,384	3,384	-
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,374	3,374	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,230	3,230	-
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,957	2,957	-
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,938	2,938	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,872	2,872	-
201912	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500341960	-UK research foundation invoice 500341960	2,566	2,566	-
201904	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500322126	-UK Intermittent Resource Study Invoice 500322126	2,565	2,565	-
201905	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500324911	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500324911	2,565	2,565	-
201906	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500328063	-UK Research Foundation invoice for intermittent renewable study. Invoice#500328063	2,565	2,565	-
201907	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500331689	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500331689	2,565	2,565	-
201908	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500333980	-UK Research Foundation invoice for intermittent renewable study. Invoice# 500333980	2,565	2,565	-
201909	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500336460	-UK Research foundation invoice no. 500336460	2,565	2,565	-
201910	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500339093	-UK research foundation invoice 500339093	2,565	2,565	-
201912	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	5003444020	-UK Research invoice	2,565	2,565	-
202001	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500347098	-UK Research Invoice 500347098	2,565	2,565	-
202002	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	500349769	-UK Research Foundation Intermittent Renewables Invoice No. 500349769	2,565	2,565	-
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,057	2,057	-
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,950	1,950	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,931	1,931	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,928	1,928	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,880	1,880	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,770	1,770	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,614	1,614	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,602	1,602	-
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,374	1,374	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,352	1,352	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,159	1,159	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,077	1,077	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,062	1,062	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,046	1,046	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,015	1,015	-
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	980	980	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	966	966	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	939	939	-
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	920	920	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	898	898	-
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	845	845	-
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	832	832	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	750	750	-
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	744	744	-
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	744	744	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	710	710	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	675	675	-
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	666	666	-
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	654	654	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	619	619	-
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	607	607	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	603	603	-

Louisville Gas and Electric Company
Case No. 2020-00350

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

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	586	586	-
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	572	572	-
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	548	548	-
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	521	521	-
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	511	511	-
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	508	508	-
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	501	501	-
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	500	500	-
Various	Various	Various	Various Individual Transactions Under $500	56,172	56,172	-
Total Market Research and Consulting				**1,833,203**	**1,833,203**	**-**

Month Number	Vendor or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201903	CFD-RCW-LGEAmort-TermSwap-2019: 25-MAR-19 16:35:46	J005-0100-2019: 25-MAR-19 16:35:46	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201904	CFD-RCW-LGEAmort-TermSwap-2019: 30-APR-19 20:15:42	J005-0100-2019: 30-APR-19 20:15:42	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201905	CFD-RCW-LGEAmort-TermSwap-2019: 30-MAY-19 19:33:18	J005-0100-2019: 30-MAY-19 19:33:18	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201906	CFD-RCW-LGEAmort-TermSwap-2019: 27-JUN-19 12:01:02	J005-0100-2019: 27-JUN-19 12:01:02	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201907	CFD-RCW-LGEAmort-TermSwap-2019: 31-JUL-19 08:21:21	J005-0100-2019: 31-JUL-19 08:21:21	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201908	CFD-RCW-LGEAmort-TermSwap-2019: 23-AUG-19 13:50:55	J005-0100-2019: 23-AUG-19 13:50:55	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201909	CFD-RCW-LGEAmort-TermSwap-2019: 30-SEP-19 09:34:05	J005-0100-2019: 30-SEP-19 09:34:05	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201910	CFD-RCW-LGEAmort-TermSwap-2019: 31-OCT-19 13:18:51	J005-0100-2019: 31-OCT-19 13:18:51	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201911	CFD-RCW-LGEAmort-TermSwap-2019: 22-NOV-19 16:02:46	J005-0100-2019: 22-NOV-19 16:02:46	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
201912	CFD-RCW-LGEAmort-TermSwap-2019: 16-DEC-19 14:41:28	J005-0100-2019: 16-DEC-19 14:41:28	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,507	26,507	-
202001	CFD-RCW-LGEAmort-TermSwap-2020: 04-FEB-20 12:36:02	J005-0100-2020: 04-FEB-20 12:36:02	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,234	26,234	-
202002	CFD-RCW-LGEAmort-TermSwap-2020: 17-FEB-20 16:48:36	J005-0100-2020: 17-FEB-20 16:48:37	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	26,234	26,234	-
201903	LINKEDIN CORP	10110675990	-Staffing: LinkedIn recruiter	17,625	12,161	5,464
201905	PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	15,232	10,510	4,722
202001	CFD-RCW-LGEAmort-TermSwap-2020: 04-FEB-20 12:36:02	J005-0100-2020: 04-FEB-20 12:36:02	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	6,154	-	6,154
202002	CFD-RCW-LGEAmort-TermSwap-2020: 17-FEB-20 16:48:36	J005-0100-2020: 17-FEB-20 16:48:37	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	6,154	-	6,154
201903	CFD-RCW-LGEAmort-TermSwap-2019: 25-MAR-19 16:35:46	J005-0100-2019: 25-MAR-19 16:35:46	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201904	CFD-RCW-LGEAmort-TermSwap-2019: 30-APR-19 20:15:42	J005-0100-2019: 30-APR-19 20:15:42	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201905	CFD-RCW-LGEAmort-TermSwap-2019: 30-MAY-19 19:33:18	J005-0100-2019: 30-MAY-19 19:33:18	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201906	CFD-RCW-LGEAmort-TermSwap-2019: 27-JUN-19 12:01:02	J005-0100-2019: 27-JUN-19 12:01:02	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201907	CFD-RCW-LGEAmort-TermSwap-2019: 31-JUL-19 08:21:21	J005-0100-2019: 31-JUL-19 08:21:21	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201908	CFD-RCW-LGEAmort-TermSwap-2019: 23-AUG-19 13:50:55	J005-0100-2019: 23-AUG-19 13:50:55	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201909	CFD-RCW-LGEAmort-TermSwap-2019: 30-SEP-19 09:34:05	J005-0100-2019: 30-SEP-19 09:34:05	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201910	CFD-RCW-LGEAmort-TermSwap-2019: 31-OCT-19 13:18:51	J005-0100-2019: 31-OCT-19 13:18:51	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201911	CFD-RCW-LGEAmort-TermSwap-2019: 22-NOV-19 16:02:46	J005-0100-2019: 22-NOV-19 16:02:46	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201912	CFD-RCW-LGEAmort-TermSwap-2019: 16-DEC-19 14:41:28	J005-0100-2019: 16-DEC-19 14:41:28	AMORT OF REG ASSET - WACHOVIA SWAP TERMINATION	5,882	-	5,882
201905	MASS PRODUCTION INC	1796	-Inv. 1796	4,727	3,262	1,465
201911	LINKEDIN CORP	10110824675	-COD MS	3,750	2,588	1,163
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	-P-Card JULIE CARROLL **3899 STUDENT VETERANS OF AMER	2,500	1,725	775
202002	PPL Services Corporation	FEB-2020 Miscellaneous Transaction USD	Journal Import Created	2,153	1,486	668
201905	PPL Services Corporation	MAY-2019 Miscellaneous Transaction USD	Journal Import Created	1,962	1,354	608
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	-P-Card BETHANY KNIGHT **4905 PFG*PROFORMA	665	459	206
201908	RAD-GJD Spreadsheet A 10930 49832824	J015-0100-0819 Adjustment USD	Broker Fees Brown Solar Recs"August 2019	629	629	-
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	-P-Card JULIE CARROLL **3625 PAYPAL *FEHREVENTGR	520	359	161
202001	LOCALJOBNETWORK.COM	221418	-Subscription Package - Microsite add on	500	345	155
Various	Various	Various	Various Individual Transactions Under $500	17,917	13,007	4,910
Total Miscellaneous				**456,839**	**365,418**	**91,421**

Schedule C3

Louisville Gas and Electric Company

Case No. 2020-00350

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

Line No.	Item (a)	Amount (b)
	Electric:	
1.	Donations (1)	$ 6,355,968
2.	Expenditures for Certain Civic, Political and Related Activities	570,312
3.	Penalties	200,196
4.	Other Deductions	2,014,437
5.	Total	$ 9,140,913
	Gas:	
1.	Donations (1)	$ 1,902,821
2.	Expenditures for Certain Civic, Political and Related Activities	154,036
3.	Penalties	473,565
4.	Other Deductions	673,026
5.	Total	$ 3,203,448
	Total Electric and Gas	$ 12,344,362

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

Note: All expenses, unless specifically designated as electric or gas, are considered common and are allocated based on the Annual Common Cost Allocation Computation.

Louisville Gas and Electric Company
Case No. 2020-00350

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	Electric	Gas
201904	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE04222019	RTN KEITH ~LGE April 2019 P-Card Charitable Contributions	500	385	115
201904	CHARITABLE CONTRIBUTION VENDOR	CC386	Trimble County High School|P.O. Box 340|Bedford|KY|40006	500	385	115
201906	CHARITABLE CONTRIBUTION VENDOR	CC499	UTILITY ECONOMIC DEVELOPMENT ASSOCIATION|1 Stewart Ct|Newport|RI|02840~Valerie Phillips KUGO 5	500	385	115
201906	CHARITABLE CONTRIBUTION VENDOR	CC470	CITY OF WEST POINT|509 Elm Street|West Point|KY|40177~Valerie Phillips KUGO 5	500	385	115
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	500	385	115
201909	CHARITABLE CONTRIBUTION VENDOR	CC639	Christmas by the River|737 High Street|Brandenburg|KY|40108~Valerie Phillips KUGO 5	500	385	115
201910	CHARITABLE CONTRIBUTION VENDOR	CC729	ADHAWKS LLC|511 N. Watterson Trail|Louisville|KY|40243~Kathleen Dixon - LGE 11	500	385	115
201910	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE09202019	RTN KEITH ~ LGE September 2019 P-Card Charitable Contributions	500	385	115
201911	CHARITABLE CONTRIBUTION VENDOR	CC755	Trimble County Jr. High School Cheerleaders|1029 Highway 421|Bedford|KY|40006~Bobbie Faith - Trimble Station	500	385	115
202001	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE01202020	RTN: CAROLINA LGE January 2020 P-Card Charitable Contributions	500	375	125
202002	CHARITABLE CONTRIBUTION VENDOR	CC891	CITY OF WEST POINT|509 Elm Street|West Point|KY|40177~Valerie Phillips KUGO 5	500	375	125
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	507	390	117
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	530	408	122
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	702	527	176
202002	CHARITABLE CONTRIBUTION VENDOR	CC883	KENTUCKY MAGISTRATES & COMMISSIONER|350 Englewood Dr|Frankfort|KY|40601~Kim Gentry - KUGO 4	750	563	188
201905	CHARITABLE CONTRIBUTION VENDOR	CC296	Trimble County Junior/Senior High School|1029 US-421|Bedford|KY|40006~Bobbie Faith - Trimble Station	800	616	184
201906	VALHALLA GOLF CLUB	VALHAL061919	JULIE QUINN LGE 15	882	679	203
201910	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	990	762	228
201903	CHARITABLE CONTRIBUTION VENDOR	CC326	Trimble County Junior/Senior High School|1029 Highway 421 North|Bedford|KY|40006~Bobbie Faith - Trimble Station	1,000	770	230
201903	CHARITABLE CONTRIBUTION VENDOR	CC302	Bedford Elementary PTO|204 Mt. Pleasant Road|Bedford|KY|40006~Bobbie Faith - Trimble Station	1,000	770	230
201908	CHARITABLE CONTRIBUTION VENDOR	CC554	FT. KNOX MARINE BALL|7th Armored Division Rd., Bldg 7241|Fort Knox|KY|40121~Kathleen Dixon - LG&E -4.	1,000	770	230
201909	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE08202019	RTN KEITH ~ LGE August 2019 P-Card Charitable Contributions	1,000	770	230
201909	CHARITABLE CONTRIBUTION VENDOR	CC632	KLMC|c/o CT Mitchell, CPA|P.O. Box 698|Frankfort|KY|40602~Kathleen Dixon - LG&E -11	1,000	770	230
201910	CHARITABLE CONTRIBUTION VENDOR	CC714	UNIVERSITY OF LOUISVILLE|University Club & Alumni Center|200 E. Brandeis Avenue|Louisville|KY|40208~Kathleen Dix	1,000	770	230
201911	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE11202019	RTN: CAROLINA LGE November 2019 P-Card Charitable Contributions	1,000	770	230
201912	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE032019	RTN KEITH ~LGE March 2019 P-Card Charitable Contributions	1,000	770	230
201912	CHARITABLE CONTRIBUTION VENDOR	CC804	JEFFERSONTOWN CHAMBER OF COMMERCE INC|10434 Watterson Trl|Louisville|KY|40299~Valerie Phillips KUGO5	1,000	770	230
202002	CHARITABLE CONTRIBUTION VENDOR	CC866	UNIVERSITY OF LOUISVILLE|200 E. Brandeis Avenue|Louisville|KY|40208~Kathleen Dixon - LGE 11	1,000	750	250
201905	CHARITABLE CONTRIBUTION VENDOR	CC424	UNIVERSITY OF LOUISVILLE|2301 South Third Street|Louisville|KY|40292~Kathleen Dixon - LG&E - 11.	1,200	924	276
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	1,245	933	311
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0919	LGE September 2019 Purchasing Card Transactions	1,263	972	290
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	1,465	1,128	337
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	1,465	1,128	337
201906	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE06202019	RTN KEITH ~LGE June 20 P-Card Charitable Contributions	1,500	1,155	345
201906	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE06202019	RTN KEITH ~LGE June 20 P-Card Charitable Contributions	1,500	1,155	345
201909	CHARITABLE CONTRIBUTION VENDOR	CC641	BULLITT COUNTY CHAMBER OF COMMERCE|PO Box 1656|Shepherdsville|KY|40165~Valerie Phillips KUGO 5	1,500	1,155	345
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	1,500	1,155	345
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	1,500	1,155	345
202002	CHARITABLE CONTRIBUTION VENDOR	CC904	WOMEN INFLUENCING LOUISVILLE|974 Breckenridge Ln # 221|Louisville|KY|40207~Kathleen Dixon - LGE 11	1,600	1,200	400
201907	CHARITABLE CONTRIBUTION VENDOR	PP9	LOUISVILLE METRO GOVERNMENT|527 West Jefferson Street|Louisville|KY|40202	1,838	1,415	423
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	1,854	1,428	426
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,921	1,479	442
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	1,955	1,505	450
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	1,955	1,505	450
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	2,000	1,540	460
201904	CHARITABLE CONTRIBUTION VENDOR	CC339	VALLEY VILLAGE TRUSTEES INC|PO Box 72376|Louisville|KY|40272~Kathleen Ley - Mill Creek	2,025	1,559	466
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	2,306	1,775	530
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	2,306	1,775	530
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,406	1,852	553
201903	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE02202019	RTN KEITH ~ LGE February 2019 P-Card Charitable Contributions	2,500	1,925	575
201904	CHARITABLE CONTRIBUTION VENDOR	CC347	UTILITIES STATE GOVERNMENT ORGANIZATION|20 Greenfield St|Brockton|MA|02301~Jennifer Lehn LGE-12	2,500	1,925	575
201905	CHARITABLE CONTRIBUTION VENDOR	CC393	Louisville Metro Parks|601 West Jefferson Street|Louisville|KY|40202~Kathleen Dixon - LG&E - 11	2,500	1,925	575
201911	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE11202019	RTN: CAROLINA LGE November 2019 P-Card Charitable Contributions	2,500	1,925	575
202002	CHARITABLE CONTRIBUTION VENDOR	CG218	HARDIN COUNTY CHAMBER OF COMMERCE|111 W Dixie Ave|Elizabethtown|KY|42701	2,500	1,875	625
202002	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE02202020	RTN: CAROLINA LGE February 2020 P-Card Charitable Contributions	2,500	1,875	625
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	2,700	2,079	621
201904	CHARITABLE CONTRIBUTION VENDOR	CC376	KENTUCKY MINORITY SCHOLARSHIP FUND|4711 Brewster Avenue|Louisville|KY|40211~Kathleen Dixon - LG&E - 11.	3,000	2,310	690
201905	CHARITABLE CONTRIBUTION VENDOR	CI22	BARDSTOWN-NELSON COUNTY CHAMBER OF COMMERCE INC|1 Court Sq|Bardstown|KY|40004	3,000	2,310	690
201906	CHARITABLE CONTRIBUTION VENDOR	CC495	LOUISVILLE INDEPENDENT BUSINESSALLIANCE INC|PO Box 4759|Louisville|KY|40204~Kathleen Dixon - LG&E -4	3,000	2,310	690
201908	CHARITABLE CONTRIBUTION VENDOR	CC593	Greater Louisville Inc.|614 West Main Street|Louisville|KY|40202	4,100	3,157	943
201911	POWER OF ONE	POWERO111319	KATHY DIXON LGE11	4,190	3,226	964
201904	CHARITABLE CONTRIBUTION VENDOR	CI109	BARDSTOWN MAIN STREET |One Court Square |Bardstown|KY|40004~KATHY DIXON LGE11	4,500	3,465	1,035
201904	CHARITABLE CONTRIBUTION VENDOR	CI106	BUTTERMILK DAYS FOUNDATION|408 Gaffney Ln|Bardstown|KY|40004~KATHY DIXON LGE11	5,000	3,850	1,150
201905	CHARITABLE CONTRIBUTION VENDOR	CI22	BARDSTOWN-NELSON COUNTY CHAMBER OF COMMERCE INC|1 Court Sq|Bardstown|KY|40004	5,000	3,850	1,150
201912	CHARITABLE CONTRIBUTION VENDOR	CC802	KENTUCKY DEPARTMENT OF FISH AND WILDLIFE RESOURCES|#1 Sportsman Lane|Frankfort|KY|40601~Please send c	5,000	3,850	1,150
202002	CHARITABLE CONTRIBUTION VENDOR	CG128	ADHAWKS LLC|511 N. Watterson Trail|Louisville|KY|40243	5,000	3,750	1,250
201907	CHARITABLE CONTRIBUTION VENDOR	CC517	STEERING COMMITTEE FOR ACTION ON LOUISVILLES AGENDA INC|471 W Main St Ste 203|Louisville|KY|40202~Ca	7,000	5,390	1,610
201910	CHARITABLE CONTRIBUTION VENDOR	CC728	KENTUCKY CHAMBER OF COMMERCE INC|464 Chenault Rd|Frankfort|KY|40601~Julie Quinn -	7,500	5,775	1,725

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201904	CHARITABLE CONTRIBUTION VENDOR	CC286	LOUISVILLE CHAMBER OF COMMERCE INC|614 West Main Street|Louisville|KY|40202	10,000	7,700	2,300
201906	CHARITABLE CONTRIBUTION VENDOR	CC492	Greater Louisville Inc.|614 West Main Street|Louisville|KY|40202	10,000	7,700	2,300
201910	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE06202019	RTN KEITH ~LGE June 20 P-Card Charitable Contributions	10,000	7,700	2,300
201903	US BANK NATIONAL ASSOCIATION ND	PCARDCCLGE02202019	RTN KEITH ~ LGE February 2019 P-Card Charitable Contributions	15,000	11,550	3,450
202001	CHARITABLE CONTRIBUTION VENDOR	CC836	Center for Infrastructure Research (acct. 17008)|School of Civil and Environmental |University of Louisville|Louisville|KY|40292	25,000	18,750	6,250
202001	CHARITABLE CONTRIBUTION VENDOR	CC863	LOUISVILLE CHAMBER OF COMMERCE INC|614 W Main St Ste 6000|Louisville|KY|40202	29,000	21,750	7,250
201907	CHARITABLE CONTRIBUTION VENDOR	CC530	LOUISVILLE CHAMBER OF COMMERCE INC|614 West Main Street|Louisville|KY|40202	50,000	38,500	11,500
201911	CHARITABLE CONTRIBUTION VENDOR	CC767	LOUISVILLE METRO GOVERNMENT|611 West Jefferson Street|Louisville|KY|40202	75,000	57,750	17,250
202001	CHARITABLE CONTRIBUTION VENDOR	CC822	Greater Louisville Inc.|614 W Main St Ste 6000|Louisville|KY|40202	94,000	70,500	23,500
201912	PNC BANK NA	PNCBAN123019LGE	LGE&KU FDN CONTRIBUTION	7,800,000	6,006,000	1,794,000
Various	Various	Various	Various - Individual Transactions Under $500	9,835	7,560	2,276
Total Donations				**8,258,789**	**6,355,968**	**1,902,821**
201912	Freibert Jr, David J	1049513	2019 December Corporate Statement	503	387	116
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	506	390	116
201912	Freibert Jr, David J	1049513	2019 December Corporate Statement	506	390	116
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	512	384	128
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	514	386	129
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	517	398	119
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	517	398	119
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	517	398	119
201911	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50814455:	522	402	120
201907	Clark, Caroline	1012124	April Expenses	524	403	121
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	525	393	131
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	526	405	121
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	526	405	121
201911	Clark, Caroline	1043545	2019 October Corporate Card	531	409	122
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	538	414	124
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	539	415	124
201909	Lehn, Jennifer Marie	1033344	2019 August Corporate Statement	542	418	125
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	547	411	137
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	560	431	129
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	573	441	132
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	583	437	146
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	583	437	146
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	591	455	136
202002	Lehn, Jennifer Marie	1059817	January Expenses	598	448	149
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	620	477	143
201905	Freibert Jr, David J	1012123	April Expenses	630	485	145
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	632	486	145
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	632	487	145
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	633	487	145
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	635	489	146
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	635	489	146
201903	RAR-RLB Spreadsheet A 28950 48357879	J110-0100-0319 Adjustment USD	Journal Import Spreadsheet 48357879:	637	0	637
201904	RAR-RLB Spreadsheet A 28950 48665821	J110-0100-0419 Adjustment USD	Journal Import Spreadsheet 48665821:	637	0	637
201905	RAR-MLL Spreadsheet A 28950 48989682	J110-0100-0519 Adjustment USD	Journal Import Spreadsheet 48989682:	637	0	637
201906	RAR-MLL Spreadsheet A 29481 49273004	J110-0100-0619 Adjustment USD	Journal Import Spreadsheet 49273004:	637	0	637
201907	RAR-MLL Spreadsheet A 29481 49583219	J110-0100-0719 Adjustment USD	Journal Import Spreadsheet 49583219:	637	0	637
201908	RAR-MLL Spreadsheet A 29481 49905872	J110-0100-0819 Adjustment USD	Journal Import Spreadsheet 49905872:	637	0	637
201909	RAR-MLL Spreadsheet A 29481 50194777	J110-0100-0919 Adjustment USD	Journal Import Spreadsheet 50194777:	637	0	637
201910	RAR-MLL Spreadsheet A 29481 50514068	J110-0100-1019 Adjustment USD	Journal Import Spreadsheet 50514068:	637	0	637
201911	RAR-HRM Spreadsheet A 28854 50815263	J110-0100-1119 Adjustment USD	Journal Import Spreadsheet 50815263:	637	0	637
201912	RAR-MLL Spreadsheet A 29481 51142374	J110-0100-1219 Adjustment USD	Journal Import Spreadsheet 51142374:	637	0	637
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	646	497	149
201906	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49283056:	650	501	150
202001	RAR-MLL Spreadsheet A 29481 51454055	J110-0100-0120 Adjustment USD	Journal Import Spreadsheet 51454055:	661	0	661
202002	RAR-MLL Spreadsheet A 29481 51737388	J110-0100-0220 Adjustment USD	Journal Import Spreadsheet 51737388:	661	0	661
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	681	524	157
201907	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49608915:	681	524	157
201908	Freibert Jr, David J	1026368	2019 July Corporate Statement	683	526	157
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	698	524	175
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	700	539	161
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	711	547	163
201903	Freibert Jr, David J	1001148	January Expenses	720	554	166
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	726	559	167

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	733	564	169
201908	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 49914851:	735	566	169
202001	Clark, Caroline	1055545	2019 December Corporate Statement	736	552	184
201912	EDISON ELECTRIC INSTITUTE	243689	CHK TO CARRIE BEATTY LGE 11	738	738	0
201903	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 48365292:	743	572	171
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	758	584	174
202002	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51737957:	765	574	191
201904	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 48674395:	770	593	177
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	779	600	179
201905	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 48999130:	806	620	185
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	817	629	188
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	817	612	204
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	817	629	188
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	(821)	(632)	(189)
202001	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51452700:	843	632	211
201912	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51141434:	851	656	196
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	(862)	(664)	(198)
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	884	681	203
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	884	681	203
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	933	700	233
201909	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50201961:	935	720	215
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	953	734	219
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	981	736	245
201905	Freibert Jr, David J	1012123	April Expenses	988	760	227
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,033	796	238
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,050	808	241
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,050	808	241
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,081	811	270
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,089	839	250
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,119	862	257
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,119	862	257
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,122	841	280
201904	RUNSWITCH LLC	4317		1,125	866	259
201904	RUNSWITCH LLC	4290		1,125	866	259
201904	RUNSWITCH LLC	4291		1,125	866	259
202002	HANNAH NEWS SERVICE MIDWEST LLC	KY20073	CHK TO KIM GENTRY KU4	1,150	862	287
201912	RAR-QBP Spreadsheet A 27221 51155854	J029-0110-1219 Adjustment USD	Journal Import Spreadsheet 51155854:	1,150	886	265
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,166	898	268
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,166	898	268
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,166	898	268
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,166	898	268
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,166	898	268
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,227	945	282
201907	Clark, Caroline	1016379	May Expenses	1,288	992	296
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,325	1,020	305
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,368	1,054	315
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,399	1,077	322
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,407	1,083	324
201904	RUNSWITCH LLC	4315		1,415	1,089	325
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,543	1,188	355
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,642	1,264	378
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,650	1,270	379
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,679	1,293	386
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,683	1,296	387
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,731	1,333	398
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,815	1,398	417
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,839	1,416	423
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,870	1,402	467
201904	THE ROTUNDA GROUP LLC	4255		1,875	1,444	431
201904	THE ROTUNDA GROUP LLC	4300		1,875	1,444	431
201904	THE ROTUNDA GROUP LLC	APR-2019 Miscellaneous Transaction USD	AP-KRK Spreadsheet A 29305 48655917/J752-0020-0419 Accrual USD/THE ROTUNDA GROUP LLC \ 147930	1,875	1,444	431
201904	THE ROTUNDA GROUP LLC	4256		1,875	1,444	431
201904	THE ROTUNDA GROUP LLC	4289		1,875	1,444	431
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	1,882	1,449	433
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,909	1,470	439
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,916	1,475	441
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,916	1,475	441
201905	THE ROTUNDA GROUP LLC	MAY-2019 Miscellaneous Transaction USD	Reverses "J752-0020-0419 Accrual USD"07-MAY-2019 07:19:44/THE ROTUNDA GROUP LLC \ 147930	(1,916)	(1,476)	(441)

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201906	THE ROTUNDA GROUP LLC	4358		1,916	1,476	441
201906	THE ROTUNDA GROUP LLC	4396		1,916	1,476	441
201908	THE ROTUNDA GROUP LLC	4431		1,916	1,476	441
201909	THE ROTUNDA GROUP LLC	4466		1,916	1,476	441
201910	THE ROTUNDA GROUP LLC	4500		1,916	1,476	441
201911	THE ROTUNDA GROUP LLC	4541		1,916	1,476	441
201912	THE ROTUNDA GROUP LLC	4625		1,916	1,476	441
202001	THE ROTUNDA GROUP LLC	4652		1,916	1,437	479
202001	THE ROTUNDA GROUP LLC	4582		1,916	1,437	479
202002	THE ROTUNDA GROUP LLC	4682		1,916	1,437	479
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,951	1,502	449
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,045	1,574	470
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,104	1,578	526
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,104	1,578	526
201903	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,131	1,641	490
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,133	1,642	491
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,175	1,675	500
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	2,300	1,771	529
201903	FROST BROWN TODD LLC	210038038	210038038	2,300	1,771	529
201904	FROST BROWN TODD LLC	210031683	210031683	2,300	1,771	529
201904	FROST BROWN TODD LLC	210044845	0122545.0627243 ACCT	2,300	1,771	529
201905	FROST BROWN TODD LLC	210051285	210051285	2,300	1,771	529
201906	FROST BROWN TODD LLC	210057831	210057831	2,300	1,771	529
201907	CONSUMER ENERGY ALLIANCE	6464		2,300	1,771	529
201907	FROST BROWN TODD LLC	210064415		2,300	1,771	529
201908	FROST BROWN TODD LLC	210070930	210070930 acct 0122545.0627243	2,300	1,771	529
201909	FROST BROWN TODD LLC	210077495	210077495	2,300	1,771	529
201911	FROST BROWN TODD LLC	210089740		2,300	1,771	529
201911	FROST BROWN TODD LLC	210083483		2,300	1,771	529
201912	FROST BROWN TODD LLC	210096705		2,300	1,771	529
202001	FROST BROWN TODD LLC	210103015	210103015	2,300	1,725	575
202002	FROST BROWN TODD LLC	210109124	210109124	2,300	1,725	575
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	2,392	1,842	550
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	2,392	1,794	598
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,450	1,887	564
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,475	1,906	569
201910	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50524101:	2,490	1,917	573
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	2,502	1,926	575
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,617	1,963	654
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,632	2,027	605
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,723	2,096	626
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,740	2,110	630
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,862	2,204	658
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,946	2,209	736
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,222	2,481	741
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,225	2,419	806
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,267	2,516	751
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,271	2,519	752
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,365	2,524	841
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,401	2,618	782
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,403	2,620	783
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	3,450	2,657	794
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	3,450	2,588	863
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	3,454	2,660	795
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	3,468	2,671	798
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	3,471	2,673	798
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	3,612	2,782	831
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	3,657	2,816	841
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	3,657	2,816	841
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,712	2,858	854
202001	THE LAW OFFICE OF J CHRISTOPHER LAGOW	1738		3,740	2,805	935
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	3,770	2,828	943
201904	THE LAW OFFICE OF J CHRISTOPHER LAGOW	1671		3,825	2,945	880
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,845	2,961	884
201904	THE LAW OFFICE OF J CHRISTOPHER LAGOW	1665		3,870	2,980	890
201903	RAR-RLB Spreadsheet A 28950 48357879	J110-0100-0319 Adjustment USD	Journal Import Spreadsheet 48357879:	3,937	3,937	0
201904	RAR-RLB Spreadsheet A 28950 48665821	J110-0100-0419 Adjustment USD	Journal Import Spreadsheet 48665821:	3,937	3,937	0
201905	RAR-MLL Spreadsheet A 28950 48989682	J110-0100-0519 Adjustment USD	Journal Import Spreadsheet 48989682:	3,937	3,937	0

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201906	RAR-MLL Spreadsheet A 29481 49273004	J110-0100-0619 Adjustment USD	Journal Import Spreadsheet 49273004:	3,937	3,937	0
201907	RAR-MLL Spreadsheet A 29481 49583219	J110-0100-0719 Adjustment USD	Journal Import Spreadsheet 49583219:	3,937	3,937	0
201908	RAR-MLL Spreadsheet A 29481 49905872	J110-0100-0819 Adjustment USD	Journal Import Spreadsheet 49905872:	3,937	3,937	0
201909	RAR-MLL Spreadsheet A 29481 50194777	J110-0100-0919 Adjustment USD	Journal Import Spreadsheet 50194777:	3,937	3,937	0
201910	RAR-MLL Spreadsheet A 29481 50514068	J110-0100-1019 Adjustment USD	Journal Import Spreadsheet 50514068:	3,937	3,937	0
201911	RAR-HRM Spreadsheet A 28854 50815263	J110-0100-1119 Adjustment USD	Journal Import Spreadsheet 50815263:	3,937	3,937	0
201912	RAR-MLL Spreadsheet A 29481 51142374	J110-0100-1219 Adjustment USD	Journal Import Spreadsheet 51142374:	3,937	3,937	0
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,960	2,970	990
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	3,992	3,074	918
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	3,996	2,997	999
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,089	3,149	941
201907	WATERWAYS COUNCIL INC	54307	DUES FOR 2019	4,109	4,109	0
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,125	3,176	949
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,125	3,176	949
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	4,209	3,156	1,052
201903	AKIN GUMP STRAUSS HAUER AND FELD LLP	1819706	1819706	4,600	3,542	1,058
201906	AKIN GUMP STRAUSS HAUER AND FELD LLP	1830358	1830358	4,600	3,542	1,058
201906	AKIN GUMP STRAUSS HAUER AND FELD LLP	1833596	1833596	4,600	3,542	1,058
201907	AKIN GUMP STRAUSS HAUER AND FELD LLP	1837759	1837759	4,600	3,542	1,058
201909	AKIN GUMP STRAUSS HAUER AND FELD LLP	1843075		4,600	3,542	1,058
201910	AKIN GUMP STRAUSS HAUER AND FELD LLP	1846672		4,600	3,542	1,058
201911	AKIN GUMP STRAUSS HAUER AND FELD LLP	1851664		4,600	3,542	1,058
201912	AKIN GUMP STRAUSS HAUER AND FELD LLP	1860954		4,600	3,542	1,058
201912	AKIN GUMP STRAUSS HAUER AND FELD LLP	1856981		4,600	3,542	1,058
202002	AKIN GUMP STRAUSS HAUER AND FELD LLP	1860953	1860953	4,600	3,450	1,150
201911	Vehicle Costs Vehicle Cost Allocation A 201912041204 50814455	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50814455:	5,248	4,041	1,207
202002	RAR-MLL Spreadsheet A 29481 51737388	J110-0100-0220 Adjustment USD	Journal Import Spreadsheet 51737388:	8,865	8,865	0
202002	RICHSAVAGE	422001		10,350	7,763	2,588
201907	SOUTHERN STATES ENERGY BOARD	SOUTHE072919	CK TO KIM GENTRY KU5	11,500	8,855	2,645
201908	REPUBLICAN ATTORNEYS GENERAL ASSOCIATION	REPUBL081619	KIM GENTRY LGE 12	11,500	8,855	2,645
201910	KENTUCKY CHAMBER	20852019	JULIE QUINN LGE15	25,525	19,655	5,871
201912	GREATER LOUISVILLE INC	GREATE121319	INV 214245 2020 DUES	37,250	37,250	0
Various	Various	Various	Various - Individual Transactions Under $500	213,854	164,022	49,832
Total Expenditures for Certain Civic, Political and Related Activities				**724,348**	**570,312**	**154,036**
201903	KENTUCKY STATE TREASURER	KENTUC022819	Penalty	4,000	0	4,000
201903	KENTUCKY STATE TREASURER	KENTUC030419	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21045	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31305	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21258	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31400	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21043	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31352	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21262	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	20966	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31432	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21128	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31288	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21148	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21160	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21203	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21032	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21031	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21260	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31360	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21226	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21135	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31329	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21273	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21145	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31424	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31347	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	31276	Penalty	4,000	0	4,000
201904	KENTUCKY STATE TREASURER	21041	Penalty	4,000	0	4,000
201905	KENTUCKY STATE TREASURER	31328	Penalty	4,000	0	4,000
201905	KENTUCKY STATE TREASURER	21065	Penalty	4,000	0	4,000
201905	KENTUCKY STATE TREASURER	21109	Penalty	4,000	0	4,000

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201905	KENTUCKY STATE TREASURER	21044	Penalty	4,000	0	4,000
201905	KENTUCKY STATE TREASURER	21078	Penalty	4,000	0	4,000
201905	KENTUCKY STATE TREASURER	21077	Penalty	4,000	0	4,000
201906	RAR-SNS Spreadsheet A 26895 49304286 Kentucky State Treasurer	J238-0100-0619 Adjustment USD	Penalty	(4,000)	0	(4,000)
201906	KENTUCKY STATE TREASURER	31280	Penalty	4,000	0	4,000
201906	KENTUCKY STATE TREASURER	31473	Penalty	4,000	0	4,000
201906	KENTUCKY STATE TREASURER	21141	Penalty	4,000	0	4,000
201906	KENTUCKY STATE TREASURER	31513	Penalty	4,000	0	4,000
201906	KENTUCKY STATE TREASURER	21236	Penalty	4,000	0	4,000
201907	KENTUCKY STATE TREASURER	31279	Penalty	4,000	0	4,000
201907	KENTUCKY STATE TREASURER	31459	Penalty	4,000	0	4,000
201907	RAR-SNS Spreadsheet A 26895 49585649 Kentucky State Treasurer	J092-0100-0719 Adjustment USD	Penalty	(4,000)	0	(4,000)
201907	KENTUCKY STATE TREASURER	21237	Penalty	4,000	0	4,000
201907	KENTUCKY STATE TREASURER	21247	Penalty	4,000	0	4,000
201908	KENTUCKY STATE TREASURER	31434	Penalty	4,000	0	4,000
201908	KENTUCKY STATE TREASURER	31401	Penalty	4,000	0	4,000
201909	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
201909	KENTUCKY STATE TREASURER	31599	Penalty	4,000	0	4,000
201909	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
201909	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	KENTUCKY STATE TREASURER	31497	Penalty	4,000	0	4,000
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	KENTUCKY STATE TREASURER	31502	Penalty	4,000	0	4,000
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	KENTUCKY STATE TREASURER	31583	Penalty	4,000	0	4,000
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
201910	KENTUCKY STATE TREASURER	31545	Penalty	4,000	0	4,000
201910	KENTUCKY STATE TREASURER	31487	Penalty	4,000	0	4,000
201910	KENTUCKY STATE TREASURER	31546	Penalty	4,000	0	4,000
201912	KENTUCKY STATE TREASURER	31577	Penalty	4,000	0	4,000
201912	KENTUCKY STATE TREASURER	31580	Penalty	4,000	0	4,000
201912	KENTUCKY STATE TREASURER	31596	Penalty	4,000	0	4,000
201912	KENTUCKY STATE TREASURER	31942	Penalty	4,000	0	4,000
201912	KENTUCKY STATE TREASURER	31967	Penalty	4,000	0	4,000
202001	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	KENTUCKY STATE TREASURER	32210	Penalty	4,000	0	4,000
202001	UTILITY RESOURCE GROUP, LLC		Penalty Reimbursement	(4,000)	0	(4,000)
202001	KENTUCKY STATE TREASURER	31602	Penalty	4,000	0	4,000
202001	KENTUCKY STATE TREASURER	32337	Penalty	4,000	0	4,000
202001	KENTUCKY STATE TREASURER	31673	Penalty	4,000	0	4,000
202002	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202002	RAR-SNS Spreadsheet A 26895 51737578 Kentucky State Treasurer	J092-0100-0220 Adjustment USD	Penalty	4,000	0	4,000
202002	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202002	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202002	KENTUCKY STATE TREASURER	KENTUC021420	Penalty	4,000	0	4,000
202002	KENTUCKY STATE TREASURER	31776	Penalty	4,000	0	4,000
202002	ONE CALL LOCATORS LTD d/b/a ELM UTILITY SERVICES		Penalty Reimbursement	(4,000)	0	(4,000)
202001	KENTUCKY STATE TREASURER	KENTUC011520	Penalty	5,000	0	5,000
201903	RAR-SNS Spreadsheet A 26895 48361044 Kentucky State Treasurer	J092-0100-0319 Adjustment USD	Penalty	(8,000)	0	(8,000)
201905	RAR-SNS Spreadsheet A 26895 48999705 Kentucky State Treasurer	J092-0100-0519 Adjustment USD	Penalty	(8,000)	0	(8,000)
201908	RAR-SNS Spreadsheet A 26895 49908169 Kentucky State Treasurer	J092-0100-0819 Adjustment USD	Penalty	(8,000)	0	(8,000)
202001	RAR-SNS Spreadsheet A 26895 51456791 Kentucky State Treasurer	J092-0100-0120 Adjustment USD	Penalty	(16,000)	0	(16,000)
202001	KENTUCKY STATE TREASURER	KENTUC122319A	Penalty	22,500	0	22,500
201910	RAR-SNS Spreadsheet A 26895 50525200 Kentucky State Treasurer	J092-0100-1019 Adjustment USD	Penalty	(24,000)	0	(24,000)
201904	RAR-SNS Spreadsheet A 26895 48667789 Kentucky State Treasurer	J092-0100-0419 Adjustment USD	Penalty	(40,000)	0	(40,000)
201909	RAR-SNS Spreadsheet A 26895 50203509 Kentucky State Treasurer	J092-0100-0919 Adjustment USD	Penalty	60,000	0	60,000
201912	RAR-SNS Spreadsheet A 26895 51143379 Kentucky State Treasurer	J092-0100-1219 Adjustment USD	Penalty	76,000	0	76,000
201906	RAR-SNS Spreadsheet A 26895 49304286 Kentucky State Treasurer	J238-0100-0619 Adjustment USD	Penalty	92,000	0	92,000
202002	KENTUCKY STATE TREASURER	KENTUC020520	Penalty	150,000	0	150,000
201909	RAR-SNS Spreadsheet A 26895 50203509 Mill Creek SAM Emmissions acc	J092-0100-0919 Adjustment USD	Penalty	200,000	200,000	0

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
Various	Various	Various	Various - Individual Transactions Under $500	261	196	65
Total Penalties				**673,761**	**200,196**	**473,565**
201906	DJ STEEL WILL MUSIC SERVICES	163004302019		500	385	115
201910	MORTON, EVERETT D	212		500	385	115
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	500	385	115
201910	KENTUCKY STATE TREASURER	KENTUC090419	attn LADONNA KOEBEL PERSONNEL CABINET	500	385	115
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	507	390	117
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	507	507	0
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	508	508	0
201903	Kok, Kelly Campbell	1005985		509	392	117
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	510	392	117
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	511	393	118
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	515	515	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	517	398	119
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	517	398	119
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	517	398	119
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	520	520	0
201911	MORRIS PROMOTIONAL SPECIALTIES	15089		520	401	120
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	527	406	121
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	533	0	533
201909	Whelan, Jennifer M	1032402		534	411	123
201910	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	534	534	0
201911	Sinclair, David S	1038497	Expense Report for Credit Card Statement - October 2019	535	412	123
202001	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51452700:	536	402	134
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(537)	(414)	(124)
201906	Labor and Burdens	Labor and Burdens	Labor and Burdens	540	416	124
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	541	417	125
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	543	418	125
202001	Mason, Eric	1057576		554	416	139
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	555	427	128
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	557	557	0
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	561	432	129
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	564	0	564
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	565	435	130
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	569	427	142
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	569	438	131
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	572	572	0
202001	Wolfe, John K	1054616	US BANK	573	573	0
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	575	443	132
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	575	443	132
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	575	443	132
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	576	444	132
201909	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50201961:	578	445	133
201912	Pfisterer, Jean Ann	1047771	11/25/19 Corporate Credit Card Statement	578	445	133
202002	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 51737957:	587	440	147
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	588	453	135
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	588	453	135
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	591	455	136
201905	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0519	LGE May 2019 Purchasing Card Transactions	592	592	0
201912	KENTUCKY STATE TREASURER	02-JAN-2020 13:26KY U	KENTUCKY USE TAX AT 6%	593	457	136
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	594	458	137
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	595	458	137
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	595	595	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	600	600	0
202001	Tapp, Kenneth L	1051594		600	600	0
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(601)	(463)	(138)
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	603	464	139
201912	Thompson, Paul W	1048787		603	464	139
202001	Stickler, Shawn M	1053801		615	615	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	615	615	0
201906	Stratman, Paul W	1016460		616	0	616
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	617	475	142
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	620	620	0
201903	PUSH DESIGN LLC	14498		623	480	143
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	623	480	143
201912	Thompson, Paul W	1048787		625	481	144
201905	Woodworth, Steve E	1011277	US BANK APRIL 2019 STATEMENT	629	629	0

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	634	634	0
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	638	491	147
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	641	494	147
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	642	494	148
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	649	487	162
201911	DJ STEEL WILL MUSIC SERVICES	163009132019		650	501	150
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	651	501	150
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	654	654	0
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	656	505	151
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	656	505	151
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	658	507	151
201910	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	658	658	0
201906	Kok, Kelly Campbell	1014264		660	508	152
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	661	661	0
201912	RAR-QBP Spreadsheet A 27221 51155854	J029-0110-1219 Adjustment USD	Journal Import Spreadsheet 51155854:	665	0	665
202001	Bellar, Lonnie E	1053655	VISA - December 2019	668	668	0
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	(672)	(504)	(168)
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	(672)	(504)	(168)
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	(672)	(504)	(168)
201909	US BANK NATIONAL ASSOCIATION ND	PCARDKU0819	KU August 2019 Purchasing Card Transactions	672	518	155
202002	PROFORMA DOUBLE DOG DARE	FEB-2020 Miscellaneous Transaction USD	DCS-MDH Spreadsheet A 9082 51731269/J703-0020-0220 Accrual USD/Proforma : Holiday Gifts	675	506	169
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	(680)	(510)	(170)
201906	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0619	LGE June 2019 Purchasing Card Transactions	685	0	685
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	(691)	(532)	(159)
201908	Vinson, Ashley Moore	1028420	07 July 2019 CC Statement	696	696	0
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	700	525	175
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	700	525	175
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	704	542	162
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	(706)	(543)	(162)
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	706	544	162
202002	Koller, Tiffany Michelle	1059721	Jan Expense Report	712	712	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	712	712	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	716	551	165
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	720	554	166
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	720	555	166
201912	Pfisterer, Jean Ann	1047771	11/25/19 Corporate Credit Card Statement	734	565	169
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	737	0	737
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	741	741	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	741	570	170
202001	Fajardo, Carla J	1058707	Corporate Card	744	744	0
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	744	744	0
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	744	744	0
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	744	744	0
202001	Bellar, Lonnie E	1053655	VISA - December 2019	745	745	0
201905	Conroy, Robert Martin	1011313		750	578	173
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	757	583	174
201912	US BANK NATIONAL ASSOCIATION ND	PCARDKU1219	KU December 2019 Purchasing Card Transactions	759	759	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	759	585	175
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	766	589	176
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	766	0	766
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	768	0	768
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	771	593	177
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	784	604	180
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	793	595	198
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	795	795	0
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	801	617	184
202001	GDO-JAB Spreadsheet A 26940 51454211	J296-0100-0120 Prior Period Adjustment USD	Journal Import Spreadsheet 51454211:	801	0	801
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	(802)	(602)	(201)
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	807	807	0
201903	Slavinsky, Eric	1003024	February 2019	811	624	186
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	817	817	0
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	818	818	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	820	631	189
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	820	615	205
201906	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0619	LGE June 2019 Purchasing Card Transactions	821	821	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	823	634	189
201904	Kok, Kelly Campbell	1009268		825	635	190
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	826	0	826

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	838	645	193
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	841	841	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0319	LGE March 2019 Purchasing Card Transactions	841	841	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	845	651	194
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(865)	(666)	(199)
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	872	872	0
202001	Quinn, Julie Ann	1055558	Expenses Dec 2019 - Julie Quinn	878	658	219
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	888	684	204
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	(888)	(684)	(204)
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	891	891	0
201910	Woodworth, Steve E	1037480	September 2019 Expenses	893	893	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	894	688	206
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	897	691	206
201905	Self, Charlotte Ann	1012425	April expenses	898	898	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	904	696	208
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	909	700	209
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	910	700	209
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	(916)	(705)	(211)
202001	Evans, Angie McDonald	1054560		916	687	229
202001	Lepp, Darius H	1053709	12/26/19 Corporate credit card statement	916	687	229
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	930	716	214
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	938	938	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	940	724	216
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	941	941	0
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	(943)	(726)	(217)
202002	Stickler, Shawn M	1059949		953	953	0
201909	Kok, Kelly Campbell	1033521		954	735	219
202001	Guy, Brian	1048834	Corporate card	968	968	0
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	975	975	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	980	755	225
202001	Conroy, Robert Martin	1053559		982	736	245
201906	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0619	LGE June 2019 Purchasing Card Transactions	982	0	982
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	983	0	983
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	984	757	226
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	984	757	226
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	987	760	227
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	988	761	227
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	988	761	227
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	988	761	227
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	(993)	(765)	(228)
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	994	765	229
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	997	748	249
202001	Meiman, Gregory J	1053684		999	749	250
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	1,000	1,000	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	1,000	750	250
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,000	770	230
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	(1,000)	(770)	(230)
201909	CFB-ADD Spreadsheet A 26264 50178980	J280-0020-0919 Adjustment USD	Journal Import Spreadsheet 50178980:	(1,001)	(771)	(230)
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,007	1,007	0
202001	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	(1,008)	(756)	(252)
202002	Labor and Burdens	IBEW reimbursement	Labor and Burdens	(1,008)	(756)	(252)
201912	Labor and Burdens	IBEW reimbursement	Labor and Burdens	1,012	779	233
201903	Lucas, Michael William	IBEW reimbursement	US BANK FEBRUARY 2019 STATEMENT	1,025	1,025	0
201911	Labor and Burdens	IBEW reimbursement	Labor and Burdens	(1,028)	(791)	(236)
201912	US BANK NATIONAL ASSOCIATION ND	IBEW reimbursement	SERVCO December 2019 Purchasing Card Transactions	1,032	1,032	0
201903	Rose, Robert E	1001134		1,039	1,039	0
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	1,056	792	264
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,059	815	244
201910	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50523994:	1,063	819	245
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	1,067	821	245
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	1,069	823	246
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,080	832	248
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	1,086	815	272
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	1,103	1,103	0
201910	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	(1,105)	(851)	(254)
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	1,107	830	277
201904	Meiman, Gregory J	1008125		1,109	854	255
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,114	858	256

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201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,116	1,116	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,128	1,128	0
201903	Slavinsky, Eric	1003024	February 2019	1,133	872	261
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	1,144	1,144	0
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,151	886	265
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	1,152	1,152	0
201911	Self, Charlotte Ann	1043693	October	1,154	889	265
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,159	892	266
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	1,159	1,159	0
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,164)	(896)	(268)
202002	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,167	876	292
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,173	0	1,173
202001	Tapp, Kenneth L	1051594		1,175	1,175	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,247	960	287
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,247	960	287
202001	Bielefeld, Dale R	1052586	Corporate Card expenses for December 2019	1,266	950	317
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	1,270	978	292
201911	MORRIS PROMOTIONAL SPECIALTIES	15089		1,277	983	294
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,293	0	1,293
201904	Kok, Kelly Campbell	1009268		1,294	996	298
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,309	1,008	301
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,311)	(1,010)	(302)
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,311)	(1,010)	(302)
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0219	LGE February 2019 Purchasing Card Transactions	1,317	0	1,317
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,319	1,319	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	1,322	991	330
202001	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,344	1,008	336
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,364	1,050	314
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,364	1,050	314
202001	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	1,393	1,044	348
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	1,394	1,074	321
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,398	1,076	322
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	1,420	1,093	327
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,422	1,095	327
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	1,422	1,422	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	1,428	1,100	329
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,445	1,113	332
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,446	1,446	0
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	1,448	1,115	333
201912	Self, Charlotte Ann	1047677	november	1,454	1,120	335
201910	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	(1,475)	(1,136)	(339)
201904	Rose, Robert E	1008176		1,482	1,482	0
201905	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0519	LGE May 2019 Purchasing Card Transactions	1,484	1,484	0
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	1,491	1,491	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0319	LGE March 2019 Purchasing Card Transactions	1,512	1,512	0
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	1,517	1,168	349
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,526	1,526	0
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0319	LGE March 2019 Purchasing Card Transactions	1,526	0	1,526
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,534	1,181	353
202001	Harper, William K	1054666		1,539	1,539	0
201906	CAD-JJS Spreadsheet A 29469 49261582	J017-0020-0619 IC Adj USD	Journal Import Spreadsheet 49261582:	(1,605)	(1,236)	(369)
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,621	1,248	373
201910	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	(1,639)	(1,262)	(377)
201910	IBEW reimbursement	IBEW reimbursement	IBEW reimbursement	(1,639)	(1,262)	(377)
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,639)	(1,262)	(377)
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	1,648	1,269	379
201905	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,655	1,275	381
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,657	1,657	0
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,660)	(1,278)	(382)
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,662	1,280	382
201903	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0319	SERVCO March 2019 Purchasing Card Transactions	1,679	1,292	386
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	1,687	1,299	388
201907	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	1,700	1,700	0
201909	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0919	LGE September 2019 Purchasing Card Transactions	1,700	1,700	0
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,702	1,702	0
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,709	0	1,709
201910	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	1,719	1,324	395
201909	Vehicle Cost Allocation	Vehicle Costs Vehicle Cost Allocation USD	Journal Import Vehicle Cost Allocation 50201961:	1,763	1,358	406

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Month Number	Vendor Name or Batch Name	Invoice Number or Journal Name	Description	Amount	Electric	Gas
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	1,781	1,371	410
201906	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0619	LGE June 2019 Purchasing Card Transactions	1,794	1,794	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	1,802	1,388	414
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,818	1,400	418
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	1,826	1,406	420
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	1,830	1,373	458
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	1,831	1,373	458
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	1,835	1,413	422
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	1,853	1,427	426
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	1,872	1,441	431
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	1,887	1,453	434
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	1,892	1,457	435
201905	Malloy, John P	1012145	Expenses Malloy - April 2019	1,900	0	1,900
201907	CAD-JJS Spreadsheet A 29469 49611609	J017-0020-0719 IC Adj USD	Journal Import Spreadsheet 49611609:	(1,900)	(1,463)	(437)
201907	Buckner, Michael A	1021420	Business expenses - June 2019	1,924	1,924	0
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(1,967)	(1,515)	(452)
201909	Labor and Burdens	Labor and Burdens	Labor and Burdens	1,975	1,521	454
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	1,978	1,978	0
201911	Keene, Lourie Jean	1044512	VISA STATEMENT-OCTOBER 2019	1,983	1,527	456
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	1,990	1,533	458
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0319	LGE March 2019 Purchasing Card Transactions	1,993	1,993	0
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,016	1,552	464
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	2,018	1,554	464
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,035	1,567	468
202002	Self, Charlotte Ann	1059830	Corporate Card statement	2,050	2,050	0
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	2,092	1,611	481
201912	Mukundan, Priya	1048779	12-2019 Expenses	2,120	1,632	488
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	2,124	1,635	489
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,154	1,659	496
201904	Labor and Burdens	Labor and Burdens	Labor and Burdens	2,168	1,669	499
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	2,174	2,174	0
201905	Self, Charlotte Ann	1012425	April expenses	2,200	1,694	506
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	2,211	1,703	509
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,237	1,722	514
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,243	1,727	516
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	2,253	2,253	0
201910	Labor and Burdens	Labor and Burdens	Labor and Burdens	(2,273)	(1,750)	(523)
201904	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0419	SERV April 2019 Purchasing Card Transactions	2,343	1,804	539
201909	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0919	LGE September 2019 Purchasing Card Transactions	2,347	1,807	540
201912	Malloy, John P	1043671	Malloy Expenses - November 2019	2,410	0	2,410
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	2,420	1,864	557
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	2,478	1,908	570
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	2,510	1,932	577
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	2,645	2,037	608
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	2,720	2,720	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	2,729	2,046	682
201906	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0619	LGE June 2019 Purchasing Card Transactions	2,792	0	2,792
201906	UNIVERSAL PROTECTION SERVICE LLC	8811826		2,816	2,168	648
201905	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0519	SERV May 2019 Purchasing Card Transactions	2,855	2,198	657
201907	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0719	SERVCO July 2019 Purchasing Card Transactions	2,921	2,249	672
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	2,942	2,265	677
201912	Labor and Burdens	Labor and Burdens	Labor and Burdens	(2,951)	(2,272)	(679)
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	2,984	2,238	746
201907	Didelot, Joseph M	1022329	US Bank card	3,040	3,040	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	3,048	2,347	701
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	3,058	2,355	703
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	3,081	0	3,081
202001	THE CUBERO GROUP INC	9485		3,097	2,322	774
202002	Self, Charlotte Ann	1059830	Corporate Card statement	3,100	3,100	0
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	3,120	2,403	718
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	3,132	2,412	720
201905	Rose, Robert E	1012423		3,287	3,287	0
201908	THE CUBERO GROUP INC	9354		3,315	2,553	762
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	3,337	3,337	0
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	3,393	2,613	780
201904	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0419	LGE April 2019 Purchasing Card Transactions	3,457	3,457	0
201908	Malloy, John P	1026455	Expenses Malloy - July 2019	3,500	0	3,500
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	3,513	2,705	808

Louisville Gas and Electric Company
Case No. 2020-00350

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	Electric	Gas
201903	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0319	LGE March 2019 Purchasing Card Transactions	3,536	3,536	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	3,539	3,539	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	3,578	3,578	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	3,578	3,578	0
201907	Labor and Burdens	Labor and Burdens	Labor and Burdens	(3,636)	(2,800)	(836)
201908	Labor and Burdens	Labor and Burdens	Labor and Burdens	(3,636)	(2,800)	(836)
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	3,654	2,814	840
202001	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0120	SERV January 2020 Purchasing Card Transactions	3,704	2,778	926
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0719	LGE July 2019 Purchasing Card Transactions	3,755	2,891	864
201909	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0919	LGE September 2019 Purchasing Card Transactions	3,783	2,913	870
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	3,800	2,926	874
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	4,000	0	4,000
202001	GDO-JAB Spreadsheet A 26940 51454211	J296-0100-0120 Prior Period Adjustment USD	Journal Import Spreadsheet 51454211:	(4,000)	0	(4,000)
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	4,052	3,120	932
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	4,128	3,179	950
201906	Keene, Lourie Jean	1014350	Visa Statement for April 2019	4,151	3,196	955
201908	C & S H INC	1JUN19		4,168	4,168	0
201904	Kok, Kelly Campbell	1009268		4,229	3,257	973
201911	Labor and Burdens	Labor and Burdens	Labor and Burdens	(4,394)	(3,383)	(1,011)
202001	Stickler, Shawn M	1053801		4,410	4,410	0
201911	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	4,528	3,487	1,042
201904	Kok, Kelly Campbell	1009268		4,559	3,510	1,049
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	4,644	3,576	1,068
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	4,657	3,586	1,071
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	4,675	3,506	1,169
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	4,827	4,827	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	4,836	4,836	0
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	4,906	3,778	1,128
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	4,979	3,834	1,145
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	5,000	5,000	0
201910	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1019	LGE October 2019 Purchasing Card Transactions	5,257	4,048	1,209
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	5,439	5,439	0
201909	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0919	SERVCO September 2019 Purchasing Card Transactions	5,812	4,475	1,337
201911	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1119	SERVCO November 2019 Purchasing Card Transactions	5,842	4,498	1,344
201903	MASTER OF CEREMONIES INC	32119		6,135	4,724	1,411
202002	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0220	SERV February 2020 Purchasing Card Transactions	6,230	4,673	1,558
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	6,238	6,238	0
202002	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0220	LGE February 2020 Purchasing Card Transactions	6,819	5,114	1,705
202001	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0120	LGE January 2020 Purchasing Card Transactions	6,848	5,136	1,712
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1219	LGE December 2019 Purchasing Card Transactions	7,011	5,398	1,612
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	7,073	5,446	1,627
201906	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0619	SERVCO June 2019 Purchasing Card Transactions	7,121	7,121	0
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	5,486	1,829
201908	US BANK NATIONAL ASSOCIATION ND	PCARDLGE0819	LGE August 2019 Purchasing Card Transactions	8,086	6,226	1,860
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	8,611	6,631	1,981
201912	PROFORMA DOUBLE DOG DARE	BF34001896A		9,881	7,609	2,273
201908	CAD-ABG Spreadsheet A 28942 49930447	J204-0100-0819 Prior Period Adjustment USD	Journal Import Spreadsheet 49930447:	10,990	10,990	0
201904	RIVERSIDE PARKING INC	THUNDER2019		11,490	8,847	2,643
201910	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1019	SERVCO October 2019 Purchasing Card Transactions	11,780	9,071	2,709
201906	KENTUCKIANA LAW ENFORCEMENT	14549		12,160	9,363	2,797
201908	US BANK NATIONAL ASSOCIATION ND	PCARDSERV0819	SERVCO August 2019 Purchasing Card Transactions	13,869	10,679	3,190
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	14,448	11,125	3,323
201912	TAX-DML Spreadsheet A 12126 51114841	J617-0100-1219 Tax USD	Journal Import Spreadsheet 51114841:	15,895	12,239	3,656
201912	US BANK NATIONAL ASSOCIATION ND	PCARDSERV1219	SERVCO December 2019 Purchasing Card Transactions	16,524	16,524	0
201912	US BANK NATIONAL ASSOCIATION ND	PCARDLGE1119	LGE November 2019 Purchasing Card Transactions	20,670	20,670	0
201908	CAD-ABG Spreadsheet A 28942 49930447	J204-0100-0819 Prior Period Adjustment USD	Journal Import Spreadsheet 49930447:	24,810	24,810	0
201905	LADYFINGERS FINE CATERING INC	E243782	E24378-2	29,029	22,352	6,677
201903	LADYFINGERS FINE CATERING INC	E24378		54,896	42,270	12,626
201912	DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	87,611	0	87,611
201912	DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	204,425	204,425	0
201912	DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	281,601	0	281,601
201908	PAD-SMG Spreadsheet A 27462 49893670	J421-0100-0819 Prior Period Adjustment USD	Journal Import Spreadsheet 49893670:	367,213	282,754	84,459
201912	DCS-EMH Spreadsheet A 8350 51116540	J265-0020-1219 Prior Period Adjustment USD	Journal Import Spreadsheet 51116540:	657,070	657,070	0
Various	Various	Various	Various - Individual Transactions Under $500	313,737	244,209	69,527
Total Other Deductions				**2,687,463**	**2,014,437**	**673,026**

Case No. 2020-00350
Attachment to Response to PSC-1 Question No. 7(c)
Page 13 of 13
Garrett

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 8

Responding Witness: Lonnie E. Bellar

Q-8. Separately for electric and gas operations, 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 (LG&E's portion).

	Electric	Gas[1]
Year 2017	$2,140,994	
Year 2018	$1,890,825	
Year 2019	$1,984,964	
Base Year	$1,832,161	$18,225

[1] The Base Year Research and Development includes $18,225 that was inadvertently allocated to LG&E Gas instead of LG&E Electric. This same amount is included in the Forecast Test Year and will be included an errata filing adjustment.

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, LG&E's payments represented 0.3% of EPRI's revenues. For the UK CAER, LG&E's payments represented 0.4% 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 LG&E 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 attached.

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 slip-stream 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-fouling-free 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 re-evaporation, 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.

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.

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.

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.

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

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_2, NOx, SO_2/SO_3, 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.

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_3-NO_2-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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Smart Grid
(In $000s)

	May 2019 through October 2020		Twelve Months Ending June 30, 2022	
	Expense	Capital	Expense	Capital
LG&E - Project				
Distribution and Customer Services:				
Advanced Metering Systems (AMS) Opt In DSM	590	340	381	65
Distribution Automation	194	14,139	181	-
Electro-Mechanical Relay Replacement		7,544		1,642
Fuse Savings Pilot		684		245
SCADA Voltage Controller Upgrades		31		401
Transmission:				
Control Houses	63			
Relay Panels	235	3,106	226	2,472
Remote Terminal Units		486		51
Switch - Auto	504	213	94	667
Switch - Motor Operated		1,240		356
Total LG&E	1,586	27,783	883	5,899

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 10

Responding Witness: Robert M. Conroy

Q-10. Regarding demand-side management, conservation, and energy-efficiency programs, provide the following, separately for electric and gas operations:

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:

LG&E DSM Cost of Programs ('000)			
	2017	2018	2019
Electric	$15,896	$12,037	$9,056

Gas	$3,465	$3,249	$505
Total	$19,361	$15,286	$9,561

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.

LG&E DSM Energy and Demand Reductions			
	2017	2018	2019
Energy (MWh)	75,130	68,698	58,229
Demand (MW)	29.0	5.8	7.2
Gas (CCF)	1,237,242	975,398	143,994

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 LG&E is included in the load forecast. For the forecasted test year, the expected energy reduction associated with LG&E DSM is 15,285 MWh and 57,197 CCF.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 11

Responding Witness: Christopher M. Garrett

Q-11. Separately for electric and gas operations, 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 LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges[1]
107	Construction Work In Progress	$ 53,553	$ 24,060	$ 77,613
131	Cash	1,629,251	383,661	2,012,912
143	Other Accounts Receivable	280,768	66,116	346,884
163	Stores Expense Undistributed	3,811	0	3,811
184	Clearing Accounts	205,656	67,901	273,557
228.3	Accumulated Provision For Pensions And Benefits	2,892	681	3,573
408.1	Taxes Other Than Income Taxes, Utility Operating Income	253	76	329
426.4	Expenditures For Certain Civic, Political And Related Activities	228	68	296
426.5	Other Deductions	5,451	1,628	7,079
500	Operation Supervision And Engineering	1,888	0	1,888
501	Fuel	82	0	82
506	Miscellaneous Steam Power Expenses	195	0	195
510	Maintenance Supervision And Engineering	78	0	78
511	Maintenance Of Structures	707	0	707
556	System Control And Load Dispatching	50	0	50
560	Operation Supervision And Engineering	2,058	0	2,058
561.5	Reliability, Planning And Standards Development	18	0	18
566	Miscellaneous Transmission Expenses	59	0	59
570	Maintenance Of Station Equipment	145	0	145
580	Operation Supervision And Engineering	5,899	0	5,899
586	Meter Expenses	1,074	0	1,074
588	Miscellaneous Distribution Expenses	10,228	0	10,228
598	Maintenance Of Miscellaneous Distribution Plant	999	0	999
901	Supervision	139	109	248
903	Customer Records And Collection Expenses	651	512	1,163
907	Supervision	32	9	41
908	Customer Assistance Expenses	65	18	83

[1]Charges include convenience payments because the question asked for costs charged.

BILLED TO THE SERVICE COMPANY (LKS) FROM LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges[1]
910	Miscellaneous Customer Service And Informational Expenses	52	15	67
920	Administrative And General Salaries	34,214	10,220	44,434
921	Office Supplies And Expenses	13,470	4,024	17,494
930.2	Miscellaneous General Expenses	148	66	214
931	Rents	4,802	1,435	6,237
935	Maintenance Of General Plant	440,410	197,865	638,275
Grand Total		$ 2,699,326	$ 758,464	$ 3,457,790

BILLED TO THE SERVICE COMPANY (PPL EU SERVICES CORPORATION) FROM LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges
454	Rent From Electric Property	$ 142,307	$ -	$ 142,307
493	Rent From Gas Property	0	51,709	51,709
Grand Total		$ 142,307	$ 51,709	$ 194,016

[1]Charges include convenience payments because the question asked for costs charged.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (LKS)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
107	Construction Work In Progress	$ 12,888,477	$ 5,411,487	$ 18,299,964	$ 19,956,774	$ 7,709,357	$ 27,666,131	$ 45,966,095
108	Accumulated Provision For Depreciation Of Utility Plant	2,074,405	249,167	2,323,572	260,937	56,924	317,861	2,641,433
131	Cash	8,117	1,911	10,029	0	0	0	10,029
141	Notes Receivable	351,900	0	351,900	0	0	0	351,900
142	Customer Accounts Receivable	337	0	337	3	0	3	340
143	Other Accounts Receivable	1,985	(38)	1,946	(0)	(0)	(0)	1,946
151	Fuel Stock	326,734,219	0	326,734,219	0	0	0	326,734,219
163	Stores Expense Undistributed	555,775	0	555,775	795,985	538	796,524	1,352,298
165	Prepayments	4,122,439	1,687,289	5,809,728	12,832,883	2,995,280	15,828,164	21,637,891
182.3	Other Regulatory Assets	654,826	250,533	905,359	0	0	0	905,359
183.2	Other Preliminary Survey And Investigation Charges	6,469	0	6,469	102	0	102	6,572
184	Clearing Accounts	15,270,036	6,876,250	22,146,286	8,709,397	283,980	8,993,377	31,139,663
186	Miscellaneous Deferred Debits	473,768	111,564	585,332	0	0	0	585,332
188	Research, Development And Demonstration Expenses	0	0	0	1,295	0	1,295	1,295
228.3	Accumulated Provision For Pensions And Benefits	6,063,626	1,427,881	7,491,508	0	0	0	7,491,508
232	Accounts Payable	9,433,977	2,307,269	11,741,246	40,231	9,474	49,704	11,790,950
236	Taxes Accrued	(243,936)	(57,443)	(301,379)	(767,246)	(180,673)	(947,920)	(1,249,298)[2]
242	Miscellaneous Current And Accrued Liabilities	1,466,233	641,254	2,107,487	0	0	0	2,107,487
408.1	Taxes Other Than Income Taxes, Utility Operating Income	254,598	132,401	386,999	3,382,469	703,899	4,086,368	4,473,367
416	Cost And Expenses Of Merchandising, Jobbing And Contract Work	8,258	0	8,258	191	0	191	8,449
417.1	Expenses Of Nonutility Operations	757	0	757	0	0	0	757
421	Miscellaneous Nonoperating Income	0	0	0	(7,218)	(2,156)	(9,374)	(9,374)
426.1	Donations	19,047	5,689	24,736	0	0	0	24,736
426.3	Penalties	0	0	0	12	3	15	15
426.4	Expenditures For Certain Civic, Political And Related Activities	(3,891)	(1,383)	(5,274)	451,211	133,494	584,705	579,431
426.5	Other Deductions	266,542	82,408	348,951	302,795	72,731	375,526	724,477
431	Other Interest Expense	(938)	(206)	(1,144)	938	206	1,144	0
456	Other Electric Revenues	6,999	0	6,999	162	0	162	7,161
500	Operation Supervision And Engineering	344,926	0	344,926	5,579,342	0	5,579,342	5,924,268
501	Fuel	17,942	0	17,942	1,593,347	0	1,593,347	1,611,289
502	Steam Expenses	0	0	0	6,648	0	6,648	6,648
505	Electric Expenses	(2,864)	0	(2,864)	0	0	0	(2,864)
506	Miscellaneous Steam Power Expenses	1,122,751	0	1,122,751	809,909	0	809,909	1,932,660
510	Maintenance Supervision And Engineering	919,897	0	919,897	312,076	0	312,076	1,231,973
511	Maintenance Of Structures	7,748	0	7,748	267,720	0	267,720	275,468
512	Maintenance Of Boiler Plant	31,499	0	31,499	52	0	52	31,551
513	Maintenance Of Electric Plant	220,360	0	220,360	112,201	0	112,201	332,561
514	Maintenance Of Miscellaneous Steam Plant	49,351	0	49,351	15,477	0	15,477	64,828
539	Miscellaneous Hydraulic Power Generation Expenses	4,978	0	4,978	0	0	0	4,978
545	Maintenance Of Miscellaneous Hydraulic Plant	7,319	0	7,319	0	0	0	7,319

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

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (LKS)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
546	Operation Supervision And Engineering	13,060	0	13,060	28	0	28	13,088
548	Generation Expenses	581	0	581	0	0	0	581
549	Miscellaneous Other Power Generation Expenses	236,422	0	236,422	4	0	4	236,426
552	Maintenance Of Structures	6,125	0	6,125	0	0	0	6,125
553	Maintenance Of Generating And Electric Equipment	23,421	0	23,421	714	0	714	24,135
554	Maintenance Of Miscellaneous Other Power Generation Plant	755	0	755	0	0	0	755
556	System Control And Load Dispatching	2,638	0	2,638	1,182,670	0	1,182,670	1,185,308
560	Operation Supervision And Engineering	33,544	0	33,544	828,107	0	828,107	861,652
561.1	Load Dispatch-Reliability	(3,597)	0	(3,597)	521,071	0	521,071	517,474
561.2	Load Dispatch-Monitor And Operate Transmission System	825	0	825	1,171,649	0	1,171,649	1,172,474
561.3	Load Dispatch-Transmission Service And Scheduling	0	0	0	326,324	0	326,324	326,324
561.5	Reliability, Planning And Standards Development	762	0	762	274,010	0	274,010	274,772
561.6	Transmission Service Studies	35,400	0	35,400	0	0	0	35,400
561.7	Generation Interconnection Studies	433	0	433	14	0	14	447
562	Station Expenses	37,337	0	37,337	3,142	0	3,142	40,479
563	Overhead Line Expenses	76,474	0	76,474	452	0	452	76,926
566	Miscellaneous Transmission Expenses	71,365	0	71,365	2,003,628	0	2,003,628	2,074,993
567	Rents	1,800	0	1,800	0	0	0	1,800
570	Maintenance Of Station Equipment	8,183	0	8,183	356,924	0	356,924	365,107
571	Maintenance Of Overhead Lines	264,690	0	264,690	12,032	0	12,032	276,722
573	Maintenance Of Miscellaneous Transmission Plant	116,460	0	116,460	134,070	0	134,070	250,530
580	Operation Supervision And Engineering	184,931	0	184,931	1,378,488	0	1,378,488	1,563,420
581	Load Dispatching	0	0	0	169,536	0	169,536	169,536
582	Station Expenses	20,083	0	20,083	0	0	0	20,083
583	Overhead Line Expenses	640,045	0	640,045	454,670	0	454,670	1,094,715
586	Meter Expenses	231,822	0	231,822	757,763	0	757,763	989,585
588	Miscellaneous Distribution Expenses	1,533,198	0	1,533,198	1,481,955	0	1,481,955	3,015,153
590	Maintenance Supervision And Engineering	0	0	0	2,992	0	2,992	2,992
592	Maintenance Of Station Equipment	9,146	0	9,146	34	0	34	9,179
593	Maintenance Of Overhead Lines	(13,290)	0	(13,290)	134,068	0	134,068	120,778
594	Maintenance Of Underground Lines	(14,557)	0	(14,557)	0	0	0	(14,557)
596	Maintenance Of Street Lighting And Signal Systems	24	0	24	0	0	0	24
598	Maintenance Of Miscellaneous Distribution Plant	641,462	0	641,462	4,923	0	4,923	646,384
814	Operation Supervision And Engineering	0	120,465	120,465	0	0	0	120,465
817	Lines Expenses	0	15,053	15,053	0	0	0	15,053
818	Compressor Station Expenses	0	17,061	17,061	0	168	168	17,229
821	Purification Expenses	0	(77)	(77)	0	0	0	(77)
833	Maintenance Of Lines	0	476	476	0	28	28	504
837	Maintenance Of Other Equipment	0	44,619	44,619	0	0	0	44,619
850	Operation Supervision And Engineering	0	1,619,785	1,619,785	0	85,717	85,717	1,705,502

[1]Charges include convenience payments because the question asked for costs charged.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (LKS)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
851	System Control And Load Dispatching	0	9,563	9,563	0	13	13	9,575
859	Other Expenses	0	352	352	0	0	0	352
863	Maintenance Of Mains	0	33,818	33,818	0	35	35	33,854
874	Mains And Services Expenses	0	213	213	0	0	0	213
880	Other Expenses	0	1,287,784	1,287,784	0	134,841	134,841	1,422,625
887	Maintenance Of Mains	0	3,891	3,891	0	0	0	3,891
892	Maintenance Of Services	0	660	660	0	0	0	660
894	Maintenance Of Other Equipment	0	369,350	369,350	0	940	940	370,290
901	Supervision	53,661	42,162	95,823	1,302,090	1,023,071	2,325,161	2,420,984
902	Meter Reading Expenses	0	0	0	176,992	139,065	316,056	316,056
903	Customer Records And Collection Expenses	479,495	376,746	856,241	4,416,229	3,469,894	7,886,124	8,742,364
905	Miscellaneous Customer Accounts Expenses	0	0	0	2,653	2,084	4,737	4,737
907	Supervision	2,636	744	3,380	351,331	99,093	450,425	453,805
908	Customer Assistance Expenses	6,892,238	1,817,525	8,709,763	288,881	80,984	369,866	9,079,628
909	Informational And Instructional Advertising Expenses	955,576	292,106	1,247,682	115,094	32,462	147,556	1,395,238
910	Miscellaneous Customer Service And Informational Expenses	51,900	14,639	66,539	660,383	186,262	846,644	913,183
912	Demonstrating And Selling Expenses	0	0	0	156,201	44,057	200,258	200,258
913	Advertising Expenses	1,145,650	323,132	1,468,782	124,889	35,225	160,114	1,628,896
920	Administrative And General Salaries	861,566	619,774	1,481,340	24,993,063	7,329,153	32,322,216	33,803,557
921	Office Supplies And Expenses	372,554	111,233	483,787	5,944,341	1,743,741	7,688,082	8,171,869
923	Outside Services Employed	3,447,714	737,024	4,184,737	2,849,922	834,959	3,684,881	7,869,618
924	Property Insurance	98,556	29,439	127,995	192,675	57,552	250,228	378,222
925	Injuries And Damages	17,708	3,721	21,429	191,082	56,918	248,000	269,430
926	Employee Pensions And Benefits	787,987	474,873	1,262,860	11,699,332	2,440,006	14,139,338	15,402,199
928	Regulatory Commission Expenses	813	365	1,178	0	0	0	1,178
930.2	Miscellaneous General Expenses	55,526	55,070	110,596	1,746,413	27,314	1,773,727	1,884,323
931	Rents	16,792	5,016	21,808	512,022	152,942	664,964	686,772
935	Maintenance Of General Plant	5,691	2,557	8,248	931,487	418,494	1,349,981	1,358,229
Grand Total		$ 402,543,537	$ 27,555,170	$ 430,098,707	$ 122,512,042	$ 30,178,076	$ 152,690,118	$ 582,788,826

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (PPL SERVICES CORPORATION)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
143	Other Accounts Receivable	$ 10,782	$ 5,022	$ 15,804				$ 15,804
165	Prepayments	421,663	105,218	526,881				526,881
186	Miscellaneous Deferred Debits	226,632	53,368	280,000				280,000
506	Miscellaneous Steam Power Expenses	1,360	0	1,360				1,360

[1]Charges include convenience payments because the question asked for costs charged.

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (PPL SERVICES CORPORATION)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
880	Other Expenses	0	1,360	1,360				1,360
903	Customer Records And Collection Expenses	59,272	46,571	105,843				105,843
921	Office Supplies And Expenses	(68,206)	(20,373)	(88,579)				(88,579)
923	Outside Services Employed	1,298,890	387,980	1,686,870				1,686,870
924	Property Insurance	93,079	18,357	111,436				111,436
925	Injuries And Damages	27,183	8,119	35,302				35,302
930.2	Miscellaneous General Expenses	259,487	116,581	376,067				376,067
931	Rents	144,998	43,311	188,309				188,309
Grand Total		$ 2,475,139	$ 765,514	$ 3,240,653	$ -	$ -	$ -	$ 3,240,653

BILLED TO LOUISVILLE GAS AND ELECTRIC COMPANY (LG&E) FROM THE SERVICE COMPANY (PPL EU SERVICES CORPORATION)
FOR THE 2019 CALENDAR YEAR

FERC Account	FERC Account Description	Direct Charge - Electric	Direct Charge - Gas	Total Direct Charges	Indirect Charge - Electric	Indirect Charge - Gas	Total Indirect Charges	Grand Total[1]
923	Outside Services Employed	$ 15,733	$ 4,699	$ 20,432				$ 20,432
Grand Total		$ 15,733	$ 4,699	$ 20,432	$ -	$ -	$ -	$ 20,432

[1]Charges include convenience payments because the question asked for costs charged.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 12

Responding Witness: Christopher M. Garrett

Q-12. Separately for electric and gas operations, 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	Operations Applicability
LG&E and KU Services Company settling LG&E and KU Energy LLC charges	• Amended and Restated Utility Services Agreement • PPL and Consenting Members of its Consolidated Group Agreement for Filing Consolidated Income	• Filed in Case No. 2018-00295 • Attachment 1	• Electric and Gas • Electric and Gas

Affiliate	Service Agreement	Filing Reference	Operations Applicability
	Tax Returns and for Allocation of Consolidated Income Tax Liabilities and Benefits		
LG&E and KU Services Company settling LG&E and KU Capital LLC charges	• Amended and Restated Utility Services Agreement	• Filed in Case No. 2018-00295	• Electric and Gas
Louisville Gas and Electric Company	• 2011 Utility Money Pool Agreement and Amendment No. 1 to 2011 Money Pool Agreement[1] • Amended and Restated Utility Services Agreement • Power Supply System Agreement • Transmission Coordination Agreement	• Filed in Case No. 2018-00295 • Filed in Case No. 2018-00295 • Filed in Case No. 2020-00350, Filing Requirement Tab 51 16(7)(u)(1) • Attachment 2	• Electric and Gas • Electric and Gas • Electric • Electric
LG&E and KU Services Company settling with PPL Services Corporation for PPL	• Amended and Restated Utility Services Agreement	• Filed in Case No. 2018-00295	• Electric and Gas

[1] 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.

Affiliate	Service Agreement	Filing Reference	Operations Applicability
Corporation charges			
LG&E and KU Services Company settling PPL Capital Funding, Inc. charges	• Amended and Restated Utility Services Agreement	• Filed in Case No. 2018-00295	• Electric and Gas

Louisville Gas & Electric Company
Services Received from Affiliates Other than Service Companies
For the Calendar Year 2019

Kentucky Utilities Company[1]

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

[1]Charges exclude convenience payments because the question asked for services received.

Louisville Gas & Electric Company
Services Provided to Affiliates Other than Service Companies
For the Calendar Year 2019

LG&E and KU Capital LLC[1]

Electric Operations	Gas Operations
Direct-Indirect Labor and Overheads	Direct-Indirect Labor and Overheads
Equipment/Facilities	Equipment/Facilities

Kentucky Utilities Company[1]

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

[1]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

PPL Corporation ("Parent" or "PPL") hereby agrees for itself and on behalf of its Members as of July 11, 2018 to join annually in the filing of a consolidated federal income tax return and to allocate the consolidated federal income tax liabilities and benefits among the Members of the consolidated group in accordance with the provisions of this Agreement.

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

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

"Consolidated tax" 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.

"Corporate tax credit" 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.

"Corporate taxable income" 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.

"Corporate taxable loss" 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.

"Member" 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.

"Separate return tax" 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 losses 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.

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 increased tax liability, penalties and interest within ten days after receiving notice 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)

PPL CORPORATION

By: _____

Alexander J. Torok
Vice President-Tax

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

LG&E AND KU ENERGY LLC

By: K t W Blake

Kent W. Blake
Chief Financial Officer

LOUISVILLE GAS AND ELECTRIC COMPANY

By: K t W Blake

Kent W. Blake
Chief Financial Officer

KENTUCKY UTILITIES COMPANY

By: K t W Blake

Kent W. Blake
Chief Financial Officer

LG&E AND KU SERVICES COMPANY

By: K t W Blake

Kent W. Blake
Chief Financial Officer

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 2nd 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 Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.

2.2 Ancillary Services 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 Balancing Authority 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 Balancing Authority Area 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 Designated Agent 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 Direct Assignment Facilities 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 Month shall mean a calendar month consisting of the applicable 24-hour periods as measured by Eastern Standard Time.

2.8 LG&E-KU Open Access Transmission Tariff 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 Point-to-Point Transmission Service shall mean service provided under Part II of the LG&E-KU Open Access Transmission Tariff.

2.10 Scheduling, System Control and Dispatch Service 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 Transmission Customer 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 Transmission Provider shall mean the Transmission System Operator (or its Designated Agent).

2.13 Transmission Service 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 Transmission System 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 Transmission System Operator 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 elsewhere 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 Waivers

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 Amendment

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

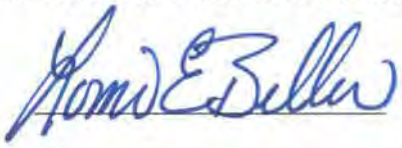
By entering into this Agreement the Companies shall not become partners, and as to each other and to third persons, the Companies shall remain independent contractors in all matters relating to this Agreement.

8.7 Responsibility and Liability

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 such 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.

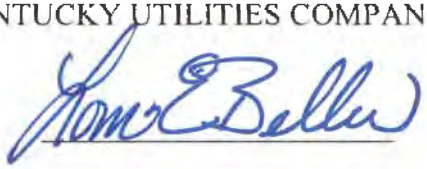
LOUISVILLE GAS AND ELECTRIC COMPANY

By: 

Name: Lonnie E Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: 

Name: Lonnie E Bellar

Title: SVP 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. Costs

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 1st 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 1st 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 1st 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 1st 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 1st 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 %

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: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 13

Responding Witness: Robert M. Conroy

Q-13. Separately for electric and gas operations, 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. LG&E 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 $520,272. Of this amount, $237,164 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 $283,108 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 14

Responding Witness: Christopher M. Garrett

Q-14. Separately for electric and gas operations, 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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	12.57	339.86	4,270	Professional legal services	182335
17-Mar-20	924934	STOLL KEENON OGDEN	14.04	344.31	4,832	Professional legal services	182335
6-Apr-20	926468	STOLL KEENON OGDEN	14.88	330.62	4,918	Professional legal services	182335
6-May-20	928722	STOLL KEENON OGDEN	1.82	312.08	568	Professional legal services	182335
12-Jun-20	932050	STOLL KEENON OGDEN	6.83	242.74	1,657	Professional legal services	182335
16-Jul-20	933902	STOLL KEENON OGDEN	1.12	348.06	388	Professional legal services	182335
17-Aug-20	935499	STOLL KEENON OGDEN	18.00	317.35	5,712	Professional legal services	182335
16-Sep-20	938339	STOLL KEENON OGDEN	48.24	303.16	14,624	Professional legal services	182335
12-Oct-20	940001	STOLL KEENON OGDEN	156.02	256.42	40,007	Professional legal services	182335
		SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC			76,978		
		TOTAL LEGAL OUTSIDE COUNSEL LG&E ELECTRIC			**76,978**		
14-Oct-19	661934762R	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	11.00	163.18	1,795	Consulting work related to the upcoming rate case	182335
14-Nov-19	661934868	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	62.50	196.16	12,260	Consulting work related to the upcoming rate case	182335
20-Dec-19	661934905	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	22.50	239.57	5,390	Consulting work related to the upcoming rate case	182335
31-Dec-19	661934937	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	11.50	197.39	2,270	Consulting work related to the upcoming rate case	182335
14-Feb-20	661935025	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	6.00	208.33	1,250	Consulting work related to the upcoming rate case	182335
25-Mar-20	661935114	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	31.00	207.10	6,420	Consulting work related to the upcoming rate case	182335
12-May-20	661935219	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	1.50	226.67	340	Consulting work related to the upcoming rate case	182335
24-Apr-20	661935181	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	23.50	225.53	5,300	Consulting work related to the upcoming rate case	182335
4-Jun-20	0661935307	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	30.00	199.00	5,970	Consulting work related to the upcoming rate case	182335
8-Aug-20	661935361	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	15.50	223.23	3,460	Consulting work related to the upcoming rate case	182335
31-Aug-20	0661935431	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	14.50	198.62	2,880	Consulting work related to the upcoming rate case	182335
22-Sep-20	0661935504	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	3.00	210.00	630	Consulting work related to the upcoming rate case	182335
15-Oct-20	661935567	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	40.00	210.75	8,430	Consulting work related to the upcoming rate case	182335
31-Aug-20	FINANC083120	FINANCIAL CONCEPTS AND APPLICATIONS	1.44	400.00	576	Consulting work related to the upcoming rate case	182335
1-Jul-20	THEPRI070120	THE PRIME GROUP LLC	3.96	145.45	853	Consulting work related to the upcoming rate case	182335
1-Aug-20	THEPRI080120	THE PRIME GROUP LLC	2.70	316.00	614	Consulting work related to the upcoming rate case	182335
1-Oct-20	THEPRI100120B	THE PRIME GROUP LLC	58.86	222.29	13,084	Consulting work related to the upcoming rate case	182335
1-Sep-20	THEPRI090120	THE PRIME GROUP LLC	18.18	230.00	4,181	Consulting work related to the upcoming rate case	182335

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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
		SUBTOTAL CONSULTANTS LG&E ELECTRIC			75,704		
		TOTAL CONSULTANTS LG&E ELECTRIC			**75,704**		

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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	150141033351	WILLIS TOWERS WATSON US LLC			1,535	Professional Services	182335
27-Oct-20	199610036519	MERCER (US) INC			3,600	Professional Services	182335
		SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC			5,135		
		TOTAL SUPPLIES/SERVICES - OTHER LG&E ELECTRIC			**5,135**		
		TOTAL LG&E ELECTRIC			**157,817**		
21-Feb-20	923466	STOLL KEENON OGDEN	3.59	339.86	1,220	Professional legal services	182336
17-Mar-20	924934	STOLL KEENON OGDEN	4.01	344.31	1,381	Professional legal services	182336
6-Apr-20	926468	STOLL KEENON OGDEN	4.25	330.62	1,405	Professional legal services	182336
6-May-20	928722	STOLL KEENON OGDEN	0.52	312.08	162	Professional legal services	182336
12-Jun-20	932050	STOLL KEENON OGDEN	1.95	242.74	473	Professional legal services	182336
16-Jul-20	933902	STOLL KEENON OGDEN	0.31	348.06	108	Professional legal services	182336
17-Aug-20	935499	STOLL KEENON OGDEN	5.00	317.35	1,587	Professional legal services	182336
16-Sep-20	938339	STOLL KEENON OGDEN	13.40	303.16	4,062	Professional legal services	182336
12-Oct-20	940001	STOLL KEENON OGDEN	43.34	256.42	11,113	Professional legal services	182336
		SUBTOTAL LEGAL OUTSIDE COUNSEL LG&E GAS			21,512		
		TOTAL LEGAL OUTSIDE COUNSEL LG&E GAS			**21,512**		

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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
14-Oct-19	661934762R	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	9.50	151.58	1,440	Consulting work related to the upcoming rate case	182336
14-Nov-19	661934868	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	20.50	179.31	3,676	Consulting work related to the upcoming rate case	182336
20-Dec-19	661934905	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	2.00	160.00	320	Consulting work related to the upcoming rate case	182336
31-Dec-19	661934937	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	1.00	162.50	163	Consulting work related to the upcoming rate case	182336
25-Mar-20	0661935114	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	10.00	180.00	1,800	Consulting work related to the upcoming rate case	182336
12-May-20	0661935219	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	0.50	120.00	60	Consulting work related to the upcoming rate case	182336
24-Apr-20	0661935181	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	6.00	225.00	1,350	Consulting work related to the upcoming rate case	182336
4-Jun-20	0661935307	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	4.50	202.22	910	Consulting work related to the upcoming rate case	182336
5-Aug-20	0661935361	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	2.00	165.00	330	Consulting work related to the upcoming rate case	182336
31-Aug-20	0661935431	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	3.00	186.67	560	Consulting work related to the upcoming rate case	182336
15-Oct-20	0661935567	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	17.00	197.94	3,365	Consulting work related to the upcoming rate case	182336
22-Sep-20	0661935504	GANNETT FLEMING VALUATION AND RATE CONSULTANTS LLC	2.00	190.00	380	Consulting work related to the upcoming rate case	182336
31-Aug-20	FINANC083120	FINANCIAL CONCEPTS AND APPLICATIONS	0.40	400.00	160	Consulting work related to the upcoming rate case	182336
1-Jul-20	THEPRI070120	THE PRIME GROUP LLC	1.10	215.45	237	Consulting work related to the upcoming rate case	182336
1-Aug-20	THEPRI080120	THE PRIME GROUP LLC	0.75	227.33	171	Consulting work related to the upcoming rate case	182336
1-Sep-20	THEPRI090120	THE PRIME GROUP LLC	5.05	230.00	1,162	Consulting work related to the upcoming rate case	182336
1-Oct-20	THEPRI100120B	THE PRIME GROUP LLC	16.35	222.29	3,635	Consulting work related to the upcoming rate case	182336
		SUBTOTAL CONSULTANTS LG&E GAS			19,717		
		TOTAL CONSULTANTS LG&E GAS			**19,717**		
16-Oct-20	150141033351	WILLIS TOWERS WATSON US LLC			426	Consulting work related to the upcoming rate case	182336
27-Oct-20	199610036519	MERCER (US) INC			1,000	Professional Services	182336
		SUBTOTAL SUPPLIES/SERVICES - OTHER LG&E GAS			1,426		
		TOTAL SUPPLIES/SERVICES - OTHER LG&E GAS			**1,426**		
		TOTAL LG&E GAS			**42,655**		

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2020-00350

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
		TOTAL RATE CASE EXPENSES @ 10/31/2020			**200,472**		

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$1,220.11	10%	LGE GAS
122484	KU RC LEGAL EXP	0321 | 026900	$6,710.60	55%	KU

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
Post Office Box 11969
Lexington, Kentucky 40509

Tel: [redacted]
Fax: [redacted]

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

Case No. 2020-00350
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

Billed Total	**$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: 40033
Vendor Pay Site: PY-ACH
Name of Invoice File in .Zip: Stoll Keenon Ogden - 923466.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
01/14/2020	-	Review draft legal hold, edit and send same to Ms. Judd	Riggs, Kendrick	0.5	$435.00				$217.50
01/16/2020	-	Confer Mr. Riggs case strategy; review files to prepare for call with client re strategy	Ingram, III, Lindsey	1.7	$349.00				$593.30
01/16/2020	-	Phone conference with Ms. Sturgeon re AMI issue; analysis of same with Mr. Ingram	Riggs, Kendrick	0.2	$435.00				$87.00
01/17/2020	-	Phone conference with Ms. Sturgeon and Ms. Judd re AMI issue	Riggs, Kendrick	0.9	$435.00				$391.50
01/17/2020	-	Call with client re various strategy issues; prepare for call and related follow-up	Ingram, III, Lindsey	2	$349.00				$698.00
01/20/2020	-	Analysis of smart meter regulatory issues with Mr. Ingram	Riggs, Kendrick	1	$435.00				$435.00
01/24/2020	-	Travel to/from meeting with client for case strategy issues; meet with client re same	Ingram, III, Lindsey	5	$349.00				$1,745.00
01/24/2020	-	Meeting with Ms. Sturgeon and others re AMI cost benefit analysis	Riggs, Kendrick	1	$435.00				$435.00
01/27/2020	-	Travel to/from meeting with client re case strategy; meet with client re same	Ingram, III, Lindsey	3	$349.00				$1,047.00
01/27/2020	-	Prepare for and attend meeting re AMI issue	Riggs, Kendrick	1.1	$435.00				$478.50
01/28/2020	-	Phone conference with Ms. Sturgeon and others re ratemaking issues associated with AMI issues	Riggs, Kendrick	0.8	$435.00				$348.00
01/28/2020	-	Prepare for and attend call re case strategy issues; perform research for same	Ingram, III, Lindsey	2	$349.00				$698.00
01/29/2020	-	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
01/29/2020	-	Analysis of regulatory issues re AMI with Mr. Ingram	Riggs, Kendrick	0.9	$435.00				$391.50
01/30/2020	-	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				$1,221.50
01/31/2020	-	Continued analysis of case strategy issues; meet Mr. Riggs re same; continue research for same and work on related memo	Ingram, III, Lindsey	3.5	$349.00				$1,221.50

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 Travel	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 Travel	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

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$1,380.67	10%	LGE GAS
122484	KU RC LEGAL EXP	0321 | 026900	$7,593.68	55%	KU

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
Post Office Box 11969
Lexington, Kentucky 40509

Tel: [redacted]
Fax: [redacted]

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

PST ID: --
Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Other Invoice and Firm Information

Regulatory Statements: –

Amount Billed

Billed Total	**$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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 924934.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.: 165839
Country (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				$523.50
02/19/2020	-	Attend tariff review working group meeting	Wuetcher, Gerald	2	$287.00				$574.00

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 Travel	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 Travel	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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$1,405.15	10%	LGE GAS
122484	KU RC LEGAL EXP	0321 | 026900	$7,728.32	55%	KU

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
Post Office Box 11969
Lexington, Kentucky 40509

Tel: [redacted]
Fax: [redacted]

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

PST ID: --
Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Other Invoice and Firm Information

Regulatory Statements: –

Amount Billed

Billed Total	**$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 Sturgeon	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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 926468.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
03/02/2020	-	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
03/02/2020	-	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
03/03/2020	-	Attend tariff working group meeting; research on deposit criteria issue	Wuetcher, Gerald	1.7	$287.00				$487.90
03/04/2020	-	Analysis of strategy regulatory issues	Riggs, Kendrick	0.9	$435.00				$391.50
03/04/2020	-	Work on strategy outline revisions	Crosby, W. Duncan	0.8	$277.00				$221.60
03/05/2020	-	Review client correspondence and review research for strategy issues; prepare correspondence re same	Ingram, III, Lindsey	1.5	$349.00				$523.50
03/09/2020	-	Work on strategy outline revisions	Crosby, W. Duncan	1	$277.00				$277.00
03/09/2020	-	Review proposed edits to outline; prepare for strategy session	Ingram, III, Lindsey	1.5	$349.00				$523.50
03/11/2020	-	Confer Mr. Riggs re case strategy issues; work on related memo; work on research task	Ingram, III, Lindsey	0.8	$349.00				$279.20
03/11/2020	-	Analysis of strategy and regulatory issues	Riggs, Kendrick	1	$435.00				$435.00
03/11/2020	-	Began research re consumer group previous testimony on regulatory issues	Brown, Katelyn	0.2	$190.00				$38.00
03/12/2020	-	Work on testimony outline; confer Mr. Riggs re same; prepare for meeting with client	Ingram, III, Lindsey	4.5	$349.00				$1,570.50
03/12/2020	-	Review and edit outline handout for 3/13/20 meeting with client	Riggs, Kendrick	0.4	$435.00				$174.00
03/12/2020	-	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
03/13/2020	-	Prepare for and attend meeting re developing outline of direct case and strategy for rate case	Riggs, Kendrick	3.5	$435.00				$1,522.50

03/13/2020	-	Travel to/from, prepare for and attend strategy meeting	Lindsey	6.5	$349.00	$2,268.50
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 Travel	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

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$162.28	10%	LGE GAS
122484	KU RC LEGAL EXP	0321 | 026900	$892.57	55%	KU

Vendor Address & Tax Information in Legal Tracker

Stoll Keenon Ogden
Post Office Box 11969
Lexington, Kentucky 40509

Tel: [redacted]
Fax: [redacted]

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

PST ID: --
Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Other Invoice and Firm Information

Regulatory Statements: –

Amount Billed

Billed Total	**$1,622.84**
Invoice Currency:	USD
Billed Fees	$1,612.00
Billed Expenses	$10.84
Billed Total (excl. Tax)	$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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 928722.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
04/27/2020	-	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	-	Work on strategy memo and confer client and Mr. Riggs re same	Ingram, III, Lindsey	0.5	$349.00				$174.50
04/28/2020	-	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	E105 - Telephone	Conference Call Expense Dated 03/04/2020	Riggs, Kendrick	1	$10.84				$10.84

INVOICE

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$473.35	10%	LGE GAS
122484	KU RC LEGAL EXP	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

Tel: [redacted]
Fax: [redacted]

Remittance Address
Same as mail address
Vendor Tax ID: [redacted]
VAT ID: --
GST ID: --

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 Sturgeon	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 Run	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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 932050.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
05/05/2020	-	Preparation for and phone conference with Ms. Sturgeon re rates issues; analysis of same	Riggs, Kendrick	1.8	$435.00				$783.00
05/05/2020	-	Confer with Mr. Riggs and expert witness re various issues; research for same	Ingram, III, Lindsey	1	$349.00				$349.00
05/05/2020	-	Discussed updating Return on Equity survey memo with Mr. Riggs; began updating memo	Brown, Katelyn	0.3	$190.00				$57.00
05/06/2020	-	Began updating Return on Equity survey memo	Brown, Katelyn	0.4	$190.00				$76.00
05/07/2020	-	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
05/08/2020	-	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
05/08/2020	-	Review and analysis of memo updating ROE awards	Riggs, Kendrick	0.4	$435.00				$174.00
05/11/2020	-	Review expert witness research and information; confer expert witness re same	Ingram, III, Lindsey	1	$349.00				$349.00
05/11/2020	-	Joined conference call re Return on Equity for upcoming base rate case	Brown, Katelyn	0.7	$190.00				$133.00
05/11/2020	-	Phone conference with Ms. Sturgeon and others re rate case issues	Riggs, Kendrick	0.7	$435.00				$304.50

INVOICE

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$107.90	10%	LGE GAS
122484	KU RC LEGAL EXP	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

Tel: [redacted]
Fax: [redacted]

Remittance Address
Same as mail address
Vendor Tax ID: [redacted]
VAT ID: --
GST ID: --

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 Expenses	$0.00
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 Sturgeon	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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 933902.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.:	165839
Country (in Matter):	United States

Invoice Line Items:

Date	Description	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 on same	Riggs, Kendrick	2	$435.00				$870.00

INVOICE

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	KU RC LEGAL EXP	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

Tel: [redacted]
Fax: [redacted]

Remittance Address
Same as mail address
Vendor Tax ID: [redacted]
VAT ID: --
GST ID: --

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 Sturgeon	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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 935499.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	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	Braun, Monica	1.2	$231.00				$277.20

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 -	Review testimony on distribution projects to prepare for John Wolfe testimony meeting; attend meeting and file notes re: same; call with Mr. Riggs re: drafting responsibilities and outline	Parsons, Matt	1.8	$230.00	$414.00
07/29/2020 -	Prepare for and attend witness meetings; confer co-counsel re same; work on testimony outline	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 -	Preparation for and remote meeting with Mr. Wolfe re rate case testimony	Riggs, Kendrick	1	$435.00	$435.00
07/30/2020 -	Review documents to prepare for gas testimony outline	Braun, Monica	0.8	$231.00	$184.80
07/30/2020 -	Reviewed Arbough testimony from 2018 rate case; Participated on call with client re Arbough testimony	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 -	Revised memo re outline of 2018 Kentucky rate case Conroy Direct Testimony; began drafting memo re outline of 2018 Kentucky rate case Seelye Direct Testimony	Brown, Katelyn	2.8	$190.00	$532.00
07/30/2020 -	Preparation for and attend remote meetings with Mr. Arbough and Mr. Sinclair re testimony issues	Riggs, Kendrick	1.8	$435.00	$783.00
07/31/2020 -	Prepare for and attend witness call re testimony; work on direct case outline; notes re same	Ingram, III, Lindsey	2.5	$349.00	$872.50
07/31/2020 -	Prepare for testimony call with Ms. Saunders; call re: subjects of testimony	Parsons, Matt	1.3	$230.00	$299.00
07/31/2020 -	Finished drafting memo re outline of 2018 Kentucky rate case Seelye Direct Testimony	Brown, Katelyn	1.9	$190.00	$361.00

INVOICE

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	KU RC LEGAL EXP	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

Tel: [redacted]
Fax: [redacted]

Remittance Address
Same as mail address
Vendor Tax ID: [redacted]
VAT ID: --
GST ID: --

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:	40033
Vendor Pay Site:	PY-ACH
Name of Invoice File in .Zip:	Stoll Keenon Ogden - 938339.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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	Taxes	TaxType%	Amount
09/15/2020	-	Discounted Fee Arrangement - Law Firm - Fee							($1,500.00)
08/03/2020	-	Participated in virtual KY Rate Case Meeting for Application and Testimony Development - Garrett	Brown, Katelyn	0.7	$190.00				$133.00
08/03/2020	-	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
08/03/2020	-	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
08/04/2020	-	Draft direct testimony outline for gas operations performance	Braun, Monica	0.6	$231.00				$138.60
08/04/2020	-	Reviewed and edited outline of rate case; Emailed Mr. Riggs re rate case; Emailed Ms. Brown re rate case	Wimberly, Mary Ellen	1.4	$195.00				$273.00
08/04/2020	-	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
08/04/2020	-	Continue work on direct case outline; confer co-counsel re same	Ingram, III, Lindsey	1.8	$349.00				$628.20
08/04/2020	-	Revised Blake and Garrett portions of Direct Testimony outline	Brown, Katelyn	1.5	$190.00				$285.00
08/04/2020	-	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
08/05/2020	-	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
08/05/2020	-	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
08/05/2020	-	Finished revising Garrett portion of Direct Testimony outline	Brown, Katelyn	1.2	$190.00				$228.00
08/05/2020	-	Analysis of rate case issues for testimony	Wimberly, Mary Ellen	0.6	$195.00				$117.00
08/06/2020	-	Prepare for and attend meeting with Mr. Meiman; work on direct case outline; review compensation issues	Ingram, III, Lindsey	1.5	$349.00				$523.50

08/06/2020 -	Remote meeting with Mr. Meiman re rate case issues and work on outline re same	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	Braun, Monica	2.4	$231.00	$554.40
08/17/2020 -	Phone calls with client and Ms. Sturgeon re testimony issues and work outline of same	Riggs, Kendrick	2.5	$435.00	$1,087.50

08/18/2020 -	Review and revise Investment Committee proposal for transmission work; emails with Ms. Sturgeon regarding same	Braun, Monica	1.4	$231.00	$323.40
08/18/2020 -	Reviewed changes to rate case outline (no charge)	Wimberly, Mary Ellen	0	$195.00	$0.00
08/18/2020 -	Work on and send direct case outline and relief memo to Ms. Sturgeon and Mr. Conroy; attend remote meeting with Mr. Seeyle and client re direct testimony	Riggs, Kendrick	2.1	$435.00	$913.50
08/18/2020 -	Analysis of testimony outline to prepare for call with Mr. Seelye and client; call with Mr. Seelye and client.	Crosby, W. Duncan	1	$277.00	$277.00
08/18/2020 -	Finished drafting KU Application for 2020 rate case based on updated Direct Outline and Relief Requested Memo	Brown, Katelyn	2.6	$190.00	$494.00
08/18/2020 -	Review two gas memos and edit same	Ingram, III, Lindsey	1	$349.00	$349.00
08/19/2020 -	Work re rate case testimony preparation.	Crosby, W. Duncan	1.2	$277.00	$332.40
08/19/2020 -	Participated in SKO team conference call re rate case responsibilities	Brown, Katelyn	0.9	$190.00	$171.00
08/19/2020 -	Prepare for case planning meeting; review outline and strategy issues; attend same	Ingram, III, Lindsey	1.7	$349.00	$593.30
08/19/2020 -	Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Reviewed outline to develop list of items needed for testimony	Wimberly, Mary Ellen	2.3	$195.00	$448.50
08/19/2020 -	Attention to direct testimony drafting; work on and edit application for abbreviated notice and other filing relief	Riggs, Kendrick	3.5	$435.00	$1,522.50
08/19/2020 -	Review testimony outline/requests for relief; conference calls to discuss application/testimony	Wuetcher, Gerald	1.5	$287.00	$430.50
08/19/2020 -	Team status call re: rate case preparation and key issues	Parsons, Matt	1	$230.00	$230.00
08/19/2020 -	Strategy call with team regarding rate case preparation and key issues	Braun, Monica	1	$231.00	$231.00
08/20/2020 -	Reviewed Conroy testimony outline and documents on Sharepoint; Compiled list of items needed for Conroy testimony	Wimberly, Mary Ellen	4.4	$195.00	$858.00
08/20/2020 -	Revised Application for Declaratory Order re abbreviated notice, electronic filing only of certain documents	Brown, Katelyn	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, Matt	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, Mary Ellen	2.2	$195.00	$429.00
08/21/2020 -	Work re Conroy draft testimony.	Crosby, W. Duncan	1.2	$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, Katelyn	0.9	$190.00	$171.00

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	Parsons, Matt	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	Brown, Katelyn	2.6	$190.00	$494.00

08/31/2020 -	Reviewed rate case outline; Participated on internal rate case call	Wimberly, Mary Ellen	0.7	$195.00	$136.50
08/31/2020 -	Prepare status e-mail for information for transmission section of testimony; team call re: testimony prep	Parsons, Matt	1.8	$230.00	$414.00
08/31/2020 -	Phone call with team to discuss rate case testimony strategy	Braun, Monica	0.7	$231.00	$161.70
08/31/2020 -	Work on various testimony issues and confer co-counsel re same; confer consultants	Ingram, III, Lindsey	2	$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, Gerald	0.8	$287.00	$229.60
08/31/2020 -	Work re Conroy and cost of capital testimony.	Crosby, W. Duncan	1	$277.00	$277.00
08/31/2020 -	Analysis of testimony issues; email to Ms. Sturgeon re same; work on testimony issues	Riggs, Kendrick	1.2	$435.00	$522.00

INVOICE

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%	LGE EL
122483	LGE RC-GC LGL EX	0321 | 026900	$11,113.18	10%	LGE GAS
122484	KU RC LEGAL EXP	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

Tel: [redacted]
Fax: [redacted]

Remittance Address
Same as mail address
Vendor Tax ID: [redacted]
VAT ID: --
GST ID: --

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	10/13/2020		
Carrie Beatty	Approved	10/13/2020	$111,131.80	
Allyson Sturgeon	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

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.: 165839
Country (in Matter): United States

Invoice Line Items:

Date	Description	Narrative	Timekeeper	Units	Rate	Adjust	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	Brown, Katelyn	5.3	$190.00				$1,007.00
09/01/2020	-	Discussed Conroy testimony with Mr. Crosby and Mr. Wuetcher; Drafted Arbough testimony	Wimberly, Mary Ellen	3.4	$195.00				$663.00
09/01/2020	-	Confer with consultants and related work re Meiman testimony	Ingram, III, Lindsey	1.2	$349.00				$418.80
09/01/2020	-	Work re Conroy and Sinclair testimony.	Crosby, W. Duncan	1.1	$277.00				$304.70
09/01/2020	-	Work on testimony issues	Riggs, Kendrick	1.4	$435.00				$609.00
09/01/2020	-	Confer with Mr. Crosby and Ms. Wimberly re: Conroy testimony [no charge]	Wuetcher, Gerald	0	$287.00				$0.00
09/02/2020	-	Analysis of accounting regulatory issue for Blake testimony	Riggs, Kendrick	1	$435.00				$435.00
09/02/2020	-	Drafted Arbough testimony; Researched and drafted portion of Conroy testimony	Wimberly, Mary Ellen	2.9	$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 re abbreviated notice	Brown, Katelyn	7.4	$189.96	$0.29			$1,406.00
09/02/2020	-	Work on various AMI testimony issues	Ingram, III, Lindsey	1	$349.00				$349.00
09/03/2020	-	Review Application for abbreviated notice	Wuetcher, Gerald	0.7	$287.00				$200.90
09/03/2020	-	Work on accounting and regulatory issues; work on testimony issues	Riggs, Kendrick	3.8	$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 in client call	Brown, Katelyn	3.3	$189.80	$0.65			$632.00

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	1.7	$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	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		$609.40
09/15/2020 -	Draft gas operations testimony for Mr. Bellar's testimony	Braun, Monica	0.6	$231.00		$138.60

09/15/2020 -	Work re draft Conroy testimony and McKenzie witness prep.	Crosby, W. Duncan	3.6	$277.00	$997.20
09/15/2020 -	Work on AMI testimony and related issues; work on consultant issues	Ingram, III, Lindsey	6.8	$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, Katelyn	3.2	$190.00	$608.00
09/16/2020 -	Follow up on information requests for operational testimony in Bellar testimony	Parsons, Matt	2	$230.00	$460.00
09/16/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	3.7	$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, Mary Ellen	4.2	$195.00	$819.00
09/16/2020 -	Work on AMI testimonies	Ingram, III, Lindsey	7	$349.00	$2,443.00
09/16/2020 -	Prepare Conroy/Meiman testimony	Wuetcher, Gerald	4.8	$287.00	$1,377.60
09/16/2020 -	Continued drafting Mr. Garrett's Direct Testimony	Brown, Katelyn	1.6	$190.00	$304.00
09/17/2020 -	Prepare Conroy/Meiman testimony	Wuetcher, Gerald	2	$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, Katelyn	5.1	$190.00	$969.00
09/17/2020 -	Drafting of Saunders testimony	Parsons, Matt	3.1	$230.00	$713.00
09/17/2020 -	Work on AMI testimonies and related issues	Ingram, III, Lindsey	7.5	$349.00	$2,617.50
09/17/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	1.4	$277.00	$387.80
09/18/2020 -	Drafted Conroy net metering testimony	Wimberly, Mary Ellen	4.4	$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, Matt	2	$230.00	$460.00
09/18/2020 -	Began drafting Regulatory Accounting section of Mr. Garrett's Direct Testimony; reviewed SharePoint	Brown, Katelyn	4.3	$190.00	$817.00
09/18/2020 -	Work on Conroy testimony.	Crosby, W. Duncan	1.3	$277.00	$360.10
09/18/2020 -	Work on AMI testimonies	Ingram, III, Lindsey	4.2	$349.00	$1,465.80
09/18/2020 -	Prepare initial draft of Meiman Direct Testimony	Wuetcher, Gerald	3	$287.00	$861.00

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	1.9	$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	9.3	$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	$1,444.00
09/22/2020 -	Draft gas operations issues in Bellar testimony; phone call with Mr. Rieth; emails with client; work on Thompson testimony	Braun, Monica	3.6	$231.00	$831.60

09/22/2020 -	Work on Conroy draft testimony.	Crosby, W. Duncan	6.7	$277.00	$1,855.90
09/22/2020 -	Drafted Arbough testimony	Wimberly, Mary Ellen	7.5	$195.00	$1,462.50
09/22/2020 -	Call with D. Snyder re: cyber security initiative for Bellar testimony; follow up with Mr. McGonnell re: Saunders testimony; drafting of Saunders and Bellar testimony	Parsons, Matt	9.9	$230.00	$2,277.00
09/23/2020 -	Update Saunders testimony re: DCFC stations; drafting of Wolfe testimony	Parsons, Matt	5.8	$230.00	$1,334.00
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	5.3	$195.00	$1,033.50
09/23/2020 -	Work re Conroy and Seelye testimony.	Crosby, W. Duncan	2.4	$277.00	$664.80
09/23/2020 -	Draft Thompson testimony; phone call with team regarding testimony updates	Braun, Monica	2.6	$231.00	$600.60
09/23/2020 -	Video conference re: client requested changes to the proposed application and witness testimony	Wuetcher, Gerald	0.5	$287.00	$143.50
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	Brown, Katelyn	6.9	$190.00	$1,311.00
09/23/2020 -	Work on draft direct testimonies	Riggs, Kendrick	4	$435.00	$1,740.00
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
09/24/2020 -	Review Companies business plans	Wuetcher, Gerald	3	$287.00	$861.00
09/24/2020 -	Work on first draft of testimonies	Riggs, Kendrick	5.5	$435.00	$2,392.50
09/24/2020 -	Work on various AMI testimony issues	Ingram, III, Lindsey	2.2	$349.00	$767.80
09/24/2020 -	Work re Conroy and Seelye testimony.	Crosby, W. Duncan	4.1	$277.00	$1,135.70
09/24/2020 -	Draft Thompson testimony and review documents regarding same	Braun, Monica	5.6	$231.00	$1,293.60
09/24/2020 -	Update Saunders testimony on EV charging; research on R&D projects	Parsons, Matt	0.8	$230.00	$184.00
09/24/2020 -	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	Brown, Katelyn	8.9	$190.00	$1,691.00
09/25/2020 -	Work on testimony; engage consulting expert for assistance with case	Riggs, Kendrick	7	$435.00	$3,045.00

09/25/2020 -	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
09/25/2020 -	Continue work on various AMI testimony issues; confer co-counsel re same	Ingram, III, Lindsey	3	$349.00	$1,047.00
09/25/2020 -	Draft Thompson testimony	Braun, Monica	4.7	$231.00	$1,085.70
09/25/2020 -	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
09/25/2020 -	Work re Conroy and Seelye draft testimony.	Crosby, W. Duncan	2.6	$277.00	$720.20
09/26/2020 -	Review KPSC Order lifting moratorium on disconnects and revisions to Saunders testimony re: same	Parsons, Matt	0.7	$230.00	$161.00
09/26/2020 -	Work on 1st draft of testimonies	Riggs, Kendrick	3	$435.00	$1,305.00
09/26/2020 -	Continued review of all testimonies for consistencies in naming conventions, abbreviations, and footnote citations	Brown, Katelyn	3.2	$190.00	$608.00
09/27/2020 -	Address revisions and comments to Wolfe, Saunders and Bellar testimony	Parsons, Matt	2.1	$230.00	$483.00
09/27/2020 -	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
09/27/2020 -	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
09/27/2020 -	Work on edits to 1st draft of rate case testimonies	Riggs, Kendrick	7.6	$435.00	$3,306.00
09/28/2020 -	Phone call and emails with SKO team regarding testimony	Braun, Monica	0.8	$231.00	$184.80
09/28/2020 -	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
09/28/2020 -	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
09/28/2020 -	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
09/28/2020 -	Work on Conroy draft testimony.	Crosby, W. Duncan	6.7	$277.00	$1,855.90
09/28/2020 -	Work on 1st draft of testimonies; remote meeting with Client re direct testimonies and AMI issues	Riggs, Kendrick	10.2	$435.00	$4,437.00

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	0.5	$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

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
Account Name: Gannett Fleming

LG&E and KU Services Company
Attn: Sara Wiseman
P.O. Box 32010
Louisville, KY 40232-7100

RECEIVED
OCT 29 2019
ACCOUNTS PAYABLE

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Federal EIN: [redacted]
Send Remit Info: AccountsReceivable@gfnet.com

Project: 066193
Invoice No: 066193*4762R
Invoice Date: October 14, 2019

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 31, 2019 through September 27, 2019

Project Manager : **John J. Spanos** [redacted] [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 1,795.00
Phase 101	- DEPR - LG&E - GAS	1,440.00
Phase 200	- DEPR - KENTUCKY UTILITIES	2,692.50
	Total Charges	$ 5,927.50
	Total Due This Invoice	**$5,927.50**

RECEIVED
OCT 29 2019
ACCOUNTS PAYABLE

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL22EXP	314	026120	$1,795.00
122483	LGE RC-GS22EXP	314	026120	$1,440.00
122484	KU RC 22 EXP	314	026120	$2,692.50

OK to pay
J L Wiseman
10/17/19

Requisition# 160371 C. Hueans 10/21/19
PO# 155623
10/29/19 Christine Hueans

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*4762R
Invoice Date: October 14, 2019

Garrett

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
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
Total Labor Costs			**$ 1,795.00**
Total Phase -- 100			**$ 1,795.00**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
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**

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*4762R
Invoice Date: October 14, 2019

Garrett

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification	*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 Phase -- 200 **$ 2,692.50**

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 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				
Amount				
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Amount				
Date				
Amount				
Total	1,795.00	1,440.00	2,692.50	
Grand Total	1,795.00	1,440.00	2,692.50	**5,927.50**

Gannett Fleming

Excellence Delivered ***As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
Account Name: Gannett Fleming

LG&E and KU Services Company
Attn: Sara Wiseman
P.O. Box 32010
Louisville, KY 40232-7100

RECEIVED
NOV 21 2019
ACCOUNTS PAYABLE

Check Payment Information:
Gannett Fleming Valuation and Rate Consultants, LLC
PO Box 829160
Philadelphia, PA 19182-9160

Project: 066193
Invoice No: 066193*4868
Invoice Date: November 14, 2019

Federal EIN: [redacted]
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: September 28, 2019 through October 25, 2019

Project Manager : John J. Spanos [redacted] [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

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** ✓

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RE-GL 22EXP	314	026020	$ 12,259.84
122483	LGE RE-GS 22EXP	314	026120	3,675.90
122484	KU RE 22EXP	314	026120	12,418.31

Requisition # 161455
C. Gwearns 11-18-19

PO# 156691
Christine Gwearns 11-20-19

OK to pay
S. Wiseman
11/15/19

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*4868
Invoice Date: November 14, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*	
Assistant Analyst I	10.00	$ 115.00	$ 1,150.00	
Analyst	35.00	175.00	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 Labor Costs			**$ 11,242.50**

Expenses

Other Transportation		31.90	
Transportation - Airfare		491.34	
Meals and Meals Per Diem		101.78	
Lodging		392.32	
	Total Expenses		**$ 1,017.34**
	Total Phase -- 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	1,837.50	
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 Labor Costs			**$ 3,502.50**

Expenses

Transportation - Airfare		163.78	
Meals and Meals Per Diem		9.62	
	Total Expenses		**$ 173.40**
	Total Phase -- 101		**$ 3,675.90**

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*4868
Invoice Date: November 14, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 200 – Depr - Kentucky Utilities

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*	
Assistant Analyst I	10.00	$ 115.00	$ 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			**$ 11,242.50**
Expenses				
Other Transportation			31.90	
Transportation - Airfare			655.12	
Meals and Meals Per Diem			96.47	
Lodging			392.32	
	Total Expenses			**$ 1,175.81**
	Total Phase -- 200			**$ 12,418.31**

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	Issue Date	Traveler	InvoiceNumber	Ticket	Carrier	Itinerary	DepartDate	Destination	DestinationCity	Amount	Project	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**		

Gannett Fleming

EMPLOYEE ELECTRONIC EXPENSE REPORT

Co/Org: 003/331050 **Acct Month:** 2019/10 **Exp Rpt No:** ER00304751

Emp No: 14009 **Emp Name:** Frederick B. Johnston Jr. **From Date:** 10/14/2019 **Thru Date:** 10/16/2019

Description: OCTOBER

Trans Date	Category	Cat Description	Co.	Project	Phase	Task	Org	Rate	Units	Amount	Reimburse Amt	Curr	Rct
10/14/2019	PRJLODG	Project- Lodging	003	066193	100	****	331050			$196.16	$196.16	US	1
		Exp Description: All expenses are for Field review for Kentucky Utilities and Louisville Gas and Electric in Louisville, KY.											
10/14/2019	PRJTOLLS	Project- Tolls	003	066193	100	****	331050			$1.90	$1.90	US	NR
		Exp Description: No receipt.											
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 receipt.											

(B)
066193.100
066193.200

MARRIOTT

LOUISVILLE MARRIOTT DOWNTOWN

GUEST FOLIO

1152 ROOM	JOHNSTON/FREDERICK NAME	169.00 RATE	10/16/19 DEPART	11:00 TIME	36371 ACCT#
NKNG TYPE	207 SENATE AVENUE CAMP HILL PA 17011		10/14/19 ARRIVE	16:03 TIME	
34 ROOM CLERK	ADDRESS	VSXXXXXXXXXXXX0857 PAYMENT			MBV#: 091446153

DATE	REFERENCES		CHARGES	CREDITS	BALANCES DUE
10/14	ROOM	1152, 1	169.00		
10/14	SALE TAX	1152, 1	11.10		
10/14	OCC TAX	1152, 1	14.37		
10/14	HOSP TAX	1152, 1	1.69		
10/15	ROOM	1152, 1	169.00		
10/15	SALE TAX	1152, 1	11.10		
10/15	OCC TAX	1152, 1	14.37		
10/15	HOSP TAX	1152, 1	1.69		
10/16	CCARD-VS			392.32	
	PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX0857			.00

$196.16 — Cg 066193.100

$196.16 — Cg 066193.200

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Signature X

PARADIES AIRPORT SHOPS - LOUISVILLE
LOUISVILLE INTERNATIONAL AIRPORT
LOUISVILLE, KY (2)

066193.100=$3.14
066193.200=$3.14

ESPERSON # 70722

QUICK CHOC 187918 2000
3.29 N
MOUNTAIN 24 OZ 7211145 7000
2.99 T

TOTAL $6.28
$6.28
********** PURCHASE **********
APPROVED

Total: $6.28

Card Type: AMEX
Card Entry: CHIP
Acct #: **********0893
Approval Code: 609016

********* EMV PURCHASE **********
App Label: AMERICAN EXPRESS
Issuer
AID: A0000000025010402
TVR: 0400008000
TSI: 06010103A02000
ARC: E800
CID: 00
AC: E1935B5E1E1A1B64
IAM: 5E0300

CUSTOMER COPY

ITEMS 2
10/16/2019 04:09PM
000587 01 70722 5493

Thank You For Shopping at
The Paradies Shops
LOUISVILLE INTERNATIONAL AIRPORT
CELEBRATING 50 YEARS IN BUSINESS!!

HARRISBURG INTERNATIONAL AIRPORT
REPUBLIC PARKING SYSTEM (3)
TWO TERMINAL DRIVE SUITE 100
MIDDLETOWN, PA 17057 —066193.100
(717) 948-5901 $30 —066197.200
$30

Merch# 23610
10/16/19 23:46 L#27 AM 25 Tkn# 67206
10/14/19 05:05 In 10/16/19 23:46 Out
Tkt# 192643
MATF $ 54.55
Total Tax $ 5.45
Total Fee $ 60.00
AMEX $ 60.00-
XXXXXXXXXX0493
Approval No.:780016
Reference No.:010459
Change Due $ 0.00
THANK YOU FOR PARKING WITH US
PARKING GARAGE
THANK YOU FOR FLYING HIA/MDT

Gannett Fleming

EMPLOYEE ELECTRONIC EXPENSE REPORT

Co/Org: 003/331050 **Acct Month:** 2019/11 **Exp Rpt No:** ER00305295

Emp No: 07249 **Emp Name:** John J. Spanos **From Date:** 10/1/2019 **Thru Date:** 10/23/2019

Description: octexpenses

Trans Date	Category	Cat Description	Co.	Project	Phase	Task	Org	Rate	Units	Amount	Reimburse Amt	Curr	Rct
10/14/2019	PRJBRKFST	Project- Breakfast	003	066193	100	****	331050			$8.67	$8.67	US	9
	Exp Description:	Field visit for Louisville Gas and Electric and Kentucky Utilities - Louisville, KY - breakfast for John Spanos and Fred Johnston											
10/14/2019	PRJDINNER	Project- Dinner	003	066193	100	****	331050			$51.64	$51.64	US	10
	Exp Description:	Dinner for John Spanos and Fred Johnston											
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 Spanos and Fred Johnston											
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

(a) 066193.100

Welcome to Dunkin Donuts
PC# 353890
10/14/2019 5:29:48 AM

Eat In
Order: 407

Register:1 Tran Seq No: 608407
Cashier:Brian G.
*****SALE*****

1	Ht Cof MD OrigBlnd Reg-Crm&Sug	1.89
1	Apple Fritter	1.49
1	Ht Cof MD OrigBlnd	1.89
2	Cream	
1	Cooler Apple Juice	1.79
1	Donut Glz	1.19

Sub. Total:	$8.25
Tax:	$0.42
Total:	$8.67
Discount Total:	$0.00
Change	$0.00
Discover:	$8.67

DISC
Card Num : **********0308
Terminal : 1
Approval : 01412R
AID : A0000001523010
TVR : 0000001000
IAD : 0105A08003000001E030000000000000000
TSI : E800
AR : Y3
TC : E028C8

USD$ 8.67

066193.100

Welcome to the
Old Spaghetti Factory
235 W. Market St

Server: Rachel	10/14/2019
Table 54/1	7:38 PM
Guests: 2	40051
Bud Light 20oz	5.25
Moscow Mule	7.95
Mgr Fav Meat / Miz	13.25
Chicken Piccata	14.25
Subtotal	40.70
Tax	2.44
Total	43.14
Balance Due	**43.14**

Tip 8.50

(10) TOTAL 51.64

066193.200

Bluegrass Brewing Co
300 W Main St
Louisville, KY 40202
502-562-0007

Server: Otis M
10/15/19 6:39 PM
Check #112 Table 502

3 APA	$17.25
Pretzels And Beer Cheese	$7.00
Crispy Fish Platter	$14.00
Smokehouse Burger	$13.00
Sub Plain Fries	$0.60
Subtotal	$51.85
Tax	$2.08
Total	$53.93

Thank You! Please Come Again!

(1)

066193.101

Einstein Brother's Bagels
1600 Terminal Blvd,
Terminal 1

EBB277

Host: Mark 10/16/2019
EBB277 8:58 PM

Buffalo Chicken	8.89
Subtotal	8.89
Tax	0.73
Dine In Total	9.62
Discover #XXXXXXXXXXX0308	9.62
Auth:01672R	

Thanks for Dining at
Einstein Brother's Bagels!

--- Check Closed ---

(2)

MARRIOTT

LOUISVILLE MARRIOTT DOWNTOWN — **GUEST FOLIO**

326 ROOM	SPANOS/JOHN NAME	169.00 RATE	10/16/19 DEPART	11:00 TIME	36464 ACCT#
NKNG TYPE	207 SENATE AVENUE CAMP HILL PA 17011		10/14/19 ARRIVE	16:03 TIME	
78 ROOM CLERK	ADDRESS	VSXXXXXXXXXXXX0857 PAYMENT			MBV#: 375928090

DATE	REFERENCES		CHARGES	CREDITS	BALANCES DUE
10/14	ROOM	326, 1	169.00		
10/14	SALE TAX	326, 1	11.10		
10/14	OCC TAX	326, 1	14.37		
10/14	HOSP TAX	326, 1	1.69		
10/15	PORCH	1425 326	38.33		
10/15	ROOM	326, 1	169.00		
10/15	SALE TAX	326, 1	11.10		
10/15	OCC TAX	326, 1	14.37		
10/15	HOSP TAX	326, 1	1.69		
10/16	PORCH	1882 326	34.65		465.30

$196.16
Breakfast - Spanos / Johnston
$196.16
Breakfast - Spanos / Johnston

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Charge 066193.100 — $38.33 - Breakfast
— $196.16 - Lodging

066193.200 — $34.65 - Breakfast
$196.16 - Lodging

(13)

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Signature X

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				
Amount				
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Date				
Amount				
Total	14,054.84	5,115.90	15,110.81	
Grand Total	14,054.84	5,115.90	15,110.81	**34,281.55**

Gannett Fleming

INVOICE

Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*4905
Invoice Date: December 20, 2019

Federal EIN: [redacted]
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: October 26, 2019 through November 22, 2019

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 5,390.27
Phase 101	- DEPR - LG&E - GAS	320.00
Phase 200	- DEPR - KENTUCKY UTILITIES	5,452.42
	Total Charges	$ 11,162.69
	Total Due This Invoice	**$11,162.69**

RECD JAN 03 2020 ACCOUNTS PAYABLE

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL DEPR	314	026120	5390.27
122483	LGERC-GS DEPR	314	026120	320.00
122484	KU RC DEPR	314	026100	5,452.42

OK to Pay, Requisition # 162845 CDweans 12/27/19
JK Yaman 12/26/19
PO# 158395
C Dweans 1/2/20

Gannett Fleming

*Excellence Delivered **As Promised***

Project: 066193
Invoice No: 066193*4905 Garrett
Invoice Date: December 20, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	11.00	$ 175.00	$ 1,925.00
John J. Spanos	11.00	275.00	3,025.00
Support Staff	0.50	115.00	57.50
Total Labor Costs			**$ 5,007.50**

Expenses

Other Transportation	21.94	
Transportation - Airfare	350.83	
Meals and Meals Per Diem	10.00	
Total Expenses		**$ 382.77**
Total Phase -- 100		**$ 5,390.27**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	1.50	175.00	262.50
Support Staff	0.50	115.00	57.50
Total Labor Costs			**$ 320.00**
Total Phase -- 101			**$ 320.00**

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	10.00	175.00	1,750.00
John J. Spanos	11.00	275.00	3,025.00
Support Staff	0.50	115.00	57.50
Total Labor Costs			**$ 4,832.50**

Expenses

Other Transportation	60.92	
Transportation - Airfare	350.84	
Meals and Meals Per Diem	12.00	
Lodging	196.16	
Total Expenses		**$ 619.92**
Total Phase -- 200		**$ 5,452.42**

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LCC
INVOICE NO. 066193*4905 DATED DECEMBER 20, 2019 - LG&E AND KU SERVICES COMPANY
AIR TRAVEL CHARGES

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	
									Total	**$ 701.67**		
									Allocation	**$ 350.83**	**066193**	**100**
										$ 350.84	**066193**	**200**

Gannett Fleming

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 Date:** 10/31/2019 **Thru Date:** 11/20/2019

Description: novexpenses

Trans Date	Category	Cat Description	Co.	Project	Phase	Task	Org	Rate	Units	Amount	Reimburse Amt	Curr	Rct
11/4/2019	PRJDINNER	Project- Dinner	003	066193	100	****	331050			$10.00	$10.00	US	NR
		Exp Description:	no receipt										
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:	Management Meetings for Louisville Gas and Electric/Kentucky Utilities - Louisville, KY - 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 receipt										
11/5/2019	PRJDINNER	Project- Dinner	003	066193	200	****	331050			$10.00	$10.00	US	NR
		Exp Description:	no receipt										
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			$18.12	$18.12	US	4
11/5/2019	PRJTOLLS	Project- Tolls	003	066193	200	****	331050			$2.80	$2.80	US	6

Spanos, John J.

From: Uber Receipts <uber.us@uber.com>
Sent: Monday, November 4, 2019 7:41 PM
To: Spanos, John J.
Subject: 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

Total

066193.100

$19.14

Trip Fare	$11.09
Subtotal	$11.09
Tolls, Surcharges, and Fees	$5.05
Tip	$3.00

(a)

Amount Charged

VISA •••• 0857 Switch $19.14

MARRIOTT

LOUISVILLE MARRIOTT DOWNTOWN — **GUEST FOLIO**

508 ROOM	SPANOS/JOHN NAME	169.00 RATE	11/05/19 DEPART	08:15 TIME	44275 ACCT#
NDDG TYPE	GANNETT FLEMING		11/04/19 ARRIVE	19:23 TIME	
21 ROOM CLERK	209 SENATE AVENUE CAMP HILL PA 17011 ADDRESS	VSXXXXXXXXXXXX0857 PAYMENT			MBV#: 375928090

DATE	REFERENCES		CHARGES	CREDITS	BALANCES DUE
11/04	ROOM	508, 1	169.00		
11/04	SALE TAX	508, 1	11.10		
11/04	OCC TAX	508, 1	14.37		
11/04	HOSP TAX	508, 1	1.69		
11/05	CCARD-VS			196.16	
	PAYMENT RECEIVED BY: VISA	XXXXXXXXXXXX0857			.00

066 193.200

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(3)

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Signature X

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Spanos, John J.

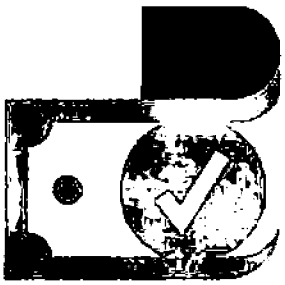
From: Uber Receipts <uber.us@uber.com>
Sent: Tuesday, November 5, 2019 4:51 PM
To: Spanos, John J.
Subject: Thanks for tipping! We've updated your Tuesday afternoon trip receipt

Uber

Total: $18.12
Tue, Nov 05, 2019

Thanks for tipping, John

Thanks for tipping! We've updated your Tuesday afternoon trip receipt



Total $18.12

166193_200

Trip Fare	$12.07
Subtotal	$12.07
Tolls, Surcharges, and Fees	$3.05
Tip	$3.00

(4) Amount Charged

HARRISBURG INTERNATIONAL AIRPORT
REPUBLIC PARKING SYSTEM
TWO TERMINAL DRIVE SOUTH 100
MIDDLETOWN, PA 17057
(717) 948-4900

Ticket# 31746
11/05/19 22:11 Lane# 2 Lane Type
11/04/19 13:37 In 11/05/19 22:11 Out
T.L.# 190014
Amount $36.36
Total Tax $3.64
Total Fee $40.00
DISCOUNT $40.00
XXXXXXXXXXXX0008
Approval No. 005334
Reference No. 000858
Change Due 0.00
THANK YOU FOR PARKING WITH US
PARKING GARAGE
THANK YOU FOR FLYING HIA/MDT

066193.200

(5)

PA TURNPIKE FARE RECEIPT
PLAZA 235 GETTYSBRG. PK.

DATE	TIME	COLL	TRAN	ENTRY
11/05/19	22:29	3128	5211	247
LANE	CLASS	TP	UO	PAID
08	1	CA		$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

(6)

066193.200

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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	19,445.11	5,435.90	20,563.23	
Grand Total	19,445.11	5,435.90	20,563.23	**45,444.24**

Gannett Fleming

Excellence Delivered ***As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*4937
Invoice Date: December 31, 2019

Federal EIN: [redacted]
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: November 23, 2019 through December 27, 2019

Project Manager : John J. Spanos [redacted] [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 2,270.00
Phase 101	- DEPR - LG&E - GAS	162.50
Phase 200	- DEPR - KENTUCKY UTILITIES	1,832.50
	Total Charges	$ 4,265.00
	Total Due This Invoice	**$4,265.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGERC-EL22EXP	314	026120	2270.00
122483	LGERC-GS22EXP	314	026120	162.50
122484	KU RC 22EXP	314	026120	1,832.50

OK to pay
J. Wiseman
1/2/2020

Requisition# 163008
C Hweins 1/3/20

PO# 158565
C Hweins 1/6/20

Gannett Fleming

*Excellence Delivered **As Promised***

Project: 066193 Garrett
Invoice No: 066193*4937
Invoice Date: December 31, 2019

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	7.50	$ 175.00	$ 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 Costs			**$ 2,270.00**
Total Phase -- 100			**$ 2,270.00**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	0.50	175.00	87.50
Assistant Analyst	0.50	150.00	75.00
Total Labor Costs			**$ 162.50**
Total Phase -- 101			**$ 162.50**

Phase 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 Labor Costs			**$ 1,832.50**
Total Phase -- 200			**$ 1,832.50**

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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	21,715.11	5,598.40	22,395.73	
Grand Total	21,715.11	5,598.40	22,395.73	**49,709.24**

Gannett Fleming

Excellence Delivered ***As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5025
Invoice Date: February 14, 2020

Federal EIN: [redacted]
Send Remit Info: AccountsReceivable@gfnet.com

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Invoice Period: January 1, 2020 through January 31, 2020

Project Manager : John J. Spanos [redacted] [redacted]

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
122482	LGE RC-EL22EXP	314	026120	$ 1,250.00
122484	KU RC-22EXP	314	026120	$ 1,330.00

Requisition # 164247
CHueano 2-19-2020

PO# 160165
Christina Hueano
2-25-2020

OK to pay

Gannett Fleming

Excellence Delivered ***As Promised***

Project: 066193
Invoice No: 066193*5025
Invoice Date: February 14, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	3.50	$ 180.00	$ 630.00
John J. Spanos	2.00	280.00	560.00
Support Staff	0.50	120.00	60.00
Total Labor Costs			**$ 1,250.00**
Total Phase -- 100			**$ 1,250.00**

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	5.50	180.00	990.00
John J. Spanos	1.00	280.00	280.00
Support Staff	0.50	120.00	60.00
Total Labor Costs			**$ 1,330.00**
Total Phase -- 200			**$ 1,330.00**

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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	22,965.11	5,598.40	23,725.73	
Grand Total	22,965.11	5,598.40	23,725.73	**52,289.24**

Daly, Karen

From: Rutter, Cheryl A. <crutter@GFNET.com>
Sent: Monday, February 17, 2020 8:30 AM
To: 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 jspanos@gfnet.com or me at crutter@gfnet.com.

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@gfnet.com
Fax: 717-763-4590
Excellence Delivered As Promised
Gannett Fleming is ISO 9001:2015 Certified.
www.gannettfleming.com | Stay connected: *Twitter* | *Facebook* | *LinkedIn* . *YouTube*

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 website to read more about our sustainability commitment.

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Gannett Fleming

INVOICE

Excellence Delivered As Promised

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5114
Invoice Date: March 25, 2020

Federal EIN: [redacted]
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 1, 2020 through February 28, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 6,420.00
Phase 101	- DEPR - LG&E - GAS	1,800.00
Phase 200	- DEPR - KENTUCKY UTILITIES	5,360.00
	Total Charges	$ 13,580.00
	Total Due This Invoice	**$13,580.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGERC-EC 228XP	314	026120	$ 6,420.00
122483	LGERC-GS 228XP	314	026120	$ 1,800.00
122484	KURC 228XP	314	026120	$ 5,360.00

Requisition # 165394
C. Giveans 3/26/2020

Susan Nace 3/26/2020

PO number 161485
Christina Giveans 3/30/2020

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*5114
Invoice Date: March 25, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

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 -- 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 Labor Costs			**$ 1,800.00**
Total Phase -- 101			**$ 1,800.00**

Phase 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 Labor Costs			**$ 5,360.00**
Total Phase -- 200			**$ 5,360.00**

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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	29,385.11	7,398.40	29,085.73	
Grand Total	29,385.11	7,398.40	29,085.73	**65,869.24**

Gannett Fleming

*Excellence Delivered **As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5219
Invoice Date: May 12, 2020

Federal EIN: [redacted]
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** [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$	340.00
Phase 101	- DEPR - LG&E - GAS		60.00
Phase 200	- DEPR - KENTUCKY UTILITIES		340.00
	Total Charges		$ 740.00
	Total Due This Invoice		**$740.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGERC-EL22EXP	314	026120	$ 340.00
122483	LGE EC-GS22EXP	314	026120	$ 60.00
122484	KU EC22EXP	314	026120	$ 340.00

Requisition# 166789
5/15/2020 C. Giveans
PO# 163134
5/18/2020 C.Giveans

D. L. Wyman
5/15/2020

Gannett Fleming

Excellence Delivered ***As Promised***

Project: 066193
Invoice No: 066193*5219
Invoice Date: May 12, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

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 Labor Costs **$ 340.00**

Total Phase -- 100 **$ 340.00**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Support Staff	0.50	120.00	60.00

Total Labor Costs **$ 60.00**

Total Phase -- 101 **$ 60.00**

Phase 200 -- Depr - Kentucky Utilities

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 Labor Costs **$ 340.00**

Total Phase -- 200 **$ 340.00**

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						
Amount						
Date						
Amount						
Date						
Amount						
Date						
Amount						
Date						
Amount						
Date						
Amount						
Total	35,025.11		8,808.40		33,715.73	
Grand Total	35,025.11		8,808.40		33,715.73	**77,549.24**

Gannett Fleming

Excellence Delivered ***As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5181
Invoice Date: April 24, 2020

Federal EIN: [redacted]
Send Remit Info: AccountsReceivable@gfnet.com

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Invoice Period: February 29, 2020 through March 27, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 5,300.00
Phase 101	- DEPR - LG&E - GAS	1,350.00
Phase 200	- DEPR - KENTUCKY UTILITIES	4,290.00
	Total Charges	$ 10,940.00
	Total Due This Invoice	**$10,940.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EE 22Exp	314	026120	$5,300.00
122483	LGE RC-GS 22Exp	314	026120	$1,350.00
122484	KU RC 22Exp	314	026120	$4,290.00

Requisition # 166580
Christina Giveans 5/6/2020
Christina Giveans

ok to pay
J. L. Wyman
4/30/2020

PO# 162910
Christina Giveans 5/8/2020
Christina Giveans

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*5181
Invoice Date: April 24, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	12.00	$ 180.00	$ 2,160.00
John J. Spanos	11.00	280.00	3,080.00
Support Staff	0.50	120.00	60.00

Total Labor Costs **$ 5,300.00**

Total Phase -- 100 **$ 5,300.00**

Phase 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 **$ 1,350.00**

Total Phase -- 101 **$ 1,350.00**

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	9.50	180.00	1,710.00
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**

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	34,685.11	8,748.40	33,375.73	
Grand Total	34,685.11	8,748.40	33,375.73	**76,809.24**

Gannett Fleming

*Excellence Delivered **As Promised***

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5307
Invoice Date: June 4, 2020

Federal EIN: [redacted]
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 [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 5,970.00
Phase 101	- DEPR - LG&E - GAS	910.00
Phase 200	- DEPR - KENTUCKY UTILITIES	5,470.00
	Total Charges	$ 12,350.00
	Total Due This Invoice	**$12,350.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGERC-EL22EXP	0314	026120	$5,970.00
122483	LGERC-GS22EXP	0314	026120	$ 910.00
122484	KU-EC-22EXP	0314	026120	$ 5,470.00

D. L. Wiseman 6/8/2020

Requisition# 167424
C. Giveans 6/9/2020

PO# 163911
C. Giveans 6/15/2020

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*5307
Invoice Date: June 4, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

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 Costs			**$ 5,970.00**
Total Phase -- 100			**$ 5,970.00**

Phase 101 -- Depr - LG&E - Gas

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	3.50	180.00	630.00
John J. Spanos	1.00	280.00	280.00
Total Labor Costs			**$ 910.00**
Total Phase -- 101			**$ 910.00**

Phase 200 -- Depr - Kentucky Utilities

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	21.50	180.00	3,870.00
John J. Spanos	5.50	280.00	1,540.00
Support Staff	0.50	120.00	60.00
Total Labor Costs			**$ 5,470.00**
Total Phase -- 200			**$ 5,470.00**

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 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				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Date				
Amount				
Total	40,995.11	9.718.40	39,185.73	
Grand Total	40,995.11	9,718.40	39,185.73	**89,899.24**

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5361
Invoice Date: August 5, 2020

Federal EIN: [redacted]
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: May 23, 2020 through July 3, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 3,460.00
Phase 101	- DEPR - LG&E - GAS	330.00
Phase 200	- DEPR - KENTUCKY UTILITIES	2,860.00
	Total Charges	$ 6,650.00
	Total Due This Invoice	**$6,650.00**

Project:	Task:	Exp Type:	Exp Org:	Amount
122482	LGE RC-EL 22EXP	0314	026120	$3,460.00
122483	LGE RC-GS 22EXP	0314	026120	$ 330.00
122484	KU-RC-22EXP	0314	026120	$ 2,860.00

Requisition# 169364

C. Giveans 8/19/2020

PO# 166622

C. Giveans 8/24/2020

OK to pay
JL Wiseman
8/12/2020

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*5361
Invoice Date: August 5, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

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 Labor Costs	**$ 3,460.00**
Total Phase -- 100	**$ 3,460.00**

Phase 101 -- 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 Labor Costs	**$ 330.00**
Total Phase -- 101	**$ 330.00**

Phase 200 -- 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 Labor Costs	**$ 2,860.00**
Total Phase -- 200	**$ 2,860.00**

Gannett Fleming, Inc. Expenditures
by Project Number and Task

	Phase 100 LGE Electric	Phase 101 LGE Gas	Phase 200 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**

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5431
Invoice Date: August 31, 2020

Federal EIN: [redacted]
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: July 4, 2020 through July 31, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 2,880.00
Phase 101	- DEPR - LG&E - GAS	560.00
Phase 200	- DEPR - KENTUCKY UTILITIES	2,510.00
	Total Charges	$ 5,950.00
	Total Due This Invoice	**$5,950.00**

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.

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	11.00	$ 180.00	$ 1,980.00
John J. Spanos	3.00	280.00	840.00
Support Staff	0.50	120.00	60.00
Total Labor Costs			**$ 2,880.00**
Total Phase -- 100			**$ 2,880.00**

Phase 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 -- 101			**$ 560.00**

Phase 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 -- 200			**$ 2,510.00**

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	Jul-20		Jul-20		Jul-20	
Amount	2,880.00		560.00		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, Sara
To: Giveans, Christina
Subject: FW: Gannett Fleming Invoice
Date: Monday, September 14, 2020 4:02:31 PM
Attachments: 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

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5504
Invoice Date: September 22, 2020

Federal EIN: [redacted]
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: August 1, 2020 through August 28, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$	630.00
Phase 101	- DEPR - LG&E - GAS		380.00
Phase 200	- DEPR - KENTUCKY UTILITIES		490.00
	Total Charges		$ 1,500.00
	Total Due This Invoice		**$1,500.00**

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

Gannett Fleming

Excellence Delivered As Promised

Project: 066198
Invoice No: 0661955095
Invoice Date: September 22, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*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 Labor Costs			**$ 630.00**
Total Phase -- 100			**$ 630.00**

Phase 101 -- Depr - 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 Labor Costs			**$ 380.00**
Total Phase -- 101			**$ 380.00**

Phase 200 -- Depr - 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 Labor Costs			**$ 490.00**
Total Phase -- 200			**$ 490.00**

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	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						
Amount						
Date						
Amount						
Total	47,965.11		10,988.40		45,045.73	
Grand Total	47,965.11		10,988.40		45,045.73	**103,999.24**

Gannett Fleming

Excellence Delivered As Promised

INVOICE

Approved
Kim Amlung 10/19/2020

Gannett Fleming Valuation and Rate Consultants, LLC

ACH/EFT Payment Information:
ABA: [redacted]
Account No.: [redacted]
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

Project: 066193
Invoice No: 066193*5567
Invoice Date: October 15, 2020

Federal EIN: [redacted]
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: August 29, 2020 through September 25, 2020

Project Manager : John J. Spanos [redacted]

Contract No. 152967- Depreciation Studies of LG&E and KU Services Company

Summary of Current Charges

Phase 100	- DEPR - LG&E - ELECTRIC	$ 8,430.00
Phase 101	- DEPR - LG&E - GAS	3,365.00
Phase 200	- DEPR - KENTUCKY UTILITIES	7,425.00
	Total Charges	$ 19,220.00
	Total Due This Invoice	**$19,220.00**

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

Requisition # 171117
Christine M. Stevens 10/22/2020

P&# 168922
Christina M. Stevens 10/26/2020

Sara L. Wyman

Gannett Fleming

Excellence Delivered As Promised

Project: 066193
Invoice No: 066193*5567
Invoice Date: October 15, 2020

Gannett Fleming Valuation and Rate Consultants, LLC

Phase 100 -- Depr - LG&E - Electric

Labor Costs

Labor Classification	*Hours*	*Rate*	*Amount*
Analyst	26.50	$ 180.00	$ 4,770.00
Associate Analyst	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**

Phase 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**

Phase 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			**$ 7,425.00**

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	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	
Grand Total	56,395.11	14,353.40	52,470.73	**123,219.24**

From: LG&E ERS Website
To: 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; Glasscock, Samantha; Wiseman, Sara; Ratterman, Sarah; Griffin, Sharon; Neal, Susan; Zycus Admin; Oracle Security; Cash Management
Subject: Delegation Of Authority Notification For SARA WISEMAN to KIMBERLY AMLUNG
Date: 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.

Delegation of Authority for		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	**Company**	LG&E and KU Services Company
Phone	502/627-3189	**Phone**	502/627-2805
E-Mail	SARA.WISEMAN@LGE-KU.COM	**E-Mail**	KIM.AMLUNG@LGE-KU.COM
Cell Phone	N/A	**Cell Phone**	N/A
Pager	N/A	**Pager**	N/A

Comments :

Req. 17896
P.O. 168954
J Schuler 10/16/2020

FINANCIAL CONCEPTS AND APPLICATIONS, INC.
3907 RED RIVER
AUSTIN, TEXAS 78751

[redacted]

fincap2@texas.net
[redacted]

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.: 01856
Taxpayer ID No.: [redacted]

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:	Adrien M. McKenzie	
	4.0 hours @ $ 400	$ 1,600
Total		**$ 1,600**

Bruce H. Fairchild

10/15/2020

Req 1689724
P.O. 165304
J Schooler
7/20/2020

The Prime Group

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**
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 7/14/2020 by:
Andrea M. Fackler

Lyle E. Lambert
7/20/2020

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone [redacted]

Req. 14 PSC
P.O. 166004
Schooler
8/7/2020

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. Fackler

Randy E. Lonkamp 8/6/2020

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone [redacted]

The Prime Group

Invoice for Services Rendered

RECEIVED
OCT 6 – 2020
STATE REGULATION AND RATES

Invoice Date: October 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

82.50 hours of consulting work by Steve Seelye @ $230.00/hour 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.	$ 18,975.00
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 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 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 10/6/20 by:
Andrea M. Fackler

The Prime Group, LLC
P. O. Box 837 • Crestwood, KY • 40014-0837
Phone [redacted]

Ref 170185
P.O. 168578
Jschooler 10/16/2020

The Prime Group

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. Fackler

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**
Invoice Currency:	**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: --

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

User	Action	Date	Amount	Comment
Carrie Beatty	Posted	10/20/2020	$4,263.95	
Carrie Beatty	Approved	10/20/2020	$4,263.95	
Allyson Sturgeon	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

MERCER

Invoice

99 High Street
Boston, MA 02110

Telephone: [redacted]

Allyson Sturgeon
Sr. Corporate Attorney
LG&E and KU Energy LLC
P.O. Box 32010
Louisville, KY 40232

Issued by E-mail: allyson.sturgeon@lge-ku.com

Number	199610036519
Date	27-Oct-2020
Client	LGKLOU

Remittance Copy

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

Payable within 30 days from date of invoice.

Please wire funds to:
J.P. Morgan Chase, Chicago IL
Mercer (US) Inc.
Acct. No.: [redacted]
FED WIRE ABA #: [redacted]
ACH ABA #: [redacted]
Swift Code: [redacted]

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 under 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.

<199610036519/10000.00> 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.

MARSH & McLENNAN COMPANIES

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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	ELECTRIC			
2	LEGAL	$ 290.00	1,994	$ 578,237
3	CONSULTANTS	215.00	679	146,000
4	NEWSPAPER ADVERTISING			132,516
5	TOTAL ELECTRIC			$ 856,753
6	GAS			
7	LEGAL	$ 290.00	563	$ 163,344
8	CONSULTANTS	215.00	198	42,662
9	NEWSPAPER ADVERTISING			35,455
10	TOTAL GAS			$ 241,461
11	TOTAL PROJECTED COST			$ 1,098,215

Note: Estimate of 2020 Rate Case expenses are based upon the recoverable 2018 Rate Case expense.

Recoverable 2018 Rate Case Expenses

Electric		
Legal	$	584,024
Consultants		147,461
Newspaper Advertising		133,842
Total Electric	$	865,328
Gas		
Legal	$	164,079
Consultants		42,854
Newspaper Advertising		35,615
Total Gas	$	242,547
Total	$	1,107,875

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 separately for electric and gas 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.

Louisville Gas and Electric Company

Case Number 2020-00350

Summary of Uncollectible Accounts Reserves

Year	Reserve Account Balance Beginning of Year	Charges to Reserve Account (2)	Credits to Reserve Account (2)	Current Year Provision (2)	Reserve Account Balance End of Year (2)	Percent of Provision to Total Revenue (3)
	a.	b.	c.	d.	e.	f.
Total Company Operations (1)						
2019	$ 1,061,171	$ 3,324,181	$ 1,073,612	$ 1,912,036	$ 722,638	0.15%
2018	$ 718,738	$ 4,181,263	$ 674,964	$ 3,848,732	$ 1,061,171	0.29%
2017	$ 701,371	$ 2,807,484	$ 478,610	$ 2,346,241	$ 718,738	0.19%
Electric Operations (1)						
2019	$ 910,453	$ 3,006,485	$ 973,281	$ 1,736,543	$ 613,792	0.16%
2018	$ 614,664	$ 3,821,634	$ 611,105	$ 3,506,318	$ 910,453	0.32%
2017	$ 610,501	$ 2,542,193	$ 428,386	$ 2,117,970	$ 614,664	0.20%
Gas Operations (1)						
2019	$ 150,717	$ 317,696	$ 100,331	$ 175,493	$ 108,845	0.09%
2018	$ 104,073	$ 359,629	$ 63,859	$ 342,414	$ 150,717	0.18%
2017	$ 90,869	$ 265,291	$ 50,224	$ 228,271	$ 104,073	0.12%

(1) - The uncollectible reserve is recorded by total company each month and is allocated between electric and gas for this exhibit. The allocation is based on total electric and gas billed revenues plus late payment charges as of the current period.

(2) - Information provided is based upon an adjustment for Gas Supply Clause (GSC) bad debt expense that is recovered through the GSC mechanism.

(3) - 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 - $363,353; 2018 - $399,814,494

The 1986 amount shown above is the gross amount and does not include ($3,035,354) for the federal expense associated with state excess deferred income taxes.

The 2018 amount shown above is the gross amount and does not include ($20,442,415) for the federal expense associated with state excess deferred income taxes.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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	$117,417,702
Account 411101	($82,080,963)
Total	$35,336,739

(2) Federal operating income taxes deferred – other:

Account 410101	$52,022,487
Account 411101	($41,793,318)
Total	$10,229,169

The $10,229,169 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

(3) Federal income taxes – operating: Account 409101 $6,417,324

(4) Income credits:

From A-48 (a)(1) above	Account 411101	($82,080,963)
From A-48 (a)(2) above	Account 411101	($41,793,318)
Total		($123,874,281)

(5) Investment tax credit:

(a)	Investment credit realized:	$365,195
(b)	Amortized – Revenue Act of 1971:	($962,846)

(6) State operating income taxes deferred – accelerated tax depreciation:

Account 410102	$25,210,425
Account 411102	($15,970,348)
Total	$9,240,077

State operating income taxes deferred – other:

Account 410102	$29,382,261
Account 411102	($28,067,405)
Total	$1,314,856

The $1,314,856 represents taxes on all temporary differences other than depreciation-related items (e.g. employee benefits differences, regulatory adjustments, cash basis adjustments, etc.).

State income taxes – operating: Account 409102 $3,854,861

State income credits:		
From state "depreciation" above	Account 411102	($15,970,348)
From state "other" above	Account 411102	($28,067,405)
Total		($44,037,753)

(7) See attached.

(8) See attached.

b. See attached.

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and Federal Taxable Income
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	232,803,896	(8,854,482)	241,658,378	
2.	Add income taxes:				
3.	Federal income tax - current	6,417,324		6,417,324	
4.	Federal income tax - deferred depreciation	35,336,739		35,336,739	
5.	Federal income tax - deferred other	10,229,169		10,229,169	
6.	Investment tax credit adjustment	(597,651)		(597,651)	
7.	Federal income taxes charged to other income and deductions	(2,097,244)	(2,097,244)		
8.	State income taxes	14,409,794		14,409,794	
9.	State income taxes charged to other income and deductions	(525,625)	(525,625)		
10.	Total	295,976,402	(11,477,351)	307,453,753	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	295,976,402	(11,477,351)	307,453,753	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	62,647,325	1,361,974	61,285,351	
17.	Deduct (See Below)	301,973,485	36,587	301,936,898	
18.	Taxable income per return	56,650,242	(10,151,964)	66,802,206	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Book over Tax Depreciation, net	4,420,920		4,420,920
20.	Capitalized Gas Inventory Costs	552,762		552,762
21.	Capitalized Interest	18,592,026		18,592,026
22.	Contribution in Aid of Construction	11,093,493		11,093,493
23.	Current State Income Tax	2,269,281		2,269,281
24.	Fuel Adjustment Clause KY	1,660,000		1,660,000
25.	Interest Rate Swaps	963,103		963,103
26.	Leases	3,483,872		3,483,872
27.	Loss on Reacquired Debt - Amortization	1,021,230		1,021,230
28.	Non-Deductible Lobbying and Political	359,005	359,005	0
29.	Non-Deductible Meals and Entertainment	903,656		903,656
30.	Non-Deductible Parking	1,200,000		1,200,000
31.	Penalities	475,515	475,515	0
32.	Performance Incentive	178,565		178,565
33.	Purchased Gas Adjustment	4,020,416		4,020,416
34.	Prepaid Insurance	307,853		307,853
35.	Refined Coal - KY - Reg Liability	1,977,034		1,977,034
36.	Regulatory Expenses	664,313		664,313
37.	Research Dev. & Demo Exp	182,869		182,869
38.	State Income Tax Expense	527,454	527,454	0
39.	Storm Damages	4,859,191		4,859,191
40.	Swap Termination	947,609		947,609
41.	Tenant Incentive Amortization	1,154,263		1,154,263
42.	Other	832,895		832,895
		62,647,325	1,361,974	61,285,351

	Deduct:			
43.	481(a) Adjustment for 451(b)	1,245,000		1,245,000
44.	Bad Debts Reserve	220,679		220,679
45.	Bonus Depreciation	153,294,948		153,294,948
46.	Capitalized Property Tax	1,253,700		1,253,700
47.	Coal Combustion Residual ARO Ponds	20,308,792		20,308,792
48.	Cost of Removal	38,778,850		38,778,850
49.	Customer Advances For Construction	2,064,606		2,064,606
50.	Deferred Operating	1,177,504		1,177,504
51.	Demand Side Management	652,675		652,675
52.	Environmental Cost Recovery	5,964,000		5,964,000
53.	Gas Line Tracker Reg Liability	1,902,729		1,902,729
54.	Off Systems Sales Tracker	319,000		319,000
55.	Pensions	1,988,218		1,988,218
56.	Plant Outage Normalization - Reg Asset	8,433,175		8,433,175
57.	Post Employment Benefits	275,541		275,541
58.	Post Retirement Benefits	2,139,337		2,139,337
59.	Non-Qualified Thrift	36,587	36,587	0
60.	Repair Deduction	38,876,183		38,876,183
61.	State Income Tax Expense	3,854,861		3,854,861
62.	Tax over Book Depreciation, net	11,972,065		11,972,065
63.	TCJA - KPSC - Regulatory Liability	6,876,485		6,876,485
64.	Other	338,550		338,550
		301,973,485	36,587	301,936,898

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and Federal Taxable Income (Electric)
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	194,868,057	(6,444,759)	201,312,816	
2.	Add income taxes:				
3.	Federal income tax - current	984,616		984,616	
4.	Federal income tax - deferred depreciation	32,424,153		32,424,153	
5.	Federal income tax - deferred other	10,407,907		10,407,907	
6.	Investment tax credit adjustment	(591,131)		(591,131)	
7.	Federal income taxes charged to other income and deductions	(1,506,154)	(1,506,154)	0	
8.	State income taxes	11,169,129		11,169,129	
9.	State income taxes charged to other income and deductions	(377,482)	(377,482)	0	
10.	Total	247,379,095	(8,328,395)	255,707,490	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	247,379,095	(8,328,395)	255,707,490	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	45,899,446	1,047,402	44,852,044	
17.	Deduct (See Below)	277,110,327	28,903	277,081,424	
18.	Taxable income per return	16,168,214	(7,309,896)	23,478,110	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	16,229,521		16,229,521
20.	Contribution in Aid of Construction	7,593,135		7,593,135
21.	Current State Income Tax	1,815,425		1,815,425
22.	Fuel Adjustment Clause KY	1,660,000		1,660,000
23.	Interest Rate Swaps	770,483		770,483
24.	Leases	3,483,872		3,483,872
25.	Loss on Reacquired Debt - Amortization	856,812		856,812
26.	Non-Deductible Lobbying and Political	288,063	288,063	0
27.	Non-Deductible Meals and Entertainment	731,961		731,961
28.	Non-Deductible Parking	960,000		960,000
29.	Penalities	380,412	380,412	0
30.	Performance Incentive	142,852		142,852
31.	Prepaid Insurance	249,361		249,361
32.	Refined Coal - KY - Reg Liability	1,977,034		1,977,034
33.	Regulatory Expenses	505,505		505,505
34.	Research Dev. & Demo Exp	182,869		182,869
35.	State Income Tax Expense	378,927	378,927	0
36.	Storm Damages	4,847,151		4,847,151
37.	Swap Termination	947,609		947,609
38.	Tenant Incentive Amortization	1,154,263		1,154,263
39.	Other	744,191		744,191
		45,899,446	1,047,402	44,852,044
	Deduct:			
40.	481(a) Adjustment for 451(b)	1,245,000		1,245,000
41.	Bad Debts Reserve	174,337		174,337
42.	Bonus Depreciation	152,859,181		152,859,181
43.	Capitalized Property Tax	1,002,960		1,002,960
44.	Coal Combustion Residual ARO Ponds	20,308,792		20,308,792
45.	Cost of Removal	31,023,080		31,023,080
46.	Customer Advances For Construction	437,142		437,142
47.	Deferred Operating	930,229		930,229
48.	Demand Side Management	71,794		71,794
49.	Environmental Cost Recovery	5,964,000		5,964,000
50.	Off Systems Sales Tracker	319,000		319,000
51.	Pensions	1,530,928		1,530,928
52.	Plant Outage Normalization - Reg Asset	8,433,175		8,433,175
53.	Post Employment Benefits	212,167		212,167
54.	Post Retirement Benefits	1,647,289		1,647,289
55.	Non-Qualified Thrift	28,903	28,903	0
56.	Repair Deduction	31,671,970		31,671,970
57.	State Income Tax Expense	2,070,859		2,070,859
58.	Tax over Book Depreciation, net	11,972,061		11,972,061
59.	TCJA - KPSC - Regulatory Liability	4,932,724		4,932,724
60.	Other	274,736		274,736
		277,110,327	28,903	277,081,424

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and Federal Taxable Income (Gas)
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	37,935,839	(2,409,723)	40,345,562	
2.	Add income taxes:				
3.	Federal income tax - current	5,432,708		5,432,708	
4.	Federal income tax - deferred depreciation	2,912,586		2,912,586	
5.	Federal income tax - deferred other	(178,738)		(178,738)	
6.	Investment tax credit adjustment	(6,520)		(6,520)	
7.	Federal income taxes charged to other income and deductions	(591,090)	(591,090)		
8.	State income taxes	3,240,665		3,240,665	
9.	State income taxes charged to other income and deductions	(148,143)	(148,143)		
10.	Total	48,597,307	(3,148,956)	51,746,263	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	48,597,307	(3,148,956)	51,746,263	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	16,747,879	314,572	16,433,307	
17.	Deduct (See Below)	24,863,158	7,684	24,855,474	
18.	Taxable income per return	40,482,028	(2,842,068)	43,324,096	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Book over Tax Depreciation, net	4,420,920		4,420,920
20.	Capitalized Gas Inventory Costs	552,762		552,762
21.	Capitalized Interest	2,362,505		2,362,505
22.	Contribution in Aid of Construction	3,500,358		3,500,358
23.	Current State Income Tax	453,856		453,856
24.	Interest Rate Swaps	192,621		192,621
25.	Loss on Reacquired Debt - Amortization	164,418		164,418
26.	Non-Deductible Lobbying and Political	70,942	70,942	0
27.	Non-Deductible Meals and Entertainment	171,695		171,695
28.	Non-Deductible Parking	240,000		240,000
29.	Penalities	95,103	95,103	0
30.	Performance Incentive	35,713		35,713
31.	Prepaid Insurance	58,492		58,492
32.	Purchased Gas Adjustment	4,020,416		4,020,416
33.	Regulatory Expenses	158,808		158,808
34.	State Income Tax Expense	148,527	148,527	0
35.	Storm Damages	12,039		12,039
36.	Other	88,704		88,704
		16,747,879	314,572	16,433,307
	Deduct:			
37.	Bad Debts Reserve	46,343		46,343
38.	Bonus Depreciation	435,767		435,767
39.	Capitalized Property Tax	250,740		250,740
40.	Cost of Removal	7,755,770		7,755,770
41.	Customer Advances For Construction	1,627,464		1,627,464
42.	Deferred Operating	247,276		247,276
43.	Demand Side Management	580,881		580,881
44.	Gas Line Tracker Reg Liability	1,902,729		1,902,729
45.	Pensions	457,290		457,290
46.	Post Employment Benefits	63,374		63,374
47.	Post Retirement Benefits	492,048		492,048
48.	Non-Qualified Thrift	7,684	7,684	0
49.	Repair Deduction	7,204,213		7,204,213
50.	State Income Tax Expense	1,784,003		1,784,003
51.	TCJA - KPSC - Regulatory Liability	1,943,762		1,943,762
52.	Other	63,814		63,814
		24,863,158	7,684	24,855,474

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and State Taxable Income
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating KY Retail	Operating Other
1.	Net Income per books	232,803,896	(8,854,482)	241,658,378	
2.	Add income taxes:				
3.	Federal income tax - current	6,417,324		6,417,324	
4.	Federal income tax - deferred depreciation	35,336,739		35,336,739	
5.	Federal income tax - deferred other	10,229,169		10,229,169	
6.	Investment tax credit adjustment	(597,651)		(597,651)	
7.	Federal income taxes charged to other income and deductions	(2,097,244)	(2,097,244)	0	
8.	State income taxes	14,409,794		14,409,794	
9.	State income taxes charged to other income and deductions	(525,625)	(525,625)	0	
10.	Total	295,976,402	(11,477,351)	307,453,753	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	295,976,402	(11,477,351)	307,453,753	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	55,429,670	834,520	54,595,150	
17.	Deduct (See Below)	273,894,586	36,587	273,857,999	
18.	Taxable income per return	77,511,486	(10,679,418)	88,190,904	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Gas Inventory Costs	552,762		552,762
20.	Capitalized Interest	18,592,026		18,592,026
21.	Contribution in Aid of Construction	11,093,493		11,093,493
22.	Fuel Adjustment Clause KY	1,660,000		1,660,000
23.	Interest Rate Swaps	963,103		963,103
24.	Leases	3,483,872		3,483,872
25.	Loss on Reacquired Debt - Amortization	1,021,230		1,021,230
26.	Non-Deductible Lobbying and Political	359,005	359,005	0
27.	Non-Deductible Meals and Entertainment	903,656		903,656
28.	Non-Deductible Parking	1,200,000		1,200,000
29.	Penalities	475,515	475,515	0
30.	Performance Incentive	178,565		178,565
31.	Prepaid Insurance	307,853		307,853
32.	Purchased Gas Adjustment	4,020,416		4,020,416
33.	Refined Coal - KY - Reg Liability	1,977,034		1,977,034
34.	Regulatory Expenses	664,313		664,313
35.	Research Dev. & Demo Exp	182,869		182,869
36.	Storm Damages	4,859,191		4,859,191
37.	Swap Termination	947,609		947,609
38.	Tenant Incentive Amortization	1,154,263		1,154,263
39.	Other	832,895		832,895
		55,429,670	834,520	54,595,150

	Deduct:			
40.	481(a) Adjustment for 451(b)	1,245,000		1,245,000
41.	Bad Debts Reserve	220,679		220,679
42.	Capitalized Property Tax	1,253,700		1,253,700
43.	Coal Combustion Residual ARO Ponds	20,308,792		20,308,792
44.	Cost of Removal	38,778,850		38,778,850
45.	Customer Advances For Construction	2,064,606		2,064,606
46.	Deferred Operating	1,177,504		1,177,504
47.	Demand Side Management	652,675		652,675
48.	Environmental Cost Recovery	5,964,000		5,964,000
49.	Gas Line Tracker Reg Liability	1,902,729		1,902,729
50.	Off Systems Sales Tracker	319,000		319,000
51.	Pensions	1,988,218		1,988,218
52.	Plant Outage Normalization - Reg Asset	8,433,175		8,433,175
53.	Post Employment Benefits	275,541		275,541
54.	Post Retirement Benefits	2,139,337		2,139,337
55.	Non-Qualified Thrift	36,587	36,587	0
56.	Repair Deduction	38,876,183		38,876,183
57.	Tax over Book Depreciation, net	141,042,975		141,042,975
58.	TCJA - KPSC - Regulatory Liability	6,876,485		6,876,485
59.	Other	338,550		338,550
		273,894,586	36,587	273,857,999

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and State Taxable Income (Electric)
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	194,868,057	(6,444,759)	201,312,816	
2.	Add income taxes:				
3.	Federal income tax - current	984,616		984,616	
4.	Federal income tax - deferred depreciation	32,424,153		32,424,153	
5.	Federal income tax - deferred other	10,407,907		10,407,907	
6.	Investment tax credit adjustment	(591,131)		(591,131)	
7.	Federal income taxes charged to other income and deductions	(1,506,154)	(1,506,154)	0	
8.	State income taxes	11,169,129		11,169,129	
9.	State income taxes charged to other income and deductions	(377,482)	(377,482)	0	
10.	Total	247,379,095	(8,328,395)	255,707,490	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	247,379,095	(8,328,395)	255,707,490	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	43,705,094	668,475	43,036,619	
17.	Deduct (See Below)	237,630,346	28,903	237,601,443	
18.	Taxable income per return	53,453,843	(7,688,823)	61,142,666	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Interest	16,229,521		16,229,521
20.	Contribution in Aid of Construction	7,593,135		7,593,135
21.	Fuel Adjustment Clause KY	1,660,000		1,660,000
22.	Interest Rate Swaps	770,483		770,483
23.	Leases	3,483,872		3,483,872
24.	Loss on Reacquired Debt - Amortization	856,812		856,812
25.	Non-Deductible Lobbying and Political	288,063	288,063	0
26.	Non-Deductible Meals and Entertainment	731,961		731,961
27.	Non-Deductible Parking	960,000		960,000
28.	Penalities	380,412	380,412	0
29.	Performance Incentive	142,852		142,852
30.	Prepaid Insurance	249,361		249,361
31.	Refined Coal - KY - Reg Liability	1,977,034		1,977,034
32.	Regulatory Expenses	505,505		505,505
33.	Research Dev. & Demo Exp	182,869		182,869
34.	Storm Damages	4,847,151		4,847,151
35.	Swap Termination	947,609		947,609
36.	Tenant Incentive Amortization	1,154,263		1,154,263
37.	Other	744,191		744,191
		43,705,094	668,475	43,036,619
	Deduct:			
38.	481(a) Adjustment for 451(b)	1,245,000		1,245,000
39.	Bad Debts Reserve	174,337		174,337
40.	Capitalized Property Tax	1,002,960		1,002,960
41.	Coal Combustion Residual ARO Ponds	20,308,792		20,308,792
42.	Cost of Removal	31,023,080		31,023,080
43.	Customer Advances For Construction	437,142		437,142
44.	Deferred Operating	930,229		930,229
45.	Demand Side Management	71,794		71,794
46.	Environmental Cost Recovery	5,964,000		5,964,000
47.	Off Systems Sales Tracker	319,000		319,000
48.	Pensions	1,530,928		1,530,928
49.	Plant Outage Normalization - Reg Asset	8,433,175		8,433,175
50.	Post Employment Benefits	212,167		212,167
51.	Post Retirement Benefits	1,647,289		1,647,289
52.	Non-Qualified Thrift	28,903	28,903	0
53.	Repair Deduction	31,671,970		31,671,970
54.	Tax over Book Depreciation, net	127,422,120		127,422,120
55.	TCJA - KPSC - Regulatory Liability	4,932,724		4,932,724
56.	Other	274,736		274,736
		237,630,346	28,903	237,601,443

Louisville Gas and Electric Company
Case No. 2020-00350
Reconciliation of Book Net Income and State Taxable Income (Gas)
12 Months Ended 12/31/19

Line No.	Item	Total	Nonoperating	Operating	
				KY Retail	Other
1.	Net Income per books	37,935,839	(2,409,723)	40,345,562	
2.	Add income taxes:				
3.	Federal income tax - current	5,432,708		5,432,708	
4.	Federal income tax - deferred depreciation	2,912,586		2,912,586	
5.	Federal income tax - deferred other	(178,738)		(178,738)	
6.	Investment tax credit adjustment	(6,520)		(6,520)	
7.	Federal income taxes charged to other income and deductions	(591,090)	(591,090)	0	
8.	State income taxes	3,240,665		3,240,665	
9.	State income taxes charged to other income and deductions	(148,143)	(148,143)	0	
10.	Total	48,597,307	(3,148,956)	51,746,263	
11.	Flow through items:				
12.	Add:	0			
13.	Deduct:	0			
14.	Book taxable income	48,597,307	(3,148,956)	51,746,263	
15.	Differences between book taxable income and taxable income per tax return:				
16.	Add (See Below)	11,724,576	166,045	11,558,531	
17.	Deduct (See Below)	36,264,240	7,684	36,256,556	
18.	Taxable income per return	24,057,643	(2,990,595)	27,048,238	

Differences between book taxable income and taxable income per tax return

	Add:			
19.	Capitalized Gas Inventory Costs	552,762		552,762
20.	Capitalized Interest	2,362,505		2,362,505
21.	Contribution in Aid of Construction	3,500,358		3,500,358
22.	Interest Rate Swaps	192,621		192,621
23.	Loss on Reacquired Debt - Amortization	164,418		164,418
24.	Non-Deductible Lobbying and Political	70,942	70,942	0
25.	Non-Deductible Meals and Entertainment	171,695		171,695
26.	Non-Deductible Parking	240,000		240,000
27.	Penalities	95,103	95,103	0
28.	Performance Incentive	35,713		35,713
29.	Prepaid Insurance	58,492		58,492
30.	Purchased Gas Adjustment	4,020,416		4,020,416
31.	Regulatory Expenses	158,808		158,808
32.	Storm Damages	12,039		12,039
33.	Other	88,704		88,704
		11,724,576	166,045	11,558,531

	Deduct:			
34.	Bad Debts Reserve	46,343		46,343
35.	Capitalized Property Tax	250,740		250,740
36.	Cost of Removal	7,755,770		7,755,770
37.	Customer Advances For Construction	1,627,464		1,627,464
38.	Deferred Operating	247,276		247,276
39.	Demand Side Management	580,881		580,881
40.	Gas Line Tracker Reg Liability	1,902,729		1,902,729
41.	Pensions	457,290		457,290
42.	Post Employment Benefits	63,374		63,374
43.	Post Retirement Benefits	492,048		492,048
44.	Non-Qualified Thrift	7,684	7,684	0
45.	Repair Deduction	7,204,213		7,204,213
46.	Tax over Book Depreciation, net	13,620,852		13,620,852
35.	TCJA - KPSC - Regulatory Liability	1,943,762		1,943,762
47.	Other	63,814		63,814
		36,264,240	7,684	36,256,556

Louisville Gas and Electric Company
Case No. 2020-00350
Analysis of Other Operating Taxes
12ME 12/31/19
"000 Omitted"

Line No.	Item (a)	Charged Expense (b)	Charged to Construction (c)	Charged to ther Accounts (Note (d)	Amounts Accrued (e)	Amount Paid (f)
1	Kentucky Retail					
	(a) State Income	3,855	0	(2,077)	1,778	1,058
	(b) Franchise Fees	0	0	555	555	555
	(c) Ad Valorem	35,583	1,254	5	36,842	34,815
	(d) Payroll (employer's portion)	8,910	2,314	(2,908)	8,316	8,268
	(e) Other taxes	2,913	8,355	0	11,268	11,242
2	Total Retail [Line1(a) through L1(e)]	51,261	11,923	(4,425)	58,759	55,938
3	Other Jurisdictions					
4	Total per books (L2 and L3)	51,261	11,923	(4,425)	58,759	55,938

Note 1: Charged Expense column b, line 1, parts c, d and e above equal the Property and Other Tax line of the Income Statement.

Note 2: Amounts in the Charged to Other column d represent the following:

Line 1 a. State Income tax applicable to income and expense items recorded as Other Income and Deductions and Income Tax Receivable FERC account 143.

Line 1 b. Franchise Fees recorded on the balance sheet in FERC account 165, Prepayments and FERC account 241, Tax Collections Payable.

Line 1 c. Ad Valorem (Property) tax recorded to Other Income and Deductions and on balance sheet in FERC account 151, Fuel.

Line 1 d. Payroll tax accrued on LG&E affiliated companies. For example, when an Energy Services employee does work for LG&E that employee's payroll taxes are charged to LG&E but the payroll tax liability and payment are recorded at Energy Services company.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

For the cities of Bardstown and Radcliff, 2019 franchise payments were calculated based on 3.00% of LG&E sales to gas customers within the boundaries of the franchise area and then remitted to the City.

For the City of Pleasureville, 2019 franchise payments were calculated based on 1.00% of LG&E sales to gas customers within the boundaries of the franchise area and then remitted to the City.

For the cities of Muldraugh and West Point, 2019 franchise payments were calculated based on 3.00% of LG&E sales to electric and gas customers within the boundaries of the franchise area and then remitted to the respective City.

For the City of Hodgenville, 2019 franchise payments were calculated based on 4.00% of LG&E sales to gas customers within the boundaries of the franchise area and then remitted to the City.

For the City of Mt. Washington, 2019 franchise payments were calculated based on 5.00% of LG&E sales to electric and gas customers within the boundaries of the franchise area and then remitted to the respective City.

Franchise Location	2019 Franchise Payments ($)
Bardstown	114,071
Radcliff	65,094
Pleasureville	2,422
Muldraugh – Electric	25,941
Muldraugh – Gas	7,516

West Point – Electric	22,726
West Point – Gas	7,040
Hodgenville	27,729
Mt. Washington – Electric	148,899
Mt. Washington – Gas	133,082
Total	**554,520**

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 20

Responding Witness: Christopher M. Garrett

Q-20. Separately for electric and gas operations, 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. LG&E has not included in rate base any significant electric or gas utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation or otherwise.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 21

Responding Witness: Daniel K. Arbough / Christopher M. Garrett

Q-21. Separately for electric and gas operations, 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.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
RATE BASE - TOTAL COMPANY

Title of Account	Total Company Rate Base Base Period	Total Company Rate Base 02/29/2020	Variance
1. Utility Plant at Original Cost (a)	$ 8,338,676,142	$ 7,908,814,356	$ 429,861,786
2. Deduct:			
3. Reserve for Depreciation (a)	2,557,846,870	2,319,645,153	238,201,717
4. Net Utility Plant	5,780,829,271	5,589,169,203	191,660,068
5. Deduct:			
6. Customer Advances for Construction	7,854,142	8,167,030	(312,888)
7. Accumulated Deferred Income Taxes (a)	1,245,050,090	1,241,232,298	3,817,792
8. Total Deductions	1,252,904,232	1,249,399,328	3,504,904
9. Net Plant Deductions	4,527,925,039	4,339,769,875	188,155,164
10. Add:			
11. Material and Supplies (b)	82,079,461	84,191,781	(2,112,320)
12. Gas Stored Underground (b)	20,512,678	24,017,959	(3,505,281)
13. Prepayments (b)(c)	19,413,445	16,907,427	2,506,018
14. Cash Working Capital	110,993,901	110,993,901	-
15. Unamortized Closure Costs	49,200,989	38,105,652	11,095,337
16. Total Additions	282,200,474	274,216,720	7,983,754
17. Total Net Original Cost Rate Base	$ 4,810,125,513	$ 4,613,986,595	$ 196,138,918

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
(b) Average for 13 months.
(c) Excludes PSC Fees & Indiana Property Tax.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
RATE BASE - ELECTRIC

Title of Account	Total Electric Rate Base Base Period	Total Electric Rate Base 2/29/2020	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost (a)	$ 6,692,365,477	$ 6,418,729,894	$ 273,635,583	Additional capital spend from February 2020 through February 2021.
2. Deduct:				
3. Reserve for Depreciation (a)	2,120,371,947	1,913,155,316	207,216,631	Additional capital spend from February 2020 through February 2021.
4. Net Utility Plant	4,571,993,530	4,505,574,578	66,418,952	
5. Deduct:				
6. Customer Advances for Construction	2,369,448	2,262,778	106,670	
7. Accumulated Deferred Income Taxes (a)	1,005,866,056	1,005,691,821	174,235	
8. Total Deductions	1,008,235,504	1,007,954,599	280,905	
9. Net Plant Deductions	3,563,758,026	3,497,619,979	66,138,047	
10. Add:				
11. Material and Supplies (b)	80,611,666	82,558,433	(1,946,767)	The reduction is primarily due to a decrease in fuel inventory offset by an increase in plant materials.
12. Gas Stored Underground (b)	-	-	-	
13. Prepayments (b) (c)	15,109,070	13,253,429	1,855,641	Increase in prepaid software maintenance agreements and prepaid insurance as a result of increased costs
14. Cash Working Capital	93,570,682	93,570,682	-	
15. Unamortized Closure Costs	49,200,989	38,105,652	11,095,337	Increase due to additional ARO CCR capital spend from March 2020 through February 2021.
16. Total Additions	238,492,407	227,488,196	11,004,211	
17. Total Net Original Cost Rate Base	$ 3,802,250,433	$ 3,725,108,175	$ 77,142,258	

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
(b) Average for 13 months.
(c) Excludes PSC Fees & Indiana Property Tax.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
RATE BASE - GAS

Title of Account	Total Gas Rate Base Base Period	Total Gas Rate Base 02/29/2020	Variance	Explanations on variances greater than $1 million
1. Utility Plant at Original Cost (a)	$ 1,646,310,665	$ 1,490,084,462	$ 156,226,203	Additional capital spend from February 2020 through February 2021.
2. Deduct:				
3. Reserve for Depreciation (a)	437,474,924	406,489,837	30,985,087	Additional capital spend from February 2020 through February 2021.
4. Net Utility Plant	1,208,835,741	1,083,594,625	125,241,116	
5. Deduct:				
6. Customer Advances for Construction	5,484,694	5,904,252	(419,558)	
7. Accumulated Deferred Income Taxes (a)	239,184,034	235,540,477	3,643,557	Increase is primarily due to tax deductions from accelerated tax over book depreciation.
8. Total Deductions	244,668,728	241,444,729	3,223,999	
9. Net Plant Deductions	964,167,014	842,149,896	122,017,118	
10. Add:				
11. Material and Supplies (b)	1,467,795	1,633,348	(165,553)	
12. Gas Stored Underground (b)	20,512,678	24,017,959	(3,505,281)	Primarily due to a decrease in the average price of stored gas volumes.
13. Prepayments (b)(c)	4,304,375	3,653,998	650,377	
14. Cash Working Capital	17,423,219	17,423,219	-	
15. Unamortized Closure Costs	-	-	-	
16. Total Additions	43,708,067	46,728,524	(3,020,457)	
17. Total Net Original Cost Rate Base	$ 1,007,875,080	$ 888,878,420	$ 118,996,660	

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
(b) Average for 13 months.
(c) Excludes PSC Fees & Indiana Property Tax.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
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	
		$	%	$	%	$	
	TOTAL COMPANY:						
1	SHORT-TERM DEBT	240,245,160	4.95%	210,931,694	4.56%	29,313,466	(a)
2	LONG-TERM DEBT[(1)]	1,991,310,250	41.05%	1,989,585,923	42.99%	1,724,326	(b)
3	COMMON EQUITY	2,619,842,473	54.00%	2,427,060,991	52.45%	192,781,481	(c)
4	TOTAL CAPITAL	4,851,397,882	100.00%	4,627,578,609	100.00%	223,819,273	

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	FEBRUARY 2020 AMOUNT	FEBRUARY 2020 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
	ELECTRIC:					
1	SHORT-TERM DEBT	189,913,799	4.95%	170,295,982	4.56%	19,617,817
2	LONG-TERM DEBT[(1)]	1,574,130,752	41.05%	1,606,294,825	42.99%	(32,164,072)
3	COMMON EQUITY	2,070,985,475	54.00%	1,959,490,899	52.45%	111,494,576
4	TOTAL CAPITAL	3,835,030,026	100.00%	3,736,081,706	100.00%	98,948,320

LINE NO.	CLASS OF CAPITAL	BASE PERIOD AMOUNT	BASE PERIOD RATIO	FEBRUARY 2020 AMOUNT	FEBRUARY 2020 RATIO	VARIANCE AMOUNT
		$	%	$	%	$
	GAS:					
1	SHORT-TERM DEBT	50,331,361	4.95%	40,635,712	4.56%	9,695,649
2	LONG-TERM DEBT[(1)]	417,179,497	41.05%	383,291,099	42.99%	33,888,399
3	COMMON EQUITY	548,856,998	54.00%	467,570,092	52.45%	81,286,906
4	TOTAL CAPITAL	1,016,367,856	100.00%	891,496,903	100.00%	124,870,953

(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 activities and increased capital spend from March 2020 through February 2021.
(b) Reflects amortization of borrowing costs.
(c) Reflects net income net of dividends paid and capital contribution.

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
INCOME STATEMENT

Title of Account	Total Company 02/28/2021 Base Period	Total Company 02/29/2020 YECM	Variance	Explanations on variances greater than $1 million
Operating Revenues				
Electric Operating Revenues	$ 1,141,260,549	$ 1,183,779,189	$ (42,518,640)	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.
Gas Operating Revenues	336,009,305	330,659,699	5,349,607	Higher gas revenue primarily due to GLT rate base growth and higher base rates/elimination of the TCJA surcredit effective May 1, 2019, partially offset by the timing of GSC collections offset in gas supply expenses below.
Total Operating Revenues	$ 1,477,269,854	$ 1,514,438,887	$ (37,169,033)	
Operating Expenses				
Fuel for Electric Generation	$ 248,300,716	$ 289,862,586	$ (41,561,870)	Decreased fuel expense due to lower energy requirements from COVID-19 and weather and lower natural gas prices.
Power Purchased	52,526,749	43,279,038	9,247,710	Increased power purchased expense due to higher purchased power from KU, which was partially offset by lower energy purchases from OVEC due to lower load and lower demand charges from the expiration of the Bluegrass tolling agreement in April 2019.
Gas Supply Expenses	108,331,045	112,369,898	(4,038,853)	Decrease reflects a return to normal weather for the last six months of the base period and timing of GSC collections offset in gas operating revenues above.
Other Operation Expenses	267,895,036	256,777,197	11,117,839	Increase in operation costs to comply with environmental regulations, depancaking, uncollectible account expense and property insurance.
Maintenance	113,042,102	118,707,699	(5,665,597)	Decrease in overhead transmission line clearing, gas well maintenance, and distribution line maintenance related to storm activity (including amortization of the regulatory assets).
Depreciation & Amortization Expense	260,459,298	238,306,625	22,152,674	Increase is due to higher plant-in-service.
Regulatory Debits	2,062,059	1,326,201	735,859	
Current Income Taxes	59,054,440	69,226,634	(10,172,194)	Decrease is due to lower pre-tax income and higher amortization of excess deferred taxes in the base period.
Property and Other Taxes	50,531,375	47,572,536	2,958,839	Increase is due to higher plant-in-service and higher tax rates.
Amortization of Investment Tax Credit	(880,776)	(571,194)	(309,582)	
Loss (Gain) from Disposition of Allowances	8,840	(72,354)	81,194	
Total Operating Expenses	$ 1,161,330,885	$ 1,176,784,866	$ (15,453,981)	
Net Operating Income	$ 315,938,969	$ 337,654,021	$ (21,715,052)	
Other Income less deductions	(804,063)	(7,982,244)	7,178,181	Increase due to funding of LGE and KU Foundation in December 2019.
Income before Interest Charges	315,134,905	329,671,777	(14,536,871)	
Interest Charges	86,926,943	88,334,143	(1,407,199)	Decrease due to lower short term borrowing rates.
Net Income	$ 228,207,962	$ 241,337,634	$ (13,129,672)	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
INCOME STATEMENT

Title of Account	Electric 2/28/2021 Base Period	Electric 02/29/2020 YECM	Variance	Explanations on variances greater than $1 million
Operating Revenues				
Electric Operating Revenues	$ 1,141,260,549	$ 1,183,779,189	$ (42,518,640)	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	1,141,260,549	1,183,779,189	(42,518,640)	
Operating Expenses				
Fuel for Electric Generation	$ 248,300,716	$ 289,862,586	$ (41,561,870)	Decreased fuel expense due to lower energy requirements from COVID-19 and weather and lower natural gas prices.
Power Purchased	52,526,749	43,279,038	9,247,710	Increased power purchased expense due to higher purchased power from KU, which was partially offset by lower energy purchases from OVEC due to lower load and lower demand charges from the expiration of the Bluegrass tolling agreement in April 2019.
Other Operation Expenses	196,957,785	190,096,241	6,861,544	Increase in operation costs to comply with environmental regulations, depancaking, uncollectible account expense and property insurance.
Maintenance	89,397,247	93,030,494	(3,633,247)	Decrease in overhead transmission line clearing and distribution line maintenance related to storm activity (including amortization of the regulatory assets).
Depreciation & Amortization Expense	219,059,912	199,671,549	19,388,363	Increase is due to higher plant-in-service.
Regulatory Debits	2,062,059	1,326,201	735,859	
Current Income Taxes	45,076,224	55,880,932	(10,804,708)	Decrease is due to lower pre-tax income and higher amortization of excess deferred taxes in the base period.
Property and Other Taxes	37,868,244	35,692,155	2,176,090	Increase is due to higher plant-in-service and higher tax rates.
Amortization of Investment Tax Credit	(878,559)	(565,346)	(313,212)	
Loss (Gain) from Disposition of Allowances	8,840	(72,354)	81,194	
Total Operating Expenses	$ 890,379,219	$ 908,201,495	$ (17,822,275)	
Net Operating Income	$ 250,881,329	$ 275,577,694	$ (24,696,365)	

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2020-00350
COMPARISON OF BASE PERIOD AND MOST RECENT 12 MONTHS PRECEDING THE BASE PERIOD
INCOME STATEMENT

Title of Account	Gas 2/28/2021 Base Period	Gas 02/29/2020 YECM	Variance	Explanations on variances greater than $1 million
Operating Revenues				
Gas Operating Revenues	$ 336,009,305	$ 330,659,699	$ 5,349,607	Higher gas revenue primarily due to GLT rate base growth and higher base rates/elimination of the TCJA surcredit effective May 1, 2019, partially offset by the timing of GSC collections offset in gas supply expenses below.
Total Operating Revenues	336,009,305	330,659,699	5,349,607	
Operating Expenses				
Gas Supply Expenses	$ 108,331,045	$ 112,369,898	$ (4,038,853)	Decrease reflects a return to normal weather for the last six months of the base period and timing of GSC collections offset in gas operating revenues above.
Other Operation Expenses	70,937,251	66,680,956	4,256,295	Increase in operation costs to comply with gas distribution lines regulation compliance, uncollectible account expense and property insurance.
Maintenance	23,644,855	25,677,205	(2,032,351)	Decrease in gas well maintenance.
Depreciation & Amortization Expense	41,399,386	38,635,076	2,764,310	Increase is due to higher plant-in-service.
Regulatory Debits	-	-	-	
Current Income Taxes	13,978,216	13,345,702	632,514	
Property and Other Taxes	12,663,131	11,880,381	782,749	
Amortization of Investment Tax Credit	(2,218)	(5,848)	3,630	
Total Operating Expenses	$ 270,951,666	$ 268,583,372	$ 2,368,294	
Net Operating Income	$ 65,057,640	$ 62,076,327	$ 2,981,312	

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Certain information is considered confidential and is being filed under seal pursuant to Petition for Confidential Protection.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 24

Responding Witness: Christopher M. Garrett

Q-24. Separately for electric and gas operations, 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 LG&E's capitalization and net investment rate base for the base period. See Tab 13 of the Filing Requirements for the forecast period.

LOUISVILLE GAS AND ELECTRIC COMPANY

Reconciliation of Capitalization and Rate Base

Line No.	Description	13 Month Average Total Company Balance	13 Month Average Electric	13 Month Average Gas
1	Rate Base Percentage (Schedule J-1.1/J-1.2)		79.05%	20.95%
2	Capitalization:			
3	Common Equity	$ 2,619,842,473		
4	Long-Term Debt	1,991,310,250		
5	Short-Term Debt	240,245,160		
6	Subtotal	$ 4,851,397,882	$ 3,835,030,026	$ 1,016,367,856
7	Adjustments to Capitalization:			
8	Trimble County Inventories		(6,512,826)	-
9	Investment in OVEC and Other		(1,210,500)	-
10	Environmental Compliance Plans		(1,118,272,885)	-
11	Demand Side Management Plans		(3,046,366)	-
12	Investment Tax Credits		32,643,135	1,014
13	Gas Line Tracker		-	(173,202,361)
14	Subtotal	-	(1,096,399,441)	(173,201,347)
15				
16	Total Adjusted Capitalization (Schedule J-1.1/J-1.2)	$ 4,851,397,882	$ 2,738,630,585	$ 843,166,510
17				
18	Assets per books not included in rate base:			
19	Net ARO Assets		(15,949,221)	(19,137,447)
20	Other Property and Investments	(85,236,387)	(66,422,464)	(17,603,423)
21	Cash and Temporary Investments	(5,024,790)	(3,972,096)	(1,052,694)
22	Accounts Receivable	(179,695,643)	(142,049,405)	(37,646,237)
23	Other Current Assets	(58,348,293)	(46,124,326)	(12,223,967)
24	Deferred Regulatory Assets	(146,887,392)	(116,114,483)	(30,772,909)
25	Other Deferred Debits	(4,536,211)	(3,585,875)	(950,336)
26	Subtotal	(479,728,716)	(394,217,871)	(119,387,013)
27				
28	Liabilities per books not included in rate base:			
29	Accumulated Deferred Investment Tax Credits	32,644,150		
30	Other Deferred Credits	(1,625,671)	(1,285,093)	(340,578)
31	Regulatory Liabilities	588,442,213	465,163,570	123,278,644
32	ARO Liabilities	65,287,411	51,609,699	13,677,713
33	Other Current Liabilities	237,056,361	187,393,054	49,663,308
34	Miscellaneous Long-Term Liabilities	11,890,196	9,399,200	2,490,996
35	Accumulated Provision for Pension & Postretirement	994,327	786,015	208,311
36	Accumulated Deferred Income Taxes	(527,913,009)	(417,315,233)	(110,597,775)
37	Subtotal	406,775,979	295,751,211	78,380,618
38				
39	Items not included in rate base:			
40	Environmental Compliance Cash Working Capital		512,391	
41				
42	Items included in rate base:			
43	Cash Working Capital (Income Statement)	31,680,368	28,949,006	2,218,971
44	Capitalization / Rate Base Allocation Differences		(11,156,187)	11,156,187
45	Subtotal	31,680,368	17,792,819	13,375,157
46				
47	Total Reconciliation	(41,272,369)	(80,161,450)	(27,631,238)
48				
49	Total Rate Base (Schedule B-1.1)	$ 4,810,125,513	$ 2,658,469,135	$ 815,535,272

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 25

Responding Witness: Daniel K. Arbough

Q-25. Separately for electric and gas operations, 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.

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Electric
As of June 30, 2022

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
1	120754	Misc. A/R Uncollect - LGE Cap	$ 165,886	$ -	$ -	$ 165,886	100%
2	133671	EFFLUENT WATER STUDY-MC	$ (421,599)	$ -	$ -	$ (421,599)	100%
3	133679	EFFLUENT WATER STUDY-TC LGE	$ (118,708)	$ -	$ -	$ (118,708)	100%
4	139096	Back-up Cntrl Ctr- Dist-LG&E	$ (22)	$ -	$ -	$ (22)	100%
5	139709	MC4 Dearator Heater	$ 287,586	$ -	$ -	$ 287,586	27%
6	139861	MC3 Secondary SH Outlet	$ 1,630,985	$ -	$ -	$ 1,630,985	23%
7	139867	MC4 RH Outlet Partial	$ 321,778	$ -	$ -	$ 321,778	18%
8	141390	Environmental Equipment LGE	$ 34,683	$ -	$ -	$ 34,683	49%
9	144531	CR7 Misc Project (multi-year)	$ 234,739	$ -	$ -	$ 234,739	35%
10	145402	HR Cap Equip Improvmnts LGE	$ 20,700	$ -	$ -	$ 20,700	50%
11	147080	MC3 SCR Catalyst L4 2021	$ 363,000	$ -	$ -	$ 363,000	22%
12	147819	FP-SPIR Project LGE	$ 3,410,028	$ -	$ -	$ 3,410,028	43%
13	148135	GS GE CV STRUCT INSTR LGE	$ 103,428	$ -	$ -	$ 103,428	95%
14	148155	GS CDM CIP Ver 9.0	$ 95,906	$ -	$ -	$ 95,906	75%
15	149344	SC CAP FUNDING SOURCE-LGE	$ 375,773	$ -	$ -	$ 375,773	40%
16	152583	STT Misc Project	$ 76,215	$ -	$ -	$ 76,215	20%
17	152639	FP-LGE Online Monitoring Equip	$ 214,549	$ -	$ -	$ 214,549	38%
18	152649	OF Unit 9/10 Front Slabs	$ 255,012	$ -	$ -	$ 255,012	13%
19	152966	ELG MC ECR	$ 47,012,459	$ -	$ -	$ 47,012,459	46%
20	152967	ELG TC LGE ECR	$ 19,311,616	$ -	$ -	$ 19,311,616	50%
21	153373	FP-Battery Replacements - LGE	$ 98,335	$ -	$ -	$ 98,335	100%
22	153375	FP-PLC Replacements - LGE	$ 98,915	$ -	$ -	$ 98,915	26%
23	154631	MC 1C BCP OVERHAUL 2020	$ 63,734	$ -	$ -	$ 63,734	25%
24	154640	MC 2B MDBFP OVERHAUL 2020	$ 57,000	$ -	$ -	$ 57,000	17%
25	154642	MC 2C BCP OVERHAUL 2019	$ 115,077	$ -	$ -	$ 115,077	100%
26	154649	MC 3C Recyc Pump OVERHAUL 2020	$ 33,000	$ -	$ -	$ 33,000	21%
27	154650	MC 3D Recyc Pump OVERHAUL 2020	$ 87,040	$ -	$ -	$ 87,040	47%
28	154765	TC1 SDRS SUMP UPG	$ 84,465	$ -	$ -	$ 84,465	100%
29	154833	CR7 EQ OVERHAUL	$ 436,066	$ -	$ -	$ 436,066	45%
30	155113	GS Gen Eng Relay Standard	$ 25,294	$ -	$ -	$ 25,294	20%
31	155122	GS GenEng LFGFI	$ 42,157	$ -	$ -	$ 42,157	13%
32	156738	MC3 Economizer 2027	$ 200,103	$ -	$ -	$ 200,103	6%
33	157623	URD CABLE REPL/REJUV LGE 2022	$ 810,853	$ -	$ -	$ 810,853	48%
34	157686	SCM2022 LGE TXFMR TOOLS	$ 8,038	$ -	$ -	$ 8,038	50%
35	157880	Retail Hardware LG&E 2022	$ 38,812	$ -	$ -	$ 38,812	50%
36	159697	SIMP TCC prjctrs & screen RPLC	$ 9,718	$ -	$ -	$ 9,718	50%
37	159930	TC1 DCS SIMULATOR	$ 506,790	$ -	$ -	$ 506,790	46%
38	159974	MC Cybersecurity	$ 50,000	$ -	$ -	$ 50,000	25%
39	160107	Magazine Substation Upgrade	$ 9,886,070	$ -	$ -	$ 9,886,070	93%
40	160134	STT TRNG FACILITIES	$ 54,000	$ -	$ -	$ 54,000	100%
41	160598	Magazine Substation Upgrade CW	$ 1,905,768	$ -	$ -	$ 1,905,768	84%
42	161713	Magazine Sub Upgrade Trans	$ 4,706,039	$ -	$ -	$ 4,706,039	100%
43	162081	2022 LEO MANHOLE STRUCT REP	$ 188,928	$ -	$ -	$ 188,928	45%
44	162082	2022 LEO DWTN VENT PROTECT	$ 160,183	$ -	$ -	$ 160,183	24%
45	162083	2022 LEO DWTN VT STRUCT REP	$ 556,963	$ -	$ -	$ 556,963	33%
46	162084	LEO PADMOUNT REP/REPL 2022	$ 89,775	$ -	$ -	$ 89,775	30%
47	162095	SCM2022 LGE CAP&PIN INSUL UPGD	$ 133,528	$ -	$ -	$ 133,528	85%
48	162097	SCM2022 LGE LEGACY ARRST REPL	$ 53,089	$ -	$ -	$ 53,089	86%
49	162101	SCM2022 LGE MISC NESC COMPL	$ 27,718	$ -	$ -	$ 27,718	100%
50	162104	SCM2022 LGE REPL LEGACY RTU	$ 81,237	$ -	$ -	$ 81,237	73%
51	162105	SCM2022 LGE REPL LGCY OIL BRKR	$ 224,064	$ -	$ -	$ 224,064	24%
52	162108	SCM2022 LGE WILDLIFE PROTECT	$ 46,288	$ -	$ -	$ 46,288	50%
53	162520	MC 4 ME chevron replacement	$ 460,537	$ -	$ -	$ 460,537	77%
54	162924	MAGAZINE 4KV SWGR UPG	$ 1,433,441	$ -	$ -	$ 1,433,441	80%
55	162975	SCM22 RAP LGE REPL BUSHINGS	$ 57,718	$ -	$ -	$ 57,718	100%
56	163278	SOLAR SHARE ARRAY 5 LGE	$ 294,800	$ -	$ -	$ 294,800	80%
57	163289	SOLAR SHARE INFRA 5-8 LGE	$ 177,500	$ -	$ -	$ 177,500	54%
58	163382	CR RIVERBANK STABILIZATION	$ 300,000	$ -	$ -	$ 300,000	2%
59	163488	Ethel Duct Repl	$ (66,137)	$ -	$ -	$ (66,137)	100%
60	163715	MC 2A MDBFP OVERHAUL	$ 17,733	$ -	$ -	$ 17,733	11%
61	00048FACL	FURN & EQUIP LGE 2022	$ 99,928	$ -	$ -	$ 99,928	50%
62	00127FACL	AOC Metering Ops Consolidation	$ 590,453	$ -	$ -	$ 590,453	53%
63	133710LGE	TC RPL FIRE SYS UNGRD PIPE	$ 120,008	$ -	$ -	$ 120,008	50%
64	140342LGE	MISC TOOLS	$ 9,640	$ -	$ -	$ 9,640	100%
65	140606LGE	TC2 BATTERY REPLACEMENTS	$ 39,413	$ -	$ -	$ 39,413	40%
66	150051LGE	TC2 WESP WASH WATER PIPING	$ 41,050	$ -	$ -	$ 41,050	100%
67	152654LGE	TC GYPSUM DEWATERING BELT LGE	$ 87,844	$ -	$ -	$ 87,844	49%
68	152685LGE	TC2 B BFP OVERHAUL LG&E	$ 32,903	$ -	$ -	$ 32,903	100%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Electric
As of June 30, 2022

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
69	153017LGE	TC2 PCM Hg MONITOR UPGRADE	$ 72,077	$ -	$ -	$ 72,077	100%
70	153018LGE	TC2 A CEM FLOW MONITOR CHANGE	$ 16,048	$ -	$ -	$ 16,048	100%
71	153019LGE	TC2 B CEM FLOW MONITOR CHANGE	$ 16,048	$ -	$ -	$ 16,048	100%
72	153050LGE	TC2 PRI SH REPL	$ 112,338	$ -	$ -	$ 112,338	46%
73	156890LGE	TC CT CEM LNTY BTL TRAILER-	$ 6,532	$ -	$ -	$ 6,532	100%
74	157075LGE	TC2 HA COMP OH-	$ 21,344	$ -	$ -	$ 21,344	100%
75	159880LGE	TC SLURRY TANK UPGRADE-	$ 42,233	$ -	$ -	$ 42,233	50%
76	159922LGE	TC2 FINAL SH INLET LEG-2-	$ 88,266	$ -	$ -	$ 88,266	100%
77	159942LGE	TC2 COOLING TWR CHEM INJ-	$ 48,145	$ -	$ -	$ 48,145	100%
78	163438LC	CS AMI IT Systems LKS	$ 2,919,537	$ 66,871	$ -	$ 2,986,408	43%
79	163441LE	CS AMI Meters 21 BP LE	$ 4,214,379	$ 75,183	$ -	$ 4,289,562	6%
80	163444LC	CS AMI Meter Depl 21BP LC	$ 3,763,305	$ 98,579	$ -	$ 3,861,884	95%
81	163459LC	CS AMI Meter-Cash 21 BP L	$ 1,185,977	$ 22,678	$ -	$ 1,208,655	28%
82	163550LC	CS AMI Network Comm 21BP LC	$ 738,489	$ 7,609	$ -	$ 746,098	15%
83	GSSLABTCL	SYSTEM LAB TRIMBLE COUNTY- LGE	$ 1,096,750	$ -	$ -	$ 1,096,750	61%
84	GSSLALRML	GS SL Smart Alarms LGE	$ 17,475	$ -	$ -	$ 17,475	35%
85	IT0000L	IT FUNDING SOURCE-LGE	$ 345,433	$ -	$ -	$ 345,433	100%
86	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 474,825	$ -	$ -	$ 474,825	88%
87	IT0270L	Rplce EMS Workstations-LGE22	$ 111,429	$ -	$ -	$ 111,429	86%
88	IT0435L	LOTO Tech Refresh-LGE21	$ 23,176	$ -	$ -	$ 23,176	30%
89	IT0484L	UC&C/CUCM Major Upgrade-LGE22	$ 14,628	$ -	$ -	$ 14,628	40%
90	IT0640L	MV90 replacement-LGE21-22	$ 15,525	$ -	$ -	$ 15,525	50%
91	IT0686L	Phone HW Refresh Yr 2/3-LGE22	$ 45,713	$ -	$ -	$ 45,713	50%
92	IT0692L	CyberArk Hardware Refr-LGE20	$ 27,428	$ -	$ -	$ 27,428	60%
93	IT0806L	Cascade Upgrade-LGE22	$ 47,335	$ -	$ -	$ 47,335	30%
94	IT0902L	Readerboard Upgrade-LGE21	$ 20,182	$ -	$ -	$ 20,182	43%
95	IT0924L	Gas Operator Qual PIMs-LGE21	$ 41,400	$ -	$ -	$ 41,400	60%
96	IT0927L	Enterprise GIS-Phase3-LGE22-23	$ 2,175,537	$ -	$ -	$ 2,175,537	45%
97	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	$ 192,685	$ -	$ -	$ 192,685	75%
98	IT0941L	Role Based Access-LGE21-22	$ 275,423	$ -	$ -	$ 275,423	75%
99	IT0943L	SOA Replacement-LGE21-22	$ 259,990	$ -	$ -	$ 259,990	100%
100	IT0971L	Oracle NMS/OMA Upgr-LGE21-23	$ 302,738	$ -	$ -	$ 302,738	49%
101	IT0972L	My Account Replace-LGE21-22	$ 621,000	$ -	$ -	$ 621,000	70%
102	IT0973CG	Gas Analy App-Phase1-LGE21-22	$ 151,800	$ -	$ -	$ 151,800	73%
103	IT1001L	CIP Compl Tools - Yr12-LGE22	$ 20,168	$ -	$ -	$ 20,168	55%
104	IT1002L	Compl Infrast - Year 12-LGE22	$ 48,080	$ -	$ -	$ 48,080	54%
105	IT1003L	Telecom Site Renovation-LGE22	$ 12,800	$ -	$ -	$ 12,800	35%
106	IT1004L	Netwk Acc Dev Site Infr-LGE22	$ 33,096	$ -	$ -	$ 33,096	45%
107	IT1005L	Access Switch Rotation-LGE22	$ 91,425	$ -	$ -	$ 91,425	50%
108	IT1006L	Network Segm (SDN)-LGE22	$ 148,308	$ -	$ -	$ 148,308	100%
109	IT1007L	Bulk Power & Environ Sys-LGE22	$ 31,816	$ -	$ -	$ 31,816	44%
110	IT1009L	Elimin of Lease T1 Circ-LGE22	$ 67,019	$ -	$ -	$ 67,019	40%
111	IT1010L	Site Security Improve-LGE22	$ 7,680	$ -	$ -	$ 7,680	42%
112	IT1011L	Outside Cable Plant -LGE22	$ 49,370	$ -	$ -	$ 49,370	45%
113	IT1012L	Network Test Equipment-LGE22	$ 25,965	$ -	$ -	$ 25,965	57%
114	IT1014L	Core Network Infrast-LGE22	$ 46,078	$ -	$ -	$ 46,078	84%
115	IT1015L	Netwk Acc Dev and Gatewy-LGE22	$ 9,143	$ -	$ -	$ 9,143	50%
116	IT1017L	Network Management-LGE22	$ 13,714	$ -	$ -	$ 13,714	100%
117	IT1022L	SIEM(CIP) HW,etc-LGE22	$ 47,175	$ -	$ -	$ 47,175	100%
118	IT1023L	SIEM(Corp) HW,etc-LGE22	$ 47,175	$ -	$ -	$ 47,175	100%
119	IT1024L	IT Sec and CIP Labs Enh-LGE22	$ 9,128	$ -	$ -	$ 9,128	50%
120	IT1026L	Data Loss Prevent Refrsh-LGE22	$ 31,516	$ -	$ -	$ 31,516	100%
121	IT1027L	Security Infrast Enhance-LGE22	$ 18,285	$ -	$ -	$ 18,285	50%
122	IT1028L	Citrix XenMobile Upgrade-LGE22	$ 18,546	$ -	$ -	$ 18,546	71%
123	IT1029L	Netwk Access Cont(KY/PA)-LGE22	$ 182,850	$ -	$ -	$ 182,850	100%
124	IT1030L	Tech Refr Bluecoat Proxy-LGE22	$ 164,565	$ -	$ -	$ 164,565	100%
125	IT1031L	Voice Infrast Expansion-LGE22	$ 26,094	$ -	$ -	$ 26,094	48%
126	IT1033L	Wirelss Accs Point Grwth-LGE22	$ 36,570	$ -	$ -	$ 36,570	50%
127	IT1040L	Srvr Cap Exp and Reliab-LGE22	$ 20,114	$ -	$ -	$ 20,114	65%
128	IT1047L	StackVision Upgrade-LGE22	$ 31,050	$ -	$ -	$ 31,050	50%
129	IT1048L	SCCM/WSUS Refresh-LGE22	$ 45,516	$ -	$ -	$ 45,516	100%
130	IT1049L	PS App/PeopleTools Upgr-LGE22	$ 44,030	$ -	$ -	$ 44,030	100%
131	IT1051L	Monitor Replacement-LGE22	$ 23,259	$ -	$ -	$ 23,259	60%
132	IT1052L	MFD Growth and Refresh-LGE22	$ 8,777	$ -	$ -	$ 8,777	60%
133	IT1054L	Tech Refr Dkstp and Lptp-LGE22	$ 597,783	$ -	$ -	$ 597,783	55%
134	IT1058L	Mobile/Wrkstn Lic Trueup-LGE22	$ 7,314	$ -	$ -	$ 7,314	27%
135	IT1073L	DB Refresh-LGE22	$ 27,428	$ -	$ -	$ 27,428	50%
136	IT1074L	Windows 10 CBB upgrade-LGE22	$ 98,200	$ -	$ -	$ 98,200	67%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Electric
As of June 30, 2022

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
137	IT1075L	SCCM Upgrades-LGE22	$ 14,628	$ -	$ -	$ 14,628	50%
138	IT1076L	XenDesktop Major Upgrade-LGE22	$ 51,906	$ -	$ -	$ 51,906	50%
139	IT1080L	Trans Lines Mobile Inspt-LGE22	$ 15,525	$ -	$ -	$ 15,525	50%
140	IT1082L	MR Hardware-LGE22	$ 7,763	$ -	$ -	$ 7,763	50%
141	IT1084L	iPad Refresh Project-LGE22	$ 221,921	$ -	$ -	$ 221,921	50%
142	IT1091L	Enterprise GIS Enhance-LGE22	$ 6,210	$ -	$ -	$ 6,210	10%
143	IT1092L	BI Rpting Aligne Fuels-LGE22	$ 31,050	$ -	$ -	$ 31,050	50%
144	IT1093L	nMarket PJM Module Upgr-LGE22	$ 21,707	$ -	$ -	$ 21,707	47%
145	IT1094L	Aligne Upgrade-LGE22	$ 54,865	$ -	$ -	$ 54,865	50%
146	IT1101L	SCADA Radio Refresh-LGE22	$ 31,085	$ -	$ -	$ 31,085	49%
147	IT1103L	Computing Infra Upgrade-LGE22	$ 107,106	$ -	$ -	$ 107,106	36%
148	IT1105L	Data Center Facility Upg-LGE22	$ 36,570	$ -	$ -	$ 36,570	50%
149	IT1106L	Robotic Proc Auto(RPA)-LGE22	$ 75,029	$ -	$ -	$ 75,029	40%
150	IT1108L	TRODS Upgrade-LGE22-23	$ 23,900	$ -	$ -	$ 23,900	25%
151	IT1113L	iPasoLink MW Radio Upgd-LGE22	$ 21,942	$ -	$ -	$ 21,942	30%
152	IT1114L	Maximo / CIM Sch Upg-LGE22	$ 78,892	$ -	$ -	$ 78,892	50%
153	IT1115L	FleetFocus Upgrade-LGE22	$ 78,343	$ -	$ -	$ 78,343	50%
154	IT1116L	SIP for Call Ctr (Avaya)-LGE22	$ 36,570	$ -	$ -	$ 36,570	100%
155	IT1117L	Wireless AP Refresh-LGE22	$ 36,570	$ -	$ -	$ 36,570	50%
156	IT1118L	Access Switch Growth-LGE22	$ 36,570	$ -	$ -	$ 36,570	100%
157	IT1119L	Volts Enhanc-Sec & Compl-LGE22	$ 54,855	$ -	$ -	$ 54,855	75%
158	IT1120L	Training Tracker Upgrade-LGE22	$ 24,840	$ -	$ -	$ 24,840	44%
159	IT1122L	RFID/Oracle Interface-LGE22	$ 62,100	$ -	$ -	$ 62,100	100%
160	IT1123L	Ref Cisco Analog Voice-LGE22	$ 33,644	$ -	$ -	$ 33,644	92%
161	IT1124L	Primavera Upgrade-LGE22	$ 31,050	$ -	$ -	$ 31,050	100%
162	IT1130L	HR Intervw Build Enhance-LGE22	$ 14,780	$ -	$ -	$ 14,780	81%
163	IT1131L	GIS - Map Est Fault Loc-LGE22	$ 29,498	$ -	$ -	$ 29,498	42%
164	IT1132L	eDiscovery Tool-LGE22	$ 26,393	$ -	$ -	$ 26,393	50%
165	IT1133L	DrawDT Upgrade-LGE22	$ 31,050	$ -	$ -	$ 31,050	67%
166	IT1134L	Corp Web & Sec Enhance-LGE22	$ 17,595	$ -	$ -	$ 17,595	67%
167	IT1136L	4500 Router Upgrade-LGE22	$ 147,705	$ -	$ -	$ 147,705	100%
168	IT1138L	GIS - UN for Telecom-LGE22-23	$ 6,210	$ -	$ -	$ 6,210	7%
169	IT1206L	BI Upgrade-LGE23	$ 14,628	$ -	$ -	$ 14,628	53%
170	IT1248L	Wireless Controller Ref-LGE23	$ 36,570	$ -	$ -	$ 36,570	50%
171	IT1268L	Refr External Netscaler-LGE23	$ 182,850	$ -	$ -	$ 182,850	95%
172	IT1412L	Cellular Modem Refresh-LGE24	$ 16,457	$ -	$ -	$ 16,457	45%
173	LI-160154	DSP Magazine Substation Rbld	$ 1,630,503	$ -	$ -	$ 1,630,503	63%
174	SU-000293	PBR- Fern Valley PIN PRLY RTU	$ 3,665,936	$ -	$ -	$ 3,665,936	70%
175	SU-000484	PBR-Ashbottom PRLY	$ (70,080)	$ -	$ -	$ (70,080)	-5%
TOTAL			$ 126,489,855	$ 270,920	$ -	$ 126,760,775	

*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.

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Electric
As of February 28, 2021

			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
1	120754	Misc. A/R Uncollect - LGE Cap	$ 165,886	$ -	$ -	$ 165,886	100%
2	131995	TC1 Generator Rewind	$ 564,031	$ -	$ -	$ 564,031	19%
3	132003	TC CT HGP Insp Unit 9	$ 1,200,314	$ -	$ -	$ 1,200,314	74%
4	132996	MC3 Relays	$ 250,000	$ -	$ -	$ 250,000	33%
5	133671	EFFLUENT WATER STUDY-MC	$ (421,599)	$ -	$ -	$ (421,599)	100%
6	133679	EFFLUENT WATER STUDY-TC LGE	$ (118,708)	$ -	$ -	$ (118,708)	100%
7	135122	MC1 PJFF Bags 2021	$ 910,000	$ -	$ -	$ 910,000	81%
8	139096	Back-up Cntrl Ctr- Dist-LG&E	$ (22)	$ -	$ -	$ (22)	100%
9	141390	Environmental Equipment LGE	$ 10,533	$ -	$ -	$ 10,533	15%
10	142487	PILC 2021 LGE CABLE REPL	$ 1,758,729	$ -	$ -	$ 1,758,729	16%
11	144514	GS CDM CIP Ver 8.0 LGE	$ 9,134	$ -	$ -	$ 9,134	17%
12	144531	CR7 Misc Project (multi-year)	$ 55,585	$ -	$ -	$ 55,585	8%
13	145402	HR Cap Equip Improvmnts LGE	$ 6,900	$ -	$ -	$ 6,900	17%
14	147046	MC2 Cooling Tower Rebuild	$ 2,158,000	$ -	$ -	$ 2,158,000	52%
15	147056	MC2 Boiler Lower Slope	$ 1,528,455	$ -	$ -	$ 1,528,455	38%
16	147060	MC3 Rear Slope & Lower WW	$ 875,000	$ -	$ -	$ 875,000	30%
17	147819	FP-SPIR Project LGE	$ 427,292	$ -	$ -	$ 427,292	5%
18	148135	GS GE CV STRUCT INSTR LGE	$ 45,655	$ -	$ -	$ 45,655	42%
19	148155	GS CDM CIP Ver 9.0	$ 10,539	$ -	$ -	$ 10,539	8%
20	148296	ROUTINE EMS-LGE-2021	$ 3,958	$ -	$ -	$ 3,958	17%
21	148822	CR Olin-Tip Top 69kV Phase I	$ 5,595,542	$ -	$ -	$ 5,595,542	63%
22	149344	SC CAP FUNDING SOURCE-LGE	$ 145,774	$ -	$ -	$ 145,774	16%
23	150037	TC1 UPPER ARCH REPLACE**	$ 61,891	$ -	$ -	$ 61,891	16%
24	151119	TC CCRT - LANDFILL LGE	$ 43,417,838	$ -	$ -	$ 43,417,838	86%
25	151276	MC2 CCWHE Yuba Coolers	$ 65,000	$ -	$ -	$ 65,000	31%
26	151277	MC3 CCWHE Yuba Coolers	$ 201,106	$ -	$ -	$ 201,106	23%
27	151980	OF DCS Conv/Upgrade	$ 1,205,659	$ -	$ -	$ 1,205,659	49%
28	152224	Clifty Creek DL1/DL2 Brkr Rpl	$ 1,158,045	$ -	$ -	$ 1,158,045	51%
29	152282	LGE SECURITY EQUIPMENT 2021	$ 34,924	$ -	$ -	$ 34,924	13%
30	152639	FP-LGE Online Monitoring Equip	$ 110,457	$ -	$ -	$ 110,457	20%
31	152649	OF Unit 9/10 Front Slabs	$ 255,012	$ -	$ -	$ 255,012	13%
32	152966	ELG MC ECR	$ 10,921,953	$ -	$ -	$ 10,921,953	11%
33	152967	ELG TC LGE ECR	$ 6,311,095	$ -	$ -	$ 6,311,095	16%
34	153078	TC1 SCR CATALYST L3 NEW	$ 218,681	$ -	$ -	$ 218,681	10%
35	153373	FP-Battery Replacements - LGE	$ 16,389	$ -	$ -	$ 16,389	17%
36	153375	FP-PLC Replacements - LGE	$ 16,486	$ -	$ -	$ 16,486	4%
37	154554	MC1 Rear RH Weld Overlay	$ 265,421	$ -	$ -	$ 265,421	18%
38	154631	MC 1C BCP OVERHAUL 2020	$ 44,000	$ -	$ -	$ 44,000	17%
39	154640	MC 2B MDBFP OVERHAUL 2020	$ 57,000	$ -	$ -	$ 57,000	17%
40	154642	MC 2C BCP OVERHAUL 2019	$ 115,077	$ -	$ -	$ 115,077	100%
41	154649	MC 3C Recyc Pump OVERHAUL 2020	$ 33,000	$ -	$ -	$ 33,000	21%
42	154650	MC 3D Recyc Pump OVERHAUL 2020	$ 87,040	$ -	$ -	$ 87,040	47%
43	154707	TC1 LOWER FURNACE WW REPL	$ 110,057	$ -	$ -	$ 110,057	14%
44	154833	CR7 EQ OVERHAUL	$ 98,519	$ -	$ -	$ 98,519	10%
45	156742	MC3 Reheat Outlet Partial	$ 350,000	$ -	$ -	$ 350,000	42%
46	156788	MC2 Precipitator	$ 371	$ -	$ -	$ 371	100%
47	156978	TC1 HEATER CONTROLS UPGD	$ 118,849	$ -	$ -	$ 118,849	26%
48	157188	TEP-CR-Ashbottom-So Park	$ 1,732,893	$ -	$ -	$ 1,732,893	55%
49	157622	URD CABLE REPL/REJUV LGE 2021	$ 152,855	$ -	$ -	$ 152,855	9%
50	157626	N1DT CENTERFIELD/RUSSELL CW	$ 1,220,591	$ -	$ -	$ 1,220,591	41%
51	157627	N1DT CENTERFIELD/RUSSELL SUB	$ 2,385,850	$ -	$ -	$ 2,385,850	80%
52	158876	CR7 Ket Boil Upgrade	$ 223,093	$ -	$ -	$ 223,093	46%
53	158918	PDFR - Buckner	$ 154,617	$ -	$ -	$ 154,617	65%
54	159680	CR-Olin-Tip Top 69kV-TEP	$ 233,158	$ -	$ -	$ 233,158	100%
55	159972	MC3 WATERWALL PANELS	$ 350,000	$ -	$ -	$ 350,000	15%
56	159974	MC Cybersecurity	$ 50,000	$ -	$ -	$ 50,000	25%
57	160005	MC2 Hot RH Wye 2021	$ 190,000	$ -	$ -	$ 190,000	46%
58	160107	Magazine Substation Upgrade	$ 3,844,312	$ -	$ -	$ 3,844,312	36%
59	160134	STT TRNG FACILITIES	$ 12,600	$ -	$ -	$ 12,600	23%
60	160416	MASONRY & TRASH RACK UPGRADES	$ 4,380,572	$ -	$ -	$ 4,380,572	33%
61	160433	MC CCR Process Pond	$ 21,432,877	$ -	$ -	$ 21,432,877	100%
62	160598	Magazine Substation Upgrade CW	$ 268,569	$ -	$ -	$ 268,569	12%
63	161177	GS Transformer Prot MC2	$ 170,768	$ -	$ -	$ 170,768	100%
64	161630	MC 1 & 2 Wet/Dry Overlay	$ 16,240	$ -	$ -	$ 16,240	20%
65	161705	N1DT CENTERFIELD SUB TRANS	$ 1,061,778	$ -	$ -	$ 1,061,778	59%
66	161713	Magazine Sub Upgrade Trans	$ 2,377,829	$ -	$ -	$ 2,377,829	51%
67	162027	2021 LEO MANHOLE STRUCT REP	$ 62,288	$ -	$ -	$ 62,288	15%
68	162028	2021 LEO DWTN VENT PROTECT	$ 19,169	$ -	$ -	$ 19,169	3%
69	162029	2021 LEO DWTN VT STRUCT REP	$ 103,929	$ -	$ -	$ 103,929	6%
70	162030	LEO PADMOUNT REP/REPL	$ 4,418	$ -	$ -	$ 4,418	1%
71	162041	SCM2021 LGE CAP&PIN INSUL UPGD	$ 17,793	$ -	$ -	$ 17,793	12%

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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
72	162054	SCM2021 LGE WILDLIFE PROTECT	$ 17,793	$ -	$ -	$ 17,793	20%
73	162230	MC DIFFUSER ECR	$ 456,000	$ -	$ -	$ 456,000	4%
74	162240	Gypsum PST Replacement	$ 1,150,000	$ -	$ -	$ 1,150,000	39%
75	162287	CR7 ST SEE Replace	$ 32,402	$ -	$ -	$ 32,402	26%
76	162459	TC1 SPRING CAN UPGRADE	$ 175,000	$ -	$ -	$ 175,000	32%
77	162636	POTH-Tip Top 69kV Temp Circuit	$ 149,798	$ -	$ -	$ 149,798	93%
78	162654	EMS PreProd Platforms LGE-2021	$ 23,469	$ -	$ -	$ 23,469	50%
79	162885	2021 SIO Fuse Savings LGE	$ 77,578	$ -	$ -	$ 77,578	17%
80	162971	DSP IN-1296 CW	$ 362,458	$ -	$ -	$ 362,458	17%
81	163271	SOLAR SHARE ARRAY 3 LGE	$ 154,400	$ -	$ -	$ 154,400	35%
82	163276	SOLAR SHARE ARRAY 4 LGE	$ 26,400	$ -	$ -	$ 26,400	7%
83	163488	Ethel Duct Repl	$ (66,137)	$ -	$ -	$ (66,137)	100%
84	165000	TC1 FRONT SLOPE TOP BEND	$ 57,765	$ -	$ -	$ 57,765	7%
85	00004FACL	LGE ELECTRICAL & LIGHTING 2021	$ 7,823	$ -	$ -	$ 7,823	1%
86	00035FACL	South Ops Engineering Center	$ (16,562)	$ -	$ -	$ (16,562)	100%
87	00046FACL	FURN & EQUIP LGE 2021	$ 30,733	$ -	$ -	$ 30,733	11%
88	00073FACL	BOC MAIN BLDG RENOVATION LGE	$ 289,793	$ -	$ -	$ 289,793	50%
89	00125FACL	AOC Office Space Renovation	$ 296,210	$ -	$ -	$ 296,210	22%
90	140342LGE	MISC TOOLS	$ 9,640	$ -	$ -	$ 9,640	100%
91	152104LGE	TC2 LAST STAGE BUCKETS LGE	$ (1,494,334)	$ -	$ -	$ (1,494,334)	-186%
92	153083LGE	TC CT MAJOR INSPECTION #1	$ 733,082	$ -	$ -	$ 733,082	25%
93	154803LGE	TC LIMESTONE FEEDER UPG-	$ 135,279	$ -	$ -	$ 135,279	100%
94	155150LGE	BRCT7 GT Thermal Insul-LGE	$ 56,843	$ -	$ -	$ 56,843	17%
95	156838LGE	TC PLC CONVERSION-	$ 106,112	$ -	$ -	$ 106,112	100%
96	157191LGE	TC2 LOWER SLOPE WW REPL#	$ 44,963	$ -	$ -	$ 44,963	25%
97	161852LGE	SSC ENGINEERING FACILITY - LGE	$ 826,791	$ -	$ -	$ 826,791	31%
98	GSCACONTL	ACCESS CONTROL OT LGE	$ 1,119	$ -	$ -	$ 1,119	5%
99	GSCASMGTL	ASSET MANGMT OT LGE	$ 29,073	$ -	$ -	$ 29,073	9%
100	GSCCONFGL	CONFIGURATION OT LGE	$ 1,492	$ -	$ -	$ 1,492	8%
101	GSCDRBCL	DISASTER RECOVER OT LGE	$ 677	$ -	$ -	$ 677	6%
102	GSCOTNWKL	NETWORK MONITORING OT LGE	$ 9,692	$ -	$ -	$ 9,692	7%
103	GSCOTSEGL	NETWORK SEGMENTATION OT LGE	$ 15,173	$ -	$ -	$ 15,173	6%
104	GSCVULMGL	VULNERABILITY MANGMT OT LGE	$ 1,866	$ -	$ -	$ 1,866	7%
105	GSESPICTL	SPIR CT TRIMBLE COUNTY-LGE	$ 407	$ -	$ -	$ 407	17%
106	GSESPIOFL	SPIR OHIO FALLS LGE	$ 7,267	$ -	$ -	$ 7,267	17%
107	GSESPIRTL	SPIR TRIMBLE COUNTY LGE	$ 174	$ -	$ -	$ 174	17%
108	GSETCMATL	TC1 MAT DGA monitor LGE	$ 67,000	$ -	$ -	$ 67,000	100%
109	GSSLABTCL	SYSTEM LAB TRIMBLE COUNTY- LGE	$ 68,333	$ -	$ -	$ 68,333	4%
110	IT0000L	IT FUNDING SOURCE-LGE	$ 345,433	$ -	$ -	$ 345,433	100%
111	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 118,143	$ -	$ -	$ 118,143	22%
112	IT0225L	FERC Form 1 Tool Repl-LGE21	$ 18,285	$ -	$ -	$ 18,285	9%
113	IT0246L	Mobile Dispatch Repl-LGE19-20	$ 485,012	$ -	$ -	$ 485,012	47%
114	IT0301L	Next Gen LMR-LGE19-21	$ 2,540,093	$ -	$ -	$ 2,540,093	68%
115	IT0380L	SOA Replacement-LGE20-21	$ 177,212	$ -	$ -	$ 177,212	100%
116	IT0390L	Oracle Financial Upg-LGE20-21	$ 5,598,227	$ -	$ -	$ 5,598,227	85%
117	IT0418L	CorpFirewall Rpl/Upg 1/2-LGE20	$ 146,280	$ -	$ -	$ 146,280	100%
118	IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	$ 431,326	$ -	$ -	$ 431,326	56%
119	IT0564CG	Gas Operator Qual App-LGE19-20	$ 140,090	$ -	$ -	$ 140,090	40%
120	IT0569L	Enterprise GIS-Phase2-LGE20-21	$ 6,865,991	$ -	$ -	$ 6,865,991	91%
121	IT0584L	Meter Data Mgmt-LGE20-21	$ 947,956	$ -	$ -	$ 947,956	40%
122	IT0653L	Rate Case 2020-LGE20-21	$ 77,625	$ -	$ -	$ 77,625	53%
123	IT0663L	SharePoint Upgrade-LGE19-21	$ 149,491	$ -	$ -	$ 149,491	34%
124	IT0673L	TOA Upgrade-LGE20	$ 66,602	$ -	$ -	$ 66,602	69%
125	IT0794CG	Gas Field Smart View LGE20-21	$ 158,700	$ -	$ -	$ 158,700	100%
126	IT0802L	Access Switch Rotation-LGE21	$ 76,797	$ -	$ -	$ 76,797	42%
127	IT0804L	Bulk Power & Environ Sys-LGE21	$ 4,388	$ -	$ -	$ 4,388	6%
128	IT0810L	CIP Comp Tools - Year 11-LGE21	$ 5,499	$ -	$ -	$ 5,499	15%
129	IT0811L	Complia Infra - Year 11-LGE21	$ 11,082	$ -	$ -	$ 11,082	12%
130	IT0826L	IT Sec Infra-Refresh-LGE21	$ 9,767	$ -	$ -	$ 9,767	17%
131	IT0837L	Monitor Replacement-LGE21	$ 3,291	$ -	$ -	$ 3,291	8%
132	IT0838L	MFD Growth and Refresh-LGE21	$ 219,420	$ -	$ -	$ 219,420	100%
133	IT0840L	Net Access Dev & Infrast-LGE21	$ 5,486	$ -	$ -	$ 5,486	8%
134	IT0843L	Network Test Equipment-LGE21	$ 2,194	$ -	$ -	$ 2,194	5%
135	IT0847L	Outside Cable Plant -LGE21	$ 3,657	$ -	$ -	$ 3,657	3%
136	IT0848L	PeopleSo/PeopleTools Upg-LGE21	$ 5,330	$ -	$ -	$ 5,330	12%
137	IT0853L	Replace Backup Infrastr-LGE21	$ 131,964	$ -	$ -	$ 131,964	56%
138	IT0865L	Server Capacity Expan-LGE21	$ 3,657	$ -	$ -	$ 3,657	12%
139	IT0867L	SIEM HW Refresh-LGE20-21	$ 280,126	$ -	$ -	$ 280,126	99%
140	IT0873L	Tech Refesh desk/lap-LGE21	$ 199,160	$ -	$ -	$ 199,160	18%
141	IT0874L	Telecom Site Renov-LGE21	$ 1,097	$ -	$ -	$ 1,097	3%
142	IT0877L	TRODS-LGE21	$ 7,945	$ -	$ -	$ 7,945	17%

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			Accumulated Costs				
Line No. (A)	Project No. (B)	Description Of Project (C)	Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
143	IT0879L	Voice Infrastructure Exp-LGE21	$ 2,174	$ -	$ -	$ 2,174	4%
144	IT0880L	Vuln Scanning - Refr-LGE21	$ 12,212	$ -	$ -	$ 12,212	17%
145	IT0887L	DB Refresh-LGE21	$ 9,143	$ -	$ -	$ 9,143	17%
146	IT0889L	SCCM Upgrades-LGE21	$ 13,661	$ -	$ -	$ 13,661	17%
147	IT0897L	Trans Lines Mobile Insp-LGE21	$ 3,105	$ -	$ -	$ 3,105	10%
148	IT0904L	Rev Collect Transcentra-LGE20	$ 4,658	$ -	$ -	$ 4,658	15%
149	IT0905L	iPad Refresh Project-LGE21	$ 34,768	$ -	$ -	$ 34,768	17%
150	IT0919L	Data Center Facility Upg-LGE21	$ 7,314	$ -	$ -	$ 7,314	10%
151	IT0923L	Distr Integrity PIMS-LGE21	$ 20,700	$ -	$ -	$ 20,700	10%
152	IT0938L	System Lab SW Refresh-LGE21	$ 3,105	$ -	$ -	$ 3,105	7%
153	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	$ 29,251	$ -	$ -	$ 29,251	11%
154	IT0941L	Role Based Access-LGE21-22	$ 30,764	$ -	$ -	$ 30,764	8%
155	IT0943L	SOA Replacement-LGE21-22	$ 31,391	$ -	$ -	$ 31,391	12%
156	IT0944L	Access Switch Growth-LGE21	$ 18,285	$ -	$ -	$ 18,285	50%
157	IT0946L	Volts Enhanc-Sec & Compl-LGE21	$ 10,971	$ -	$ -	$ 10,971	15%
158	IT0948L	Upgrade PEPSE to v85-LGE21	$ 17,574	$ -	$ -	$ 17,574	100%
159	IT0952L	Ref Cisco Analog Voice-LGE21	$ 98,739	$ -	$ -	$ 98,739	90%
160	IT0955L	PeopleSoft Enhan-Spring-LGE21	$ 23,225	$ -	$ -	$ 23,225	66%
161	IT0958L	Oracle NMS Svc Pack Upgd-LGE21	$ 7,763	$ -	$ -	$ 7,763	33%
162	IT0959L	Mobile Deploy ARM Phase1-LGE21	$ 46,575	$ -	$ -	$ 46,575	10%
163	IT0961CG	GITT Mains Implement-LGE21	$ 13,800	$ -	$ -	$ 13,800	10%
164	IT0962L	Georgetown Alt Transport-LGE21	$ 3,657	$ -	$ -	$ 3,657	2%
165	IT0970L	SCADA Radio Ref-LGE21	$ 1,829	$ -	$ -	$ 1,829	3%
166	IT1468L	Revenue Collect-Experian-LGE24	$ 4,657	$ -	$ -	$ 4,657	15%
167	LI-159271	REL Eastwood West MOS	$ 5,013	$ -	$ -	$ 5,013	5%
168	LI-160418	CR Olin-Tip Top 69kV Phase II	$ 590,057	$ -	$ -	$ 590,057	52%
169	LI-160925	PR Harrods Creek-Harmony Lndg	$ 290,844	$ -	$ -	$ 290,844	20%
170	LI-161222	PR Conestoga-BL-Mt Wash EKPC	$ 91,389	$ -	$ -	$ 91,389	6%
171	LI-161266	PR Fairmount-Smyrna-Mud Lane	$ 1,087,347	$ -	$ -	$ 1,087,347	44%
172	SU-000017	PAR-Collins Arrsters 6684,6685	$ 10,561	$ -	$ -	$ 10,561	16%
173	SU-000127	PDFR Beargrass	$ 300,833	$ -	$ -	$ 300,833	98%
174	SU-000275	PDFR CRS	$ 131,541	$ -	$ -	$ 131,541	26%
175	SU-000279	PDFR Middletown	$ 107,395	$ -	$ -	$ 107,395	61%
176	SU-000293	PBR- Fern Valley PIN PRLY RTU	$ 648,691	$ -	$ -	$ 648,691	12%
177	SU-000301	PRLY-BG-TA 6651	$ 237,197	$ -	$ -	$ 237,197	50%
178	SU-000302	PRLY-MT-MC 4531	$ 103,696	$ -	$ -	$ 103,696	51%
179	SU-000303	PRLY-CP 3852	$ 193,125	$ -	$ -	$ 193,125	80%
180	SU-000336	PRLY-BY-HB 3891	$ 265,701	$ -	$ -	$ 265,701	52%
181	SU-000339	PRLY-CF-HL 6698	$ 99,039	$ -	$ -	$ 99,039	13%
182	SU-000340	PRLY-FH-LY 6691	$ 865,267	$ -	$ -	$ 865,267	46%
183	SU-000341	PRLY-HK-TA 6688	$ 580,482	$ -	$ -	$ 580,482	26%
184	SU-000347	TEP-BL 345/161kV Transf. Repl	$ 4,337,998	$ -	$ -	$ 4,337,998	63%
185	SU-000362	REL-TE-678 to Breaker	$ 399,044	$ -	$ -	$ 399,044	25%
186	SU-000370	PBR-Canal (11) BKR (PIN)	$ 8,317,191	$ -	$ -	$ 8,317,191	98%
187	SU-000414	PIN - Hillcrest, PAR	$ 225,472	$ -	$ -	$ 225,472	50%
188	SU-000416	PBR-Mud Lane Brkr, PRLY	$ 347,769	$ -	$ -	$ 347,769	48%
189	SU-000422	PIN-Clifton, PAR	$ 536,457	$ -	$ -	$ 536,457	99%
190	SU-000427	PBR-Knob Creek PIN	$ 118,835	$ -	$ -	$ 118,835	18%
191	SU-000448	TEP Collins 138/69kV Trm Equp	$ 21,822	$ -	$ -	$ 21,822	19%
192	SU-000466	POR TAM Collins 138/69 Trm Eq	$ 108,370	$ -	$ -	$ 108,370	14%
193	SU-000497	IP-Connectivity-LG&E Trans	$ 108,674	$ -	$ -	$ 108,674	32%
194	SU-000499	IP-Connectivity LG&E IT	$ 84,654	$ -	$ -	$ 84,654	46%
TOTAL			$ 164,667,748	$ -	$ -	$ 164,667,748	

*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.

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
1	155386	N1DT Pleasure Ridge Sub	$ 4,575,878	$ -	$ -	$ 4,575,878	85%
2	158583	AB1207 Ckt Hardening	$ 99,209	$ -	$ -	$ 99,209	100%
3	157627	N1DT CENTERFIELD/RUSSELL SUB	$ 139,376	$ -	$ -	$ 139,376	3%
4	IT0329L	Lockout/Tagout Replace-LGE18	$ 693,026	$ -	$ -	$ 693,026	88%
5	IT0577L	Payroll Enhancements-LGE19-20	$ 127,544	$ -	$ -	$ 127,544	100%
6	160691	Grady 1462 Duct-Cable Replace	$ 102,618	$ -	$ -	$ 102,618	100%
7	157313	DSP N1DT Pleasure Ridge	$ 10,632	$ -	$ -	$ 10,632	10%
8	SU-000127	PDFR Beargrass	$ 28,421	$ -	$ -	$ 28,421	10%
9	157626	N1DT CENTERFIELD/RUSSELL CW	$ 1,845	$ -	$ -	$ 1,845	0%
10	00031FACL	EOC SPACE EXPANSION	$ 46,283	$ -	$ -	$ 46,283	6%
11	159787	BOC FENCING	$ 382,438	$ -	$ -	$ 382,438	100%
12	153673	Locust 1192 CIFI 2017	$ (380)	$ -	$ -	$ (380)	0%
13	SU-000062	PRLY-Nachand-Wattrson (6667)	$ 254,454	$ -	$ -	$ 254,454	100%
14	158765LGE	KUGO Reno - Trans Subs LGE	$ 681	$ -	$ -	$ 681	100%
15	IT0731L	ALM Upgrade-LGE19-20	$ 10,723	$ -	$ -	$ 10,723	23%
16	IT0716L	UC&C/CUCM Major Upgrade-LGE20	$ 3,097	$ -	$ -	$ 3,097	8%
17	00079FACL	EOC Roof Replace	$ 537	$ -	$ -	$ 537	0%
18	158598	BOC Bldg Restoration (Ext)	$ 537,836	$ -	$ -	$ 537,836	100%
19	160806	Sherman and Reilly PLW-200x-t	$ 167,929	$ -	$ -	$ 167,929	100%
20	IT0748L	PowerBase Upgrade-LGE19-20	$ 6,046	$ -	$ -	$ 6,046	8%
21	161002	POR-Ashbottom Static Mast Rpl	$ 25,401	$ -	$ -	$ 25,401	100%
22	IT0379L	PeopleSoft Enhancements-LGE20	$ 21,778	$ -	$ -	$ 21,778	100%
23	IT0612L	CIP Compl Tools - Yr 10-LGE20	$ 1,976	$ -	$ -	$ 1,976	6%
24	IT0680L	Voice Infra Expansion-LGE20	$ 73	$ -	$ -	$ 73	0%
25	161111	GS GE M Viscometer	$ 43,469	$ -	$ -	$ 43,469	100%
26	155862	TPPA-TWC 2018	$ 31,342	$ -	$ -	$ 31,342	100%
27	SU-000063	PRLY-Grady-Paddys Run (6633)	$ 1,626,841	$ -	$ -	$ 1,626,841	100%
28	156753	MC4 SH Outlet 2020	$ 3,809,725	$ -	$ -	$ 3,809,725	44%
29	IT0294L	Upgrade Quest Server-LGE19	$ 255,829	$ -	$ -	$ 255,829	100%
30	IT0546L	UDP redirect Solarwinds-LGE19	$ 14,890	$ -	$ -	$ 14,890	100%
31	159052	OX1273-1274 Exit Circuit Repl	$ 78,349	$ -	$ -	$ 78,349	100%
32	159920LGE	TC2 FINAL SH INLET LEG-1	$ 18,896	$ -	$ -	$ 18,896	30%
33	159093LGE	TC CCRT GYPSUM SPARE EQUIP-	$ 1,517	$ -	$ -	$ 1,517	1%
34	160107	Magazine Substation Upgrade	$ 1,005,319	$ -	$ -	$ 1,005,319	8%
35	152070LGE	TC SHUTTLE BARGE WINCH UPG	$ 130,796	$ -	$ -	$ 130,796	100%
36	158918	PDFR - Buckner	$ 22,941	$ -	$ -	$ 22,941	14%
37	158579	BR1185 Ckt Hardening	$ 109,542	$ -	$ -	$ 109,542	100%
38	159625	CR7 Clarifier Inlet Valve	$ 10,149	$ -	$ -	$ 10,149	100%
39	SU-000360	REL-OK-876 to Breaker	$ 88,060	$ -	$ -	$ 88,060	12%
40	158876	CR7 Ket Boil Upgrade	$ 81,535	$ -	$ -	$ 81,535	26%
41	IT0618L	Constellation MW Rplmnt-LGE20	$ 491	$ -	$ -	$ 491	0%
42	156465	SSC TRSFMR SHOP RR AND BREAK	$ 82,957	$ -	$ -	$ 82,957	100%
43	150059LGE	TC UPG COAL HAND SAMPLER	$ 278,269	$ -	$ -	$ 278,269	100%
44	160712	XFMR - Stewart Sub	$ 30,940	$ -	$ -	$ 30,940	100%
45	160571LGE	TC2 TCS L&S CTRL UPG-	$ 13,399	$ -	$ -	$ 13,399	100%
46	117361	Accrued Labor - LGE	$ 37,575	$ -	$ -	$ 37,575	100%
47	00029FACL	AOC SPACE EXPANSION	$ 714,864	$ -	$ -	$ 714,864	46%
48	161176	AOC Renov for FPG	$ 1,353	$ -	$ -	$ 1,353	100%
49	160934	Hendrix ET-02 Trailer	$ 57,920	$ -	$ -	$ 57,920	100%
50	161273LGE	TC2 MDBFP VOITH OH-	$ 712	$ -	$ -	$ 712	100%
51	158588	DX1223 CIFI 2019	$ 3,905	$ -	$ -	$ 3,905	100%
52	151116	TC CCRT - FLY ASH LGE	$ 739,641	$ -	$ -	$ 739,641	2%
53	IT0754L	UIPlanner Upgrade-LGE19-20	$ 456,488	$ -	$ -	$ 456,488	65%
54	147056	MC2 Boiler Lower Slope	$ 1,174,061	$ -	$ -	$ 1,174,061	41%
55	160895LGE	BOC SEC MONITORING CTR RELO L	$ 24,329	$ -	$ -	$ 24,329	100%
56	159967	MC2 RH Spray Control Valves	$ 53,575	$ -	$ -	$ 53,575	23%
57	163012	SIO Fuse Savings LGE	$ 303,619	$ -	$ -	$ 303,619	30%
58	00075FACL	BOC Elevator refurbish	$ 142,713	$ -	$ -	$ 142,713	100%
59	161455	Oxmoor Exit Cable Repl	$ 126,719	$ -	$ -	$ 126,719	100%
60	157051	SCM2020 LGE CAP&PIN INSUL UPGD	$ 449	$ -	$ -	$ 449	0%
61	153021	REPL FAILED EQUIP LTP-LGE	$ 15,067	$ -	$ -	$ 15,067	17%
62	IT0693L	DB Refresh-LGE20	$ 10,519	$ -	$ -	$ 10,519	19%
63	150064LGE	TC2 TILE & FLIGHT REPLACE	$ 1,591	$ -	$ -	$ 1,591	2%
64	00067FACL	BOC ANNEX LGE	$ 774,358	$ -	$ -	$ 774,358	100%
65	IT0493L	Tripwire Repl for LID-LGE19	$ 126,880	$ -	$ -	$ 126,880	100%
66	159915LGE	TC2 SB CONTROL SYST UPG-	$ 28,091	$ -	$ -	$ 28,091	37%
67	161163LGE	Simpsonville Canopy L	$ 6,958	$ -	$ -	$ 6,958	100%
68	160957LGE	SIMP TCC FITNESS FLR L	$ 7,873	$ -	$ -	$ 7,873	100%
69	IT0771L	Cisco Switch Replacement-LGE19	$ 282,773	$ -	$ -	$ 282,773	100%
70	IT0649L	Outside Cable Plant-LGE20	$ 3,286	$ -	$ -	$ 3,286	3%

Louisville Gas and Electric Company
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Construction Projects - Electric
As of February 28, 2020

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
71	152224	Clifty Creek DL1/DL2 Brkr Rpl	$ 1,145,904	$ -	$ -	$ 1,145,904	100%
72	SU-000367	PBR-Nachand (1) BKR	$ 299,938	$ -	$ -	$ 299,938	100%
73	151534	SCM2019 LGE REPL ABB VHK MECH	$ 187,528	$ -	$ -	$ 187,528	100%
74	158577	NA1264 Ckt Hardening	$ 178,217	$ -	$ -	$ 178,217	100%
75	151531	SCM2019 LGE MISC NESC COMPL	$ 37,221	$ -	$ -	$ 37,221	100%
76	155529	MV-90 Daily Read LG&E	$ 589,190	$ -	$ -	$ 589,190	96%
77	151483	LEO PADMOUNT SWITCHGEAR 2019	$ 273,499	$ -	$ -	$ 273,499	100%
78	CXFRM343	NB Transformers - 003430	$ 49,962	$ -	$ -	$ 49,962	3%
79	00035FACL	South Ops Engineering Center	$ 185,693	$ -	$ -	$ 185,693	2%
80	131715	N1DT Pleasure Ridge Sub-CW	$ 1,078,901	$ -	$ -	$ 1,078,901	60%
81	SU-000299	PRLY-CRS 3832,3833,3801-CG3801	$ 451,095	$ -	$ -	$ 451,095	73%
82	161254LGE	SUPPLY CHAIN RECONFIG LGE	$ 7,652	$ -	$ -	$ 7,652	100%
83	157263LGE	BRCT6 AVR Upgrade - LGE	$ 35,085	$ -	$ -	$ 35,085	30%
84	133679	EFFLUENT WATER STUDY-TC LGE	$ 1,996,248	$ -	$ -	$ 1,996,248	-2257%
85	159298	Signage LG&E - Power Plants	$ 357,490	$ -	$ -	$ 357,490	100%
86	161042	Skylift Digger Derrick Machine	$ 191,267	$ -	$ -	$ 191,267	100%
87	IT0705L	iPad Refresh Project-LGE20	$ 15,420	$ -	$ -	$ 15,420	25%
88	LI-160387	PR Tip Top-Monument Chem Crt	$ 542,434	$ -	$ -	$ 542,434	100%
89	IT0696L	RSA Appliance Upgrade-LGE20	$ 1,998	$ -	$ -	$ 1,998	2%
90	157265LGE	BRCT7 AVR Upgrade - LGE	$ 34,917	$ -	$ -	$ 34,917	30%
91	161047	GS CDM MC GE SecST	$ 96,719	$ -	$ -	$ 96,719	100%
92	155110LGE	BRCT6 Gen Prot Relay Upgr-LGE	$ 13,875	$ -	$ -	$ 13,875	21%
93	IT0722L	Data Center Facility Upg-LGE20	$ 745	$ -	$ -	$ 745	1%
94	161447	CR7 CCI Valves 2020	$ 16,016	$ -	$ -	$ 16,016	100%
95	157697	Canal-Del Park 69KV SR	$ 489,703	$ -	$ -	$ 489,703	100%
96	153080LGE	TC2 SCR CATALYST L1 NEW-	$ 185,067	$ -	$ -	$ 185,067	37%
97	157615	Purchase Garage Equip 2019	$ 73,023	$ -	$ -	$ 73,023	100%
98	IT0233CG	IRAS Intern Corrosion-LGE19-20	$ 93,076	$ -	$ -	$ 93,076	100%
99	161197	Grade Lane Sub Spare XFRMR	$ 315,821	$ -	$ -	$ 315,821	100%
100	161129	Oce Plotwave 365 Printer-LGE	$ 4,761	$ -	$ -	$ 4,761	100%
101	151118	TC CCRT - TRANSPORT LGE	$ 37,336	$ -	$ -	$ 37,336	0%
102	157002	SCM2020 LGE WILDLIFE PROTECT	$ 669	$ -	$ -	$ 669	1%
103	SU-000370	PBR-Canal (11) BKR (PIN)	$ 2,858,393	$ -	$ -	$ 2,858,393	31%
104	SU-000292	REL-Centerfield DFR	$ 34,448	$ -	$ -	$ 34,448	100%
105	160564LGE	TC2 RH ATTEMPERATOR-SPARE	$ 62,251	$ -	$ -	$ 62,251	100%
106	161064	AOC MEDICAL CLINIC	$ 41,692	$ -	$ -	$ 41,692	100%
107	160893	AOC AUX WAREHOUSE RENOVATION	$ 302,980	$ -	$ -	$ 302,980	100%
108	161262	AOC CONCRETE REPLACEMENT	$ 27,817	$ -	$ -	$ 27,817	100%
109	160822L	Work at Home Phase 2 L	$ 9,281	$ -	$ -	$ 9,281	100%
110	IT0721L	KY SDN Implement Phase 2-LGE20	$ 3,705	$ -	$ -	$ 3,705	4%
111	IT0377L	CyberArk Enhancements-LGE20	$ 8,018	$ -	$ -	$ 8,018	100%
112	SU-000059	PRLY-Clay LGE -Madison (6627)	$ 679,207	$ -	$ -	$ 679,207	100%
113	151000	TC1 480V BREAK UPG	$ 30,476	$ -	$ -	$ 30,476	100%
114	151481	DIST CAPACITORS LGE- 2019	$ 155,922	$ -	$ -	$ 155,922	27%
115	IT0453L	OTN Extend EKY Ring-LGE19-20	$ 624,803	$ -	$ -	$ 624,803	82%
116	156836LGE	TC2 DCS SIMULATOR-	$ 122,832	$ -	$ -	$ 122,832	57%
117	159088	640 S. 4th St Vault	$ 260,365	$ -	$ -	$ 260,365	100%
118	LI-159222	PR Tip Top-Monument Chemical	$ 193,957	$ -	$ -	$ 193,957	6%
119	158954	MC3 DCS Simulator	$ 843,451	$ -	$ -	$ 843,451	35%
120	152006LGE	TC CT EX2000 DIGITAL FE CT9	$ 68,264	$ -	$ -	$ 68,264	100%
121	152649	OF Unit 9/10 Front Slabs	$ 45,111	$ -	$ -	$ 45,111	100%
122	156464	INSTALL HEAT AT BOC	$ 661,026	$ -	$ -	$ 661,026	41%
123	156481	RFN-Tip Top Fence	$ 336,677	$ -	$ -	$ 336,677	100%
124	158743	Manslick Sub Drainage	$ 48,110	$ -	$ -	$ 48,110	100%
125	159910LGE	TC2 AMMONIA TANK UPGD-	$ 11,441	$ -	$ -	$ 11,441	42%
126	152055	CR7 T3K Hardware Refresh	$ 98,337	$ -	$ -	$ 98,337	52%
127	161236	GS CDM TCA Switch	$ 1,260	$ -	$ -	$ 1,260	100%
128	160887LGE	TC CT SITE HVAC REPLACEMENT-	$ 22,230	$ -	$ -	$ 22,230	100%
129	IT0672L	Telecom Site Ren-LGE20	$ 379	$ -	$ -	$ 379	1%
130	151119	TC CCRT - LANDFILL LGE	$ 35,660,614	$ -	$ -	$ 35,660,614	83%
131	139096	Back-up Cntrl Ctr- Dist-LG&E	$ (22)	$ -	$ -	$ (22)	100%
132	158590	BR1181 CIFI 2019	$ 448,277	$ -	$ -	$ 448,277	100%
133	152104LGE	TC2 LAST STAGE BUCKETS LGE	$ 8,018	$ -	$ -	$ 8,018	1%
134	IT0161L3	DACS/SONET Replace-NKYLGE19-22	$ 17,281	$ -	$ -	$ 17,281	100%
135	IT0720L	Computing Infra Upgrade-LGE20	$ 5,596	$ -	$ -	$ 5,596	3%
136	161315LGE	GS CDM KIP Printer LGE	$ 9,682	$ -	$ -	$ 9,682	100%
137	161494LGE	TC MOORING CELL UPGD 2020-	$ 65	$ -	$ -	$ 65	100%
138	161069	MC Air Handling Unit #7	$ 66,560	$ -	$ -	$ 66,560	100%
139	159054	2019 CEMI AOC	$ 545,050	$ -	$ -	$ 545,050	100%
140	IT0301L	Next Gen LMR-LGE19-21	$ 1,435,339	$ -	$ -	$ 1,435,339	34%

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141	IT0695L	SCCM Upgrades-LGE20	$ 4,321	$ -	$ -	$ 4,321	14%
142	IT0615L	CIP Compl Infra - Yr 10-LGE20	$ 47,151	$ -	$ -	$ 47,151	38%
143	156168	PL1272 CIFI 2018	$ 341,081	$ -	$ -	$ 341,081	100%
144	CRDD343U	Capital Rep Def UG - 003430	$ 359,926	$ -	$ -	$ 359,926	10%
145	147735	FULL UPGRD EMS SWARE-LGE-2020	$ 21,050	$ -	$ -	$ 21,050	18%
146	SU-000126	PDFR Mill Creek Switching	$ 76,900	$ -	$ -	$ 76,900	22%
147	132989	MC2 Relays	$ 358,932	$ -	$ -	$ 358,932	62%
148	160932	TC LAND PURCH MCCUTCHEON LGE	$ 20,109	$ -	$ -	$ 20,109	100%
149	161045	ROR Spare 345/138 450 MVA Xfmr	$ 855,054	$ -	$ -	$ 855,054	100%
150	IT0637L	Monitor Replacement-LGE20	$ 7,542	$ -	$ -	$ 7,542	16%
151	159431	CR7 Lightning Arrestors	$ 6,654	$ -	$ -	$ 6,654	33%
152	SU-000137	PRLY Breckenridge-Ethel (3872)	$ 164,469	$ -	$ -	$ 164,469	100%
153	SU-000103	PBR Bcknr-Trmble Co Swtch 4544	$ 710,898	$ -	$ -	$ 710,898	100%
154	IT0767L	FieldNet Handheld Secur-LGE19	$ 106	$ -	$ -	$ 106	100%
155	IT0741CG	GDO Automation-LGE20	$ 41,394	$ -	$ -	$ 41,394	8%
156	IT0668L	Site Security Improve-LGE20	$ 114	$ -	$ -	$ 114	1%
157	161650LGE	TC ELECTROMECH RELAYS-2020	$ 4,164	$ -	$ -	$ 4,164	100%
158	151115	TC CCRT - BOTTOM ASH LGE	$ 2,433,786	$ -	$ -	$ 2,433,786	23%
159	151980	OF DCS Conv/Upgrade	$ 33,256	$ -	$ -	$ 33,256	1%
160	161104LGE	TC GYPSUM LOADOUT TRANSFORMER-	$ 18,861	$ -	$ -	$ 18,861	100%
161	161146LGE	TC2 FINAL RH LEAD INLET LEG-	$ 5,782	$ -	$ -	$ 5,782	100%
162	161141	EOC Light Fixtures	$ 16,509	$ -	$ -	$ 16,509	100%
163	151243	MC Limestone Lining Screw A	$ 184,908	$ -	$ -	$ 184,908	81%
164	161044	ROR Spare 345/161 450MVA Xfmr	$ 782,796	$ -	$ -	$ 782,796	100%
165	158353	TEP Eastwood to Shelbyville	$ 249,551	$ -	$ -	$ 249,551	100%
166	151546	LEO TOOLS AND EQUIPMENT 2019	$ 167,402	$ -	$ -	$ 167,402	100%
167	148821	SR Floyd-Seminole 69kV	$ 881,366	$ -	$ -	$ 881,366	63%
168	160885	SSC SECURITY UPGRADE	$ 8,563	$ -	$ -	$ 8,563	100%
169	SU-000125	PDFR Waterside West	$ 6,879	$ -	$ -	$ 6,879	3%
170	SU-000357	REL-DX-812 to Breaker	$ 67,571	$ -	$ -	$ 67,571	12%
171	IT0650L	PeopleSoft Tools Upgrade-LGE20	$ 477	$ -	$ -	$ 477	1%
172	158591	CL1232 CIFI 2019	$ 45,609	$ -	$ -	$ 45,609	100%
173	IT0594L	Mobile OMA Phase II-LGE19-20	$ 377,300	$ -	$ -	$ 377,300	43%
174	160810	OF Trash Rack 2019	$ 162,392	$ -	$ -	$ 162,392	100%
175	135123	MC2 PJFF Bags 2020	$ 864,311	$ -	$ -	$ 864,311	66%
176	161046LGE	Simp FitnessMech SecurityLGE	$ 6,019	$ -	$ -	$ 6,019	100%
177	IT0694L	Windows 10 CBB Upgrade-LGE20	$ 12,610	$ -	$ -	$ 12,610	8%
178	148096	CR7 NGCC STG 2020	$ 131,926	$ -	$ -	$ 131,926	36%
179	LI-000037	PR CR Switching-Shively	$ 988,516	$ -	$ -	$ 988,516	100%
180	00066FACL	BOC DCC SPACE CONVERSION LGE	$ 207,720	$ -	$ -	$ 207,720	100%
181	IT0558L	Bill Int Gas Trns Aut-LGE19-20	$ 110,482	$ -	$ -	$ 110,482	88%
182	SU-000358	REL PBR Hancock-859 to Brkr	$ 53,989	$ -	$ -	$ 53,989	8%
183	140099	EMS OPERATOR MONITORS-LGE-2019	$ 10,605	$ -	$ -	$ 10,605	69%
184	161077	TPPA-Other 2020	$ 28,920	$ -	$ -	$ 28,920	100%
185	151532	SCM2019 LGE OIL CONTAIN UPGRD	$ 76,586	$ -	$ -	$ 76,586	100%
186	IT0723L	Robo Proc Auto(RPA)-LGE20	$ 2,524	$ -	$ -	$ 2,524	1%
187	161058	CR7 Evap Cooling Pipe Repl	$ 30,282	$ -	$ -	$ 30,282	100%
188	IT0076L	Oracle Financial Upgr-LGE20-21	$ 403,008	$ -	$ -	$ 403,008	11%
189	160911LGE	TC2 BOILER WATER WALL PANELS-	$ 34,896	$ -	$ -	$ 34,896	100%
190	160499	LGE Spare zigzag XFMR-Madison	$ 47,749	$ -	$ -	$ 47,749	100%
191	161157	BOC MEDICAL CLINIC	$ 18,257	$ -	$ -	$ 18,257	100%
192	159083	Clifton Exit Circuit Repl	$ 292,412	$ -	$ -	$ 292,412	100%
193	00076FACL	Building Façade Repairs	$ 573,522	$ -	$ -	$ 573,522	100%
194	SU-000356	REL-CW-686 to Breaker	$ 245,534	$ -	$ -	$ 245,534	36%
195	IT0766L	BW on HANA Enhance-LGE19-20	$ 49,143	$ -	$ -	$ 49,143	100%
196	160794	MC C Coal Conv Belt Repl	$ 100,051	$ -	$ -	$ 100,051	100%
197	152381	MC Process Water	$ 2,061,209	$ -	$ -	$ 2,061,209	1%
198	IT0161LOU	DACS/SONET Replace-LOU19-22	$ 694,495	$ -	$ -	$ 694,495	100%
199	159934LGE	TC2 MDBFP/ID FAN RELAY UPG-	$ 6,399	$ -	$ -	$ 6,399	30%
200	158914	FV Exit Circuit Repl	$ 374,436	$ -	$ -	$ 374,436	100%
201	153047LGE	TC2 FINAL SH REPL*	$ 32,580	$ -	$ -	$ 32,580	53%
202	IT0569L	Enterprise GIS-Phase2-LGE20-21	$ 595,384	$ -	$ -	$ 595,384	9%
203	160457	Solar Share Array 2 LG&E	$ 68,622	$ -	$ -	$ 68,622	13%
204	155359	DWNTWN NTWK VAULT RPR 2020	$ 139,002	$ -	$ -	$ 139,002	9%
205	157845	Mobile Capacitor Bank-LG&E	$ 15,605	$ -	$ -	$ 15,605	100%
206	147795	EMS APP ENHANCEMENTS-LGE-2019	$ 9,713	$ -	$ -	$ 9,713	100%
207	159159	LGE PPG Purchase	$ 32,896	$ -	$ -	$ 32,896	100%
208	IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	$ 108,131	$ -	$ -	$ 108,131	13%
209	161121	GS GE M Spark OES	$ 57,813	$ -	$ -	$ 57,813	100%
210	161635LGE	BOC 1 CASHIER RECON LGE	$ 2,986	$ -	$ -	$ 2,986	100%

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211	155352	Manhole Structural Rep 2020	$ 114,935	$ -	$ -	$ 114,935	25%
212	158929	GS Transformer prot CR7	$ 43,717	$ -	$ -	$ 43,717	100%
213	161623	Trans P&C Toolkit-LG&E	$ 16,841	$ -	$ -	$ 16,841	100%
214	159692	MC Shipley Ln Prop	$ 366,536	$ -	$ -	$ 366,536	100%
215	160492	Del Park 1408 Ckt Hardening	$ 367,053	$ -	$ -	$ 367,053	100%
216	IT0761L	EDI Upgrade-LGE19	$ 74,039	$ -	$ -	$ 74,039	100%
217	160876	Oxmoor Duct Repl.	$ 715,997	$ -	$ -	$ 715,997	100%
218	IT0161L2	DACS/SONET Replace-LEXLGE19-22	$ 6,677	$ -	$ -	$ 6,677	100%
219	SU-000422	PIN-Clifton, PAR	$ 55,363	$ -	$ -	$ 55,363	15%
220	153055LGE	TC2 MDBFP SPARE MTR	$ 35,631	$ -	$ -	$ 35,631	44%
221	IT0764L	MyWorld-Mobile Map-LGE19-20	$ 352,111	$ -	$ -	$ 352,111	100%
222	161177	GS Transformer Prot MC2	$ 125,138	$ -	$ -	$ 125,138	100%
223	20PITP340	2020 PITP Louisville	$ 546,958	$ -	$ -	$ 546,958	100%
224	161081	TPPA-Spectrum 2020	$ 251	$ -	$ -	$ 251	100%
225	158578	BR1179 Ckt Hardening	$ 716,683	$ -	$ -	$ 716,683	100%
226	160760	GS SL Mercury 1631	$ 33,307	$ -	$ -	$ 33,307	100%
227	160758	GS SL Office HVAC	$ 84,590	$ -	$ -	$ 84,590	100%
228	IT0699L	ESP Virt Mon App Svrs-LGE20	$ 107,451	$ -	$ -	$ 107,451	59%
229	160776LGE	TC WET PIT LIFT STATION UPGD-	$ 60,098	$ -	$ -	$ 60,098	100%
230	00040FACL	BOC GUARDSHACK	$ 216,522	$ -	$ -	$ 216,522	100%
231	157611	LGE HW/SW Asset Mgmt 2019	$ 28,286	$ -	$ -	$ 28,286	100%
232	IT0542L	Data Classification Enh-LGE19	$ 13,636	$ -	$ -	$ 13,636	100%
233	161180	MC4A Mechanical Exhauster 2019	$ 2,609	$ -	$ -	$ 2,609	100%
234	157696	Floyd-Seminole 69KV SR	$ 168,925	$ -	$ -	$ 168,925	100%
235	158585	FH1214 Ckt Hardening	$ 79,049	$ -	$ -	$ 79,049	100%
236	160677LGE	TC MATERIAL HAND OFFICE UPGD-	$ 41,307	$ -	$ -	$ 41,307	100%
237	160432LGE	LGE ROOM 1201 UPGR-LGE	$ 30,803	$ -	$ -	$ 30,803	100%
238	159680	CR-Olin-Tip Top 69kV-TEP	$ 40,342	$ -	$ -	$ 40,342	100%
239	IT0644L	Ntwrk Acc Dev&Site Infra-LGE20	$ 2,456	$ -	$ -	$ 2,456	4%
240	151117	TC CCRT - GYPSUM LGE	$ 602,103	$ -	$ -	$ 602,103	2%
241	151484	DWNTWN NTWK VENT PRTCT REPL19	$ 594,754	$ -	$ -	$ 594,754	100%
242	143595	MC4 SCR Catalyst L1 2020	$ 521,704	$ -	$ -	$ 521,704	29%
243	IT0757L	Wireless AP Refresh-LGE20	$ 2,488	$ -	$ -	$ 2,488	3%
244	IT0606L	Bulk Power & Env Systems-LGE20	$ 16,479	$ -	$ -	$ 16,479	19%
245	157060	SCM2020 LGE LTC OIL FILT ADDS	$ 49,317	$ -	$ -	$ 49,317	45%
246	154095	IT Distrbution Automation LGE	$ 3,094,791	$ -	$ -	$ 3,094,791	91%
247	159064	Cambria Hotel Vault	$ 670,749	$ -	$ -	$ 670,749	100%
248	152769	LGE REPLACE FAILED EQ - 2019	$ 79,767	$ -	$ -	$ 79,767	100%
249	IT0628L	ITSM Upgrade-LGE20	$ 11,148	$ -	$ -	$ 11,148	9%
250	162175	SCM2020 LGE LEGACY ARRST REPL	$ 4,478	$ -	$ -	$ 4,478	7%
251	161499	VIB Breaker Repl	$ 3,633	$ -	$ -	$ 3,633	100%
252	160998	MS 2019 Aub Votano 100 Tester	$ 40,520	$ -	$ -	$ 40,520	100%
253	158317	SM1398 Exit Circuit	$ 224,223	$ -	$ -	$ 224,223	100%
254	148083	OF Bridge Resurface	$ 573,113	$ -	$ -	$ 573,113	69%
255	IT0663L	SharePoint Upgrade-LGE19-21	$ 43,934	$ -	$ -	$ 43,934	9%
256	SU-000369	PBR-Hancock (1) BKR	$ 45,228	$ -	$ -	$ 45,228	43%
257	SU-000368	PBR-Highland (2) BKR	$ 15,613	$ -	$ -	$ 15,613	100%
258	148884	DIST XFMR LIME KILN CW	$ 1,560	$ -	$ -	$ 1,560	0%
259	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 49,119	$ -	$ -	$ 49,119	100%
260	157036	SCM2020 LGE REPL LGCY OIL BRKR	$ 154,053	$ -	$ -	$ 154,053	15%
261	156138	CA1340 CKT HARDENING	$ 17,806	$ -	$ -	$ 17,806	100%
262	155124	GS GenEng Wireless Gateways	$ 195,607	$ -	$ -	$ 195,607	100%
263	158592	WT1210 CIFI 2019	$ 99,939	$ -	$ -	$ 99,939	100%
264	143606	MC4 DCS Upgrade	$ 341,892	$ -	$ -	$ 341,892	26%
265	144494	GS GE PDM IOTec Repl	$ 11,483	$ -	$ -	$ 11,483	24%
266	148885	DIST XFMR LIME KILN SUB	$ 1,768,236	$ -	$ -	$ 1,768,236	40%
267	160950	TC1 AGITATOR GEAR BOX OH	$ 5,152	$ -	$ -	$ 5,152	100%
268	156142	CW1224 CIFI 2018	$ 237,973	$ -	$ -	$ 237,973	100%
269	LI-000088	TEP-CR-Ford-Freys Hill	$ 1,536,797	$ -	$ -	$ 1,536,797	46%
270	IT0419L	Corp Web Redesign-LGE19-20	$ 25,710	$ -	$ -	$ 25,710	58%
271	155513	TC CCR New Const Proces Pd LGE	$ 171,001	$ -	$ -	$ 171,001	4%
272	SU-000347	TEP-BL 345/161kV Transf. Repl	$ 15,584	$ -	$ -	$ 15,584	0%
273	155314	SCM2020 LGE TXFMR TOOLS	$ 7,005	$ -	$ -	$ 7,005	32%
274	IT0644-1	Ntwrk Acc Dev&Sit-Indirect-LGE	$ 1,524	$ -	$ -	$ 1,524	100%
275	152032LGE	TC CT HMI UPGRD	$ 138,325	$ -	$ -	$ 138,325	100%
276	157747	MC2 Coal Feeders	$ 328,186	$ -	$ -	$ 328,186	46%
277	145027	LGE SECURITY EQUIPMENT 2019	$ 288,090	$ -	$ -	$ 288,090	93%
278	157302LGE	TC AMMONIA TANK WATER CURTAIN-	$ 35,446	$ -	$ -	$ 35,446	29%
279	IT0113CG	TC Plant Alt Transport-LGE17	$ 148,697	$ -	$ -	$ 148,697	68%
280	148822	CR Olin-Tip Top 69kV Phase I	$ 357,167	$ -	$ -	$ 357,167	3%

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Construction Projects - Electric
As of February 28, 2020

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
281	120754	Misc. A/R Uncollect - LGE Cap	$ 165,886	$ -	$ -	$ 165,886	100%
282	IT0495L	Contractor Mgmt Upgrades-LGE19	$ 59,118	$ -	$ -	$ 59,118	100%
283	IT0333L	Cst Rel Mgmt Maj Acts-LGE19-20	$ 94,432	$ -	$ -	$ 94,432	100%
284	157602	DSP DEL PARK TO CANAL	$ 35,120	$ -	$ -	$ 35,120	11%
285	153024	FURN & EQUIP LGE 2020	$ 8,353	$ -	$ -	$ 8,353	4%
286	155443LGE	TC F COAL CONV GALLERY REBLD-	$ 1,036,452	$ -	$ -	$ 1,036,452	49%
287	130881	MC3 FGD & FABRIC FILTER	$ 299,864	$ -	$ -	$ 299,864	0%
288	LI-160418	CR Olin-Tip Top 69kV Phase II	$ 154,584	$ -	$ -	$ 154,584	100%
289	IT0671L	Tech Refesh desk/lap-LGE20	$ 68,763	$ -	$ -	$ 68,763	7%
290	160232	TANKER UPGRADE	$ 30,800	$ -	$ -	$ 30,800	38%
291	133671	EFFLUENT WATER STUDY-MC	$ 5,218,856	$ -	$ -	$ 5,218,856	2630%
292	133614	MC4 FGD, FF	$ (4,007)	$ -	$ -	$ (4,007)	0%
293	161240	LGE EL/HYB CARS & CHARGE ST	$ 1,818	$ -	$ -	$ 1,818	100%
294	155361	DWNTWN NTWK VENT PRTCT 2020	$ 103,091	$ -	$ -	$ 103,091	14%
295	159259	TEP Ford-Frey 69kV	$ 110,261	$ -	$ -	$ 110,261	100%
296	157041	SCM2020 LGE SUB BLDNG & GND	$ 1,543	$ -	$ -	$ 1,543	3%
297	IT0634L	Mbl & Wrkst Lic True-up-LGE20	$ 13,205	$ -	$ -	$ 13,205	32%
298	155870	BR1351 Ckt Hardening	$ 824,072	$ -	$ -	$ 824,072	100%
299	SU-000102	PRLY-Ashbottom 3836,3833,3832	$ 266,646	$ -	$ -	$ 266,646	100%
300	IT0563L	RPA for Rev Integrity-LGE19	$ 62,446	$ -	$ -	$ 62,446	100%
301	IT0538L	EACM Virtual Infra (CIP)-LGE19	$ 89,691	$ -	$ -	$ 89,691	100%
302	160433	MC CCR Process Pond	$ 12,745,195	$ -	$ -	$ 12,745,195	57%
303	IT0553L	WMS Post Implement Mods-LGE19	$ 3,960	$ -	$ -	$ 3,960	100%
304	161482LGE	TC LED LIGHTING 2020-	$ 4,233	$ -	$ -	$ 4,233	100%
305	152001LGE	TC CT EX2000 DIGITAL FE CT10	$ 61,986	$ -	$ -	$ 61,986	100%
306	158589	MC1261 CIFI 2019	$ 2,161	$ -	$ -	$ 2,161	100%
307	SU-000131	PRLY Flyd - Lcst - Simnle 6647	$ 647,765	$ -	$ -	$ 647,765	100%
308	160846	Training Substation	$ 175,700	$ -	$ -	$ 175,700	100%
309	152805	LG&E CARPET/FLOORING-2019	$ 4,204	$ -	$ -	$ 4,204	100%
310	161310	MC Forklift 2019	$ 55,822	$ -	$ -	$ 55,822	100%
311	130875	MC1&2 FGD, MC1FF,	$ (870,182)	$ -	$ -	$ (870,182)	0%
312	157261LGE	BRCT 6&7 SFC Controls Upgr-LGE	$ 287,805	$ -	$ -	$ 287,805	80%
313	IT0762L	Primavera Upgrade-LGE19	$ 20,501	$ -	$ -	$ 20,501	100%
314	160969LGE	TC ALL TERRAIN FORKLIFT-	$ 49,337	$ -	$ -	$ 49,337	100%
315	161123	GS CDM Panduit Blcks	$ 5,539	$ -	$ -	$ 5,539	100%
316	160816	STT Rotork Actuator	$ 9,822	$ -	$ -	$ 9,822	100%
317	SU-000041	PBR-Algonquin PIN PRLY	$ 1,405,710	$ -	$ -	$ 1,405,710	100%
318	152573	Manhole Structural Rep 2019	$ 302,270	$ -	$ -	$ 302,270	100%
319	159540	BOC DOCK UPGRADES	$ 46,644	$ -	$ -	$ 46,644	16%
320	158830	PRLY-TC to TCT 4515 LR	$ 120,374	$ -	$ -	$ 120,374	100%
321	152384	TC LGE Process Water	$ 823,103	$ -	$ -	$ 823,103	2%
322	LI-160603	REL Freys Hill MOS	$ 184,560	$ -	$ -	$ 184,560	100%
323	IT0674L	TRODS-LGE20	$ 7,848	$ -	$ -	$ 7,848	17%
324	155363	PILC 2020 LGE CABLE REPL	$ 2,348,491	$ -	$ -	$ 2,348,491	20%
325	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	$ 173,765	$ -	$ -	$ 173,765	85%
326	160416	MASONRY & TRASH RACK UPGRADES	$ 308,231	$ -	$ -	$ 308,231	4%
327	160744	GS SL Discr Analyzer	$ 83,367	$ -	$ -	$ 83,367	100%
328	152799	LG&E FURNITURE AND CHAIRS-2019	$ 187,787	$ -	$ -	$ 187,787	100%
329	158582	AB1202 Ckt Hardening	$ 111,863	$ -	$ -	$ 111,863	100%
330	SU-000414	PIN - Hillcrest, PAR	$ 28,343	$ -	$ -	$ 28,343	10%
TOTAL			$ 136,709,458	$ -	$ -	$ 136,709,458	

*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.

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Gas
As of June 30, 2022

			Accumulated Costs				
			Construction	AFUDC	Indirect Costs		Estimated Physical
Line No.	Project No.	Description Of Project	Amount	Capitalized	Other	Total Cost	Percent
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	Completed**
1	120754	Misc. A/R Uncollect - LGE Cap	$ 74,529	$ -	$ -	$ 74,529	100%
2	138032	IMPROVE PIPELINES	$ 2,060,596	$ -	$ -	$ 2,060,596	24%
3	141390	Environmental Equipment LGE	$ 15,582	$ -	$ -	$ 15,582	49%
4	144857	MOIST REMOVAL UNIT	$ 209,468	$ -	$ -	$ 209,468	22%
5	145402	HR Cap Equip Improvmnts LGE	$ 9,300	$ -	$ -	$ 9,300	50%
6	149344	SC CAP FUNDING SOURCE-LGE	$ 168,825	$ -	$ -	$ 168,825	40%
7	152513	CANNONS LN REGU STATN 2018	$ 3,831,314	$ -	$ -	$ 3,831,314	72%
8	153662	BULLITT CO SYSTEM REINFORCE	$ 12,676,222	$ -	$ -	$ 12,676,222	17%
9	157880	Retail Hardware LG&E 2022	$ 17,437	$ -	$ -	$ 17,437	50%
10	160134	STT TRNG FACILITIES	$ 24,261	$ -	$ -	$ 24,261	100%
11	406000015	BALLARDSVILLE DIGS-2022	$ 90,601	$ -	$ -	$ 90,601	30%
12	406000024	UPGRADE ELEVATED PRESSURE 22	$ 834,544	$ -	$ -	$ 834,544	56%
13	406000028	Small Tools 2022 004060	$ 50,205	$ -	$ -	$ 50,205	50%
14	406000053	LaGrange Distr Reinforcement	$ (8)	$ -	$ -	$ (8)	100%
15	406000054	Louisville Airport West Runway	$ 6,704,072	$ -	$ -	$ 6,704,072	100%
16	406000058	Replace Pad Meters 2022	$ 505,949	$ -	$ -	$ 505,949	50%
17	406000059	Regulator Assemblies 2022	$ 120,480	$ -	$ -	$ 120,480	50%
18	414000011	Ballardsville Pig Launcher	$ 450,055	$ -	$ -	$ 450,055	75%
19	414000012	Replace Steel Services 2022B	$ 1,555,510	$ -	$ -	$ 1,555,510	52%
20	419000011	Small Tools 2022 004190	$ 116,225	$ -	$ -	$ 116,225	50%
21	447000013	Muld Compr Unit Surge Tank Rep	$ 155,562	$ -	$ -	$ 155,562	35%
22	447000019	Tanks Stor & St Waste 2022	$ (500)	$ -	$ -	$ (500)	-1%
23	447000031	MULD STATN PIPE MAOP SEP	$ 2,028	$ -	$ -	$ 2,028	0%
24	447000033	COMPRESSOR STATION AUTOMATION	$ (7,900)	$ -	$ -	$ (7,900)	0%
25	447000050	Muld Stor Field Optim 2022	$ 655,196	$ -	$ -	$ 655,196	36%
26	447500023	Install Control Valves 2022	$ 363,022	$ -	$ -	$ 363,022	45%
27	450000019	Enh Sec CG & Lrg Reg Sta 2022	$ (1,600)	$ -	$ -	$ (1,600)	-3%
28	450000025	OT/IT Gas Ops	$ 357,000	$ -	$ -	$ 357,000	50%
29	451000012	Repl Vlv at CG & Reg Fac 2022	$ 25,656	$ -	$ -	$ 25,656	26%
30	00048FACL	FURN & EQUIP LGE 2022	$ 44,895	$ -	$ -	$ 44,895	50%
31	00127FACL	AOC Metering Ops Consolidation	$ 265,276	$ -	$ -	$ 265,276	53%
32	163438LC	CS AMI IT Systems LKS	$ 1,311,676	$ 30,044	$ -	$ 1,341,719	43%
33	163441LG	CS AMI Meters 21 BP LG	$ 698,524	$ 15,727	$ -	$ 714,251	2%
34	163444LC	CS AMI Meter Depl 21BP LC	$ 1,690,760	$ 44,289	$ -	$ 1,735,049	95%
35	163459LC	CS AMI Meter-Cash 21 BP L	$ 532,830	$ 10,189	$ -	$ 543,019	28%
36	163550LC	CS AMI Network Comm 21BP LC	$ 331,785	$ 3,418	$ -	$ 335,203	15%
37	IT0000L	IT FUNDING SOURCE-LGE	$ 155,195	$ -	$ -	$ 155,195	100%
38	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 213,327	$ -	$ -	$ 213,327	88%
39	IT0270L	Rplce EMS Workstations-LGE22	$ 50,062	$ -	$ -	$ 50,062	86%
40	IT0435L	LOTO Tech Refresh-LGE21	$ 10,413	$ -	$ -	$ 10,413	30%
41	IT0484L	UC&C/CUCM Major Upgrade-LGE22	$ 6,572	$ -	$ -	$ 6,572	40%
42	IT0640L	MV90 replacement-LGE21-22	$ 6,975	$ -	$ -	$ 6,975	50%
43	IT0686L	Phone HW Refresh Yr 2/3-LGE22	$ 20,538	$ -	$ -	$ 20,538	50%
44	IT0692L	CyberArk Hardware Refr-LGE20	$ 12,323	$ -	$ -	$ 12,323	60%
45	IT0806L	Cascade Upgrade-LGE22	$ 21,266	$ -	$ -	$ 21,266	30%
46	IT0902L	Readerboard Upgrade-LGE21	$ 9,067	$ -	$ -	$ 9,067	43%
47	IT0924L	Gas Operator Qual PIMs-LGE21	$ 18,600	$ -	$ -	$ 18,600	60%
48	IT0927L	Enterprise GIS-Phase3-LGE22-23	$ 977,415	$ -	$ -	$ 977,415	45%
49	IT0940L	NIST EMS,GAS,DSCADA-LGE21-22	$ 86,569	$ -	$ -	$ 86,569	75%
50	IT0941L	Role Based Access-LGE21-22	$ 123,741	$ -	$ -	$ 123,741	75%
51	IT0943L	SOA Replacement-LGE21-22	$ 116,807	$ -	$ -	$ 116,807	100%
52	IT0971L	Oracle NMS/OMA Upgr-LGE21-23	$ 136,013	$ -	$ -	$ 136,013	49%
53	IT0972L	My Account Replace-LGE21-22	$ 279,000	$ -	$ -	$ 279,000	70%
54	IT0973CG	Gas Analy App-Phase1-LGE21-22	$ 68,200	$ -	$ -	$ 68,200	73%
55	IT1001L	CIP Compl Tools - Yr12-LGE22	$ 9,061	$ -	$ -	$ 9,061	55%
56	IT1002L	Compl Infrast - Year 12-LGE22	$ 21,601	$ -	$ -	$ 21,601	54%
57	IT1003L	Telecom Site Renovation-LGE22	$ 5,751	$ -	$ -	$ 5,751	35%
58	IT1004L	Netwk Acc Dev Site Infr-LGE22	$ 14,869	$ -	$ -	$ 14,869	45%
59	IT1005L	Access Switch Rotation-LGE22	$ 41,075	$ -	$ -	$ 41,075	50%
60	IT1006L	Network Segm (SDN)-LGE22	$ 66,631	$ -	$ -	$ 66,631	100%
61	IT1007L	Bulk Power & Environ Sys-LGE22	$ 14,294	$ -	$ -	$ 14,294	44%
62	IT1009L	Elimin of Lease T1 Circ-LGE22	$ 30,110	$ -	$ -	$ 30,110	40%
63	IT1010L	Site Security Improve-LGE22	$ 3,450	$ -	$ -	$ 3,450	42%
64	IT1011L	Outside Cable Plant -LGE22	$ 22,181	$ -	$ -	$ 22,181	45%
65	IT1012L	Network Test Equipment-LGE22	$ 11,665	$ -	$ -	$ 11,665	57%
66	IT1014L	Core Network Infrast-LGE22	$ 20,702	$ -	$ -	$ 20,702	84%
67	IT1015L	Netwk Acc Dev and Gatewy-LGE22	$ 4,108	$ -	$ -	$ 4,108	50%
68	IT1017L	Network Management-LGE22	$ 6,161	$ -	$ -	$ 6,161	100%
69	IT1022L	SIEM(CIP) HW,etc-LGE22	$ 21,195	$ -	$ -	$ 21,195	100%
70	IT1023L	SIEM(Corp) HW,etc-LGE22	$ 21,195	$ -	$ -	$ 21,195	100%
71	IT1024L	IT Sec and CIP Labs Enh-LGE22	$ 4,101	$ -	$ -	$ 4,101	50%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Gas
As of June 30, 2022

			Accumulated Costs				
			Construction	AFUDC	Indirect Costs		Estimated Physical
Line No.	Project No.	Description Of Project	Amount	Capitalized	Other	Total Cost	Percent
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	Completed**
72	IT1026L	Data Loss Prevent Refrsh-LGE22	$ 14,159	$ -	$ -	$ 14,159	100%
73	IT1027L	Security Infrast Enhance-LGE22	$ 8,215	$ -	$ -	$ 8,215	50%
74	IT1028L	Citrix XenMobile Upgrade-LGE22	$ 8,332	$ -	$ -	$ 8,332	71%
75	IT1029L	Netwk Access Cont(KY/PA)-LGE22	$ 82,150	$ -	$ -	$ 82,150	100%
76	IT1030L	Tech Refr Bluecoat Proxy-LGE22	$ 73,935	$ -	$ -	$ 73,935	100%
77	IT1031L	Voice Infrast Expansion-LGE22	$ 11,724	$ -	$ -	$ 11,724	48%
78	IT1033L	Wirelss Accs Point Grwth-LGE22	$ 16,430	$ -	$ -	$ 16,430	50%
79	IT1040L	Srvr Cap Exp and Reliab-LGE22	$ 9,037	$ -	$ -	$ 9,037	65%
80	IT1047L	StackVision Upgrade-LGE22	$ 13,950	$ -	$ -	$ 13,950	50%
81	IT1048L	SCCM/WSUS Refresh-LGE22	$ 20,449	$ -	$ -	$ 20,449	100%
82	IT1049L	PS App/PeopleTools Upgr-LGE22	$ 19,782	$ -	$ -	$ 19,782	100%
83	IT1051L	Monitor Replacement-LGE22	$ 10,449	$ -	$ -	$ 10,449	60%
84	IT1052L	MFD Growth and Refresh-LGE22	$ 3,943	$ -	$ -	$ 3,943	60%
85	IT1054L	Tech Refr Dkstp and Lptp-LGE22	$ 268,569	$ -	$ -	$ 268,569	55%
86	IT1058L	Mobile/Wrkstn Lic Trueup-LGE22	$ 3,286	$ -	$ -	$ 3,286	27%
87	IT1073L	DB Refresh-LGE22	$ 12,323	$ -	$ -	$ 12,323	50%
88	IT1074L	Windows 10 CBB upgrade-LGE22	$ 44,119	$ -	$ -	$ 44,119	67%
89	IT1075L	SCCM Upgrades-LGE22	$ 6,572	$ -	$ -	$ 6,572	50%
90	IT1076L	XenDesktop Major Upgrade-LGE22	$ 23,320	$ -	$ -	$ 23,320	50%
91	IT1080L	Trans Lines Mobile Inspt-LGE22	$ 6,975	$ -	$ -	$ 6,975	50%
92	IT1082L	MR Hardware-LGE22	$ 3,488	$ -	$ -	$ 3,488	50%
93	IT1084L	iPad Refresh Project-LGE22	$ 99,704	$ -	$ -	$ 99,704	50%
94	IT1091L	Enterprise GIS Enhance-LGE22	$ 2,790	$ -	$ -	$ 2,790	10%
95	IT1092L	BI Rpting Aligne Fuels-LGE22	$ 13,950	$ -	$ -	$ 13,950	50%
96	IT1093L	nMarket PJM Module Upgr-LGE22	$ 9,753	$ -	$ -	$ 9,753	47%
97	IT1094L	Aligne Upgrade-LGE22	$ 24,650	$ -	$ -	$ 24,650	50%
98	IT1101L	SCADA Radio Refresh-LGE22	$ 13,966	$ -	$ -	$ 13,966	49%
99	IT1103L	Computing Infra Upgrade-LGE22	$ 48,120	$ -	$ -	$ 48,120	36%
100	IT1105L	Data Center Facility Upg-LGE22	$ 16,430	$ -	$ -	$ 16,430	50%
101	IT1106L	Robotic Proc Auto(RPA)-LGE22	$ 33,709	$ -	$ -	$ 33,709	40%
102	IT1108L	TRODS Upgrade-LGE22-23	$ 10,738	$ -	$ -	$ 10,738	25%
103	IT1113L	iPasoLink MW Radio Upgd-LGE22	$ 9,858	$ -	$ -	$ 9,858	30%
104	IT1114L	Maximo / CIM Sch Upg-LGE22	$ 35,444	$ -	$ -	$ 35,444	50%
105	IT1115L	FleetFocus Upgrade-LGE22	$ 35,197	$ -	$ -	$ 35,197	50%
106	IT1116L	SIP for Call Ctr (Avaya)-LGE22	$ 16,430	$ -	$ -	$ 16,430	100%
107	IT1117L	Wireless AP Refresh-LGE22	$ 16,430	$ -	$ -	$ 16,430	50%
108	IT1118L	Access Switch Growth-LGE22	$ 16,430	$ -	$ -	$ 16,430	100%
109	IT1119L	Volts Enhanc-Sec & Compl-LGE22	$ 24,645	$ -	$ -	$ 24,645	75%
110	IT1120L	Training Tracker Upgrade-LGE22	$ 11,160	$ -	$ -	$ 11,160	44%
111	IT1122L	RFID/Oracle Interface-LGE22	$ 27,900	$ -	$ -	$ 27,900	100%
112	IT1123L	Ref Cisco Analog Voice-LGE22	$ 15,116	$ -	$ -	$ 15,116	92%
113	IT1124L	Primavera Upgrade-LGE22	$ 13,950	$ -	$ -	$ 13,950	100%
114	IT1130L	HR Intervw Build Enhance-LGE22	$ 6,640	$ -	$ -	$ 6,640	81%
115	IT1131L	GIS - Map Est Fault Loc-LGE22	$ 13,253	$ -	$ -	$ 13,253	42%
116	IT1132L	eDiscovery Tool-LGE22	$ 11,858	$ -	$ -	$ 11,858	50%
117	IT1133L	DrawDT Upgrade-LGE22	$ 13,950	$ -	$ -	$ 13,950	67%
118	IT1134L	Corp Web & Sec Enhance-LGE22	$ 7,905	$ -	$ -	$ 7,905	67%
119	IT1136L	4500 Router Upgrade-LGE22	$ 66,360	$ -	$ -	$ 66,360	100%
120	IT1138L	GIS - UN for Telecom-LGE22-23	$ 2,790	$ -	$ -	$ 2,790	7%
121	IT1206L	BI Upgrade-LGE23	$ 6,572	$ -	$ -	$ 6,572	53%
122	IT1248L	Wireless Controller Ref-LGE23	$ 16,430	$ -	$ -	$ 16,430	50%
123	IT1268L	Refr External Netscaler-LGE23	$ 82,150	$ -	$ -	$ 82,150	95%
124	IT1412L	Cellular Modem Refresh-LGE24	$ 7,394	$ -	$ -	$ 7,394	45%
125	TMPLCR-B	TMP Lee's to Cane Run - Base	$ 21,816	$ -	$ -	$ 21,816	1%
TOTAL			$ 39,984,303	$ 103,667	$ -	$ 40,087,970	

*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.

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Gas
As of February 28, 2021

			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent Completed**
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	
1	120754	Misc. A/R Uncollect - LGE Cap	$ 74,529	$ -	$ -	$ 74,529	100%
2	138032	IMPROVE PIPELINES	$ (10,623)	$ -	$ -	$ (10,623)	0%
3	141004	ST HELEN FACILITY	$ 5,416,190	$ -	$ -	$ 5,416,190	78%
4	141390	Environmental Equipment LGE	$ 4,732	$ -	$ -	$ 4,732	15%
5	144857	MOIST REMOVAL UNIT	$ 88,145	$ -	$ -	$ 88,145	9%
6	145402	HR Cap Equip Improvmnts LGE	$ 3,100	$ -	$ -	$ 3,100	17%
7	148296	ROUTINE EMS-LGE-2021	$ 1,778	$ -	$ -	$ 1,778	17%
8	149344	SC CAP FUNDING SOURCE-LGE	$ 65,492	$ -	$ -	$ 65,492	16%
9	152282	LGE SECURITY EQUIPMENT 2021	$ 15,691	$ -	$ -	$ 15,691	13%
10	152513	CANNONS LN REGU STATN 2018	$ 347,509	$ -	$ -	$ 347,509	6%
11	153662	BULLITT CO SYSTEM REINFORCE	$ 11,342,157	$ -	$ -	$ 11,342,157	15%
12	160134	STT TRNG FACILITIES	$ 5,661	$ -	$ -	$ 5,661	23%
13	161555	WK B Cut Outs	$ 303,130	$ -	$ -	$ 303,130	100%
14	162654	EMS PreProd Platforms LGE-2021	$ 10,544	$ -	$ -	$ 10,544	50%
15	406000023	UPGRADE ELEVATED PRESSURE 21	$ 441,764	$ -	$ -	$ 441,764	15%
16	406000027	Small Tools 2021 004060	$ 16,735	$ -	$ -	$ 16,735	17%
17	406000036	Old Henry KYTC	$ 419,799	$ -	$ -	$ 419,799	79%
18	406000053	LaGrange Distr Reinforcement	$ (1)	$ -	$ -	$ (1)	17%
19	406000054	Louisville Airport West Runway	$ 1,035,095	$ -	$ -	$ 1,035,095	15%
20	406000055	Replace Pad Meters 2021	$ (4,733)	$ -	$ -	$ (4,733)	0%
21	406000056	Regulator Assemblies 2021	$ 41,330	$ -	$ -	$ 41,330	17%
22	406000084	Hwy 146 Relocation	$ 744,523	$ -	$ -	$ 744,523	100%
23	414000003	REPLACE STEEL SERVICES 2021	$ 1,952,574	$ -	$ -	$ 1,952,574	36%
24	419000009	Small Tools 2021 004190	$ 57,053	$ -	$ -	$ 57,053	25%
25	447000021	Muldraugh Piping Repl 2021	$ 40,294	$ -	$ -	$ 40,294	2%
26	447000022	Muldraugh Amine Replacement	$ 12,018,899	$ -	$ -	$ 12,018,899	100%
27	447000030	Eng & Compr Cooling Sys Upg	$ 883,089	$ -	$ -	$ 883,089	57%
28	450000025	OT/IT Gas Ops	$ 39,667	$ -	$ -	$ 39,667	6%
29	00004FACL	LGE ELECTRICAL & LIGHTING 2021	$ 3,515	$ -	$ -	$ 3,515	1%
30	00035FACL	South Ops Engineering Center	$ (7,441)	$ -	$ -	$ (7,441)	100%
31	00046FACL	FURN & EQUIP LGE 2021	$ 13,808	$ -	$ -	$ 13,808	11%
32	00073FACL	BOC MAIN BLDG RENOVATION LGE	$ 130,197	$ -	$ -	$ 130,197	50%
33	00125FACL	AOC Office Space Renovation	$ 133,080	$ -	$ -	$ 133,080	22%
34	153662-PR	Bullitt County Property Acq.	$ 200,000	$ -	$ -	$ 200,000	100%
35	161852LGE	SSC ENGINEERING FACILITY - LGE	$ 371,457	$ -	$ -	$ 371,457	31%
36	IT0000L	IT FUNDING SOURCE-LGE	$ 155,195	$ -	$ -	$ 155,195	100%
37	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 53,079	$ -	$ -	$ 53,079	22%
38	IT0225L	FERC Form 1 Tool Repl-LGE21	$ 8,215	$ -	$ -	$ 8,215	9%
39	IT0246L	Mobile Dispatch Repl-LGE19-20	$ 217,904	$ -	$ -	$ 217,904	47%
40	IT0301L	Next Gen LMR-LGE19-21	$ 1,141,201	$ -	$ -	$ 1,141,201	68%
41	IT0380L	SOA Replacement-LGE20-21	$ 79,617	$ -	$ -	$ 79,617	100%
42	IT0390L	Oracle Financial Upg-LGE20-21	$ 2,515,146	$ -	$ -	$ 2,515,146	85%
43	IT0418L	CorpFirewall Rpl/Upg 1/2-LGE20	$ 65,720	$ -	$ -	$ 65,720	100%
44	IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	$ 193,784	$ -	$ -	$ 193,784	56%
45	IT0564CG	Gas Operator Qual App-LGE19-20	$ 62,939	$ -	$ -	$ 62,939	40%
46	IT0569L	Enterprise GIS-Phase2-LGE20-21	$ 3,084,721	$ -	$ -	$ 3,084,721	91%
47	IT0584L	Meter Data Mgmt-LGE20-21	$ 425,893	$ -	$ -	$ 425,893	40%
48	IT0653L	Rate Case 2020-LGE20-21	$ 34,875	$ -	$ -	$ 34,875	53%
49	IT0663L	SharePoint Upgrade-LGE19-21	$ 67,162	$ -	$ -	$ 67,162	34%
50	IT0673L	TOA Upgrade-LGE20	$ 29,923	$ -	$ -	$ 29,923	69%
51	IT0794CG	Gas Field Smart View LGE20-21	$ 71,300	$ -	$ -	$ 71,300	100%
52	IT0802L	Access Switch Rotation-LGE21	$ 34,503	$ -	$ -	$ 34,503	42%
53	IT0804L	Bulk Power & Environ Sys-LGE21	$ 1,972	$ -	$ -	$ 1,972	6%
54	IT0810L	CIP Comp Tools - Year 11-LGE21	$ 2,470	$ -	$ -	$ 2,470	15%
55	IT0811L	Complia Infra - Year 11-LGE21	$ 4,979	$ -	$ -	$ 4,979	12%
56	IT0826L	IT Sec Infra-Refresh-LGE21	$ 4,388	$ -	$ -	$ 4,388	17%
57	IT0837L	Monitor Replacement-LGE21	$ 1,479	$ -	$ -	$ 1,479	8%
58	IT0838L	MFD Growth and Refresh-LGE21	$ 98,580	$ -	$ -	$ 98,580	100%
59	IT0840L	Net Access Dev & Infrast-LGE21	$ 2,465	$ -	$ -	$ 2,465	8%
60	IT0843L	Network Test Equipment-LGE21	$ 986	$ -	$ -	$ 986	5%
61	IT0847L	Outside Cable Plant -LGE21	$ 1,643	$ -	$ -	$ 1,643	3%
62	IT0848L	PeopleSo/PeopleTools Upg-LGE21	$ 2,395	$ -	$ -	$ 2,395	12%
63	IT0853L	Replace Backup Infrastr-LGE21	$ 59,288	$ -	$ -	$ 59,288	56%
64	IT0865L	Server Capacity Expan-LGE21	$ 1,643	$ -	$ -	$ 1,643	12%
65	IT0867L	SIEM HW Refresh-LGE20-21	$ 125,854	$ -	$ -	$ 125,854	99%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
66	IT0873L	Tech Refesh desk/lap-LGE21	$ 89,478	$ -	$ -	$ 89,478	18%
67	IT0874L	Telecom Site Renov-LGE21	$ 493	$ -	$ -	$ 493	3%
68	IT0877L	TRODS-LGE21	$ 3,569	$ -	$ -	$ 3,569	17%
69	IT0879L	Voice Infrastructure Exp-LGE21	$ 977	$ -	$ -	$ 977	4%
70	IT0880L	Vuln Scanning - Refr-LGE21	$ 5,486	$ -	$ -	$ 5,486	17%
71	IT0887L	DB Refresh-LGE21	$ 4,108	$ -	$ -	$ 4,108	17%
72	IT0889L	SCCM Upgrades-LGE21	$ 6,138	$ -	$ -	$ 6,138	17%
73	IT0897L	Trans Lines Mobile Insp-LGE21	$ 1,395	$ -	$ -	$ 1,395	10%
74	IT0904L	Rev Collect Transcentra-LGE20	$ 2,093	$ -	$ -	$ 2,093	15%
75	IT0905L	iPad Refresh Project-LGE21	$ 15,620	$ -	$ -	$ 15,620	17%
76	IT0919L	Data Center Facility Upg-LGE21	$ 3,286	$ -	$ -	$ 3,286	10%
77	IT0923L	Distr Integrity PIMS-LGE21	$ 9,300	$ -	$ -	$ 9,300	10%
78	IT0938L	System Lab SW Refresh-LGE21	$ 1,395	$ -	$ -	$ 1,395	7%
79	IT0941L	Role Based Access-LGE21-22	$ 13,821	$ -	$ -	$ 13,821	8%
80	IT0943L	SOA Replacement-LGE21-22	$ 14,103	$ -	$ -	$ 14,103	12%
81	IT0944L	Access Switch Growth-LGE21	$ 8,215	$ -	$ -	$ 8,215	50%
82	IT0946L	Volts Enhanc-Sec & Compl-LGE21	$ 4,929	$ -	$ -	$ 4,929	15%
83	IT0948L	Upgrade PEPSE to v85-LGE21	$ 7,896	$ -	$ -	$ 7,896	100%
84	IT0952L	Ref Cisco Analog Voice-LGE21	$ 44,361	$ -	$ -	$ 44,361	90%
85	IT0955L	PeopleSoft Enhan-Spring-LGE21	$ 10,435	$ -	$ -	$ 10,435	66%
86	IT0958L	Oracle NMS Svc Pack Upgd-LGE21	$ 3,488	$ -	$ -	$ 3,488	33%
87	IT0959L	Mobile Deploy ARM Phase1-LGE21	$ 20,925	$ -	$ -	$ 20,925	10%
88	IT0961CG	GITT Mains Implement-LGE21	$ 6,200	$ -	$ -	$ 6,200	10%
89	IT0962L	Georgetown Alt Transport-LGE21	$ 1,643	$ -	$ -	$ 1,643	2%
90	IT0970L	SCADA Radio Ref-LGE21	$ 822	$ -	$ -	$ 822	3%
91	IT1468L	Revenue Collect-Experian-LGE24	$ 2,092	$ -	$ -	$ 2,092	15%
92	SU-000497	IP-Connectivity-LG&E Trans	$ 48,825	$ -	$ -	$ 48,825	32%
93	SU-000499	IP-Connectivity LG&E IT	$ 38,033	$ -	$ -	$ 38,033	46%
94	TMPPENBLN	TMP PENILE-BLANTON LN	$ 23,076,181	$ -	$ -	$ 23,076,181	80%
95	TMPWKA	TMP: WK A 20" Standardization	$ 4,989,764	$ -	$ -	$ 4,989,764	25%
96	TMPWKB	TMP: WK B 20" Standardization	$ 1,022,448	$ -	$ -	$ 1,022,448	21%
TOTAL			$ 74,205,571	$ -	$ -	$ 74,205,571	

*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.

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			Accumulated Costs				
Line No.	Project No.	Description Of Project	Construction Amount	AFUDC Capitalized	Indirect Costs Other	Total Cost	Estimated Physical Percent
(A)	(B)	(C)	(D)	(E)	(F)*	(G=D+E+F)	Completed**
1	447000016	ADD/REPLACE ENGINE COOLERS	$ 226,870	$ -	$ -	$ 226,870	100%
2	TMPPROP1	TMP PROPERTY PENILE-BLANTON	$ 4,019	$ -	$ -	$ 4,019	2%
3	IT0329L	Lockout/Tagout Replace-LGE18	$ 311,359	$ -	$ -	$ 311,359	88%
4	155539	St. Helens Land Purchase	$ 443,540	$ -	$ -	$ 443,540	100%
5	IT0577L	Payroll Enhancements-LGE19-20	$ 57,302	$ -	$ -	$ 57,302	100%
6	00031FACL	EOC SPACE EXPANSION	$ 20,794	$ -	$ -	$ 20,794	6%
7	159787	BOC FENCING	$ 171,820	$ -	$ -	$ 171,820	100%
8	149422	SCADA HARDWARE RPLC	$ 3,209,983	$ -	$ -	$ 3,209,983	100%
9	448000030	Magnolia Amine Replaccement	$ 5,636,519	$ -	$ -	$ 5,636,519	100%
10	158765LGE	KUGO Reno - Trans Subs LGE	$ 306	$ -	$ -	$ 306	100%
11	TMPWKB	TMP: WK B 20" Standardization	$ 30,846	$ -	$ -	$ 30,846	-4%
12	IT0731L	ALM Upgrade-LGE19-20	$ 4,817	$ -	$ -	$ 4,817	23%
13	IT0716L	UC&C/CUCM Major Upgrade-LGE20	$ 1,391	$ -	$ -	$ 1,391	8%
14	00079FACL	EOC Roof Replace	$ 241	$ -	$ -	$ 241	0%
15	447000022	Muldraugh Amine Replacement	$ 4,366,970	$ -	$ -	$ 4,366,970	31%
16	158598	BOC Bldg Restoration (Ext)	$ 241,636	$ -	$ -	$ 241,636	100%
17	IT0748L	PowerBase Upgrade-LGE19-20	$ 2,716	$ -	$ -	$ 2,716	8%
18	IT0379L	PeopleSoft Enhancements-LGE20	$ 9,784	$ -	$ -	$ 9,784	100%
19	IT0612L	CIP Compl Tools - Yr 10-LGE20	$ 888	$ -	$ -	$ 888	6%
20	IT0680L	Voice Infra Expansion-LGE20	$ 33	$ -	$ -	$ 33	0%
21	149311	MAG DEHY ABSORBER MANWAYS	$ 9,881	$ -	$ -	$ 9,881	100%
22	448000032	Storage Fld Barricades 2020	$ 7,767	$ -	$ -	$ 7,767	13%
23	IT0294L	Upgrade Quest Server-LGE19	$ 114,938	$ -	$ -	$ 114,938	100%
24	IT0546L	UDP redirect Solarwinds-LGE19	$ 6,690	$ -	$ -	$ 6,690	100%
25	406000052	Regulator Assemblies 2020	$ 201,427	$ -	$ -	$ 201,427	32%
26	447000002	Muld Station Control Rm Repl	$ 95,780	$ -	$ -	$ 95,780	17%
27	448000015	Storage Field Barricades 2019	$ 68,736	$ -	$ -	$ 68,736	100%
28	IT0618L	Constellation MW Rplmnt-LGE20	$ 221	$ -	$ -	$ 221	0%
29	156465	SSC TRSFMR SHOP RR AND BREAK	$ 37,271	$ -	$ -	$ 37,271	100%
30	117361	Accrued Labor - LGE	$ 16,882	$ -	$ -	$ 16,882	100%
31	00029FACL	AOC SPACE EXPANSION	$ 321,171	$ -	$ -	$ 321,171	46%
32	161176	AOC Renov for FPG	$ 608	$ -	$ -	$ 608	100%
33	IT0754L	UIPlanner Upgrade-LGE19-20	$ 205,089	$ -	$ -	$ 205,089	65%
34	160895LGE	BOC SEC MONITORING CTR RELO L	$ 10,930	$ -	$ -	$ 10,930	100%
35	00075FACL	BOC Elevator refurbish	$ 64,118	$ -	$ -	$ 64,118	100%
36	144869	PRESTON CITY GATE STAT	$ 302,416	$ -	$ -	$ 302,416	10%
37	153021	REPL FAILED EQUIP LTP-LGE	$ 6,769	$ -	$ -	$ 6,769	17%
38	IT0693L	DB Refresh-LGE20	$ 4,726	$ -	$ -	$ 4,726	19%
39	149182	DRILL WELLS CENTER 2018	$ 715,073	$ -	$ -	$ 715,073	104%
40	00067FACL	BOC ANNEX LGE	$ 347,900	$ -	$ -	$ 347,900	100%
41	IT0493L	Tripwire Repl for LID-LGE19	$ 57,004	$ -	$ -	$ 57,004	100%
42	161163LGE	Simpsonville Canopy L	$ 3,126	$ -	$ -	$ 3,126	100%
43	160957LGE	SIMP TCC FITNESS FLR L	$ 3,537	$ -	$ -	$ 3,537	100%
44	IT0771L	Cisco Switch Replacement-LGE19	$ 127,043	$ -	$ -	$ 127,043	100%
45	IT0649L	Outside Cable Plant-LGE20	$ 1,476	$ -	$ -	$ 1,476	3%
46	406000046	River Road Reinforcement - 1	$ 3,104	$ -	$ -	$ 3,104	100%
47	419000018	TRENCHER PLOW 2019	$ 128,394	$ -	$ -	$ 128,394	100%
48	144937	ENGINE ROOM VENTILATION	$ (7,750)	$ -	$ -	$ (7,750)	-19%
49	00035FACL	South Ops Engineering Center	$ 83,427	$ -	$ -	$ 83,427	2%
50	161254LGE	SUPPLY CHAIN RECONFIG LGE	$ 3,438	$ -	$ -	$ 3,438	100%
51	153662	BULLITT CO SYSTEM REINFORCE	$ 9,494,519	$ -	$ -	$ 9,494,519	17%
52	141004	ST HELEN FACILITY	$ 676,290	$ -	$ -	$ 676,290	18%
53	TMPWKA	TMP: WK A 20" Standardization	$ 63,475	$ -	$ -	$ 63,475	-15%
54	IT0705L	iPad Refresh Project-LGE20	$ 6,928	$ -	$ -	$ 6,928	25%
55	IT0696L	RSA Appliance Upgrade-LGE20	$ 898	$ -	$ -	$ 898	2%
56	406000022	UPGRADE ELEVATED PRESSURE 20	$ 114,716	$ -	$ -	$ 114,716	6%
57	IT0722L	Data Center Facility Upg-LGE20	$ 335	$ -	$ -	$ 335	1%
58	TMPPRSPIC	TMP PRESTON-PICCADILLY	$ 22,533,743	$ -	$ -	$ 22,533,743	60%
59	157615	Purchase Garage Equip 2019	$ 32,807	$ -	$ -	$ 32,807	100%
60	IT0233CG	IRAS Intern Corrosion-LGE19-20	$ 41,817	$ -	$ -	$ 41,817	100%
61	161129	Oce Plotwave 365 Printer-LGE	$ 2,139	$ -	$ -	$ 2,139	100%
62	157554	Upg CNG Trailer Heater System	$ 50,968	$ -	$ -	$ 50,968	100%
63	161064	AOC MEDICAL CLINIC	$ 18,731	$ -	$ -	$ 18,731	100%
64	160893	AOC AUX WAREHOUSE RENOVATION	$ 136,122	$ -	$ -	$ 136,122	100%
65	161262	AOC CONCRETE REPLACEMENT	$ 12,497	$ -	$ -	$ 12,497	100%
66	419000017	EQUIPMENT-BACKHOE 2019	$ 65,022	$ -	$ -	$ 65,022	100%
67	160822L	Work at Home Phase 2 L	$ 4,170	$ -	$ -	$ 4,170	100%
68	IT0721L	KY SDN Implement Phase 2-LGE20	$ 1,664	$ -	$ -	$ 1,664	4%

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Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
69	IT0377L	CyberArk Enhancements-LGE20	$ 3,602	$ -	$ -	$ 3,602	100%
70	IT0453L	OTN Extend EKY Ring-LGE19-20	$ 280,709	$ -	$ -	$ 280,709	82%
71	406000005	REPLACE PAD METERS 2020	$ 273,355	$ -	$ -	$ 273,355	17%
72	156464	INSTALL HEAT AT BOC	$ 296,983	$ -	$ -	$ 296,983	41%
73	447500001	Install Cntrl Vlvs Wells 2018	$ 265,204	$ -	$ -	$ 265,204	97%
74	IT0672L	Telecom Site Ren-LGE20	$ 170	$ -	$ -	$ 170	1%
75	IT0161L3	DACS/SONET Replace-NKYLGE19-22	$ 7,764	$ -	$ -	$ 7,764	100%
76	IT0720L	Computing Infra Upgrade-LGE20	$ 2,514	$ -	$ -	$ 2,514	3%
77	TMPPENPRS	TMP PENILE-PRESTON	$ 23,105,360	$ -	$ -	$ 23,105,360	94%
78	IT0301L	Next Gen LMR-LGE19-21	$ 644,862	$ -	$ -	$ 644,862	34%
79	IT0695L	SCCM Upgrades-LGE20	$ 1,941	$ -	$ -	$ 1,941	14%
80	IT0615L	CIP Compl Infra - Yr 10-LGE20	$ 21,184	$ -	$ -	$ 21,184	38%
81	152508	COMPRESSOR ENGINE AUTO EQUIP	$ 4,966	$ -	$ -	$ 4,966	1%
82	148081	WASTE MANAGEMENT GAS RELO	$ 144,804	$ -	$ -	$ 144,804	91%
83	147735	FULL UPGRD EMS SWARE-LGE-2020	$ 9,457	$ -	$ -	$ 9,457	18%
84	152433	IR DROP COUPON MON SYS 2019	$ 347,710	$ -	$ -	$ 347,710	100%
85	TMPPENBLN	TMP PENILE-BLANTON LN	$ 3,427,123	$ -	$ -	$ 3,427,123	15%
86	406000011	REG FAC RET ELDER PARK	$ 167,843	$ -	$ -	$ 167,843	100%
87	IT0637L	Monitor Replacement-LGE20	$ 3,389	$ -	$ -	$ 3,389	16%
88	IT0767L	FieldNet Handheld Secur-LGE19	$ 48	$ -	$ -	$ 48	100%
89	IT0741CG	GDO Automation-LGE20	$ 18,597	$ -	$ -	$ 18,597	8%
90	IT0668L	Site Security Improve-LGE20	$ 51	$ -	$ -	$ 51	1%
91	TMPMAGRC	TMP: Mag 16 & 20 Road Crossing	$ 218,858	$ -	$ -	$ 218,858	-82%
92	160885	SSC SECURITY UPGRADE	$ 3,847	$ -	$ -	$ 3,847	100%
93	IT0650L	PeopleSoft Tools Upgrade-LGE20	$ 214	$ -	$ -	$ 214	1%
94	406000071	WITHERSPOON REPLACEMENT	$ 10,192	$ -	$ -	$ 10,192	0%
95	IT0594L	Mobile OMA Phase II-LGE19-20	$ 169,511	$ -	$ -	$ 169,511	43%
96	149180	DRILL OBSV WELLS MULD 2018	$ 206,854	$ -	$ -	$ 206,854	97%
97	152513	CANNONS LN REGU STATN 2018	$ 107,970	$ -	$ -	$ 107,970	4%
98	161046LGE	Simp FitnessMech SecurityLGE	$ 2,704	$ -	$ -	$ 2,704	100%
99	IT0694L	Windows 10 CBB Upgrade-LGE20	$ 5,665	$ -	$ -	$ 5,665	8%
100	161442	WK A CUT OUTS	$ 84,003	$ -	$ -	$ 84,003	100%
101	00066FACL	BOC DCC SPACE CONVERSION LGE	$ 93,323	$ -	$ -	$ 93,323	100%
102	IT0558L	Bill Int Gas Trns Aut-LGE19-20	$ 49,637	$ -	$ -	$ 49,637	88%
103	140099	EMS OPERATOR MONITORS-LGE-2019	$ 4,764	$ -	$ -	$ 4,764	0%
104	IT0723L	Robo Proc Auto(RPA)-LGE20	$ 1,134	$ -	$ -	$ 1,134	1%
105	IT0076L	Oracle Financial Upgr-LGE20-21	$ 181,061	$ -	$ -	$ 181,061	11%
106	447000017	Muldraugh Backhoes	$ 170,238	$ -	$ -	$ 170,238	55%
107	406000026	Hwy 42 Relocation	$ 24,001	$ -	$ -	$ 24,001	1%
108	161157	BOC MEDICAL CLINIC	$ 8,203	$ -	$ -	$ 8,203	100%
109	00076FACL	Building Façade Repairs	$ 257,669	$ -	$ -	$ 257,669	100%
110	IT0766L	BW on HANA Enhance-LGE19-20	$ 22,079	$ -	$ -	$ 22,079	100%
111	IT0161LOU	DACS/SONET Replace-LOU19-22	$ 312,020	$ -	$ -	$ 312,020	100%
112	149400	VINE GROVE BACKUP FEED	$ 661,803	$ -	$ -	$ 661,803	100%
113	IT0569L	Enterprise GIS-Phase2-LGE20-21	$ 267,492	$ -	$ -	$ 267,492	9%
114	406000072	BALLARDSVILLE/MOODY LN	$ 198	$ -	$ -	$ 198	100%
115	147795	EMS APP ENHANCEMENTS-LGE-2019	$ 4,364	$ -	$ -	$ 4,364	100%
116	IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	$ 48,581	$ -	$ -	$ 48,581	13%
117	161623	Trans P&C Toolkit-LG&E	$ 7,566	$ -	$ -	$ 7,566	100%
118	IT0761L	EDI Upgrade-LGE19	$ 33,264	$ -	$ -	$ 33,264	100%
119	IT0161L2	DACS/SONET Replace-LEXLGE19-22	$ 3,000	$ -	$ -	$ 3,000	100%
120	IT0764L	MyWorld-Mobile Map-LGE19-20	$ 158,195	$ -	$ -	$ 158,195	100%
121	IT0699L	ESP Virt Mon App Svrs-LGE20	$ 48,275	$ -	$ -	$ 48,275	59%
122	448000041	Purchase Excavator	$ 109,652	$ -	$ -	$ 109,652	35%
123	00040FACL	BOC GUARDSHACK	$ 97,278	$ -	$ -	$ 97,278	100%
124	157611	LGE HW/SW Asset Mgmt 2019	$ 12,708	$ -	$ -	$ 12,708	100%
125	IT0542L	Data Classification Enh-LGE19	$ 6,127	$ -	$ -	$ 6,127	100%
126	160432LGE	LGE ROOM 1201 UPGR-LGE	$ 13,839	$ -	$ -	$ 13,839	100%
127	414000002	REPLACE STEEL SERVICES 2020	$ 1,092,794	$ -	$ -	$ 1,092,794	14%
128	IT0644L	Ntwrk Acc Dev&Site Infra-LGE20	$ 1,104	$ -	$ -	$ 1,104	4%
129	144857	MOIST REMOVAL UNIT	$ 88,145	$ -	$ -	$ 88,145	7%
130	IT0757L	Wireless AP Refresh-LGE20	$ 1,118	$ -	$ -	$ 1,118	3%
131	IT0606L	Bulk Power & Env Systems-LGE20	$ 7,404	$ -	$ -	$ 7,404	19%
132	154095	IT Distrbution Automation LGE	$ 1,390,413	$ -	$ -	$ 1,390,413	91%
133	152769	LGE REPLACE FAILED EQ - 2019	$ 35,838	$ -	$ -	$ 35,838	100%
134	IT0628L	ITSM Upgrade-LGE20	$ 5,009	$ -	$ -	$ 5,009	9%
135	IT0663L	SharePoint Upgrade-LGE19-21	$ 19,739	$ -	$ -	$ 19,739	9%
136	IT0161L7	DACS/SONET Replace-WCLLGE19-22	$ 22,068	$ -	$ -	$ 22,068	100%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Projects - Gas
As of February 28, 2020

Line No. (A)	Project No. (B)	Description Of Project (C)	Accumulated Costs: Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)	Estimated Physical Percent Completed**
137	IT0419L	Corp Web Redesign-LGE19-20	$ 11,551	$ -	$ -	$ 11,551	58%
138	IT0644-1	Ntwrk Acc Dev&Sit-Indirect-LGE	$ 685	$ -	$ -	$ 685	100%
139	145027	LGE SECURITY EQUIPMENT 2019	$ 129,432	$ -	$ -	$ 129,432	121%
140	IT0113CG	TC Plant Alt Transport-LGE17	$ 66,806	$ -	$ -	$ 66,806	68%
141	120754	Misc. A/R Uncollect - LGE Cap	$ 74,529	$ -	$ -	$ 74,529	100%
142	447000030	Eng & Compr Cooling Sys Upg	$ 303,043	$ -	$ -	$ 303,043	22%
143	IT0495L	Contractor Mgmt Upgrades-LGE19	$ 26,560	$ -	$ -	$ 26,560	100%
144	IT0333L	Cst Rel Mgmt Maj Acts-LGE19-20	$ 42,426	$ -	$ -	$ 42,426	100%
145	153024	FURN & EQUIP LGE 2020	$ 3,753	$ -	$ -	$ 3,753	4%
146	IT0671L	Tech Refesh desk/lap-LGE20	$ 30,893	$ -	$ -	$ 30,893	7%
147	152546	EAST END REINFORCEMENT	$ 7,007,057	$ -	$ -	$ 7,007,057	100%
148	447000001	Doe Run Storage Piggability	$ 1,754,276	$ -	$ -	$ 1,754,276	100%
149	419000005	Small Tools 2019 004190	$ 161,722	$ -	$ -	$ 161,722	100%
150	161240	LGE EL/HYB CARS & CHARGE ST	$ 817	$ -	$ -	$ 817	100%
151	IT0634L	Mbl & Wrkst Lic True-up-LGE20	$ 5,933	$ -	$ -	$ 5,933	32%
152	152535	ENGINE ROOM OVERHANG	$ 54,123	$ -	$ -	$ 54,123	100%
153	IT0563L	RPA for Rev Integrity-LGE19	$ 28,055	$ -	$ -	$ 28,055	100%
154	IT0538L	EACM Virtual Infra (CIP)-LGE19	$ 40,296	$ -	$ -	$ 40,296	100%
155	406000036	Old Henry KYTC	$ 60,126	$ -	$ -	$ 60,126	28%
156	IT0553L	WMS Post Implement Mods-LGE19	$ 1,779	$ -	$ -	$ 1,779	100%
157	152805	LG&E CARPET/FLOORING-2019	$ 1,889	$ -	$ -	$ 1,889	100%
158	152446	UPG CT STA TRANSMITTERS 2018	$ 35,613	$ -	$ -	$ 35,613	100%
159	IT0762L	Primavera Upgrade-LGE19	$ 9,211	$ -	$ -	$ 9,211	100%
160	160816	STT Rotork Actuator	$ 4,413	$ -	$ -	$ 4,413	100%
161	159540	BOC DOCK UPGRADES	$ 20,956	$ -	$ -	$ 20,956	16%
162	IT0674L	TRODS-LGE20	$ 3,526	$ -	$ -	$ 3,526	17%
163	IT0562L	ABB Upg/iPad Depl FS-LGE19-20	$ 78,068	$ -	$ -	$ 78,068	85%
164	160813	Pleasureville HP Dist PL	$ 196,336	$ -	$ -	$ 196,336	100%
165	152799	LG&E FURNITURE AND CHAIRS-2019	$ 84,368	$ -	$ -	$ 84,368	100%
166	160694	Manslick Keys Ferry Crossing	$ 70,963	$ -	$ -	$ 70,963	100%
TOTAL			$ 96,346,627	$ -	$ -	$ 96,346,627	

*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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 26

Responding Witness: Daniel K. Arbough

Q-26. Separately for electric and gas operations, 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.

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	120754	Jun-05	Dec-25	83%	$ 2,788.84	$ 165,886.36	$ 165,886.36	100%
2	133671	Jul-14	Dec-25	70%	$ 60,000,000.00	$ (421,598.81)	$ (421,598.81)	100%
3	133679	Jul-15	Dec-25	67%	$ 7,800,000.00	$ (118,707.61)	$ (118,707.61)	100%
4	139096	Jan-13	Dec-27	63%	$ 2,398,028.43	$ (21.96)	$ (21.96)	100%
5	139709	May-21	Dec-22	70%	$ 1,098,000.00	$ 1,060,769.83	$ 287,586.43	27%
6	139861	Jan-22	Dec-23	25%	$ 1,800,000.00	$ 6,941,269.66	$ 1,630,985.37	23%
7	139867	Jan-20	Dec-22	83%	$ 1,800,000.00	$ 1,815,954.00	$ 321,777.87	18%
8	141390	Jan-15	Dec-30	47%	$ 126,000.00	$ 70,908.46	$ 34,683.46	49%
9	144531	Jun-16	Dec-30	42%	$ 1,191,607.00	$ 673,020.78	$ 234,739.40	35%
10	145402	Jan-15	Dec-26	62%	$ 34,300.00	$ 41,400.00	$ 20,700.00	50%
11	147080	Jan-21	Dec-23	50%	$ 2,500,000.00	$ 1,688,000.00	$ 363,000.00	22%
12	147819	Jan-20	Dec-30	23%	$ 4,316,227.50	$ 7,971,586.48	$ 3,410,028.36	43%
13	148135	Jan-20	Aug-22	94%	$ 116,520.00	$ 108,633.36	$ 103,427.82	95%
14	148155	Jan-21	Dec-22	75%	$ 118,268.00	$ 128,577.48	$ 95,906.16	75%
15	149344	Jan-16	Dec-26	59%	$ 83,650.00	$ 938,124.07	$ 375,772.59	40%
16	152583	Jan-17	Dec-30	39%	$ 275,000.00	$ 381,075.00	$ 76,215.00	20%
17	152639	Jan-19	Dec-30	29%	$ 901,000.07	$ 563,872.65	$ 214,549.21	38%
18	152649	Sep-19	Nov-26	39%	$ 1,450,000.00	$ 1,989,866.18	$ 255,012.00	13%
19	152966	Sep-18	Jun-25	56%	$ 113,088,996.80	$ 102,463,126.42	$ 47,012,459.35	46%
20	152967	Jul-16	Dec-24	70%	$ 34,216,257.85	$ 38,960,996.52	$ 19,311,616.18	50%
21	153373	Jan-17	Dec-22	92%	$ 714,432.98	$ 98,335.04	$ 98,335.04	100%
22	153375	Jan-17	Dec-30	39%	$ 417,293.25	$ 378,872.30	$ 98,915.28	26%
23	154631	Mar-20	Aug-22	93%	$ 115,796.20	$ 254,506.12	$ 63,733.83	25%
24	154640	Jan-20	May-24	57%	$ 140,586.01	$ 345,108.44	$ 56,999.99	17%
25	154642	Jan-20	Jul-26	38%	$ 112,477.72	$ 115,076.93	$ 115,076.93	100%
26	154649	Jan-20	Aug-30	23%	$ 120,586.01	$ 160,720.79	$ 33,000.00	21%
27	154650	Jan-20	Sep-30	23%	$ 120,586.01	$ 186,751.43	$ 87,040.08	47%
28	154765	Jan-22	Dec-22	49%	$ 85,455.00	$ 84,465.00	$ 84,465.00	100%
29	154833	Jun-17	Dec-30	37%	$ 1,757,500.00	$ 966,297.15	$ 436,066.43	45%
30	155113	Jan-22	Nov-26	10%	$ 48,840.00	$ 126,469.50	$ 25,293.90	20%
31	155122	Jan-22	Dec-26	10%	$ 81,400.00	$ 337,252.08	$ 42,156.51	13%
32	156738	Jan-22	Dec-23	25%	$ 2,991,364.10	$ 3,191,093.40	$ 200,103.22	6%
33	157623	Jan-22	Dec-22	49%	$ 1,000,000.00	$ 1,700,272.99	$ 810,853.45	48%
34	157686	Jan-22	Dec-22	49%	$ 17,000.00	$ 15,948.46	$ 8,037.69	50%
35	157880	Jan-22	Dec-22	49%	$ 75,900.00	$ 77,624.97	$ 38,812.49	50%
36	159697	Apr-19	Dec-27	37%	$ 19,436.16	$ 19,436.16	$ 9,718.08	50%
37	159930	Jan-21	Dec-22	75%	$ 1,101,750.00	$ 1,098,045.00	$ 506,790.00	46%
38	159974	Jan-20	Dec-25	42%	$ 250,000.00	$ 200,000.00	$ 50,000.00	25%
39	160107	May-19	Nov-22	88%	$ 11,520,297.41	$ 10,600,475.51	$ 9,886,070.23	93%
40	160134	Jan-20	Dec-22	83%	$ 82,800.00	$ 53,999.61	$ 53,999.61	100%
41	160598	Jan-20	Dec-22	83%	$ 2,273,457.26	$ 2,273,457.26	$ 1,905,768.44	84%
42	161713	Jan-20	Dec-22	83%	$ 4,706,039.05	$ 4,706,039.05	$ 4,706,039.05	100%
43	162081	Jan-22	Dec-22	49%	$ 456,000.00	$ 423,072.73	$ 188,928.27	45%
44	162082	Jan-22	Dec-22	49%	$ 540,000.00	$ 659,692.31	$ 160,182.95	24%
45	162083	Jan-22	Dec-22	49%	$ 820,000.00	$ 1,700,029.76	$ 556,963.02	33%
46	162084	Jan-22	Dec-22	49%	$ 192,000.00	$ 301,219.32	$ 89,775.11	30%
47	162095	Jan-22	Dec-22	49%	$ 154,000.00	$ 157,242.96	$ 133,528.15	85%
48	162097	Jan-22	Dec-22	49%	$ 70,000.00	$ 61,438.14	$ 53,088.77	86%
49	162101	Jan-22	Dec-22	49%	$ 59,000.00	$ 27,718.49	$ 27,718.49	100%
50	162104	Jan-22	Dec-22	49%	$ 102,000.00	$ 110,745.57	$ 81,237.33	73%
51	162105	Jan-22	Dec-22	49%	$ 411,000.00	$ 916,223.96	$ 224,064.07	24%
52	162108	Jan-22	Dec-22	49%	$ 89,000.00	$ 92,000.03	$ 46,287.50	50%
53	162520	Jan-22	Dec-22	49%	$ 598,684.01	$ 598,684.01	$ 460,536.97	77%
54	162924	Jan-21	Dec-22	75%	$ 1,799,999.93	$ 1,799,999.93	$ 1,433,440.87	80%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	162975	Jan-22	Dec-22	49%	$ 57,718.49	$ 57,718.49	$ 57,718.49	100%
56	163278	Jun-20	Dec-22	80%	$ 367,400.02	$ 367,400.02	$ 294,800.01	80%
57	163289	Jun-20	Dec-22	80%	$ 330,000.00	$ 330,000.00	$ 177,500.00	54%
58	163382	Jul-20	Jun-26	33%	$ 12,800,000.00	$ 12,800,000.00	$ 300,000.00	2%
59	163488	Jul-20	Dec-32	16%	$ (66,136.80)	$ (66,136.80)	$ (66,136.80)	100%
60	163715	Jan-22	Aug-22	74%	$ 159,395.82	$ 159,395.82	$ 17,732.76	11%
61	00048FACL	Jan-22	Dec-22	49%	$ 332,582.76	$ 199,452.95	$ 99,928.34	50%
62	00127FACL	Jan-21	Dec-22	75%	$ 1,104,015.46	$ 1,104,058.98	$ 590,452.62	53%
63	133710LGE	Jan-18	Dec-23	75%	$ 239,126.27	$ 240,015.74	$ 120,007.87	50%
64	140342LGE	May-16	Dec-23	80%	$ 66,242.15	$ 9,640.00	$ 9,640.00	100%
65	140606LGE	Jan-22	Dec-26	10%	$ 543,439.80	$ 97,634.79	$ 39,412.50	40%
66	150051LGE	Jan-22	Dec-22	49%	$ 72,907.98	$ 41,049.99	$ 41,049.99	100%
67	152654LGE	Jan-22	Dec-24	16%	$ 78,000.00	$ 181,023.14	$ 87,843.60	49%
68	152685LGE	Jan-22	Dec-22	49%	$ 176,424.22	$ 32,903.05	$ 32,903.05	100%
69	153017LGE	Jan-22	Dec-22	49%	$ 35,865.88	$ 72,076.80	$ 72,076.80	100%
70	153018LGE	Jan-22	Dec-22	49%	$ 11,955.29	$ 16,048.35	$ 16,048.35	100%
71	153019LGE	Jan-22	Dec-22	49%	$ 11,955.29	$ 16,048.35	$ 16,048.35	100%
72	153050LGE	Jan-22	Dec-23	25%	$ 375,000.00	$ 246,798.60	$ 112,338.45	46%
73	156890LGE	Jan-22	Dec-22	49%	$ 6,518.91	$ 6,531.96	$ 6,531.96	100%
74	157075LGE	Jan-20	Dec-28	28%	$ 41,322.03	$ 21,344.31	$ 21,344.31	100%
75	159880LGE	Jan-22	Dec-24	16%	$ 84,750.00	$ 84,465.00	$ 42,232.50	50%
76	159922LGE	Jan-21	Dec-22	75%	$ 88,563.75	$ 88,265.93	$ 88,265.93	100%
77	159942LGE	Jan-22	Dec-22	49%	$ 48,307.50	$ 48,145.05	$ 48,145.05	100%
78	163438LC	Jan-21	Dec-26	25%	$ 6,951,382.05	$ 6,951,382.05	$ 2,986,407.87	43%
79	163441LE	Jan-21	Dec-26	25%	$ 69,744,860.79	$ 69,744,860.79	$ 4,289,562.41	6%
80	163444LC	Jan-21	Mar-26	28%	$ 4,060,288.90	$ 4,060,288.90	$ 3,861,884.19	95%
81	163459LC	Jan-21	Mar-26	28%	$ 4,325,677.10	$ 4,325,677.10	$ 1,208,655.04	28%
82	163550LC	Jan-21	Dec-26	25%	$ 4,858,822.51	$ 4,858,822.51	$ 746,097.81	15%
83	GSSLABTCL	Jan-21	Dec-22	75%	$ 1,783,500.12	$ 1,783,500.12	$ 1,096,750.08	61%
84	GSSLALRML	Mar-20	Jan-25	46%	$ 50,324.70	$ 50,324.70	$ 17,475.06	35%
85	IT0000L	Aug-16	Dec-25	63%	$ 1,649,734.89	$ 345,433.37	$ 345,433.37	100%
86	IT0161L7	Aug-19	Dec-22	85%	$ 490,488.65	$ 539,370.20	$ 474,824.86	88%
87	IT0270L	Jan-22	Dec-22	49%	$ 45,540.01	$ 129,975.78	$ 111,429.38	86%
88	IT0435L	Jan-22	Dec-22	49%	$ 75,900.00	$ 77,254.58	$ 23,176.39	30%
89	IT0484L	Jan-22	Dec-22	49%	$ 111,779.77	$ 36,570.00	$ 14,628.00	40%
90	IT0640L	Jan-21	Dec-22	75%	$ 227,700.00	$ 31,050.00	$ 15,525.00	50%
91	IT0686L	Jan-22	Dec-22	49%	$ 195,615.00	$ 91,425.00	$ 45,712.50	50%
92	IT0692L	Jul-19	Dec-22	86%	$ 17,940.00	$ 45,712.50	$ 27,427.50	60%
93	IT0806L	Jan-22	Dec-22	49%	$ 151,799.99	$ 157,783.13	$ 47,334.94	30%
94	IT0902L	Jan-21	Sep-22	86%	$ 45,540.00	$ 46,574.97	$ 20,182.49	43%
95	IT0924L	Jan-22	Nov-22	54%	$ 75,900.00	$ 69,000.00	$ 41,400.00	60%
96	IT0927L	Mar-21	Dec-23	47%	$ 2,853,840.01	$ 4,800,442.05	$ 2,175,537.45	45%
97	IT0940L	Jan-21	Dec-22	75%	$ 256,931.46	$ 256,931.62	$ 192,685.49	75%
98	IT0941L	Jan-21	Dec-22	75%	$ 366,265.05	$ 366,265.05	$ 275,423.44	75%
99	IT0943L	Jan-21	Dec-22	75%	$ 374,622.41	$ 259,989.65	$ 259,989.65	100%
100	IT0971L	Feb-21	May-23	61%	$ 620,999.97	$ 620,999.97	$ 302,737.50	49%
101	IT0972L	Mar-21	Dec-22	73%	$ 884,925.02	$ 884,925.02	$ 621,000.03	70%
102	IT0973CG	Mar-21	Nov-22	76%	$ 207,000.00	$ 207,000.00	$ 151,800.00	73%
103	IT1001L	Jan-22	Dec-22	49%	$ 89,700.08	$ 36,669.55	$ 20,168.26	55%
104	IT1002L	Jan-22	Dec-22	49%	$ 179,400.00	$ 88,762.51	$ 48,079.70	54%
105	IT1003L	Jan-22	Dec-22	49%	$ 35,880.00	$ 36,570.00	$ 12,799.50	35%
106	IT1004L	Jan-22	Dec-22	49%	$ 53,820.00	$ 73,140.03	$ 33,095.86	45%
107	IT1005L	Jan-22	Dec-22	49%	$ 179,400.00	$ 182,849.92	$ 91,424.96	50%
108	IT1006L	Jan-22	Dec-22	49%	$ 143,520.00	$ 148,307.59	$ 148,307.59	100%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
109	IT1007L	Jan-22	Dec-22	49%	$ 53,820.00	$ 73,139.97	$ 31,815.89	44%
110	IT1009L	Jan-22	Dec-22	49%	$ 161,460.00	$ 167,548.39	$ 67,019.35	40%
111	IT1010L	Jan-22	Dec-22	49%	$ 17,940.00	$ 18,285.00	$ 7,679.70	42%
112	IT1011L	Jan-22	Dec-22	49%	$ 71,760.00	$ 109,710.00	$ 49,369.51	45%
113	IT1012L	Jan-22	Dec-22	49%	$ 44,850.00	$ 45,712.50	$ 25,964.70	57%
114	IT1014L	Jan-22	Dec-22	49%	$ 53,820.00	$ 54,855.01	$ 46,078.21	84%
115	IT1015L	Jan-22	Dec-22	49%	$ 13,096.92	$ 18,285.00	$ 9,142.50	50%
116	IT1017L	Jan-22	Dec-22	49%	$ 13,455.00	$ 13,713.75	$ 13,713.75	100%
117	IT1022L	Jan-22	Dec-22	49%	$ 21,528.00	$ 47,175.30	$ 47,175.30	100%
118	IT1023L	Jan-22	Dec-22	49%	$ 21,528.00	$ 47,175.31	$ 47,175.31	100%
119	IT1024L	Jan-22	Dec-22	49%	$ 17,940.04	$ 18,255.73	$ 9,127.87	50%
120	IT1026L	Jan-22	Dec-22	49%	$ 30,677.40	$ 31,515.97	$ 31,515.97	100%
121	IT1027L	Jan-22	Dec-22	49%	$ 35,880.00	$ 36,570.00	$ 18,285.00	50%
122	IT1028L	Jan-22	Dec-22	49%	$ 25,475.16	$ 25,965.07	$ 18,546.48	71%
123	IT1029L	Jan-22	Dec-22	49%	$ 179,400.00	$ 182,850.00	$ 182,850.00	100%
124	IT1030L	Jan-22	Dec-22	49%	$ 161,460.00	$ 164,565.00	$ 164,565.00	100%
125	IT1031L	Jan-22	Dec-22	49%	$ 53,820.00	$ 54,363.11	$ 26,094.35	48%
126	IT1033L	Jan-22	Dec-22	49%	$ 53,820.00	$ 73,140.00	$ 36,570.00	50%
127	IT1040L	Jan-22	Dec-22	49%	$ 30,498.00	$ 31,084.50	$ 20,113.50	65%
128	IT1047L	Jan-22	Dec-22	49%	$ 71,760.00	$ 62,100.00	$ 31,050.00	50%
129	IT1048L	Jan-22	Dec-22	49%	$ 36,597.60	$ 45,515.75	$ 45,515.75	100%
130	IT1049L	Jan-22	Dec-22	49%	$ 51,750.00	$ 44,030.24	$ 44,030.24	100%
131	IT1051L	Jan-22	Dec-22	49%	$ 38,032.80	$ 38,764.20	$ 23,258.52	60%
132	IT1052L	Jan-22	Dec-22	49%	$ 14,352.00	$ 14,628.00	$ 8,776.80	60%
133	IT1054L	Jan-22	Dec-22	49%	$ 956,849.99	$ 1,095,935.23	$ 597,782.80	55%
134	IT1058L	Jan-22	Dec-22	49%	$ 24,398.40	$ 27,427.50	$ 7,314.00	27%
135	IT1073L	Jan-22	Dec-22	49%	$ 53,820.00	$ 54,855.00	$ 27,427.50	50%
136	IT1074L	Jan-22	Dec-22	49%	$ 143,520.72	$ 147,299.61	$ 98,199.86	67%
137	IT1075L	Jan-22	Dec-22	49%	$ 28,704.00	$ 29,256.00	$ 14,628.00	50%
138	IT1076L	Jan-22	Dec-22	49%	$ 71,847.55	$ 103,811.60	$ 51,905.80	50%
139	IT1080L	Jan-22	Dec-22	49%	$ 60,720.14	$ 31,050.00	$ 15,525.00	50%
140	IT1082L	Jan-22	Dec-22	49%	$ 15,180.00	$ 15,525.00	$ 7,762.50	50%
141	IT1084L	Jan-22	Dec-22	49%	$ 71,760.01	$ 443,842.11	$ 221,921.06	50%
142	IT1091L	Jan-22	Dec-23	25%	$ 242,036.69	$ 62,100.00	$ 6,210.00	10%
143	IT1092L	Jan-22	Dec-22	49%	$ 30,360.00	$ 62,100.07	$ 31,050.03	50%
144	IT1093L	Jan-22	Dec-22	49%	$ 35,496.47	$ 45,870.12	$ 21,707.47	47%
145	IT1094L	Jan-22	Dec-22	49%	$ 91,080.00	$ 109,730.56	$ 54,865.28	50%
146	IT1101L	Jan-22	Dec-22	49%	$ 63,997.50	$ 63,997.50	$ 31,084.50	49%
147	IT1103L	Jan-22	Dec-22	49%	$ 215,805.89	$ 297,131.35	$ 107,105.69	36%
148	IT1105L	Jan-22	Dec-22	49%	$ 71,760.00	$ 73,140.00	$ 36,570.00	50%
149	IT1106L	Jan-22	Dec-22	49%	$ 177,482.35	$ 187,573.74	$ 75,029.50	40%
150	IT1108L	Jan-22	Dec-23	25%	$ 349,140.00	$ 95,688.90	$ 23,899.60	25%
151	IT1113L	Jan-22	Dec-22	49%	$ 378,347.48	$ 73,140.01	$ 21,942.00	30%
152	IT1114L	Feb-22	Dec-22	45%	$ 157,782.99	$ 157,783.13	$ 78,891.56	50%
153	IT1115L	Jan-22	Dec-22	49%	$ 156,685.20	$ 156,685.34	$ 78,342.67	50%
154	IT1116L	Feb-22	Dec-22	45%	$ 36,569.99	$ 36,570.00	$ 36,570.00	100%
155	IT1117L	Jan-22	Dec-22	49%	$ 73,139.99	$ 73,140.00	$ 36,570.00	50%
156	IT1118L	Feb-22	Nov-22	49%	$ 36,570.00	$ 36,570.00	$ 36,570.00	100%
157	IT1119L	Feb-22	Aug-22	71%	$ 73,139.96	$ 73,139.96	$ 54,854.97	75%
158	IT1120L	Mar-22	Nov-22	44%	$ 55,890.00	$ 55,890.00	$ 24,840.00	44%
159	IT1122L	Jan-22	Sep-22	66%	$ 62,100.00	$ 62,100.00	$ 62,100.00	100%
160	IT1123L	Jan-22	Sep-22	66%	$ 36,570.00	$ 36,570.00	$ 33,644.40	92%
161	IT1124L	Mar-22	Jul-22	80%	$ 31,050.00	$ 31,050.00	$ 31,050.00	100%
162	IT1130L	Apr-22	Jul-22	74%	$ 18,298.80	$ 18,298.80	$ 14,779.80	81%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
163	IT1131L	Feb-22	Dec-22	45%	$ 69,862.50	$ 69,862.50	$ 29,497.50	42%
164	IT1132L	Mar-22	Sep-22	57%	$ 52,785.00	$ 52,785.00	$ 26,392.50	50%
165	IT1133L	Mar-22	Aug-22	66%	$ 46,575.00	$ 46,575.00	$ 31,050.00	67%
166	IT1134L	May-22	Dec-22	25%	$ 26,392.52	$ 26,392.52	$ 17,595.01	67%
167	IT1136L	Feb-22	Dec-22	45%	$ 147,705.50	$ 147,705.50	$ 147,705.50	100%
168	IT1138L	May-22	Dec-23	10%	$ 82,903.51	$ 82,903.51	$ 6,210.00	7%
169	IT1206L	Mar-22	Dec-23	18%	$ 107,640.00	$ 27,427.50	$ 14,628.00	53%
170	IT1248L	Mar-22	Dec-23	18%	$ 71,760.00	$ 73,140.00	$ 36,570.00	50%
171	IT1268L	May-22	Dec-23	10%	$ 188,370.00	$ 191,992.50	$ 182,850.00	95%
172	IT1412L	Feb-22	Dec-24	14%	$ 18,285.00	$ 36,570.00	$ 16,456.50	45%
173	LI-160154	Oct-21	Dec-22	60%	$ 771,803.78	$ 2,593,454.71	$ 1,630,503.27	63%
174	SU-000293	Aug-20	Dec-22	79%	$ 1,623,686.75	$ 5,260,581.86	$ 3,665,935.52	70%
175	SU-000484	Jan-22	Dec-23	25%	$ 1,358,658.91	$ 1,358,658.91	$ (70,080.45)	-5%

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

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of February 28, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	120754	Jun-05	Dec-25	76%	$ 2,788.84	$ 165,886.36	$ 165,886.36	100%
2	131995	Jun-20	Dec-21	47%	$ 6,953,000.00	$ 2,906,431.03	$ 564,031.03	19%
3	132003	Jan-20	Dec-21	58%	$ 3,102,820.00	$ 1,616,079.37	$ 1,200,314.44	74%
4	132996	Jul-20	Dec-21	43%	$ 500,000.00	$ 746,999.98	$ 249,999.99	33%
5	133671	Jul-14	Dec-25	58%	$ 60,000,000.00	$ (421,598.81)	$ (421,598.81)	100%
6	133679	Jul-15	Dec-25	54%	$ 7,800,000.00	$ (118,707.61)	$ (118,707.61)	100%
7	135122	Dec-20	Jun-21	42%	$ 1,545,000.00	$ 1,128,999.99	$ 909,999.99	81%
8	139096	Jan-13	Dec-27	54%	$ 2,398,028.43	$ (21.96)	$ (21.96)	100%
9	141390	Jan-15	Dec-30	39%	$ 126,000.00	$ 70,908.46	$ 10,533.46	15%
10	142487	Jan-21	Dec-21	16%	$ 15,069,775.19	$ 10,946,508.69	$ 1,758,728.58	16%
11	144514	Jan-20	Dec-21	58%	$ 194,200.00	$ 54,803.52	$ 9,133.92	17%
12	144531	Jun-16	Dec-30	33%	$ 1,191,607.00	$ 673,020.78	$ 55,584.66	8%
13	145402	Jan-15	Dec-26	51%	$ 34,300.00	$ 41,400.00	$ 6,900.00	17%
14	147046	Aug-20	May-21	67%	$ 6,000,000.00	$ 4,150,000.00	$ 2,158,000.00	52%
15	147056	Jan-19	Jun-21	87%	$ 4,075,000.00	$ 3,998,241.07	$ 1,528,454.74	38%
16	147060	Aug-20	Dec-21	38%	$ 1,200,000.00	$ 2,896,000.04	$ 875,000.03	30%
17	147819	Jan-20	Dec-30	11%	$ 4,316,227.50	$ 7,971,586.48	$ 427,291.56	5%
18	148135	Jan-20	Aug-22	44%	$ 116,520.00	$ 108,633.36	$ 45,654.72	42%
19	148155	Jan-21	Dec-22	8%	$ 118,268.00	$ 128,577.48	$ 10,539.14	8%
20	148296	Jan-21	Dec-21	16%	$ 4,200.00	$ 23,748.56	$ 3,958.12	17%
21	148822	Jun-19	Dec-21	68%	$ 1,073,000.00	$ 8,860,908.32	$ 5,595,542.22	63%
22	149344	Jan-16	Dec-26	47%	$ 83,650.00	$ 938,124.07	$ 145,773.51	16%
23	150037	Jan-20	Dec-21	58%	$ 675,000.00	$ 382,512.75	$ 61,890.75	16%
24	151119	Mar-16	Dec-25	50%	$ 38,859,464.05	$ 50,454,462.46	$ 43,417,837.96	86%
25	151276	Sep-20	Apr-21	75%	$ 1,000,000.00	$ 210,000.00	$ 65,000.00	31%
26	151277	Jan-21	Nov-21	17%	$ 1,200,000.00	$ 872,086.40	$ 201,105.53	23%
27	151980	Jun-16	Jul-21	92%	$ 1,300,000.00	$ 2,454,098.05	$ 1,205,658.93	49%
28	152224	Jan-18	Apr-21	95%	$ 1,100,000.01	$ 2,252,625.21	$ 1,158,045.21	51%
29	152282	Jan-21	Dec-21	16%	$ 28,715.04	$ 275,902.37	$ 34,924.35	13%
30	152639	Jan-19	Dec-30	18%	$ 901,000.07	$ 563,872.65	$ 110,457.31	20%
31	152649	Sep-19	Nov-26	20%	$ 1,450,000.00	$ 1,989,866.18	$ 255,012.00	13%
32	152966	Sep-18	Jun-25	37%	$ 113,088,996.80	$ 102,463,126.42	$ 10,921,953.27	11%
33	152967	Jul-16	Dec-24	55%	$ 34,216,257.85	$ 38,960,996.52	$ 6,311,094.51	16%
34	153078	Jan-20	Dec-21	58%	$ 1,978,431.11	$ 2,162,054.65	$ 218,680.65	10%
35	153373	Jan-17	Dec-22	69%	$ 714,432.98	$ 98,335.04	$ 16,389.14	17%
36	153375	Jan-17	Dec-30	30%	$ 417,293.25	$ 378,872.30	$ 16,485.88	4%
37	154554	Jun-20	Jun-21	68%	$ 687,388.60	$ 1,480,752.07	$ 265,421.20	18%
38	154631	Mar-20	Aug-22	40%	$ 115,796.20	$ 254,506.12	$ 44,000.00	17%
39	154640	Jan-20	May-24	26%	$ 140,586.01	$ 345,108.44	$ 56,999.99	17%
40	154642	Jan-20	Jul-26	18%	$ 112,477.72	$ 115,076.93	$ 115,076.93	100%
41	154649	Jan-20	Aug-30	11%	$ 120,586.01	$ 160,720.79	$ 33,000.00	21%
42	154650	Jan-20	Sep-30	11%	$ 120,586.01	$ 186,751.43	$ 87,040.08	47%
43	154707	Jan-20	Dec-21	58%	$ 741,595.00	$ 812,294.30	$ 110,056.80	14%
44	154833	Jun-17	Dec-30	28%	$ 1,757,500.00	$ 966,297.15	$ 98,518.59	10%
45	156742	Aug-20	Dec-21	40%	$ 1,289,197.97	$ 841,999.97	$ 349,999.97	42%
46	156788	Jan-20	Jun-21	78%	$ 793,261.82	$ 371.42	$ 371.42	100%
47	156978	Jan-20	Dec-21	58%	$ 257,388.75	$ 454,416.27	$ 118,848.87	26%
48	157188	Apr-20	Apr-21	85%	$ 2,399,292.79	$ 3,164,449.37	$ 1,732,892.72	55%
49	157622	Jan-21	Dec-21	16%	$ 1,700,491.40	$ 1,700,250.27	$ 152,855.48	9%
50	157626	Jan-20	Dec-21	58%	$ 1,270,574.65	$ 2,997,337.66	$ 1,220,590.76	41%
51	157627	Jan-20	Dec-21	58%	$ 6,799,081.54	$ 2,994,256.70	$ 2,385,849.85	80%
52	158876	Jan-19	Dec-21	72%	$ 375,540.01	$ 489,057.14	$ 223,092.86	46%
53	158918	Nov-19	Mar-21	94%	$ 164,508.82	$ 238,644.32	$ 154,617.27	65%
54	159680	Jan-20	Dec-21	58%	$ 233,157.57	$ 233,157.57	$ 233,157.57	100%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of February 28, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
55	159972	Oct-20	Dec-21	33%	$ 1,800,000.00	$ 2,282,000.02	$ 350,000.01	15%
56	159974	Jan-20	Dec-25	19%	$ 250,000.00	$ 200,000.00	$ 50,000.00	25%
57	160005	Aug-20	May-21	67%	$ 350,000.00	$ 410,000.01	$ 190,000.01	46%
58	160107	May-19	Nov-22	51%	$ 11,520,297.41	$ 10,600,475.51	$ 3,844,311.94	36%
59	160134	Jan-20	Dec-22	39%	$ 82,800.00	$ 53,999.61	$ 12,599.61	23%
60	160416	Jun-19	Dec-21	68%	$ 10,011,031.11	$ 13,285,572.83	$ 4,380,572.33	33%
61	160433	Apr-19	Jun-21	85%	$ 24,764,754.00	$ 21,432,877.03	$ 21,432,877.03	100%
62	160598	Jan-20	Dec-22	39%	$ 2,273,457.26	$ 2,273,457.26	$ 268,568.60	12%
63	161177	Nov-19	Jun-21	79%	$ 45,901.20	$ 170,767.95	$ 170,767.95	100%
64	161630	Jan-20	Dec-21	57%	$ 81,239.99	$ 81,239.99	$ 16,240.00	20%
65	161705	Jan-20	Dec-21	58%	$ 1,809,538.00	$ 1,809,538.00	$ 1,061,778.01	59%
66	161713	Jan-20	Dec-22	39%	$ 4,706,039.05	$ 4,706,039.05	$ 2,377,829.06	51%
67	162027	Jan-21	Dec-21	16%	$ 444,306.03	$ 413,557.12	$ 62,287.76	15%
68	162028	Jan-21	Dec-21	16%	$ 1,471,922.56	$ 643,745.72	$ 19,168.62	3%
69	162029	Jan-21	Dec-21	16%	$ 1,785,757.92	$ 1,658,264.37	$ 103,928.62	6%
70	162030	Jan-21	Dec-21	16%	$ 308,885.99	$ 311,681.23	$ 4,418.00	1%
71	162041	Jan-21	Dec-21	16%	$ 151,926.27	$ 153,295.66	$ 17,793.00	12%
72	162054	Jan-21	Dec-21	16%	$ 86,979.62	$ 89,999.91	$ 17,793.00	20%
73	162230	Mar-20	Dec-21	54%	$ 11,875,900.00	$ 11,875,900.00	$ 456,000.00	4%
74	162240	Mar-20	Dec-21	54%	$ 2,975,000.00	$ 2,975,000.00	$ 1,150,000.00	39%
75	162287	Sep-20	Jul-21	54%	$ 124,148.68	$ 124,148.68	$ 32,402.42	26%
76	162459	Jan-21	Dec-21	16%	$ 552,277.00	$ 552,277.00	$ 175,000.00	32%
77	162636	May-20	Aug-21	62%	$ 161,285.84	$ 161,285.84	$ 149,797.61	93%
78	162654	Apr-20	Apr-21	85%	$ 46,938.33	$ 46,938.33	$ 23,469.16	50%
79	162885	Jan-21	Dec-21	16%	$ 465,468.96	$ 465,468.96	$ 77,578.16	17%
80	162971	Jan-21	Dec-21	16%	$ 2,100,345.04	$ 2,100,345.04	$ 362,457.80	17%
81	163271	Jun-20	Dec-21	44%	$ 435,400.00	$ 435,400.00	$ 154,399.99	35%
82	163276	Jun-20	Dec-21	44%	$ 367,400.44	$ 367,400.44	$ 26,399.99	7%
83	163488	Jul-20	Dec-32	5%	$ (66,136.80)	$ (66,136.80)	$ (66,136.80)	100%
84	165000	Jan-20	Dec-21	58%	$ 1,253,505.75	$ 780,336.93	$ 57,764.70	7%
85	00004FACL	Jan-21	Dec-26	3%	$ 105,570.00	$ 556,135.35	$ 7,823.05	1%
86	00035FACL	Jan-19	Apr-22	65%	$ 10,073,958.60	$ (16,561.70)	$ (16,561.70)	100%
87	00046FACL	Jan-21	Dec-21	16%	$ 324,302.76	$ 268,638.10	$ 30,733.43	11%
88	00073FACL	Jan-19	Dec-21	72%	$ 832,523.50	$ 579,530.05	$ 289,793.40	50%
89	00125FACL	Jan-20	Dec-21	58%	$ 1,519,724.58	$ 1,319,572.58	$ 296,209.91	22%
90	140342LGE	May-16	Dec-23	63%	$ 66,242.15	$ 9,640.00	$ 9,640.00	100%
91	152104LGE	Jan-19	Dec-21	72%	$ 712,500.00	$ 802,482.90	$ (1,494,334.12)	-186%
92	153083LGE	Jan-20	Jun-21	78%	$ 2,328,136.20	$ 2,928,246.61	$ 733,081.63	25%
93	154803LGE	Jan-20	Dec-21	58%	$ 266,511.02	$ 135,279.14	$ 135,279.14	100%
94	155150LGE	Jan-20	Dec-21	58%	$ 228,430.98	$ 338,485.89	$ 56,842.85	17%
95	156838LGE	Jan-20	Dec-22	39%	$ 405,330.61	$ 106,112.27	$ 106,112.27	100%
96	157191LGE	Jan-20	Dec-21	58%	$ 176,659.09	$ 180,471.14	$ 44,962.68	25%
97	161852LGE	Feb-20	Jun-22	45%	$ 2,684,382.32	$ 2,684,382.32	$ 826,790.62	31%
98	GSCACONTL	Feb-21	Jun-22	5%	$ 23,001.00	$ 23,001.00	$ 1,119.30	5%
99	GSCASMGTL	Feb-21	Jun-22	5%	$ 328,666.25	$ 328,666.25	$ 29,073.10	9%
100	GSCCONFGL	Feb-21	Jun-22	5%	$ 19,618.55	$ 19,618.55	$ 1,492.40	8%
101	GSCDRBCL	Feb-21	Jun-22	5%	$ 11,500.50	$ 11,500.50	$ 676.50	6%
102	GSCOTNWKL	Feb-21	Jun-22	5%	$ 138,684.90	$ 138,684.90	$ 9,692.40	7%
103	GSCOTSEGL	Feb-21	Jun-22	5%	$ 257,886.31	$ 257,886.31	$ 15,172.87	6%
104	GSCVULMGL	Feb-21	Jun-22	5%	$ 25,932.50	$ 25,932.50	$ 1,865.50	7%
105	GSESPICTL	Jan-21	Dec-21	16%	$ 2,442.00	$ 2,442.00	$ 407.00	17%
106	GSESPIOFL	Jan-21	Dec-21	16%	$ 43,600.00	$ 43,600.00	$ 7,266.66	17%
107	GSESPIRTL	Jan-21	Dec-21	16%	$ 1,045.08	$ 1,045.08	$ 174.18	17%
108	GSETCMATL	Aug-20	Dec-21	41%	$ 67,000.00	$ 67,000.00	$ 67,000.00	100%

Louisville Gas and Electric Company
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Construction Work In Progress - Electric - Percent Complete
As of February 28, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
109	GSSLABTCL	Jan-21	Dec-22	8%	$ 1,783,500.12	$ 1,783,500.12	$ 68,333.34	4%
110	IT0000L	Aug-16	Dec-25	49%	$ 1,649,734.89	$ 345,433.37	$ 345,433.37	100%
111	IT0161L7	Aug-19	Dec-22	46%	$ 490,488.65	$ 539,370.20	$ 118,142.83	22%
112	IT0225L	Dec-20	Dec-21	23%	$ 375,540.75	$ 201,135.00	$ 18,285.00	9%
113	IT0246L	Feb-20	Nov-21	59%	$ 288,420.00	$ 1,040,030.72	$ 485,012.29	47%
114	IT0301L	May-19	Dec-21	69%	$ 353,969.53	$ 3,760,733.04	$ 2,540,092.74	68%
115	IT0380L	Jun-20	Dec-21	47%	$ 177,212.34	$ 177,212.34	$ 177,212.34	100%
116	IT0390L	Oct-19	Dec-21	63%	$ 6,623,345.62	$ 6,623,345.62	$ 5,598,227.10	85%
117	IT0418L	Jan-20	Dec-21	58%	$ 298,080.00	$ 146,280.01	$ 146,280.01	100%
118	IT0511L	Dec-19	Dec-21	60%	$ 349,139.94	$ 770,392.17	$ 431,326.16	56%
119	IT0564CG	Jan-20	Dec-21	58%	$ 687,268.11	$ 348,535.96	$ 140,089.64	40%
120	IT0569L	Dec-19	Dec-21	60%	$ 5,626,755.47	$ 7,511,456.52	$ 6,865,990.97	91%
121	IT0584L	Jun-20	Dec-21	47%	$ 1,238,298.43	$ 2,351,416.49	$ 947,956.49	40%
122	IT0653L	Jan-20	Dec-21	58%	$ 45,540.00	$ 147,487.52	$ 77,625.01	53%
123	IT0663L	Jan-19	Dec-21	72%	$ 111,780.00	$ 442,050.62	$ 149,490.62	34%
124	IT0673L	Jan-20	Jul-21	73%	$ 60,720.06	$ 96,255.01	$ 66,602.26	69%
125	IT0794CG	Aug-20	Dec-21	41%	$ 158,700.00	$ 158,700.00	$ 158,700.00	100%
126	IT0802L	Jan-21	Sep-22	9%	$ 271,066.83	$ 182,849.97	$ 76,796.99	42%
127	IT0804L	Jan-21	Dec-21	16%	$ 46,574.12	$ 73,140.00	$ 4,388.40	6%
128	IT0810L	Jan-21	Dec-21	16%	$ 93,150.23	$ 36,658.95	$ 5,498.84	15%
129	IT0811L	Jan-21	Dec-21	16%	$ 167,670.41	$ 88,656.67	$ 11,082.08	12%
130	IT0826L	Jan-21	Dec-21	16%	$ 59,616.00	$ 58,601.78	$ 9,766.69	17%
131	IT0837L	Jan-21	Dec-21	16%	$ 38,750.40	$ 38,764.20	$ 3,291.30	8%
132	IT0838L	Jan-21	Dec-21	16%	$ 167,670.00	$ 219,420.00	$ 219,420.00	100%
133	IT0840L	Jan-21	Dec-21	16%	$ 55,889.10	$ 73,140.00	$ 5,485.50	8%
134	IT0843L	Jan-21	Dec-21	16%	$ 46,575.00	$ 45,712.50	$ 2,194.20	5%
135	IT0847L	Jan-21	Dec-21	16%	$ 74,519.15	$ 109,710.00	$ 3,657.00	3%
136	IT0848L	Jan-21	Dec-21	16%	$ 50,715.00	$ 43,987.52	$ 5,329.81	12%
137	IT0853L	Jun-20	Dec-21	47%	$ 91,080.01	$ 236,940.26	$ 131,963.96	56%
138	IT0865L	Jan-21	Dec-21	16%	$ 23,119.85	$ 31,084.50	$ 3,657.00	12%
139	IT0867L	Jun-20	Dec-21	47%	$ 558,900.01	$ 281,589.00	$ 280,126.20	99%
140	IT0873L	Jan-21	Dec-21	16%	$ 1,005,700.08	$ 1,095,381.13	$ 199,160.21	18%
141	IT0874L	Jan-21	Dec-21	16%	$ 37,259.37	$ 36,570.00	$ 1,097.10	3%
142	IT0877L	Jan-21	Dec-21	16%	$ 45,540.14	$ 47,669.28	$ 7,944.88	17%
143	IT0879L	Jan-21	Dec-21	16%	$ 55,889.99	$ 54,842.19	$ 2,173.89	4%
144	IT0880L	Jan-21	Dec-21	16%	$ 74,520.08	$ 73,274.17	$ 12,211.85	17%
145	IT0887L	Jan-21	Dec-21	16%	$ 53,820.00	$ 54,855.00	$ 9,142.50	17%
146	IT0889L	Jan-21	Dec-21	16%	$ 28,704.00	$ 81,966.70	$ 13,661.12	17%
147	IT0897L	Jan-21	Dec-21	16%	$ 121,440.27	$ 31,050.00	$ 3,105.00	10%
148	IT0904L	Feb-21	Apr-24	2%	$ 15,180.00	$ 31,050.00	$ 4,657.51	15%
149	IT0905L	Jan-21	Dec-21	16%	$ 467,875.21	$ 208,607.29	$ 34,767.89	17%
150	IT0919L	Jan-21	Dec-21	16%	$ 71,760.00	$ 73,140.00	$ 7,314.00	10%
151	IT0923L	Jan-21	Dec-21	16%	$ 91,080.00	$ 207,000.00	$ 20,700.00	10%
152	IT0938L	Feb-21	Dec-21	8%	$ 77,625.00	$ 46,575.00	$ 3,105.00	7%
153	IT0940L	Jan-21	Dec-22	8%	$ 256,931.46	$ 256,931.62	$ 29,251.20	11%
154	IT0941L	Jan-21	Dec-22	8%	$ 366,265.05	$ 366,265.05	$ 30,763.59	8%
155	IT0943L	Jan-21	Dec-22	8%	$ 374,622.41	$ 259,989.65	$ 31,390.74	12%
156	IT0944L	Jan-21	Dec-21	16%	$ 36,570.00	$ 36,570.00	$ 18,285.00	50%
157	IT0946L	Feb-21	Aug-21	13%	$ 73,140.00	$ 73,140.00	$ 10,971.00	15%
158	IT0948L	Feb-21	Sep-21	11%	$ 17,574.30	$ 17,574.30	$ 17,574.30	100%
159	IT0952L	Jan-21	Dec-21	16%	$ 109,710.00	$ 109,710.00	$ 98,739.00	90%
160	IT0955L	Jan-21	Jun-21	32%	$ 35,190.00	$ 35,190.00	$ 23,225.40	66%
161	IT0958L	Sep-20	Apr-21	75%	$ 23,287.50	$ 23,287.50	$ 7,762.50	33%
162	IT0959L	Jan-21	Dec-21	16%	$ 465,750.01	$ 465,750.01	$ 46,575.00	10%

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163	IT0961CG	Feb-21	Nov-21	9%	$ 138,000.00	$ 138,000.00	$ 13,800.00	10%
164	IT0962L	Jan-21	Dec-21	16%	$ 219,420.00	$ 219,420.00	$ 3,657.00	2%
165	IT0970L	Jan-21	Dec-21	16%	$ 63,997.50	$ 63,997.50	$ 1,828.50	3%
166	IT1468L	Feb-21	Apr-24	2%	$ 31,050.00	$ 31,049.99	$ 4,657.49	15%
167	LI-159271	Dec-20	Sep-21	29%	$ 100,657.70	$ 104,399.54	$ 5,013.12	5%
168	LI-160418	Jun-19	Dec-21	68%	$ 1,001,275.89	$ 1,144,917.84	$ 590,056.54	52%
169	LI-160925	Jun-20	Dec-21	47%	$ 1,422,885.69	$ 1,422,885.69	$ 290,843.53	20%
170	LI-161222	Jun-20	Nov-21	50%	$ 1,504,168.04	$ 1,504,168.04	$ 91,388.77	6%
171	LI-161266	Jun-20	Jun-21	69%	$ 2,463,025.71	$ 2,463,025.71	$ 1,087,346.77	44%
172	SU-000017	Jan-18	Oct-21	82%	$ 75,000.00	$ 66,776.77	$ 10,561.18	16%
173	SU-000127	Oct-19	Mar-21	94%	$ 150,000.00	$ 306,792.51	$ 300,833.13	98%
174	SU-000275	Oct-20	Oct-21	38%	$ 150,000.00	$ 512,976.06	$ 131,541.16	26%
175	SU-000279	Dec-19	Sep-21	68%	$ 150,000.00	$ 177,411.83	$ 107,395.20	61%
176	SU-000293	Aug-20	Dec-22	24%	$ 1,623,686.75	$ 5,260,581.86	$ 648,691.20	12%
177	SU-000301	Jan-20	Aug-21	70%	$ 205,840.08	$ 478,905.93	$ 237,197.41	50%
178	SU-000302	Jan-20	Dec-21	58%	$ 205,840.06	$ 204,170.96	$ 103,695.68	51%
179	SU-000303	May-20	Dec-21	50%	$ 205,840.06	$ 239,986.84	$ 193,124.99	80%
180	SU-000336	May-20	Aug-21	62%	$ 205,840.08	$ 511,339.58	$ 265,700.82	52%
181	SU-000339	Jan-20	Dec-22	39%	$ 205,840.06	$ 747,036.47	$ 99,039.48	13%
182	SU-000340	Jun-20	Aug-21	60%	$ 205,840.06	$ 1,890,945.82	$ 865,267.12	46%
183	SU-000341	Jun-20	Nov-21	50%	$ 205,840.06	$ 2,271,252.44	$ 580,482.32	26%
184	SU-000347	Dec-19	Dec-21	60%	$ 3,304,116.71	$ 6,937,905.18	$ 4,337,997.90	63%
185	SU-000362	Sep-20	Jun-22	27%	$ 1,038,792.78	$ 1,600,092.84	$ 399,043.80	25%
186	SU-000370	Jun-18	Mar-21	97%	$ 2,229,903.24	$ 8,471,809.85	$ 8,317,190.53	98%
187	SU-000414	Nov-19	Dec-21	61%	$ 249,176.88	$ 449,211.37	$ 225,472.30	50%
188	SU-000416	Jan-20	Dec-21	58%	$ 638,888.22	$ 718,518.61	$ 347,768.72	48%
189	SU-000422	Nov-19	Dec-21	61%	$ 319,139.56	$ 542,259.96	$ 536,457.38	99%
190	SU-000427	Jul-20	Dec-21	44%	$ 568,315.98	$ 669,281.19	$ 118,835.02	18%
191	SU-000448	Aug-20	Dec-21	41%	$ 114,999.29	$ 114,999.29	$ 21,821.63	19%
192	SU-000466	Jul-20	Dec-21	42%	$ 753,513.24	$ 753,513.24	$ 108,370.37	14%
193	SU-000497	Jan-21	Dec-21	16%	$ 344,484.09	$ 344,484.09	$ 108,674.39	32%
194	SU-000499	Jan-21	Dec-21	16%	$ 182,738.21	$ 182,738.21	$ 84,654.37	46%

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

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1	155386	May-18	Dec-20	69%	$ 6,440,943.48	5,377,709.31	$ 4,575,878.06	85%
2	158583	May-19	Sep-20	62%	$ 35,025.76	99,208.92	$ 99,208.92	100%
3	157627	Jan-20	Dec-21	8%	$ 6,799,081.54	4,742,865.63	$ 139,375.78	3%
4	IT0329L	Jan-18	Dec-21	54%	$ 607,200.07	787,307.92	$ 693,025.65	88%
5	IT0577L	Feb-19	Dec-20	56%	$ 107,639.90	127,543.75	$ 127,543.75	100%
6	160691	Aug-19	Sep-20	51%	$ 323.88	102,617.64	$ 102,617.64	100%
7	157313	Mar-19	Sep-20	66%	$ 198,126.09	104,672.06	$ 10,631.56	10%
8	SU-000127	Oct-19	Mar-21	27%	$ 150,000.00	281,558.46	$ 28,421.16	10%
9	157626	Jan-20	Dec-21	8%	$ 1,270,574.65	1,634,260.55	$ 1,844.58	0%
10	00031FACL	Jan-18	Dec-20	72%	$ 213,900.00	779,435.94	$ 46,283.03	6%
11	159787	Apr-19	Dec-20	50%	$ 13,776.63	382,438.19	$ 382,438.19	100%
12	153673	Jan-17	Sep-20	86%	$ (1,018.98)	158,072.06	$ (380.18)	0%
13	SU-000062	Jan-18	Sep-20	81%	$ 240,000.00	254,453.82	$ 254,453.82	100%
14	158765LGE	Nov-18	Sep-20	72%	$ 10,737.72	681.11	$ 681.11	100%
15	IT0731L	Oct-19	Dec-20	33%	$ 36,570.00	47,292.70	$ 10,722.70	23%
16	IT0716L	Jan-20	Dec-20	16%	$ 35,880.00	40,362.07	$ 3,096.76	8%
17	00079FACL	Jan-20	Oct-20	12%	$ 280,830.00	759,746.10	$ 537.50	0%
18	158598	Oct-18	Sep-20	73%	$ 459,726.09	537,835.79	$ 537,835.79	100%
19	160806	Sep-19	Sep-20	48%	$ -	167,929.06	$ 167,929.06	100%
20	IT0748L	Oct-19	Dec-20	33%	$ 77,625.00	75,908.64	$ 6,046.14	8%
21	161002	Oct-19	Dec-20	33%	$ 244,705.29	25,400.67	$ 25,400.67	100%
22	IT0379L	Jan-20	Sep-20	24%	$ 34,509.96	21,777.79	$ 21,777.79	100%
23	IT0612L	Jan-20	Dec-20	16%	$ 93,149.99	33,123.04	$ 1,975.57	6%
24	IT0680L	Jan-20	Dec-20	16%	$ 55,889.99	53,465.03	$ 72.67	0%
25	161111	Nov-19	Sep-20	39%	$ (28,288.43)	43,469.04	$ 43,469.04	100%
26	155862	Dec-17	Sep-20	81%	$ 294.37	31,341.92	$ 31,341.92	100%
27	SU-000063	Jan-18	Oct-20	76%	$ 480,000.00	1,626,840.99	$ 1,626,840.99	100%
28	156753	May-18	Dec-20	69%	$ 7,091,424.37	8,619,408.09	$ 3,809,724.78	44%
29	IT0294L	Jan-19	Dec-20	58%	$ 55,889.99	255,828.95	$ 255,828.95	100%
30	IT0546L	May-19	Sep-20	62%	$ 17,940.00	14,889.70	$ 14,889.70	100%
31	159052	Feb-19	Sep-20	68%	$ 85,343.30	78,348.75	$ 78,348.75	100%
32	159920LGE	Jan-19	Dec-20	58%	$ 76,857.94	63,177.97	$ 18,895.53	30%
33	159093LGE	Jan-19	Sep-20	69%	$ 213,910.32	228,065.26	$ 1,516.95	1%
34	160107	May-19	Nov-22	22%	$ 11,520,297.41	12,120,385.40	$ 1,005,319.06	8%
35	152070LGE	Jan-19	Sep-20	69%	$ 68,513.34	130,795.82	$ 130,795.82	100%
36	158918	Nov-19	Mar-21	23%	$ 164,508.82	163,249.93	$ 22,941.11	14%
37	158579	Jul-19	Oct-20	50%	$ 383,817.98	109,541.68	$ 109,541.68	100%
38	159625	Apr-19	Sep-20	63%	$ 12,036.61	10,149.23	$ 10,149.23	100%
39	SU-000360	Sep-19	Dec-20	37%	$ 621,869.26	716,876.72	$ 88,060.28	12%
40	158876	Jan-19	Dec-21	39%	$ 375,540.01	309,235.17	$ 81,535.16	26%
41	IT0618L	Jan-20	Dec-20	16%	$ 149,039.55	156,828.04	$ 491.29	0%
42	156465	Jan-18	Sep-20	81%	$ 17,271.66	82,956.95	$ 82,956.95	100%
43	150059LGE	Jan-19	Sep-20	69%	$ 61,396.20	278,268.65	$ 278,268.65	100%
44	160712	Aug-19	Dec-20	39%	$ 9,895.77	30,939.98	$ 30,939.98	100%
45	160571LGE	Jan-19	Dec-20	58%	$ 156,990.22	13,399.02	$ 13,399.02	100%
46	117361	Mar-04	Dec-25	73%	$ 24,153.63	37,575.07	$ 37,575.07	100%
47	00029FACL	Jan-18	Dec-20	72%	$ 448,500.00	1,551,651.33	$ 714,864.04	46%
48	161176	Nov-19	Sep-20	39%	$ 23,418.68	1,353.44	$ 1,353.44	100%
49	160934	Sep-19	Sep-20	45%	$ 2,741.76	57,919.68	$ 57,919.68	100%
50	161273LGE	Jan-20	Dec-20	16%	$ 40,237.19	711.94	$ 711.94	100%
51	158588	Jan-20	Dec-20	16%	$ 274,455.06	3,904.61	$ 3,904.61	100%
52	151116	Mar-16	Dec-20	82%	$ 23,629,237.45	30,493,946.17	$ 739,640.71	2%
53	IT0754L	Jul-19	Dec-20	44%	$ 812,863.24	701,029.37	$ 456,488.46	65%
54	147056	Jan-19	Jun-21	46%	$ 4,075,000.00	2,873,447.26	$ 1,174,060.98	41%

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55	160895LGE	Sep-19	Dec-20	37%	$ 338,230.89	24,328.97	$ 24,328.97	100%
56	159967	Aug-19	Sep-20	50%	$ 175,000.00	228,574.65	$ 53,574.65	23%
57	163012	May-19	Dec-21	31%	$ 1,102,499.31	1,028,119.04	$ 303,619.00	30%
58	00075FACL	Jan-19	Sep-20	69%	$ 310,541.82	142,713.38	$ 142,713.38	100%
59	161455	Jan-20	Sep-20	24%	$ 258,796.15	126,719.09	$ 126,719.09	100%
60	157051	Jan-20	Dec-20	16%	$ 168,693.48	93,186.11	$ 448.56	0%
61	153021	Jan-20	Dec-20	16%	$ 147,411.42	89,385.75	$ 15,066.74	17%
62	IT0693L	Jan-20	Dec-20	16%	$ 53,820.00	56,231.38	$ 10,518.88	19%
63	150064LGE	Jan-20	Dec-20	16%	$ 375,000.00	76,878.42	$ 1,590.92	2%
64	00067FACL	Apr-18	Sep-20	79%	$ 612,883.94	774,358.17	$ 774,358.17	100%
65	IT0493L	Jan-19	Sep-20	69%	$ 287,040.00	126,880.37	$ 126,880.37	100%
66	159915LGE	Jul-19	Dec-20	44%	$ 48,307.50	76,398.72	$ 28,091.22	37%
67	161163LGE	Nov-19	Sep-20	39%	$ -	6,957.64	$ 6,957.64	100%
68	160957LGE	Oct-19	Sep-20	45%	$ -	7,873.25	$ 7,873.25	100%
69	IT0771L	Sep-19	Sep-20	49%	$ 29,650.46	282,772.90	$ 282,772.90	100%
70	IT0649L	Jan-20	Dec-20	16%	$ 74,519.54	109,339.33	$ 3,286.34	3%
71	152224	Jan-18	Apr-21	65%	$ 1,100,000.01	1,145,904.42	$ 1,145,904.42	100%
72	SU-000367	Dec-18	Sep-20	71%	$ 133,218.48	299,938.19	$ 299,938.19	100%
73	151534	Jan-19	Dec-20	58%	$ 50,197.67	187,528.12	$ 187,528.12	100%
74	158577	May-19	Sep-20	62%	$ 221,867.95	178,216.67	$ 178,216.67	100%
75	151531	Jan-19	Sep-20	69%	$ 56,500.00	37,221.21	$ 37,221.21	100%
76	155529	Jan-18	Oct-20	76%	$ 799,830.00	612,461.94	$ 589,189.66	96%
77	151483	Jan-19	Sep-20	69%	$ 200,575.00	273,498.78	$ 273,498.78	100%
78	CXFRM343	May-19	Dec-26	10%	$ 1,512,885.24	1,525,914.57	$ 49,961.69	3%
79	00035FACL	Jan-19	Apr-22	35%	$ 10,073,958.60	8,535,743.55	$ 185,692.57	2%
80	131715	May-18	Dec-20	69%	$ 7,300,000.00	1,785,488.91	$ 1,078,901.26	60%
81	SU-000299	May-19	Sep-20	62%	$ 205,840.08	617,813.87	$ 451,094.84	73%
82	161254LGE	Dec-19	Sep-20	32%	$ 34.29	7,652.26	$ 7,652.26	100%
83	157263LGE	Jun-19	Nov-20	50%	$ 75,485.59	118,000.24	$ 35,085.24	30%
84	133679	Jul-15	Dec-25	44%	$ 7,800,000.00	(88,435.32)	$ 1,996,247.89	-2257%
85	159298	Mar-19	Sep-20	65%	$ 337,006.32	357,490.24	$ 357,490.24	100%
86	161042	Oct-19	Sep-20	41%	$ -	191,267.46	$ 191,267.46	100%
87	IT0705L	Jan-20	Dec-20	16%	$ 45,092.19	61,057.24	$ 15,420.32	25%
88	LI-160387	Jan-20	Sep-20	24%	$ 661,173.99	542,433.79	$ 542,433.79	100%
89	IT0696L	Jan-20	Dec-20	16%	$ 89,700.00	93,423.32	$ 1,998.32	2%
90	157265LGE	Jun-19	Nov-20	50%	$ 75,485.59	117,831.94	$ 34,916.94	30%
91	161047	Oct-19	Dec-20	29%	$ 72,230.62	96,718.77	$ 96,718.77	100%
92	155110LGE	Jan-19	Nov-20	61%	$ 30,147.82	67,075.43	$ 13,875.43	21%
93	IT0722L	Jan-20	Dec-20	16%	$ 71,760.00	66,570.77	$ 744.83	1%
94	161447	Jan-20	Nov-20	15%	$ 98,745.53	16,016.00	$ 16,016.00	100%
95	157697	Jun-19	Dec-20	47%	$ 1,284,176.02	489,702.50	$ 489,702.50	100%
96	153080LGE	Jan-19	Dec-20	58%	$ 430,889.77	504,638.66	$ 185,066.57	37%
97	157615	Jan-19	Sep-20	69%	$ 155,787.11	73,022.78	$ 73,022.78	100%
98	IT0233CG	Jan-18	Dec-20	72%	$ 488,789.11	93,075.62	$ 93,075.62	100%
99	161197	Nov-19	Dec-20	25%	$ 960,485.74	315,820.95	$ 315,820.95	100%
100	161129	Nov-19	Sep-20	39%	$ -	4,760.77	$ 4,760.77	100%
101	151118	Mar-16	Dec-20	82%	$ 21,520,499.06	28,785,968.12	$ 37,336.08	0%
102	157002	Jan-20	Dec-20	16%	$ 84,883.70	86,400.35	$ 668.56	1%
103	SU-000370	Jun-18	Mar-21	62%	$ 2,229,903.24	9,168,076.03	$ 2,858,393.24	31%
104	SU-000292	Jan-19	Mar-21	52%	$ 222,000.00	34,447.55	$ 34,447.55	100%
105	160564LGE	Jan-19	Sep-20	69%	$ 65,151.00	62,250.66	$ 62,250.66	100%
106	161064	Oct-19	Dec-20	29%	$ 48.96	41,691.89	$ 41,691.89	100%
107	160893	Oct-19	Sep-20	45%	$ 237,555.50	302,980.15	$ 302,980.15	100%
108	161262	Dec-19	Sep-20	32%	$ 1.17	27,816.81	$ 27,816.81	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
109	160822L	Jul-19	Sep-20	57%	$ 0.05	9,280.75	$ 9,280.75	100%
110	IT0721L	Jan-20	Dec-20	16%	$ 89,700.00	95,129.56	$ 3,704.56	4%
111	IT0377L	Jan-20	Dec-20	16%	$ 182,855.82	8,018.37	$ 8,018.37	100%
112	SU-000059	Jan-18	Sep-20	81%	$ 240,000.00	679,206.50	$ 679,206.50	100%
113	151000	Jan-19	Sep-20	69%	$ 450,000.00	30,475.55	$ 30,475.55	100%
114	151481	Jan-19	Dec-25	17%	$ 150,452.47	582,571.90	$ 155,921.96	27%
115	IT0453L	Jan-19	Dec-20	58%	$ 849,527.71	760,558.79	$ 624,803.13	82%
116	156836LGE	Jan-19	Dec-20	58%	$ 894,021.96	216,473.70	$ 122,831.88	57%
117	159088	Mar-19	Aug-21	40%	$ 577,964.59	260,364.56	$ 260,364.56	100%
118	LI-159222	Jun-19	Sep-20	59%	$ 5,382,637.82	3,467,982.94	$ 193,956.82	6%
119	158954	Jan-19	Dec-20	58%	$ 2,800,000.00	2,443,450.75	$ 843,450.75	35%
120	152006LGE	Jan-18	Sep-20	81%	$ 151,443.96	68,263.78	$ 68,263.78	100%
121	152649	Sep-19	Nov-26	6%	$ 1,450,000.00	45,111.34	$ 45,111.34	100%
122	156464	Jan-18	Oct-20	76%	$ 2,432,278.79	1,621,769.41	$ 661,025.84	41%
123	156481	Jan-18	Sep-20	81%	$ 363,295.33	336,676.56	$ 336,676.56	100%
124	158743	Nov-18	Dec-20	60%	$ 76,807.57	48,109.96	$ 48,109.96	100%
125	159910LGE	Aug-19	Dec-20	41%	$ 16,102.50	27,543.88	$ 11,441.38	42%
126	152055	Jun-16	Dec-20	82%	$ 116,196.74	188,480.06	$ 98,336.62	52%
127	161236	Nov-19	Sep-20	35%	$ -	1,259.86	$ 1,259.86	100%
128	160887LGE	Jan-19	Sep-20	69%	$ 9,808.55	22,230.05	$ 22,230.05	100%
129	IT0672L	Jan-20	Dec-20	16%	$ 37,259.48	35,852.19	$ 379.29	1%
130	151119	Mar-16	Dec-25	40%	$ 38,859,464.05	43,094,158.88	$ 35,660,614.20	83%
131	139096	Jan-13	Dec-27	48%	$ 2,398,028.43	(21.96)	$ (21.96)	100%
132	158590	Jan-19	Sep-20	69%	$ 22,983.03	448,276.89	$ 448,276.89	100%
133	152104LGE	Jan-19	Dec-21	39%	$ 712,500.00	1,350,795.35	$ 8,017.85	1%
134	IT0161L3	Aug-19	Dec-21	24%	$ 33,340.75	17,280.95	$ 17,280.95	100%
135	IT0720L	Jan-20	Dec-20	16%	$ 208,728.51	221,196.45	$ 5,595.89	3%
136	161315LGE	Dec-19	Sep-20	32%	$ (14,212.46)	9,682.13	$ 9,682.13	100%
137	161494LGE	Jan-20	Dec-20	16%	$ 839.73	65.05	$ 65.05	100%
138	161069	Oct-19	Sep-20	40%	$ 4,469.95	66,560.00	$ 66,560.00	100%
139	159054	Jan-19	Sep-20	69%	$ 267,752.34	545,049.84	$ 545,049.84	100%
140	IT0301L	May-19	Dec-21	31%	$ 353,969.53	4,244,149.96	$ 1,435,338.54	34%
141	IT0695L	Jan-20	Dec-20	16%	$ 56,439.24	30,651.48	$ 4,321.08	14%
142	IT0615L	Jan-20	Dec-20	16%	$ 167,670.00	124,596.47	$ 47,151.21	38%
143	156168	May-19	Sep-20	62%	$ 393,595.34	341,080.68	$ 341,080.68	100%
144	CRDD343U	May-19	Dec-26	10%	$ 3,185,815.77	3,441,998.65	$ 359,926.36	10%
145	147735	Sep-19	Dec-20	37%	$ 116,185.58	114,790.41	$ 21,050.29	18%
146	SU-000126	Sep-19	Jan-21	35%	$ 150,000.00	355,271.88	$ 76,900.28	22%
147	132989	Jan-19	Nov-20	61%	$ 500,000.00	577,728.06	$ 358,931.80	62%
148	160932	Sep-19	Sep-20	45%	$ 1,740.60	20,108.74	$ 20,108.74	100%
149	161045	Oct-19	Mar-21	27%	$ 2,325,801.49	855,053.72	$ 855,053.72	100%
150	IT0637L	Jan-20	Dec-20	16%	$ 39,495.60	46,306.58	$ 7,542.38	16%
151	159431	Mar-19	Dec-20	52%	$ 13,278.00	19,931.61	$ 6,653.61	33%
152	SU-000137	Oct-18	Nov-20	65%	$ 240,000.00	164,468.50	$ 164,468.50	100%
153	SU-000103	Nov-18	Sep-20	72%	$ 240,000.00	710,897.95	$ 710,897.95	100%
154	IT0767L	Sep-19	Sep-20	49%	$ (105.90)	105.90	$ 105.90	100%
155	IT0741CG	Jan-20	Dec-20	16%	$ 523,790.18	512,805.57	$ 41,394.41	8%
156	IT0668L	Jan-20	Dec-20	16%	$ 18,629.83	18,398.95	$ 113.95	1%
157	161650LGE	Jan-20	Dec-20	16%	$ 153,051.90	4,163.70	$ 4,163.70	100%
158	151115	Mar-16	Sep-20	88%	$ 6,327,482.50	10,516,355.12	$ 2,433,786.25	23%
159	151980	Jun-16	Jul-21	72%	$ 1,300,000.00	2,830,227.82	$ 33,255.82	1%
160	161104LGE	Jan-19	Sep-20	69%	$ 8,223.35	18,860.84	$ 18,860.84	100%
161	161146LGE	Jan-19	Dec-20	58%	$ 8,143.23	5,782.33	$ 5,782.33	100%
162	161141	Nov-19	Sep-20	38%	$ -	16,508.98	$ 16,508.98	100%

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
163	151243	May-19	Dec-20	48%	$ 125,000.00	226,907.61	$ 184,907.61	81%
164	161044	Oct-19	Mar-21	27%	$ 2,087,651.00	782,795.66	$ 782,795.66	100%
165	158353	Jan-19	Sep-20	69%	$ 295,835.83	249,550.74	$ 249,550.74	100%
166	151546	Jan-19	Sep-20	69%	$ 316,999.97	167,401.88	$ 167,401.88	100%
167	148821	Apr-18	Sep-20	79%	$ 1,550,000.00	1,390,252.05	$ 881,366.09	63%
168	160885	Sep-19	Sep-20	47%	$ -	8,563.18	$ 8,563.18	100%
169	SU-000125	Nov-19	Jan-21	26%	$ 150,000.00	260,016.59	$ 6,879.29	3%
170	SU-000357	Nov-19	Dec-20	28%	$ 603,214.48	555,544.83	$ 67,571.41	12%
171	IT0650L	Jan-20	Dec-20	16%	$ 50,715.00	69,895.32	$ 477.11	1%
172	158591	Jan-19	Sep-20	69%	$ 87,993.07	45,608.90	$ 45,608.90	100%
173	IT0594L	May-19	Dec-20	50%	$ 916,704.86	877,851.38	$ 377,299.67	43%
174	160810	Sep-19	Sep-20	48%	$ -	162,392.07	$ 162,392.07	100%
175	135123	Jan-19	Sep-20	69%	$ 1,545,000.00	1,315,310.72	$ 864,310.72	66%
176	161046LGE	Oct-19	Sep-20	41%	$ -	6,018.54	$ 6,018.54	100%
177	IT0694L	Jan-20	Dec-20	16%	$ 143,520.72	159,763.46	$ 12,610.25	8%
178	148096	Sep-19	Dec-20	37%	$ 24,860.00	369,670.74	$ 131,926.08	36%
179	LI-000037	Oct-18	Dec-20	63%	$ 1,100,000.00	988,516.09	$ 988,516.09	100%
180	00066FACL	Jan-19	Sep-20	69%	$ 610,678.53	207,720.02	$ 207,720.02	100%
181	IT0558L	Jan-19	Dec-20	58%	$ 91,080.00	126,007.10	$ 110,482.10	88%
182	SU-000358	Jun-19	Jun-21	36%	$ 621,843.30	716,160.98	$ 53,988.66	8%
183	140099	Jul-19	Sep-20	57%	$ 16,830.00	15,369.23	$ 10,604.77	69%
184	161077	Nov-19	Dec-20	28%	$ (74,838.56)	28,919.71	$ 28,919.71	100%
185	151532	Jan-19	Sep-20	69%	$ 110,740.00	76,585.58	$ 76,585.58	100%
186	IT0723L	Jan-20	Dec-20	16%	$ 179,400.00	187,226.28	$ 2,524.11	1%
187	161058	Oct-19	Sep-20	41%	$ 21,117.00	30,281.61	$ 30,281.61	100%
188	IT0076L	Oct-19	Dec-21	18%	$ 2,566,687.36	3,699,889.57	$ 403,007.80	11%
189	160911LGE	Jan-19	Dec-20	58%	$ 26,975.61	34,896.31	$ 34,896.31	100%
190	160499	Jun-19	Dec-20	47%	$ 50,000.00	47,748.72	$ 47,748.72	100%
191	161157	Nov-19	Dec-20	26%	$ 700.68	18,257.38	$ 18,257.38	100%
192	159083	Feb-19	Sep-20	68%	$ 214,489.38	292,411.62	$ 292,411.62	100%
193	00076FACL	Jan-19	Oct-20	63%	$ 345,023.15	573,522.25	$ 573,522.25	100%
194	SU-000356	Sep-19	Dec-20	37%	$ 545,554.28	686,862.98	$ 245,534.10	36%
195	IT0766L	Sep-19	Dec-20	37%	$ 45,518.27	49,142.88	$ 49,142.88	100%
196	160794	Sep-19	Oct-20	42%	$ 21,000.00	100,051.44	$ 100,051.44	100%
197	152381	Jun-16	Dec-20	81%	$ 133,767,979.88	187,218,895.57	$ 2,061,209.09	1%
198	IT0161LOU	Aug-19	Sep-20	53%	$ 351,682.97	694,495.12	$ 694,495.12	100%
199	159934LGE	Jan-20	Dec-20	16%	$ 14,677.50	21,076.43	$ 6,398.93	30%
200	158914	Jan-19	Sep-20	69%	$ 302,376.77	374,435.75	$ 374,435.75	100%
201	153047LGE	Jan-19	Dec-20	58%	$ 675,000.00	61,935.39	$ 32,580.39	53%
202	IT0569L	Dec-19	Dec-21	12%	$ 5,626,755.47	6,373,869.96	$ 595,384.32	9%
203	160457	Nov-19	Sep-20	39%	$ 440,000.00	508,622.06	$ 68,622.06	13%
204	155359	Jan-20	Dec-20	16%	$ 4,666,316.47	1,523,154.01	$ 139,002.36	9%
205	157845	Oct-19	Dec-20	33%	$ 850,000.00	15,605.15	$ 15,605.15	100%
206	147795	Apr-19	Sep-20	64%	$ 13,300.00	9,712.95	$ 9,712.95	100%
207	159159	Feb-19	Sep-20	68%	$ 31,401.00	32,896.16	$ 32,896.16	100%
208	IT0511L	Dec-19	Dec-21	12%	$ 349,139.94	845,879.09	$ 108,131.09	13%
209	161121	Nov-19	Sep-20	38%	$ (35,843.99)	57,812.88	$ 57,812.88	100%
210	161635LGE	Jan-20	Sep-20	14%	$ 13,723.96	2,986.02	$ 2,986.02	100%
211	155352	Dec-19	Dec-20	22%	$ 428,876.89	467,313.78	$ 114,935.06	25%
212	158929	Jan-19	Sep-20	69%	$ 48,270.56	43,717.30	$ 43,717.30	100%
213	161623	Jan-20	Sep-20	24%	$ 16,841.40	16,841.40	$ 16,841.40	100%
214	159692	Apr-19	Sep-20	63%	$ 274,754.36	366,535.80	$ 366,535.80	100%
215	160492	Jun-19	Sep-20	59%	$ 960,000.00	367,052.87	$ 367,052.87	100%
216	IT0761L	Aug-19	Sep-20	53%	$ 73,134.65	74,038.59	$ 74,038.59	100%

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217	160876	Sep-19	Sep-20	47%	$ 10,434.69	715,996.73	$ 715,996.73	100%
218	IT0161L2	Aug-19	Dec-21	24%	$ 204,570.85	6,677.43	$ 6,677.43	100%
219	SU-000422	Nov-19	Dec-21	15%	$ 319,139.56	366,471.99	$ 55,362.55	15%
220	153055LGE	Jan-19	Dec-20	58%	$ 225,000.00	80,717.70	$ 35,630.70	44%
221	IT0764L	Oct-19	Dec-20	33%	$ 170,779.66	352,110.51	$ 352,110.51	100%
222	161177	Nov-19	Jun-21	18%	$ 45,901.20	125,138.45	$ 125,138.45	100%
223	20PITP340	Jan-20	Dec-20	16%	$ 3,661,928.49	546,957.76	$ 546,957.76	100%
224	161081	Nov-19	Dec-20	28%	$ (14,138.34)	250.83	$ 250.83	100%
225	158578	Aug-19	Sep-20	53%	$ 368,511.87	716,683.15	$ 716,683.15	100%
226	160760	Aug-19	Sep-20	50%	$ (14,330.24)	33,307.10	$ 33,307.10	100%
227	160758	Aug-19	Sep-20	50%	$ (49,515.18)	84,590.43	$ 84,590.43	100%
228	IT0699L	Oct-19	Dec-20	33%	$ 215,280.00	181,070.35	$ 107,450.66	59%
229	160776LGE	Jan-19	Sep-20	69%	$ 40,113.31	60,098.26	$ 60,098.26	100%
230	00040FACL	Jan-18	Sep-20	81%	$ 48,300.00	216,521.61	$ 216,521.61	100%
231	157611	Jan-19	Sep-20	69%	$ 569,249.59	28,286.48	$ 28,286.48	100%
232	IT0542L	Jul-18	Dec-20	66%	$ 107,640.00	13,636.49	$ 13,636.49	100%
233	161180	Nov-19	Sep-20	36%	$ 68,686.31	2,609.07	$ 2,609.07	100%
234	157696	Jan-19	Sep-20	69%	$ 164,290.88	168,925.06	$ 168,925.06	100%
235	158585	Aug-19	Sep-20	53%	$ 95,182.55	79,048.89	$ 79,048.89	100%
236	160677LGE	Jan-19	Sep-20	69%	$ 1,443.59	41,306.61	$ 41,306.61	100%
237	160432LGE	Jun-19	Sep-20	58%	$ 3,940.42	30,802.87	$ 30,802.87	100%
238	159680	Jan-20	Dec-21	8%	$ 233,157.57	40,341.59	$ 40,341.59	100%
239	IT0644L	Jan-20	Dec-20	16%	$ 55,889.37	55,665.75	$ 2,456.41	4%
240	151117	Mar-16	Oct-20	85%	$ 30,839,042.64	36,997,023.52	$ 602,103.45	2%
241	151484	Jan-19	Sep-20	69%	$ 1,613,416.00	594,754.47	$ 594,754.47	100%
242	143595	May-19	Dec-20	48%	$ 2,235,000.00	1,781,703.94	$ 521,703.94	29%
243	IT0757L	Jan-20	Dec-20	16%	$ 73,139.99	75,628.24	$ 2,488.25	3%
244	IT0606L	Jan-20	Dec-20	16%	$ 46,574.47	87,790.42	$ 16,478.93	19%
245	157060	Jan-20	Dec-20	16%	$ 60,869.36	110,158.24	$ 49,316.68	45%
246	154095	Jun-17	Dec-20	77%	$ 1,049,655.60	3,395,204.43	$ 3,094,791.20	91%
247	159064	Feb-19	Sep-20	68%	$ 512,132.65	670,749.22	$ 670,749.22	100%
248	152769	Jan-19	Sep-20	69%	$ 73,140.00	79,767.44	$ 79,767.44	100%
249	IT0628L	Jan-20	Dec-20	16%	$ 111,780.03	121,969.32	$ 11,147.99	9%
250	162175	Jan-20	Dec-20	16%	$ 67,000.49	64,335.36	$ 4,478.02	7%
251	161499	Jan-20	Dec-20	16%	$ 78,810.93	3,633.25	$ 3,633.25	100%
252	160998	Oct-19	Sep-20	41%	$ 40,519.86	40,519.86	$ 40,519.86	100%
253	158317	Aug-18	Sep-20	73%	$ 113,881.54	224,222.92	$ 224,222.92	100%
254	148083	Jun-18	Dec-20	67%	$ 50,000.00	833,634.68	$ 573,112.67	69%
255	IT0663L	Jan-19	Dec-21	39%	$ 111,780.00	465,940.44	$ 43,934.48	9%
256	SU-000369	Jun-19	Dec-20	47%	$ 178,513.88	106,225.00	$ 45,228.34	43%
257	SU-000368	Jul-19	Dec-20	44%	$ 266,436.80	15,613.21	$ 15,613.21	100%
258	148884	Jan-19	Mar-21	52%	$ 1,750,000.00	851,850.85	$ 1,560.37	0%
259	IT0161L7	Aug-19	Dec-22	17%	$ 490,488.65	49,118.88	$ 49,118.88	100%
260	157036	Jan-20	Dec-20	16%	$ 314,186.76	1,002,143.53	$ 154,053.18	15%
261	156138	Feb-19	Sep-20	68%	$ 54,195.79	17,806.08	$ 17,806.08	100%
262	155124	Jan-19	Dec-20	58%	$ 37,000.00	195,607.08	$ 195,607.08	100%
263	158592	Jan-19	Sep-20	69%	$ (2,614.35)	99,938.94	$ 99,938.94	100%
264	143606	Nov-19	Dec-20	28%	$ 5,350,000.00	1,331,892.35	$ 341,892.34	26%
265	144494	Nov-19	Sep-20	39%	$ 33,790.00	47,327.73	$ 11,483.20	24%
266	148885	Jan-19	Mar-21	52%	$ 5,500,000.00	4,446,086.37	$ 1,768,235.91	40%
267	160950	Jan-19	Dec-20	58%	$ 29,092.52	5,151.87	$ 5,151.87	100%
268	156142	Aug-19	Sep-20	53%	$ (138.12)	237,972.56	$ 237,972.56	100%
269	LI-000088	Sep-19	Dec-20	37%	$ 2,000,000.03	3,372,208.81	$ 1,536,797.11	46%
270	IT0419L	Jan-19	Dec-20	58%	$ 93,150.00	44,684.97	$ 25,709.97	58%

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271	155513	Oct-17	Sep-20	80%	$ 2,925,000.00	4,022,012.28	$ 171,001.48	4%
272	SU-000347	Dec-19	Dec-21	12%	$ 3,304,116.71	4,197,538.47	$ 15,584.21	0%
273	155314	Jan-20	Dec-20	16%	$ 46,662.97	22,004.90	$ 7,004.95	32%
274	IT0644-1	Jan-20	Dec-20	16%	$ 4,237.57	1,524.48	$ 1,524.48	100%
275	152032LGE	Oct-18	Dec-20	63%	$ 407,550.00	138,324.69	$ 138,324.69	100%
276	157747	Jun-19	Sep-20	59%	$ 560,000.00	720,337.59	$ 328,185.73	46%
277	145027	Dec-18	Sep-20	71%	$ 17,500.00	310,831.40	$ 288,089.84	93%
278	157302LGE	Jan-19	Dec-20	58%	$ 87,668.10	123,586.04	$ 35,446.04	29%
279	IT0113CG	Jan-19	Dec-20	58%	$ 207,000.07	217,696.92	$ 148,696.92	68%
280	148822	Jun-19	Dec-21	29%	$ 1,073,000.00	13,169,746.99	$ 357,166.54	3%
281	120754	Jun-05	Dec-25	72%	$ 2,788.84	165,886.36	$ 165,886.36	100%
282	IT0495L	Jan-19	Dec-20	58%	$ 60,720.00	59,118.03	$ 59,118.03	100%
283	IT0333L	Nov-19	Dec-20	28%	$ 45,540.00	94,431.81	$ 94,431.81	100%
284	157602	Jan-19	Dec-20	58%	$ 1,209,618.87	314,387.11	$ 35,119.94	11%
285	153024	Jan-20	Dec-20	16%	$ 628,527.79	212,799.67	$ 8,352.53	4%
286	155443LGE	Jan-19	Dec-20	58%	$ 937,825.20	2,125,200.89	$ 1,036,451.75	49%
287	130881	Jan-10	Dec-20	92%	$ 216,887,937.53	299,949,683.02	$ 299,863.52	0%
288	LI-160418	Jun-19	Dec-21	29%	$ 1,001,275.89	154,583.95	$ 154,583.95	100%
289	IT0671L	Jan-20	Dec-20	16%	$ 1,190,161.27	964,555.57	$ 68,762.74	7%
290	160232	Jan-20	Dec-20	16%	$ 50,000.50	80,800.50	$ 30,800.00	38%
291	133671	Jul-14	Dec-25	49%	$ 60,000,000.00	198,425.38	$ 5,218,855.79	2630%
292	133614	Oct-11	Dec-20	91%	$ 369,561,041.86	342,260,815.04	$ (4,006.80)	0%
293	161240	Nov-19	Sep-20	34%	$ 47.35	1,818.24	$ 1,818.24	100%
294	155361	Jan-20	Dec-20	16%	$ 2,456,468.30	712,757.41	$ 103,091.31	14%
295	159259	Jan-20	Dec-20	16%	$ 305,094.43	110,260.73	$ 110,260.73	100%
296	157041	Jan-20	Dec-20	16%	$ 121,593.48	51,543.34	$ 1,543.44	3%
297	IT0634L	Jan-20	Dec-20	16%	$ 27,945.00	40,632.46	$ 13,204.96	32%
298	155870	May-18	Sep-20	78%	$ 767,608.67	824,072.01	$ 824,072.01	100%
299	SU-000102	Dec-18	Sep-20	71%	$ 240,000.00	266,645.75	$ 266,645.75	100%
300	IT0563L	Jan-19	Dec-20	58%	$ 91,080.00	62,445.63	$ 62,445.63	100%
301	IT0538L	Apr-19	Sep-20	64%	$ 89,700.00	89,690.81	$ 89,690.81	100%
302	160433	Apr-19	Jun-21	41%	$ 24,764,754.00	22,512,948.55	$ 12,745,194.55	57%
303	IT0553L	Jan-19	Sep-20	69%	$ 60,720.00	3,959.65	$ 3,959.65	100%
304	161482LGE	Jan-20	Dec-20	16%	$ 114,566.27	4,232.88	$ 4,232.88	100%
305	152001LGE	Jan-18	Sep-20	81%	$ 151,443.96	61,985.91	$ 61,985.91	100%
306	158589	Feb-20	Dec-20	8%	$ 90,847.82	2,161.33	$ 2,161.33	100%
307	SU-000131	Jan-19	Sep-20	69%	$ 240,000.00	647,764.52	$ 647,764.52	100%
308	160846	Sep-19	Dec-20	35%	$ 169,852.45	175,699.82	$ 175,699.82	100%
309	152805	Jan-19	Sep-20	69%	$ 33,120.00	4,204.18	$ 4,204.18	100%
310	161310	Dec-19	Sep-20	28%	$ -	55,822.08	$ 55,822.08	100%
311	130875	Jan-10	Dec-20	92%	$ 283,407,132.14	381,012,509.84	$ (870,182.08)	0%
312	157261LGE	Mar-19	Nov-20	57%	$ 294,355.62	359,510.82	$ 287,804.82	80%
313	IT0762L	Jul-19	Sep-20	57%	$ 53,022.61	20,501.42	$ 20,501.42	100%
314	160969LGE	Oct-19	Sep-20	45%	$ 15,180.58	49,336.88	$ 49,336.88	100%
315	161123	Nov-19	Sep-20	38%	$ 16,110.97	5,539.36	$ 5,539.36	100%
316	160816	Sep-19	Sep-20	47%	$ (1.42)	9,822.12	$ 9,822.12	100%
317	SU-000041	Jan-18	Dec-21	54%	$ 250,000.08	1,405,709.63	$ 1,405,709.63	100%
318	152573	Jan-19	Sep-20	69%	$ 223,740.00	302,270.15	$ 302,270.15	100%
319	159540	Apr-19	Oct-20	58%	$ 378,593.68	289,066.99	$ 46,643.74	16%
320	158830	Dec-18	Nov-21	41%	$ 325,159.50	120,373.98	$ 120,373.98	100%
321	152384	Jun-16	Oct-20	85%	$ 42,544,321.00	40,630,826.23	$ 823,103.14	2%
322	LI-160603	Dec-19	Nov-20	24%	$ 606,753.12	184,559.97	$ 184,559.97	100%
323	IT0674L	Jan-20	Dec-20	16%	$ 45,540.06	47,367.97	$ 7,847.53	17%
324	155363	Jan-20	Dec-20	16%	$ 25,518,636.36	11,606,878.98	$ 2,348,491.36	20%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work In Progress - Electric - Percent Complete
As of February 28, 2020

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
325	IT0562L	Feb-19	Dec-20	56%	$ 288,420.00	204,815.28	$ 173,765.28	85%
326	160416	Jun-19	Dec-21	29%	$ 10,011,031.11	7,798,231.07	$ 308,231.07	4%
327	160744	Aug-19	Sep-20	50%	$ (51,687.72)	83,367.29	$ 83,367.29	100%
328	152799	Jan-19	Sep-20	69%	$ 86,940.00	187,787.17	$ 187,787.17	100%
329	158582	Jan-19	Sep-20	69%	$ 111,695.57	111,862.60	$ 111,862.60	100%
330	SU-000414	Nov-19	Dec-21	15%	$ 249,176.88	271,417.88	$ 28,342.94	10%

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

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	120754	Jun-05	Dec-25	83%	$ 1,195.22	$ 74,528.66	$ 74,528.66	100%
2	138032	Jan-14	Oct-25	72%	$ 560,001.73	$ 8,463,357.03	$ 2,060,595.53	24%
3	141390	Jan-15	Dec-30	47%	$ 54,000.00	$ 31,857.43	$ 15,582.43	49%
4	144857	Jan-16	Dec-22	93%	$ 200,089.62	$ 962,248.11	$ 209,467.88	22%
5	145402	Jan-15	Dec-26	62%	$ 14,700.00	$ 18,600.00	$ 9,300.00	50%
6	149344	Jan-16	Dec-26	59%	$ 35,850.00	$ 421,476.03	$ 168,825.37	40%
7	152513	Jan-18	Dec-22	90%	$ 2,276,647.20	$ 5,356,975.89	$ 3,831,314.32	72%
8	153662	Nov-16	Dec-24	69%	$ 29,932,151.70	$ 74,176,222.09	$ 12,676,222.11	17%
9	157880	Jan-22	Dec-22	49%	$ 34,100.00	$ 34,874.99	$ 17,437.49	50%
10	160134	Jan-20	Dec-22	83%	$ 37,200.00	$ 24,260.70	$ 24,260.70	100%
11	406000015	Jan-22	Dec-22	49%	$ 45,836.92	$ 303,070.26	$ 90,601.40	30%
12	406000024	Jan-22	Dec-22	49%	$ 1,250,000.00	$ 1,500,022.65	$ 834,544.38	56%
13	406000028	Jan-22	Dec-22	49%	$ 57,000.00	$ 100,409.88	$ 50,204.94	50%
14	406000053	Jan-21	Dec-26	25%	$ 535,817.42	$ (8.04)	$ (8.04)	100%
15	406000054	Jan-21	Dec-27	21%	$ 3,547,545.60	$ 6,704,071.59	$ 6,704,071.59	100%
16	406000058	Jan-22	Dec-22	49%	$ 1,000,000.04	$ 1,008,097.28	$ 505,949.41	50%
17	406000059	Jan-22	Dec-22	49%	$ (80,250.00)	$ 240,960.00	$ 120,480.00	50%
18	414000011	Jan-21	Dec-23	50%	$ 600,078.65	$ 600,078.65	$ 450,055.33	75%
19	414000012	Jan-22	Dec-25	12%	$ 3,001,000.00	$ 3,001,000.00	$ 1,555,510.00	52%
20	419000011	Jan-22	Dec-22	49%	$ 190,050.00	$ 233,850.52	$ 116,225.26	50%
21	447000013	Jan-20	Nov-22	86%	$ 255,370.38	$ 445,119.77	$ 155,562.27	35%
22	447000019	Jan-22	Oct-22	59%	$ 85,000.01	$ 60,035.50	$ (500.00)	-1%
23	447000031	Jan-21	Dec-23	50%	$ 1,563,437.33	$ 1,613,165.75	$ 2,027.76	0%
24	447000033	Jan-22	Dec-24	16%	$ 1,600,029.71	$ 2,057,166.20	$ (7,900.00)	0%
25	447000050	Aug-20	Dec-22	79%	$ 1,949,691.33	$ 1,832,910.54	$ 655,196.39	36%
26	447500023	Jan-22	Sep-22	66%	$ 345,075.43	$ 806,055.10	$ 363,022.00	45%
27	450000019	Jan-22	Dec-22	49%	$ 50,271.04	$ 49,969.02	$ (1,600.00)	-3%
28	450000025	Jan-21	Dec-23	50%	$ 714,000.00	$ 714,000.00	$ 357,000.02	50%
29	451000012	Jan-22	Dec-22	49%	$ 97,004.78	$ 99,037.71	$ 25,656.40	26%
30	00048FACL	Jan-22	Dec-22	49%	$ 149,421.24	$ 89,609.30	$ 44,895.34	50%
31	00127FACL	Jan-21	Dec-22	75%	$ 496,006.95	$ 496,026.50	$ 265,275.82	53%
32	163438LC	Jan-21	Dec-26	25%	$ 3,123,084.69	$ 3,123,084.69	$ 1,341,719.48	43%
33	163441LG	Jan-21	Dec-26	25%	$ 35,645,847.94	$ 35,645,847.94	$ 714,251.39	2%
34	163444LC	Jan-21	Mar-26	28%	$ 1,824,187.76	$ 1,824,187.76	$ 1,735,049.42	95%
35	163459LC	Jan-21	Mar-26	28%	$ 1,943,420.14	$ 1,943,420.14	$ 543,018.93	28%
36	163550LC	Jan-21	Dec-26	25%	$ 2,182,949.25	$ 2,182,949.25	$ 335,203.36	15%
37	IT0000L	Aug-16	Dec-25	63%	$ 741,185.24	$ 155,194.70	$ 155,194.70	100%
38	IT0161L7	Aug-19	Dec-22	85%	$ 220,364.46	$ 242,325.74	$ 213,327.11	88%
39	IT0270L	Jan-22	Dec-22	49%	$ 20,460.00	$ 58,394.92	$ 50,062.48	86%
40	IT0435L	Jan-22	Dec-22	49%	$ 34,100.00	$ 34,708.58	$ 10,412.58	30%
41	IT0484L	Jan-22	Dec-22	49%	$ 50,219.89	$ 16,430.00	$ 6,572.00	40%
42	IT0640L	Jan-21	Dec-22	75%	$ 102,300.00	$ 13,950.00	$ 6,975.00	50%
43	IT0686L	Jan-22	Dec-22	49%	$ 87,885.00	$ 41,075.00	$ 20,537.50	50%
44	IT0692L	Jul-19	Dec-22	86%	$ 8,060.00	$ 20,537.50	$ 12,322.50	60%
45	IT0806L	Jan-22	Dec-22	49%	$ 68,200.00	$ 70,888.07	$ 21,266.42	30%
46	IT0902L	Jan-21	Sep-22	86%	$ 20,460.00	$ 20,924.98	$ 9,067.49	43%
47	IT0924L	Jan-22	Nov-22	54%	$ 34,100.00	$ 31,000.00	$ 18,600.00	60%
48	IT0927L	Mar-21	Dec-23	47%	$ 1,282,160.00	$ 2,156,720.34	$ 977,415.37	45%
49	IT0940L	Jan-21	Dec-22	75%	$ 115,432.98	$ 115,433.04	$ 86,568.84	75%
50	IT0941L	Jan-21	Dec-22	75%	$ 164,553.86	$ 164,553.87	$ 123,740.96	75%
51	IT0943L	Jan-21	Dec-22	75%	$ 168,308.62	$ 116,806.94	$ 116,806.94	100%
52	IT0971L	Feb-21	May-23	61%	$ 278,999.99	$ 278,999.99	$ 136,012.50	49%
53	IT0972L	Mar-21	Dec-22	73%	$ 397,575.01	$ 397,575.01	$ 279,000.02	70%
54	IT0973CG	Mar-21	Nov-22	76%	$ 93,000.00	$ 93,000.00	$ 68,200.00	73%
55	IT1001L	Jan-22	Dec-22	49%	$ 40,300.03	$ 16,474.73	$ 9,061.10	55%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of June 30, 2022

Line No.	Project No.	Date Construction Work Began	Estimated Project Completion Date	Percent of Elapsed Time	Original Budget Estimate	Most Recent Budget Estimate	Total Project Expenditures	Percent of Total Expenditures
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = (H/G)
56	IT1002L	Jan-22	Dec-22	49%	$ 80,600.00	$ 39,878.81	$ 21,601.02	54%
57	IT1003L	Jan-22	Dec-22	49%	$ 16,120.00	$ 16,430.00	$ 5,750.50	35%
58	IT1004L	Jan-22	Dec-22	49%	$ 24,180.00	$ 32,860.02	$ 14,869.16	45%
59	IT1005L	Jan-22	Dec-22	49%	$ 80,600.00	$ 82,149.96	$ 41,074.98	50%
60	IT1006L	Jan-22	Dec-22	49%	$ 64,480.00	$ 66,630.95	$ 66,630.95	100%
61	IT1007L	Jan-22	Dec-22	49%	$ 24,180.00	$ 32,859.99	$ 14,294.10	44%
62	IT1009L	Jan-22	Dec-22	49%	$ 72,540.00	$ 75,275.37	$ 30,110.14	40%
63	IT1010L	Jan-22	Dec-22	49%	$ 8,060.00	$ 8,215.00	$ 3,450.30	42%
64	IT1011L	Jan-22	Dec-22	49%	$ 32,240.00	$ 49,290.00	$ 22,180.50	45%
65	IT1012L	Jan-22	Dec-22	49%	$ 20,150.00	$ 20,537.50	$ 11,665.30	57%
66	IT1014L	Jan-22	Dec-22	49%	$ 24,180.00	$ 24,645.00	$ 20,701.80	84%
67	IT1015L	Jan-22	Dec-22	49%	$ 5,884.12	$ 8,215.00	$ 4,107.50	50%
68	IT1017L	Jan-22	Dec-22	49%	$ 6,045.00	$ 6,161.25	$ 6,161.25	100%
69	IT1022L	Jan-22	Dec-22	49%	$ 9,672.00	$ 21,194.70	$ 21,194.70	100%
70	IT1023L	Jan-22	Dec-22	49%	$ 9,672.00	$ 21,194.70	$ 21,194.70	100%
71	IT1024L	Jan-22	Dec-22	49%	$ 8,060.02	$ 8,201.85	$ 4,100.92	50%
72	IT1026L	Jan-22	Dec-22	49%	$ 13,782.60	$ 14,159.35	$ 14,159.35	100%
73	IT1027L	Jan-22	Dec-22	49%	$ 16,120.00	$ 16,430.00	$ 8,215.00	50%
74	IT1028L	Jan-22	Dec-22	49%	$ 11,445.36	$ 11,665.46	$ 8,332.47	71%
75	IT1029L	Jan-22	Dec-22	49%	$ 80,600.00	$ 82,150.00	$ 82,150.00	100%
76	IT1030L	Jan-22	Dec-22	49%	$ 72,540.00	$ 73,935.00	$ 73,935.00	100%
77	IT1031L	Jan-22	Dec-22	49%	$ 24,180.00	$ 24,424.01	$ 11,723.55	48%
78	IT1033L	Jan-22	Dec-22	49%	$ 24,180.00	$ 32,860.00	$ 16,430.00	50%
79	IT1040L	Jan-22	Dec-22	49%	$ 13,702.00	$ 13,965.50	$ 9,036.50	65%
80	IT1047L	Jan-22	Dec-22	49%	$ 32,240.00	$ 27,900.00	$ 13,950.00	50%
81	IT1048L	Jan-22	Dec-22	49%	$ 16,442.40	$ 20,449.11	$ 20,449.11	100%
82	IT1049L	Jan-22	Dec-22	49%	$ 23,250.00	$ 19,781.70	$ 19,781.70	100%
83	IT1051L	Jan-22	Dec-22	49%	$ 17,087.20	$ 17,415.80	$ 10,449.48	60%
84	IT1052L	Jan-22	Dec-22	49%	$ 6,448.00	$ 6,572.00	$ 3,943.20	60%
85	IT1054L	Jan-22	Dec-22	49%	$ 429,889.12	$ 492,376.70	$ 268,569.08	55%
86	IT1058L	Jan-22	Dec-22	49%	$ 10,961.60	$ 12,322.50	$ 3,286.00	27%
87	IT1073L	Jan-22	Dec-22	49%	$ 24,180.00	$ 24,645.00	$ 12,322.50	50%
88	IT1074L	Jan-22	Dec-22	49%	$ 64,480.32	$ 66,178.09	$ 44,118.78	67%
89	IT1075L	Jan-22	Dec-22	49%	$ 12,896.00	$ 13,144.00	$ 6,572.00	50%
90	IT1076L	Jan-22	Dec-22	49%	$ 32,279.33	$ 46,640.00	$ 23,320.00	50%
91	IT1080L	Jan-22	Dec-22	49%	$ 27,280.06	$ 13,950.00	$ 6,975.00	50%
92	IT1082L	Jan-22	Dec-22	49%	$ 6,820.00	$ 6,975.00	$ 3,487.50	50%
93	IT1084L	Jan-22	Dec-22	49%	$ 32,240.01	$ 199,407.33	$ 99,703.66	50%
94	IT1091L	Jan-22	Dec-23	25%	$ 108,741.12	$ 27,900.00	$ 2,790.00	10%
95	IT1092L	Jan-22	Dec-22	49%	$ 13,640.00	$ 27,900.03	$ 13,950.02	50%
96	IT1093L	Jan-22	Dec-22	49%	$ 15,947.69	$ 20,608.32	$ 9,752.63	47%
97	IT1094L	Jan-22	Dec-22	49%	$ 40,920.00	$ 49,299.24	$ 24,649.62	50%
98	IT1101L	Jan-22	Dec-22	49%	$ 28,752.50	$ 28,752.50	$ 13,965.50	49%
99	IT1103L	Jan-22	Dec-22	49%	$ 96,956.27	$ 133,493.79	$ 48,119.95	36%
100	IT1105L	Jan-22	Dec-22	49%	$ 32,240.00	$ 32,860.00	$ 16,430.00	50%
101	IT1106L	Jan-22	Dec-22	49%	$ 79,738.45	$ 84,272.26	$ 33,708.90	40%
102	IT1108L	Jan-22	Dec-23	25%	$ 156,860.00	$ 42,990.66	$ 10,737.50	25%
103	IT1113L	Jan-22	Dec-22	49%	$ 169,982.20	$ 32,860.00	$ 9,858.00	30%
104	IT1114L	Feb-22	Dec-22	45%	$ 70,888.01	$ 70,888.07	$ 35,444.04	50%
105	IT1115L	Jan-22	Dec-22	49%	$ 70,394.80	$ 70,394.86	$ 35,197.43	50%
106	IT1116L	Feb-22	Dec-22	45%	$ 16,430.00	$ 16,430.00	$ 16,430.00	100%
107	IT1117L	Jan-22	Dec-22	49%	$ 32,859.99	$ 32,860.00	$ 16,430.00	50%
108	IT1118L	Feb-22	Nov-22	49%	$ 16,430.00	$ 16,430.00	$ 16,430.00	100%
109	IT1119L	Feb-22	Aug-22	71%	$ 32,859.98	$ 32,859.98	$ 24,644.98	75%
110	IT1120L	Mar-22	Nov-22	44%	$ 25,110.00	$ 25,110.00	$ 11,160.00	44%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of June 30, 2022

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
111	IT1122L	Jan-22	Sep-22	66%	$ 27,900.00	$ 27,900.00	$ 27,900.00	100%
112	IT1123L	Jan-22	Sep-22	66%	$ 16,430.00	$ 16,430.00	$ 15,115.60	92%
113	IT1124L	Mar-22	Jul-22	80%	$ 13,950.00	$ 13,950.00	$ 13,950.00	100%
114	IT1130L	Apr-22	Jul-22	74%	$ 8,221.20	$ 8,221.20	$ 6,640.20	81%
115	IT1131L	Feb-22	Dec-22	45%	$ 31,387.50	$ 31,387.50	$ 13,252.50	42%
116	IT1132L	Mar-22	Sep-22	57%	$ 23,715.00	$ 23,715.00	$ 11,857.50	50%
117	IT1133L	Mar-22	Aug-22	66%	$ 20,925.00	$ 20,925.00	$ 13,950.00	67%
118	IT1134L	May-22	Dec-22	25%	$ 11,857.51	$ 11,857.51	$ 7,905.01	67%
119	IT1136L	Feb-22	Dec-22	45%	$ 66,360.44	$ 66,360.44	$ 66,360.44	100%
120	IT1138L	May-22	Dec-23	10%	$ 37,246.50	$ 37,246.50	$ 2,790.00	7%
121	IT1206L	Mar-22	Dec-23	18%	$ 48,360.00	$ 12,322.50	$ 6,572.00	53%
122	IT1248L	Mar-22	Dec-23	18%	$ 32,240.00	$ 32,860.00	$ 16,430.00	50%
123	IT1268L	May-22	Dec-23	10%	$ 84,630.00	$ 86,257.50	$ 82,150.00	95%
124	IT1412L	Feb-22	Dec-24	14%	$ 8,215.00	$ 16,430.00	$ 7,393.50	45%
125	TMPLCR-B	Jan-21	Dec-23	50%	$ 2,653,909.72	$ 2,653,909.72	$ 21,815.77	1%

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

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of February 28, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	120754	Jun-05	Dec-25	76%	$ 1,195.22	$ 74,528.66	$ 74,528.66	100%
2	138032	Jan-14	Oct-25	61%	$ 560,001.73	$ 8,463,357.03	$ (10,622.80)	0%
3	141004	Jan-15	Dec-21	88%	$ 552,416.90	$ 6,924,607.86	$ 5,416,189.53	78%
4	141390	Jan-15	Dec-30	39%	$ 54,000.00	$ 31,857.43	$ 4,732.43	15%
5	144857	Jan-16	Dec-22	74%	$ 200,089.62	$ 962,248.11	$ 88,145.05	9%
6	145402	Jan-15	Dec-26	51%	$ 14,700.00	$ 18,600.00	$ 3,100.00	17%
7	148296	Jan-21	Dec-21	16%	$ 1,800.00	$ 10,669.64	$ 1,778.28	17%
8	149344	Jan-16	Dec-26	47%	$ 35,850.00	$ 421,476.03	$ 65,492.44	16%
9	152282	Jan-21	Dec-21	16%	$ 12,900.96	$ 123,956.14	$ 15,690.65	13%
10	152513	Jan-18	Dec-22	63%	$ 2,276,647.20	$ 5,356,975.89	$ 347,508.74	6%
12	153662	Nov-16	Dec-24	53%	$ 29,932,151.70	$ 74,176,222.09	$ 11,342,157.36	15%
13	160134	Jan-20	Dec-22	39%	$ 37,200.00	$ 24,260.70	$ 5,660.70	23%
14	161555	Aug-20	Dec-21	41%	$ 303,129.74	$ 303,129.74	$ 303,129.74	100%
16	162654	Apr-20	Apr-21	85%	$ 21,088.23	$ 21,088.23	$ 10,544.12	50%
18	406000023	Jan-21	Dec-21	16%	$ 2,000,000.00	$ 3,000,446.16	$ 441,764.36	15%
19	406000027	Jan-21	Dec-21	16%	$ 56,017.13	$ 100,409.88	$ 16,734.98	17%
20	406000036	May-19	Dec-21	69%	$ 1,324,099.62	$ 529,952.45	$ 419,799.02	79%
21	406000053	Jan-21	Dec-26	3%	$ 535,817.42	$ (8.04)	$ (1.34)	17%
22	406000054	Jan-21	Dec-27	2%	$ 3,547,545.60	$ 6,704,071.59	$ 1,035,095.46	15%
23	406000055	Jan-21	Dec-21	16%	$ 1,970,761.79	$ 1,005,979.20	$ (4,733.30)	0%
24	406000056	Jan-21	Dec-21	16%	$ 1,000,442.25	$ 247,980.00	$ 41,330.00	17%
27	406000084	Jun-20	Dec-21	47%	$ 744,522.87	$ 744,522.87	$ 744,522.87	100%
28	414000003	Jan-21	Dec-21	16%	$ 4,362,672.41	$ 5,487,182.00	$ 1,952,574.12	36%
29	419000009	Jan-21	Dec-21	16%	$ 185,060.64	$ 226,611.36	$ 57,052.84	25%
31	447000021	Jan-21	Dec-21	16%	$ 901,266.89	$ 1,659,855.56	$ 40,293.72	2%
32	447000022	Sep-18	Dec-21	75%	$ 9,898,882.12	$ 11,999,748.87	$ 12,018,898.87	100%
33	447000030	Jan-19	Dec-21	72%	$ 851,244.31	$ 1,544,160.82	$ 883,088.62	57%
36	450000025	Jan-21	Dec-23	5%	$ 714,000.00	$ 714,000.00	$ 39,666.70	6%
37	00004FACL	Jan-21	Dec-26	3%	$ 47,430.00	$ 249,857.91	$ 3,514.71	1%
38	00035FACL	Jan-19	Apr-22	65%	$ 4,525,981.40	$ (7,440.77)	$ (7,440.77)	100%
39	00046FACL	Jan-21	Dec-21	16%	$ 145,701.24	$ 120,692.48	$ 13,807.77	11%
40	00073FACL	Jan-19	Dec-21	72%	$ 374,032.30	$ 260,368.58	$ 130,197.04	50%
41	00125FACL	Jan-20	Dec-21	58%	$ 682,774.81	$ 592,851.45	$ 133,079.82	22%
42	153662-PR	Aug-20	Dec-21	39%	$ 200,000.00	$ 200,000.00	$ 200,000.00	100%
43	161852LGE	Feb-20	Jun-22	45%	$ 1,206,026.84	$ 1,206,026.84	$ 371,456.65	31%
44	IT0000L	Aug-16	Dec-25	49%	$ 741,185.24	$ 155,194.70	$ 155,194.70	100%
45	IT0161L7	Aug-19	Dec-22	46%	$ 220,364.46	$ 242,325.74	$ 53,078.66	22%
46	IT0225L	Dec-20	Dec-21	23%	$ 168,721.20	$ 90,365.00	$ 8,215.00	9%
47	IT0246L	Feb-20	Nov-21	59%	$ 129,580.00	$ 467,260.18	$ 217,904.07	47%
48	IT0301L	May-19	Dec-21	69%	$ 159,029.79	$ 1,689,604.70	$ 1,141,201.09	68%
50	IT0380L	Jun-20	Dec-21	47%	$ 79,617.14	$ 79,617.14	$ 79,617.14	100%
51	IT0390L	Oct-19	Dec-21	63%	$ 2,975,706.01	$ 2,975,706.01	$ 2,515,145.51	85%
52	IT0418L	Jan-20	Dec-21	58%	$ 133,920.00	$ 65,720.01	$ 65,720.01	100%
54	IT0511L	Dec-19	Dec-21	60%	$ 156,859.97	$ 346,118.22	$ 193,784.22	56%
57	IT0564CG	Jan-20	Dec-21	58%	$ 308,772.63	$ 156,588.62	$ 62,938.82	40%
58	IT0569L	Dec-19	Dec-21	60%	$ 2,527,962.60	$ 3,374,712.35	$ 3,084,720.58	91%
59	IT0584L	Jun-20	Dec-21	47%	$ 556,336.98	$ 1,056,433.50	$ 425,893.50	40%
62	IT0653L	Jan-20	Dec-21	58%	$ 20,460.00	$ 66,262.51	$ 34,875.00	53%
63	IT0663L	Jan-19	Dec-21	72%	$ 50,220.00	$ 198,602.45	$ 67,162.45	34%
64	IT0673L	Jan-20	Jul-21	73%	$ 27,280.03	$ 43,245.00	$ 29,922.75	69%
68	IT0794CG	Aug-20	Dec-21	41%	$ 71,300.00	$ 71,300.00	$ 71,300.00	100%
69	IT0802L	Jan-21	Sep-22	9%	$ 121,783.65	$ 82,149.99	$ 34,502.99	42%
70	IT0804L	Jan-21	Dec-21	16%	$ 20,924.61	$ 32,860.00	$ 1,971.60	6%
71	IT0810L	Jan-21	Dec-21	16%	$ 41,850.10	$ 16,469.97	$ 2,470.50	15%
72	IT0811L	Jan-21	Dec-21	16%	$ 75,330.19	$ 39,831.26	$ 4,978.90	12%
73	IT0826L	Jan-21	Dec-21	16%	$ 26,784.00	$ 26,328.34	$ 4,387.93	17%
74	IT0837L	Jan-21	Dec-21	16%	$ 17,409.60	$ 17,415.80	$ 1,478.70	8%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of February 28, 2021

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
75	IT0838L	Jan-21	Dec-21	16%	$ 75,330.00	$ 98,580.00	$ 98,580.00	100%
76	IT0840L	Jan-21	Dec-21	16%	$ 25,109.60	$ 32,860.00	$ 2,464.50	8%
77	IT0843L	Jan-21	Dec-21	16%	$ 20,925.00	$ 20,537.50	$ 985.80	5%
78	IT0847L	Jan-21	Dec-21	16%	$ 33,479.62	$ 49,290.00	$ 1,643.00	3%
79	IT0848L	Jan-21	Dec-21	16%	$ 22,785.00	$ 19,762.51	$ 2,394.55	12%
80	IT0853L	Jun-20	Dec-21	47%	$ 40,920.01	$ 106,451.42	$ 59,288.15	56%
81	IT0865L	Jan-21	Dec-21	16%	$ 10,387.18	$ 13,965.50	$ 1,643.00	12%
82	IT0867L	Jun-20	Dec-21	47%	$ 251,100.01	$ 126,511.00	$ 125,853.80	99%
83	IT0873L	Jan-21	Dec-21	16%	$ 451,836.27	$ 492,127.76	$ 89,477.77	18%
84	IT0874L	Jan-21	Dec-21	16%	$ 16,739.72	$ 16,430.00	$ 492.90	3%
85	IT0877L	Jan-21	Dec-21	16%	$ 20,460.06	$ 21,416.64	$ 3,569.44	17%
86	IT0879L	Jan-21	Dec-21	16%	$ 25,109.99	$ 24,639.24	$ 976.67	4%
87	IT0880L	Jan-21	Dec-21	16%	$ 33,480.04	$ 32,920.28	$ 5,486.49	17%
88	IT0887L	Jan-21	Dec-21	16%	$ 24,180.00	$ 24,645.00	$ 4,107.50	17%
89	IT0889L	Jan-21	Dec-21	16%	$ 12,896.00	$ 36,825.62	$ 6,137.60	17%
90	IT0897L	Jan-21	Dec-21	16%	$ 54,560.12	$ 13,950.00	$ 1,395.00	10%
91	IT0904L	Feb-21	Apr-24	2%	$ 6,820.00	$ 13,950.00	$ 2,092.50	15%
92	IT0905L	Jan-21	Dec-21	16%	$ 210,204.81	$ 93,722.11	$ 15,620.35	17%
93	IT0919L	Jan-21	Dec-21	16%	$ 32,240.00	$ 32,860.00	$ 3,286.00	10%
94	IT0923L	Jan-21	Dec-21	16%	$ 40,920.00	$ 93,000.00	$ 9,300.00	10%
95	IT0938L	Feb-21	Dec-21	8%	$ 34,875.00	$ 20,925.00	$ 1,395.00	7%
97	IT0941L	Jan-21	Dec-22	8%	$ 164,553.86	$ 164,553.87	$ 13,821.33	8%
98	IT0943L	Jan-21	Dec-22	8%	$ 168,308.62	$ 116,806.94	$ 14,103.08	12%
99	IT0944L	Jan-21	Dec-21	16%	$ 16,430.00	$ 16,430.00	$ 8,215.00	50%
100	IT0946L	Feb-21	Aug-21	13%	$ 32,860.00	$ 32,860.00	$ 4,929.00	15%
101	IT0948L	Feb-21	Sep-21	11%	$ 7,895.70	$ 7,895.70	$ 7,895.70	100%
102	IT0952L	Jan-21	Dec-21	16%	$ 49,290.00	$ 49,290.00	$ 44,361.00	90%
103	IT0955L	Jan-21	Jun-21	32%	$ 15,810.00	$ 15,810.00	$ 10,434.60	66%
104	IT0958L	Sep-20	Apr-21	75%	$ 10,462.50	$ 10,462.50	$ 3,487.50	33%
105	IT0959L	Jan-21	Dec-21	16%	$ 209,250.00	$ 209,250.00	$ 20,925.00	10%
106	IT0961CG	Feb-21	Nov-21	9%	$ 62,000.00	$ 62,000.00	$ 6,200.00	10%
107	IT0962L	Jan-21	Dec-21	16%	$ 98,580.00	$ 98,580.00	$ 1,643.00	2%
108	IT0970L	Jan-21	Dec-21	16%	$ 28,752.50	$ 28,752.50	$ 821.50	3%
109	IT1468L	Feb-21	Apr-24	2%	$ 13,950.00	$ 13,950.00	$ 2,092.50	15%
110	SU-000497	Jan-21	Dec-21	16%	$ 154,768.22	$ 154,768.22	$ 48,824.72	32%
111	SU-000499	Jan-21	Dec-21	16%	$ 82,099.77	$ 82,099.77	$ 38,033.12	46%
113	TMPPENBLN	Jan-17	Jun-21	93%	$ 22,085,384.79	$ 28,719,343.53	$ 23,076,180.75	80%
116	TMPWKA	May-19	Dec-22	50%	$ 50,309,892.82	$ 19,632,545.58	$ 4,989,764.30	25%
117	TMPWKB	Apr-19	Dec-22	51%	$ 26,945,315.48	$ 4,879,415.41	$ 1,022,447.57	21%

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

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of February 28, 2020

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
1	447000016	Jan-18	Sep-20	81%	$ 281,071.34	226,870.36	$ 226,870.36	100%
2	TMPPROP1	Aug-17	Sep-20	83%	$ 4,018.75	260,943.97	$ 4,018.75	2%
3	IT0329L	Jan-18	Dec-21	54%	$ 272,800.03	353,718.05	$ 311,359.35	88%
4	155539	Jul-17	Sep-20	84%	$ 492,698.01	443,539.91	$ 443,539.91	100%
5	IT0577L	Feb-19	Dec-20	56%	$ 48,359.95	57,302.27	$ 57,302.27	100%
6	00031FACL	Jan-18	Dec-20	72%	$ 96,100.00	350,181.36	$ 20,793.82	6%
7	159787	Apr-19	Dec-20	50%	$ 6,189.50	171,820.06	$ 171,820.06	100%
8	149422	Jan-16	Oct-20	86%	$ 291,852.26	3,209,982.69	$ 3,209,982.69	100%
9	448000030	Sep-18	Sep-20	72%	$ 7,068,400.73	5,636,518.88	$ 5,636,518.88	100%
10	158765LGE	Nov-18	Sep-20	72%	$ 4,824.19	306.01	$ 306.01	100%
11	TMPWKB	Apr-19	Dec-22	24%	$ 26,945,315.48	(786,512.23)	$ 30,846.24	-4%
12	IT0731L	Oct-19	Dec-20	33%	$ 16,430.00	21,247.44	$ 4,817.44	23%
13	IT0716L	Jan-20	Dec-20	16%	$ 16,120.00	18,133.69	$ 1,391.30	8%
14	00079FACL	Jan-20	Oct-20	12%	$ 126,170.00	341,335.20	$ 241.48	0%
15	447000022	Sep-18	Dec-21	45%	$ 9,898,882.12	14,020,256.63	$ 4,366,970.11	31%
16	158598	Oct-18	Sep-20	73%	$ 206,543.61	241,636.37	$ 241,636.37	100%
17	IT0748L	Oct-19	Dec-20	33%	$ 34,875.00	34,103.88	$ 2,716.38	8%
18	IT0379L	Jan-20	Sep-20	24%	$ 15,504.47	9,784.23	$ 9,784.23	100%
19	IT0612L	Jan-20	Dec-20	16%	$ 41,850.00	14,881.36	$ 887.58	6%
20	IT0680L	Jan-20	Dec-20	16%	$ 25,109.99	24,020.52	$ 32.65	0%
21	149311	Jan-18	Sep-20	81%	$ 52,141.95	9,881.46	$ 9,881.46	100%
22	448000032	Jan-20	Sep-20	21%	$ 49,308.35	58,665.22	$ 7,767.40	13%
23	IT0294L	Jan-19	Dec-20	58%	$ 25,110.00	114,937.65	$ 114,937.65	100%
24	IT0546L	May-19	Sep-20	62%	$ 8,060.00	6,689.57	$ 6,689.57	100%
25	406000052	Jan-20	Dec-20	16%	$ 500,721.63	621,718.28	$ 201,427.38	32%
26	447000002	Jan-18	May-21	63%	$ 968,284.17	568,017.79	$ 95,780.29	17%
27	448000015	May-19	Sep-20	62%	$ 49,669.21	68,735.92	$ 68,735.92	100%
28	IT0618L	Jan-20	Dec-20	16%	$ 66,959.80	70,458.98	$ 220.73	0%
29	156465	Jan-18	Sep-20	81%	$ 7,759.73	37,270.51	$ 37,270.51	100%
30	117361	Mar-04	Dec-25	73%	$ 10,351.56	16,881.56	$ 16,881.56	100%
31	00029FACL	Jan-18	Dec-20	72%	$ 201,500.00	697,118.71	$ 321,170.80	46%
32	161176	Nov-19	Sep-20	39%	$ 10,521.44	608.07	$ 608.07	100%
33	IT0754L	Jul-19	Dec-20	44%	$ 365,199.43	314,955.22	$ 205,089.02	65%
34	160895LGE	Sep-19	Dec-20	37%	$ 151,958.81	10,930.41	$ 10,930.41	100%
35	00075FACL	Jan-19	Sep-20	69%	$ 139,518.79	64,117.61	$ 64,117.61	100%
36	144869	Jan-16	Dec-22	59%	$ 249,999.36	3,100,558.39	$ 302,416.20	10%
37	153021	Jan-20	Dec-20	16%	$ 66,228.32	40,158.82	$ 6,769.11	17%
38	IT0693L	Jan-20	Dec-20	16%	$ 24,180.00	25,263.37	$ 4,725.87	19%
39	149182	Oct-17	Sep-20	83%	$ 780,825.61	685,658.20	$ 715,073.08	104%
40	00067FACL	Apr-18	Sep-20	79%	$ 275,353.66	347,900.05	$ 347,900.05	100%
41	IT0493L	Jan-19	Sep-20	69%	$ 128,960.00	57,004.22	$ 57,004.22	100%
42	161163LGE	Nov-19	Sep-20	39%	$ -	3,125.89	$ 3,125.89	100%
43	160957LGE	Oct-19	Sep-20	45%	$ -	3,537.26	$ 3,537.26	100%
44	IT0771L	Sep-19	Sep-20	49%	$ 13,321.22	127,042.90	$ 127,042.90	100%
45	IT0649L	Jan-20	Dec-20	16%	$ 33,479.79	49,123.47	$ 1,476.47	3%
46	406000046	Jan-19	Dec-20	58%	$ 168,310.62	3,104.08	$ 3,104.08	100%
47	419000018	Oct-19	Sep-20	42%	$ -	128,394.46	$ 128,394.46	100%
48	144937	Jan-15	Sep-20	91%	$ 125,013.47	41,223.33	$ (7,750.00)	-19%
49	00035FACL	Jan-19	Apr-22	35%	$ 4,525,981.40	3,834,899.27	$ 83,427.09	2%
50	161254LGE	Dec-19	Sep-20	32%	$ 15.40	3,437.97	$ 3,437.97	100%
51	153662	Nov-16	Dec-24	40%	$ 29,932,151.70	55,922,994.07	$ 9,494,518.75	17%
52	141004	Jan-15	Dec-21	74%	$ 552,416.90	3,733,338.72	$ 676,289.76	18%
53	TMPWKA	May-19	Dec-22	23%	$ 50,309,892.82	(417,355.07)	$ 63,475.19	-15%
54	IT0705L	Jan-20	Dec-20	16%	$ 20,258.81	27,431.51	$ 6,927.97	25%

Louisville Gas and Electric Company
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55	IT0696L	Jan-20	Dec-20	16%	$ 40,300.00	41,972.79	$ 897.79	2%
56	406000022	Jan-20	Dec-20	16%	$ 1,847,945.16	2,048,238.36	$ 114,715.97	6%
57	IT0722L	Jan-20	Dec-20	16%	$ 32,240.00	29,908.61	$ 334.64	1%
58	TMPPRSPIC	Jan-17	Jun-21	70%	$ 24,677,104.57	37,723,013.51	$ 22,533,742.97	60%
59	157615	Jan-19	Sep-20	69%	$ 69,991.31	32,807.33	$ 32,807.33	100%
60	IT0233CG	Jan-18	Dec-20	72%	$ 219,600.90	41,816.58	$ 41,816.58	100%
61	161129	Nov-19	Sep-20	39%	$ -	2,138.90	$ 2,138.90	100%
62	157554	Apr-18	Sep-20	79%	$ 126,352.00	50,968.00	$ 50,968.00	100%
63	161064	Oct-19	Dec-20	29%	$ 22.00	18,731.14	$ 18,731.14	100%
64	160893	Oct-19	Sep-20	45%	$ 106,727.83	136,121.51	$ 136,121.51	100%
65	161262	Dec-19	Sep-20	32%	$ 0.53	12,497.41	$ 12,497.41	100%
66	419000017	Oct-19	Sep-20	44%	$ -	65,021.75	$ 65,021.75	100%
67	160822L	Jul-19	Sep-20	57%	$ 0.02	4,169.61	$ 4,169.61	100%
68	IT0721L	Jan-20	Dec-20	16%	$ 40,300.00	42,739.37	$ 1,664.37	4%
69	IT0377L	Jan-20	Dec-20	16%	$ 82,152.62	3,602.45	$ 3,602.45	100%
70	IT0453L	Jan-19	Dec-20	58%	$ 381,671.87	341,700.33	$ 280,708.65	82%
71	406000005	Jan-20	Dec-20	16%	$ 2,140,383.05	1,562,494.28	$ 273,354.70	17%
72	156464	Jan-18	Oct-20	76%	$ 1,092,762.94	728,621.04	$ 296,982.62	41%
73	447500001	Jan-18	Sep-20	81%	$ 202,530.04	273,073.24	$ 265,204.35	97%
74	IT0672L	Jan-20	Dec-20	16%	$ 16,739.76	16,107.51	$ 170.41	1%
75	IT0161L3	Aug-19	Dec-21	24%	$ 14,979.18	7,763.90	$ 7,763.90	100%
76	IT0720L	Jan-20	Dec-20	16%	$ 93,776.57	99,378.11	$ 2,514.09	3%
77	TMPPENPRS	Jan-17	Jun-21	70%	$ 20,302,848.08	24,632,100.17	$ 23,105,359.97	94%
78	IT0301L	May-19	Dec-21	31%	$ 159,029.79	1,906,792.01	$ 644,862.24	34%
79	IT0695L	Jan-20	Dec-20	16%	$ 25,356.76	13,770.95	$ 1,941.35	14%
80	IT0615L	Jan-20	Dec-20	16%	$ 75,330.00	55,978.12	$ 21,183.87	38%
81	152508	Jan-19	Sep-20	69%	$ 223,852.71	702,422.33	$ 4,965.53	1%
82	148081	Sep-15	Sep-20	90%	$ 904,051.31	159,803.27	$ 144,803.51	91%
83	147735	Sep-19	Dec-20	37%	$ 49,793.82	51,572.51	$ 9,457.38	18%
84	152433	Oct-18	Sep-20	73%	$ 493,620.00	347,710.26	$ 347,710.26	100%
85	TMPPENBLN	Jan-17	Jun-21	70%	$ 22,085,384.79	22,530,485.82	$ 3,427,122.67	15%
86	406000011	Jan-18	Nov-20	74%	$ 56,847.16	167,843.15	$ 167,843.15	100%
87	IT0637L	Jan-20	Dec-20	16%	$ 17,744.40	20,804.40	$ 3,388.60	16%
88	IT0767L	Sep-19	Sep-20	49%	$ (47.58)	47.58	$ 47.58	100%
89	IT0741CG	Jan-20	Dec-20	16%	$ 235,326.02	230,390.91	$ 18,597.49	8%
90	IT0668L	Jan-20	Dec-20	16%	$ 8,369.93	8,266.19	$ 51.19	1%
91	TMPMAGRC	Apr-19	Dec-21	33%	$ 4,705,152.48	(268,163.45)	$ 218,857.55	-82%
92	160885	Sep-19	Sep-20	47%	$ -	3,847.22	$ 3,847.22	100%
93	IT0650L	Jan-20	Dec-20	16%	$ 22,785.00	31,402.24	$ 214.36	1%
94	406000071	Jan-20	Dec-20	16%	$ 2,732,641.71	2,742,833.71	$ 10,192.00	0%
95	IT0594L	May-19	Dec-20	50%	$ 411,852.91	394,396.99	$ 169,511.44	43%
96	149180	Oct-17	Sep-20	82%	$ 246,805.23	213,479.61	$ 206,854.09	97%
97	152513	Jan-18	Dec-22	43%	$ 2,276,647.20	2,870,019.44	$ 107,969.90	4%
98	161046LGE	Oct-19	Sep-20	41%	$ -	2,703.98	$ 2,703.98	100%
99	IT0694L	Jan-20	Dec-20	16%	$ 64,480.32	71,777.78	$ 5,665.48	8%
100	161442	Jan-20	Sep-20	24%	$ 327,077.41	84,002.61	$ 84,002.61	100%
101	00066FACL	Jan-19	Sep-20	69%	$ 274,362.82	93,323.49	$ 93,323.49	100%
102	IT0558L	Jan-19	Dec-20	58%	$ 40,920.00	56,611.88	$ 49,636.88	88%
103	140099	Jul-19	Sep-20	57%	$ -	-	$ 4,764.46	0%
104	IT0723L	Jan-20	Dec-20	16%	$ 80,600.00	84,116.15	$ 1,134.02	1%
105	IT0076L	Oct-19	Dec-21	18%	$ 1,153,149.39	1,662,269.23	$ 181,061.48	11%
106	447000017	Oct-19	Sep-20	45%	$ 139,968.60	307,238.86	$ 170,238.22	55%
107	406000026	Jun-19	Dec-21	29%	$ 3,352,870.70	2,075,980.36	$ 24,000.63	1%
108	161157	Nov-19	Dec-20	26%	$ 314.80	8,202.59	$ 8,202.59	100%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of February 28, 2020

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
109	00076FACL	Jan-19	Oct-20	63%	$ 155,010.40	257,669.41	$ 257,669.41	100%
110	IT0766L	Sep-19	Dec-20	37%	$ 20,450.24	22,078.68	$ 22,078.68	100%
111	IT0161LOU	Aug-19	Sep-20	53%	$ 158,002.49	312,019.55	$ 312,019.55	100%
112	149400	Jan-18	Sep-20	81%	$ 68,889.70	661,802.87	$ 661,802.87	100%
113	IT0569L	Dec-19	Dec-21	12%	$ 2,527,962.60	2,863,622.74	$ 267,491.50	9%
114	406000072	Jan-20	Sep-20	24%	$ 184,546.96	198.08	$ 198.08	100%
115	147795	Apr-19	Sep-20	64%	$ 5,700.00	4,363.79	$ 4,363.79	100%
116	IT0511L	Dec-19	Dec-21	12%	$ 156,859.97	380,032.64	$ 48,580.64	13%
117	161623	Jan-20	Sep-20	24%	$ 7,566.43	7,566.43	$ 7,566.43	100%
118	IT0761L	Aug-19	Sep-20	53%	$ 32,857.60	33,263.71	$ 33,263.71	100%
119	IT0161L2	Aug-19	Dec-21	24%	$ 91,908.64	3,000.00	$ 3,000.00	100%
120	IT0764L	Oct-19	Dec-20	33%	$ 76,727.10	158,194.57	$ 158,194.57	100%
121	IT0699L	Oct-19	Dec-20	33%	$ 96,720.00	81,350.44	$ 48,274.93	59%
122	448000041	Dec-19	Sep-20	32%	$ 200,343.60	309,995.33	$ 109,651.73	35%
123	00040FACL	Jan-18	Sep-20	81%	$ 21,700.00	97,277.82	$ 97,277.82	100%
124	157611	Jan-19	Sep-20	69%	$ 255,749.82	12,708.42	$ 12,708.42	100%
125	IT0542L	Jul-18	Dec-20	66%	$ 48,360.00	6,126.54	$ 6,126.54	100%
126	160432LGE	Jun-19	Sep-20	58%	$ 1,770.33	13,838.97	$ 13,838.97	100%
127	414000002	Jan-20	Dec-20	16%	$ 9,112,280.69	8,030,492.48	$ 1,092,793.62	14%
128	IT0644L	Jan-20	Dec-20	16%	$ 25,109.71	25,009.25	$ 1,103.61	4%
129	144857	Jan-16	Dec-22	59%	$ 200,089.62	1,313,045.91	$ 88,145.05	7%
130	IT0757L	Jan-20	Dec-20	16%	$ 32,859.99	33,977.90	$ 1,117.91	3%
131	IT0606L	Jan-20	Dec-20	16%	$ 20,924.76	39,442.07	$ 7,403.58	19%
132	154095	Jun-17	Dec-20	77%	$ 471,584.40	1,525,381.70	$ 1,390,413.44	91%
133	152769	Jan-19	Sep-20	69%	$ 32,860.00	35,837.55	$ 35,837.55	100%
134	IT0628L	Jan-20	Dec-20	16%	$ 50,220.02	54,797.81	$ 5,008.52	9%
135	IT0663L	Jan-19	Dec-21	39%	$ 50,220.00	209,335.56	$ 19,738.68	9%
136	IT0161L7	Aug-19	Dec-22	17%	$ 220,364.46	22,067.90	$ 22,067.90	100%
137	IT0419L	Jan-19	Dec-20	58%	$ 41,850.00	20,075.85	$ 11,550.86	58%
138	IT0644-1	Jan-20	Dec-20	16%	$ 1,903.83	684.91	$ 684.91	100%
139	145027	Dec-18	Sep-20	71%	$ 7,500.00	106,690.11	$ 129,431.67	121%
140	IT0113CG	Jan-19	Dec-20	58%	$ 93,000.03	97,805.86	$ 66,805.86	68%
141	120754	Jun-05	Dec-25	72%	$ 1,195.22	74,528.66	$ 74,528.66	100%
142	447000030	Jan-19	Dec-21	39%	$ 851,244.31	1,395,415.35	$ 303,043.30	22%
143	IT0495L	Jan-19	Dec-20	58%	$ 27,280.00	26,560.28	$ 26,560.28	100%
144	IT0333L	Nov-19	Dec-20	28%	$ 20,460.00	42,425.89	$ 42,425.89	100%
145	153024	Jan-20	Dec-20	16%	$ 282,382.05	95,605.65	$ 3,752.58	4%
146	IT0671L	Jan-20	Dec-20	16%	$ 534,710.14	433,351.06	$ 30,893.40	7%
147	152546	Jan-17	Dec-21	63%	$ 6,499,571.47	7,007,057.30	$ 7,007,057.30	100%
148	447000001	Jan-18	Sep-20	81%	$ 1,874,664.77	1,754,276.35	$ 1,754,276.35	100%
149	419000005	Jan-19	Sep-20	69%	$ 174,000.54	161,721.69	$ 161,721.69	100%
150	161240	Nov-19	Sep-20	34%	$ 21.28	816.89	$ 816.89	100%
151	IT0634L	Jan-20	Dec-20	16%	$ 12,555.00	18,255.17	$ 5,932.67	32%
152	152535	Jan-19	Sep-20	69%	$ 160,329.30	54,122.76	$ 54,122.76	100%
153	IT0563L	Jan-19	Dec-20	58%	$ 40,920.00	28,055.29	$ 28,055.29	100%
154	IT0538L	Apr-19	Sep-20	64%	$ 40,300.00	40,295.87	$ 40,295.87	100%
155	406000036	May-19	Dec-21	31%	$ 1,324,099.62	215,484.02	$ 60,126.17	28%
156	IT0553L	Jan-19	Sep-20	69%	$ 27,280.00	1,778.98	$ 1,778.98	100%
157	152805	Jan-19	Sep-20	69%	$ 14,880.00	1,888.83	$ 1,888.83	100%
158	152446	Jan-19	Sep-20	69%	$ 28,365.33	35,612.84	$ 35,612.84	100%
159	IT0762L	Jul-19	Sep-20	57%	$ 23,821.75	9,210.78	$ 9,210.78	100%
160	160816	Sep-19	Sep-20	47%	$ (0.64)	4,412.84	$ 4,412.84	100%
161	159540	Apr-19	Oct-20	58%	$ 170,092.81	129,870.67	$ 20,955.88	16%
162	IT0674L	Jan-20	Dec-20	16%	$ 20,460.02	21,281.26	$ 3,525.70	17%

Louisville Gas and Electric Company
Case No. 2020-00350
Construction Work in Progess - Gas - Percent Complete
As of February 28, 2020

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I) = (H/G)
163	IT0562L	Feb-19	Dec-20	56%	$ 129,580.00	92,018.46	$ 78,068.46	85%
164	160813	Sep-19	Oct-20	42%	$ 3,896.90	196,336.26	$ 196,336.26	100%
165	152799	Jan-19	Sep-20	69%	$ 39,060.00	84,368.15	$ 84,368.15	100%
166	160694	Aug-19	Sep-20	52%	$ 256,990.74	70,963.06	$ 70,963.06	100%

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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, separately for electric and gas operations. 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 separately for electric and gas operations.

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. LG&E 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 96.278% on capital projects that are recovered in base rates and demonstrates the reasonableness of LG&E'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. In addition, the Bullitt County pipeline project that has been delayed due to legal proceedings were excluded from the actual and budget totals for 2018 and 2019.

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 and LG&E's Environmental Cost Recovery mechanism) is recovered based on actual amounts spent. Therefore, any consideration of a slippage factor, if any, should be limited to capital projects to be recovered in base rates. For the reasons previously stated, the Company believes the need to apply a Slippage Factor does not exist and the Commission should decline to do so.

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
001LGE15	Access Switch Rotation-LGE15	55,862.38	136,499.92	80,637.54	59.08%	0.01%	55,862.38	136,499.92	80,637.54	Jan-15	Dec-15	Jan-15	Dec-15		2015
002LGE14	Appt Scheduling-LGE14	1,120.16	-	(1,120.16)	-100.00%	0.00%	50,892.70	49,772.53	(1,120.16)			Sep-13	Sep-14		2015
002LGE15	Aligne Fuels Reports-LGE15	2,376.58	24,937.50	22,560.92	90.47%	0.00%	2,376.58	24,937.50	22,560.92	Jan-15	Dec-15	Jan-15	Sep-16		2015
003LGE15	Aligne Upgrade-LGE15	33,925.16	35,000.00	1,074.84	3.07%	0.01%	33,925.16	35,000.00	1,074.84	Jan-15	Dec-15	Jan-15	Dec-15		2015
004LGE14	Call Center-Route&Report-LGE14	265,537.24	174,999.82	(90,537.42)	-51.74%	0.05%	423,652.52	333,115.10	(90,537.42)	Jan-14	Dec-15	Jan-14			2015
004LGE15	Analog Sunset Yr 2/3-LGE15	30,008.34	93,100.07	63,091.73	67.77%	0.01%	30,008.34	93,100.07	63,091.73	Jan-15	Dec-15	Jan-15	Dec-15		2015
005LGE14	Cust Comm-text, apps-LGE14	183,452.07	112,700.01	(70,752.06)	-62.78%	0.04%	302,228.96	231,476.90	(70,752.06)	Jan-14	Dec-15	Jan-14	Dec-15		2015
005LGE15	Backup Cap Exp-LGE15	-	69,999.97	69,999.97	100.00%	0.00%	-	69,999.97	69,999.97	Jan-15	Dec-15				2015
006LGE15	Bulk Power & Env Systems-LGE15	44,658.51	43,749.97	(908.54)	-2.08%	0.01%	44,658.51	43,749.97	(908.54)	Jan-15	Dec-15	Jan-15	Jun-16		2015
007LGE15	Cabling Server Connect-LGE15	8,301.29	10,500.00	2,198.71	20.94%	0.00%	8,301.29	10,500.00	2,198.71	Jan-15	Dec-15	Jan-15	Dec-15		2015
008LGE14	Virtualization buildout-LGE14	110.70	-	(110.70)	-100.00%	0.00%	83,763.83	83,653.13	(110.70)			Jan-14	Feb-15		2015
010LGE15	CFO Sys Capital-LGE15	-	17,499.92	17,499.92	100.00%	0.00%	-	17,499.92	17,499.92	Jan-15	Dec-15				2015
011LGE15	CIP Compl Year 5-LGE15	221,441.25	237,789.83	16,348.58	6.88%	0.04%	221,441.25	237,789.83	16,348.58	Jan-15	Dec-15	Dec-14	Dec-15		2015
012LGE15	CIP Compl Tools - Year 5-LGE15	74,731.99	129,499.86	54,767.87	42.29%	0.01%	74,731.99	129,499.86	54,767.87	Jan-15	Dec-15	Jan-15	Dec-15		2015
015LGE15	Core Network Infra-LGE15	41,598.27	45,499.96	3,901.69	8.58%	0.01%	41,598.27	45,499.96	3,901.69	Jan-15	Dec-15	Jan-15	Dec-15		2015
016LGE15	Corp Firewall Repl-LGE15	103,246.67	104,999.92	1,753.25	1.67%	0.02%	103,246.67	104,999.92	1,753.25	Jan-15	Dec-15	Jan-15	Dec-15		2015
018LGE15	Data Protection-LGE15	-	25,199.94	25,199.94	100.00%	0.00%	-	25,199.94	25,199.94	Jan-15	Dec-15				2015
019LGE14	PACS Replacement-LGE14	21,986.93	-	(21,986.93)	-100.00%	0.00%	688,842.07	666,855.14	(21,986.93)			Aug-13	Feb-15		2015
019LGE15	Design Tool Repl (WIM)-LGE15	177,818.56	523,600.00	345,781.44	66.04%	0.04%	177,818.56	523,600.00	345,781.44	Jan-15	Dec-15	Jan-15			2015
021LGE15	Electric Insp Enhan-LGE15	209,869.35	87,500.00	(122,369.35)	-139.85%	0.04%	209,869.35	87,500.00	(122,369.35)	Jan-15	Dec-15	Jan-15	Dec-15		2015
024LGE15	Further app virt build-LGE15	72,505.45	83,124.98	10,619.53	12.78%	0.01%	72,505.45	83,124.98	10,619.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
025LGE15	Gas Nomination System-LGE15	-	174,999.76	174,999.76	100.00%	0.00%	-	174,999.76	174,999.76	Jan-15	Dec-15				2015
026LGE15	GIS Enhance and Upgr-LGE15	128,230.50	166,249.66	38,019.16	22.87%	0.03%	128,230.50	166,249.66	38,019.16	Jan-15	Dec-15	Jan-15	Dec-15		2015
027LGE15	GIS-Geo Info Syst-Ph2-LGE15	41,764.02	35,000.00	(6,764.02)	-19.33%	0.01%	76,104.32	69,340.30	(6,764.02)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028LGE14	Transmission Repository-LGE14	383.43	-	(383.43)	-100.00%	0.00%	11,396.52	11,013.09	(383.43)			Jan-14	Feb-15		2015
029LGE15	IPM Replacement-Yr 4/4-LGE15	-	174,999.94	174,999.94	100.00%	0.00%	-	174,999.94	174,999.94	Jan-15	Dec-15				2015
030LGE15	IRAS Enhancements-LGE15	-	175,000.00	175,000.00	100.00%	0.00%	-	175,000.00	175,000.00	Jan-15	Dec-15				2015
031LGE15	IT Sec&CIP Labs Enhance-LGE15	6,515.63	17,499.97	10,984.34	62.77%	0.00%	6,515.63	17,499.97	10,984.34	Jan-15	Dec-15	Jan-15	Nov-15		2015
033LGE15	LGEBldg Telecom Rm Renov-LGE15	-	23,275.03	23,275.03	100.00%	0.00%	-	23,275.03	23,275.03	Jan-15	Dec-15				2015
035LGE15	Lville Electrical Upgr-LGE15	17,572.37	17,499.97	(72.39)	-0.41%	0.00%	17,572.37	17,499.97	(72.39)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036LGE15	Lville Racks & Furn-LGE15	9,320.83	8,750.03	(570.80)	-6.52%	0.00%	9,320.83	8,750.03	(570.80)	Jan-15	Dec-15	Jan-15	Dec-15		2015
037LGE15	Mat Failure Track-LGE15	10,628.72	133,000.06	122,371.34	92.01%	0.00%	10,628.72	133,000.06	122,371.34	Jan-15	Dec-15	Jan-15	Jun-16		2015
038LGE15	Microsoft Lic True-up-LGE15	164,653.52	52,499.99	(112,153.53)	-213.63%	0.03%	164,653.52	52,499.99	(112,153.53)	Jan-15	Dec-15	Jan-15	Dec-15		2015
040LGE15	Mobile Infrastructure-LGE15	76,996.36	87,500.00	10,503.64	12.00%	0.02%	76,996.36	87,500.00	10,503.64	Jan-15	Dec-15	Jan-15	Dec-15		2015
041LGE15	Mobile Radio-LGE15	3,640.82	70,000.01	66,359.20	94.80%	0.00%	3,640.82	70,000.01	66,359.20	Jan-15	Dec-15	Jan-15	Dec-15		2015
042LGE14	Avaya-Contact Center-LGE14	34,644.77	-	(34,644.77)	-100.00%	0.01%	100,360.62	65,715.85	(34,644.77)			Jan-14	Jun-15		2015
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	61,855.51	83,125.08	21,269.57	25.59%	0.01%	61,855.51	83,125.08	21,269.57	Jan-15	Dec-15	Dec-14			2015
043LGE16	Original SW Upgrade-LGE16	21,742.69	-	(21,742.69)	-100.00%	0.00%	21,742.69	9,975.00	(11,767.69)			Aug-15			2015
044LGE15	Monitor Replace-LGE15	23,187.21	22,400.03	(787.18)	-3.51%	0.00%	23,187.21	22,400.03	(787.18)	Jan-15	Dec-15	Jan-15	Nov-15		2015
047LGE15	Multi-Fun Dev Grow&Ref-LGE15	163,123.99	113,749.97	(49,374.02)	-43.41%	0.03%	163,123.99	113,749.97	(49,374.02)	Jan-15	Dec-15	Jan-15	Dec-15		2015
048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	50,708.46	52,499.92	1,791.45	3.41%	0.01%	50,708.46	52,499.92	1,791.45	Jan-15	Dec-15	Jan-15	Dec-15		2015
049LGE15	Ntwrk Acc Dev & Gateways-LGE15	9,474.29	8,750.00	(724.29)	-8.28%	0.00%	9,474.29	8,750.00	(724.29)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050LGE15	Network Test Equipment-LGE15	17,365.03	17,500.00	134.97	0.77%	0.00%	17,365.03	17,500.00	134.97	Jan-15	Dec-15	Jan-15	Dec-15		2015
051LGE15	Open Enrollment 2015-LGE15	-	34,999.93	34,999.93	100.00%	0.00%	-	34,999.93	34,999.93	Jan-15	Dec-15				2015
053LGE14	Retail Sys Enhance-LGE14	304.71	-	(304.71)	-100.00%	0.00%	53,197.27	52,892.56	(304.71)			Jan-14	Dec-14		2015
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	19,252.67	66,500.00	47,247.33	71.05%	0.00%	19,252.67	66,500.00	47,247.33	Jan-15	Dec-15	Jan-15	Dec-15		2015
054LGE15	Outside Cable Plant-LGE15	33,674.95	70,000.16	36,325.21	51.89%	0.01%	33,674.95	70,000.16	36,325.21	Jan-15	Dec-15	Jan-15	Dec-15		2015
055LGE15	PeopleSoft Enhancements-LGE15	161,765.65	74,812.50	(86,953.15)	-116.23%	0.03%	161,765.65	74,812.50	(86,953.15)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056LGE14	CIP Compliance Tools-LGE14	(646.08)	-	646.08	-100.00%	0.00%	81,165.01	81,811.09	646.08			Jan-14	Feb-15		2015
056LGE15	Pers Product Grow & Ref-LGE15	26,529.59	26,250.00	(279.59)	-1.07%	0.01%	26,529.59	26,250.00	(279.59)	Jan-15	Dec-15	Jan-15	Dec-15		2015
057LGE15	Phone Expan/Break Fix-LGE15	34,505.25	52,500.00	17,994.75	34.28%	0.01%	34,505.25	52,500.00	17,994.75	Jan-15	Dec-15	Jan-15	Dec-15		2015
062LGE15	RefSG-810 Bluecoat dev-LGE15	-	24,937.50	24,937.50	100.00%	0.00%	-	24,937.50	24,937.50	Jan-15	Dec-15				2015
063LGE14	CIP Compliance Infra-LGE14	2,886.88	-	(2,886.88)	-100.00%	0.00%	177,022.28	174,135.40	(2,886.88)			Jan-14	Feb-15		2015
063LGE15	Replace ACS Servers-LGE15	18,794.88	19,950.00	1,155.12	5.79%	0.00%	18,794.88	19,950.00	1,155.12	Jan-15	Dec-15	Jan-15	Nov-15		2015
065LGE14	Simpsonville Elect Upg-LGE14	(0.47)	-	0.47	-100.00%	0.00%	16,570.94	16,571.41	0.47			Jan-14	Dec-14		2015
065LGE15	Rep VentSyst 2Floor-LGE15	9,618.41	41,562.53	31,944.12	76.86%	0.00%	9,618.41	41,562.53	31,944.12	Jan-15	Dec-15	Dec-14	Dec-15		2015
066LGE14	Server Cap Expan&Reliab-LGE14	53.31	-	(53.31)	-100.00%	0.00%	20,459.17	20,405.85	(53.31)			Jan-14	Feb-15		2015
067LGE14	Mobile Radio-LGE14	15,138.41	-	(15,138.41)	-100.00%	0.00%	58,927.59	43,789.18	(15,138.41)			Jan-14	Feb-15		2015
067LGE15	Router Upgrade Project-LGE15	105,047.66	104,999.96	(47.70)	-0.05%	0.02%	105,047.66	104,999.96	(47.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
068LGE15	RSA SecurID App Upg Proj-LGE15	-	13,299.97	13,299.97	100.00%	0.00%	-	13,299.97	13,299.97	Jan-15	Dec-15				2015
069LGE14	Site Security Improve-LGE14	1,487.95	-	(1,487.95)	-100.00%	0.00%	15,074.97	13,587.02	(1,487.95)			Jan-14	Feb-15		2015
069LGE15	SAN Capacity Expansion-LGE15	264,167.74	369,949.94	105,782.21	28.59%	0.05%	264,167.74	369,949.94	105,782.21	Jan-15	Dec-15	Jan-15	Nov-15		2015
072LGE14	Bulk Power & Env Systems-LGE14	80.65	-	(80.65)	-100.00%	0.00%	36,323.98	36,243.33	(80.65)			Jan-14	Feb-15		2015
072LGE15	Sec Infra Enhancements-LGE15	34,420.07	35,000.03	579.96	1.66%	0.01%	34,420.07	35,000.03	579.96	Jan-15	Dec-15	Jan-15	Nov-15		2015
073LGE15	Serv Cap Expan and Rel-LGE15	18,892.81	19,250.00	357.19	1.86%	0.00%	18,892.81	19,250.00	357.19	Jan-15	Dec-15	Jan-15	Dec-15		2015
074LGE14	Monitor Replacement-LGE14	4.00	-	(4.00)	-100.00%	0.00%	21,597.64	21,593.64	(4.00)			Jan-14	Feb-15		2015
074LGE15	Serv HW Refresh-LGE15	249,939.61	201,249.96	(48,689.66)	-24.19%	0.05%	249,939.61	201,249.96	(48,689.66)	Jan-15	Dec-15	Jan-15	Nov-15		2015
075LGE14	Upgrade EMS Hardware-LGE14	(43,112.42)	-	43,112.42	-100.00%	-0.01%	96,536.08	139,648.50	43,112.42			Jan-14	Feb-15		2015
075LGE15	Simpsonville Elect Upg-LGE15	15,585.33	17,499.97	1,914.64	10.94%	0.00%	15,585.33	17,499.97	1,914.64	Jan-15	Dec-15	Jan-15	Oct-15		2015
076LGE15	Simpson Furn&Racks-LGE15	1,171.19	8,750.03	7,578.84	86.62%	0.00%	1,171.19	8,750.03	7,578.84	Jan-15	Dec-15	Jan-15	Dec-15		2015
077LGE15	Site Security Impr LGE15	17,530.51	17,499.97	(30.54)	-0.17%	0.00%	17,530.51	17,499.97	(30.54)	Jan-15	Dec-15	Jan-15	Dec-15		2015
078LGE15	Tele Rm Dat Cent YR1/2-LGE15	60,580.34	83,124.97	22,544.63	27.12%	0.01%	60,580.34	83,124.97	22,544.63	Jan-15	Dec-15	Jan-15	Nov-15		2015
079LGE15	Telecom Shelter Ren-LGE15	33,050.88	35,000.03	1,949.15	5.57%	0.01%	33,050.88	35,000.03	1,949.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
080LGE14	Lockout/Tagout (LOTO)-LGE14	256,160.67	282,436.00	26,275.33	9.30%	0.05%	464,468.94	490,744.27	26,275.33	Jan-14	Dec-15	Jan-14	Dec-15		2015
082LGE15	Upgrade Vmware Infra-LGE15	-	45,500.03	45,500.03	100.00%	0.00%	-	45,500.03	45,500.03	Jan-15	Dec-15				2015
083LGE15	VDI Deploy Expans-LGE15	103,271.26	99,749.92	(3,521.34)	-3.53%	0.02%	103,271.26	99,749.92	(3,521.34)	Jan-15	Dec-15	Jan-15	May-15		2015
083LGE16	Tower Replacements-LGE16	356.78	-	(356.78)	-100.00%	0.00%	176,916.07	176,559.29	(356.78)			Jan-14	Feb-15		2015
085LGE14	IRAS Enhancements-LGE14	(9,470.36)	-	9,470.36	-100.00%	0.00%	73,874.59	83,344.95	9,470.36			Jan-14	Feb-15		2015
086LGE15	Wireless Buildout -LGE15	14,258.20	17,499.97	3,241.77	18.52%	0.00%	14,258.20	17,499.97	3,241.77	Jan-15	Dec-15	Jan-15	Dec-15		2015
087LGE14	EE DSM Filing (Non-AMS)-LGE14	35,054.43	122,499.81	87,445.38	71.38%	0.01%	42,853.95	130,299.33	87,445.38	Jan-14	Dec-15	Jan-14	Dec-15		2015
087LGE15	Wrk Mgmt Syst Enhance-LGE15	55,656.48	70,000.00	14,343.53	20.49%	0.01%	55,656.48	70,000.00	14,343.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
090LGE15	Call RecordTech DCC-LGE15	-	49,875.00	49,875.00	100.00%	0.00%	-	49,875.00	49,875.00	Jan-15	Dec-15				2015
091LGE14	Gas Facility Inspection-LGE14	110,080.31	-	(110,080.31)	-100.00%	0.02%	121,529.86	11,449.55	(110,080.31)			Jan-14	Nov-15		2015
094LGE15	NetScout PM Upgrade-LGE15	308,040.10	70,000.00	(238,040.10)	-340.06%	0.06%	308,040.10	70,000.00	(238,040.10)	Jan-15	Dec-15	Mar-15	Dec-15		2015
096LGE15	Provide Safety Stat Bl-LGE15	25,040.58	52,535.01	27,494.43	52.34%	0.00%	25,040.58	52,535.01	27,494.43	Jan-15	Dec-15	Jan-15	Dec-15		2015
100LGE15	Replace Edge 95 units-LGE15	35,415.47	36,574.94	1,159.47	3.17%	0.01%	35,415.47	36,574.94	1,159.47	Jan-15	Dec-15	Jan-15	Dec-15		2015
109LGE15	Tech Ref desk&laptops- LGE15	692,359.38	706,709.23	14,349.85	2.03%	0.14%	692,359.38	706,709.23	14,349.85	Jan-15	Dec-15	Jan-15	Dec-15		2015
111LGE15	SynerGEE System Modeling-LGE15	46,991.92	35,000.00	(11,991.92)	-34.26%	0.01%	46,991.92	35,000.00	(11,991.92)	Jan-15	Dec-15	Jan-15	Nov-15		2015
117361	Accrued Labor - LGE	(9,955.10)	-	9,955.10	-100.00%	0.00%	0.04	9,955.13	9,955.10			Mar-04			2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
119902	Clear 12/04 A&G	(661,008.04)	-	661,008.04	-100.00%	-0.13%	(661,008.04)	-	661,008.04			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2015
120754	Misc. A/R Uncollect - LGE Cap	81,139.52	-	(81,139.52)	-100.00%	0.02%	177,491.68	96,352.16	(81,139.52)			Jun-05			2015
120LGE14	UC&C-LGE14	1,678.29	-	(1,678.29)	-100.00%	0.00%	769,976.77	768,298.49	(1,678.29)			Jan-14	Jan-15		2015
120LGE15	UC&C-LGE15	319,696.78	336,699.79	17,003.01	5.05%	0.06%	319,696.78	336,699.79	17,003.01	Jan-15	Dec-15	Jan-15	Nov-15		2015
121LGE14	Transmission Outage App-LGE14	2,031.93	-	(2,031.93)	-100.00%	0.00%	185,656.88	183,624.96	(2,031.93)			Jan-14	Jan-15		2015
121LGE15	Transmission Outage App-LGE15	127,627.59	146,299.67	18,672.08	12.76%	0.03%	127,627.59	146,299.67	18,672.08	Jan-15	Dec-15	Jan-15	Dec-15		2015
122LGE14	Ventyx Mobile Upgrade-LGE14	612,490.87	688,688.00	76,197.14	11.06%	0.12%	863,904.80	1,155,701.93	291,797.14	Jan-14	Dec-16	Jan-14	Oct-16		2015
127181	PeopleSoft Time (LG&E %)	9,343.36	-	(9,343.36)	-100.00%	0.00%	982,183.79	972,840.44	(9,343.35)			Jul-11			2015
130321	REPLACE FIBER REACH NODES-LGE	1,491.94	-	(1,491.94)	-100.00%	0.00%	284,317.85	282,825.91	(1,491.94)			Jan-13	Dec-14		2015
130321LGE	REPL FIBER NODES-LGE ONLY	626,065.64	664,999.80	38,934.15	5.85%	0.12%	1,951,956.08	1,990,890.24	38,934.15	Jan-13	Dec-15	Jan-13	Dec-15		2015
130LGE15	Advanced Malware Detect-LGE15	-	43,050.00	43,050.00	100.00%	0.00%	-	43,050.00	43,050.00	Jan-15	Jun-15				2015
132058	Stores Capital (2013) - LG&E %	-	10,500.00	10,500.00	100.00%	0.00%	-	59,150.00	59,150.00	Jan-14	Dec-19				2015
132LGE15	Careee Website Enhance-LGE15	6,247.33	34,999.95	28,752.63	82.15%	0.00%	6,247.33	34,999.95	28,752.63	Jan-15	Oct-15	Jan-15	Dec-15		2015
133LGE15	Cascade Impl Gen Relays-LGE15	-	21,000.00	21,000.00	100.00%	0.00%	-	21,000.00	21,000.00	Jan-15	Dec-15				2015
134LGE15	Cascade Corp Sec Assets-LGE15	15,015.13	99,750.00	84,734.87	84.95%	0.00%	15,015.13	99,750.00	84,734.87	Jan-15	Dec-15	Jan-15			2015
135424	EM Soft Tools LGE 2015	-	89,536.15	89,536.15	100.00%	0.00%	-	89,536.15	89,536.15	Jan-15	Dec-15				2015
135LGE15	Central Firewall Mgmt-LGE15	-	69,999.96	69,999.96	100.00%	0.00%	-	69,999.96	69,999.96	Jan-15	Dec-15				2015
136LGE15	Citrix XenDesk True-up-LGE15	11,523.30	17,500.00	5,976.70	34.15%	0.00%	11,523.30	17,500.00	5,976.70	Jan-15	Dec-15	Jan-15	Nov-15		2015
137819LGE	Exchange HA Re-architect-LGE13	5,213.17	-	(5,213.17)	-100.00%	0.00%	49,390.58	44,177.41	(5,213.17)			Sep-12	Dec-14		2015
137826LGE	Upgrade F5-LGE13	34,777.61	-	(34,777.61)	-100.00%	0.01%	177,021.71	142,244.10	(34,777.61)			Aug-13	Oct-14		2015
137LGE15	Citrix XenMobile True-up-LGE15	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-15	Dec-15				2015
138198	2014 CAMERAS	10,334.51	-	(10,334.51)	-100.00%	0.00%	108,021.49	97,686.98	(10,334.51)			Jan-14	Dec-14		2015
138203	2014 SECURITY EQUIPMENT	11,479.89	-	(11,479.89)	-100.00%	0.00%	26,117.90	14,638.01	(11,479.89)			Jan-14	Dec-14		2015
138294	TRMS REPL/UPGR LGE	(7,411.62)	-	7,411.62	-100.00%	0.00%	235,699.05	243,110.67	7,411.62			Jan-13	Jan-15		2015
138527	AUB-PAVE MAIN DRIVE AREA	470.55	-	(470.55)	-100.00%	0.00%	124,091.84	123,621.29	(470.55)			Jan-14	Feb-15		2015
138545	SSC-RESURFACE WEST PARKING LOT	235.29	-	(235.29)	-100.00%	0.00%	42,246.06	42,010.77	(235.29)			Jan-14	Jun-15		2015
138547	LGE VIDEO CONF RM EQP	327.36	-	(327.36)	-100.00%	0.00%	18,464.72	18,137.36	(327.36)			Jan-14	Dec-14		2015
138550	FAILED EQUIPMENT - FACILITIES	(44,648.58)	-	44,648.58	-100.00%	-0.01%	10,164.52	54,813.09	44,648.58			Jan-14	Jun-15		2015
138552	CARPET/FLOORIN REPL LGE 2014	(3,230.77)	-	3,230.77	-100.00%	0.00%	28,839.41	32,070.17	3,230.77			Jan-14	Feb-15		2015
138553	LGE REPLACE FAILED EQP	13,024.61	-	(13,024.61)	-100.00%	0.00%	62,567.13	49,542.52	(13,024.61)			Jan-14	Jun-15		2015
138554	LGE SRV CTR FURNITURE 2014	(420.41)	-	420.41	-100.00%	0.00%	24,895.33	25,315.75	420.41			Jan-14	Jan-15		2015
138710	Corporate Web Site & App LGE	19,055.64	-	(19,055.64)	-100.00%	0.00%	195,298.24	176,242.60	(19,055.64)			Jan-13	Dec-14		2015
138898LGE	Enterprise Info Mgmt-LGE12	301,884.97	-	(301,884.97)	-100.00%	0.06%	1,377,969.65	1,076,084.68	(301,884.97)			Dec-12	Nov-15		2015
138LGE15	CTS/AFB Enhancement-LGE15	-	27,999.90	27,999.90	100.00%	0.00%	-	27,999.90	27,999.90	Jan-15	Jul-15				2015
139LGE15	CTS/AFB-Accting Enhance-LGE15	13,419.97	34,999.92	21,579.95	61.66%	0.00%	13,419.97	34,999.92	21,579.95	Jan-15	Jul-15	Jan-15			2015
140080	Upgrade EMS Software-LGE-2014	(1,347.02)	-	1,347.02	-100.00%	0.00%	104,870.74	106,217.76	1,347.02			Feb-14	Oct-14		2015
140091	EMS App Enhancements-LGE-2015	5,622.79	13,482.01	7,859.22	58.29%	0.00%	5,622.79	13,482.01	7,859.22	Mar-15	Sep-15	Mar-15	Nov-15		2015
140240	RECRUITING SYSTEM IMPL LGE	1,694.55	-	(1,694.55)	-100.00%	0.00%	85,857.12	84,162.58	(1,694.55)			Jul-13	Dec-14		2015
140LGE15	Oracle Data Arch/Purge-LGE15	-	17,499.95	17,499.95	100.00%	0.00%	-	17,499.95	17,499.95	Jan-15	Jul-15				2015
141094	Purchase Garage Equipment	16,634.69	35,000.00	18,365.31	52.47%	0.00%	16,634.69	70,000.00	53,365.31	Jan-14	Jun-18	Feb-15	Dec-15		2015
141390	Environmental Equipment LGE	-	24,500.00	24,500.00	100.00%	0.00%	-	122,500.00	122,500.00	Jan-14	Dec-19				2015
141392	LGE FURNITURE PROJ	214,742.91	361,515.00	146,772.09	40.60%	0.04%	214,742.91	361,515.00	146,772.09	Jul-13	Nov-13	Jul-13			2015
141419	CARPET REPLACEMENT 2015	61,336.88	73,500.00	12,163.12	16.55%	0.01%	61,336.88	113,470.00	52,133.12	Jan-15	Dec-16	Jan-15	Jun-16		2015
141423	LGE REPLACE FAILED EQP 2015	31,235.86	143,500.00	112,264.15	78.23%	0.01%	31,235.86	143,500.00	112,264.15	Jan-15	Dec-15	Jan-15	Jan-16		2015
141425	A/V EQUIP - LG&E 2015	13,655.82	35,000.00	21,344.18	60.98%	0.00%	13,655.82	105,000.00	91,344.18	Jan-15	Dec-16	Jan-15	Feb-16		2015
141426	LGE CHAIRS 2014	10,278.47	-	(10,278.47)	-100.00%	0.00%	19,680.20	9,401.73	(10,278.47)			Jan-14	Jun-15		2015
141435	LGE FAC IMPROVEMENTS 2016	-	73,500.00	73,500.00	100.00%	0.00%	-	148,967.70	148,967.70	Jan-15	Dec-19				2015
141580	Meter Projects 2015 LG&E Elec	29,325.35	50,400.17	21,074.82	41.81%	0.01%	29,325.35	50,400.17	21,074.82	Jan-15	Dec-15	Jan-15	Sep-15		2015
141600	Meter Equipment 2015 LG&E Elec	-	58,100.19	58,100.19	100.00%	0.00%	-	58,100.19	58,100.19	Jan-15	Dec-15				2015
141677	Meter Readers LG&E 2015	-	4,200.01	4,200.01	100.00%	0.00%	-	4,200.01	4,200.01	Jan-15	Dec-18				2015
141LGE15	Endpoint Protect License-LGE15	10,439.48	1,750.00	(8,689.48)	-496.54%	0.00%	10,439.48	1,750.00	(8,689.48)	Jan-15	Dec-15	Jan-15	Jun-16		2015
142325	Retail Hardware LG&E 2014	29.93	-	(29.93)	-100.00%	0.00%	13,011.43	12,981.51	(29.93)			Jan-14	Nov-15		2015
142339	Retail Hardware LG&E 2015	-	87,500.00	87,500.00	100.00%	0.00%	-	87,500.00	87,500.00	Jan-15	Dec-15				2015
142511	Meter Projects 2014 LG&E Elec	(386.32)	-	386.32	-100.00%	0.00%	(386.32)	-	386.32			Jan-14	Dec-15		2015
142683LGE	XP Replacement-LGE13	(182,994.14)	-	182,994.14	-100.00%	-0.04%	85,991.38	268,985.52	182,994.14			Sep-13	Jul-14		2015
142687LGE	iFactor Upgrade-LGE13	(1,728.92)	-	1,728.92	-100.00%	0.00%	24,642.94	26,371.86	1,728.92			Sep-13	Jul-14		2015
142761	ICCP Domain Cntrlrs-LGE-2013	746.26	-	(746.26)	-100.00%	0.00%	5,476.76	4,730.50	(746.26)			Oct-13	Apr-15		2015
142798	IPS Device for QAS-LGE-2013	1,402.99	-	(1,402.99)	-100.00%	0.00%	8,627.54	7,224.55	(1,402.99)			Oct-13	Mar-15		2015
142819LGE	Telecom Monitor Enhance-LGE13	(41,918.63)	-	41,918.63	-100.00%	-0.01%	32,895.86	74,814.48	41,918.63			Oct-13	Oct-14		2015
142833	SIMPSONVIL-DC CIRCUIT BKR REP	(2,950.84)	-	2,950.84	-100.00%	0.00%	16,644.41	19,595.25	2,950.84			Oct-13	Sep-14		2015
142946LGE	Downtown Network-LGE13	17.85	-	(17.85)	-100.00%	0.00%	-	(17.85)	(17.85)			Nov-13	Jan-15		2015
142LGE15	Implement Sec Mgmt Prod-LGE15	163,786.82	87,499.97	(76,286.85)	-87.18%	0.03%	163,786.82	87,499.97	(76,286.85)	Jan-15	Aug-15	Jan-15	Dec-15		2015
143070LGE	FERC EQR-LGE13	2,004.30	-	(2,004.30)	-100.00%	0.00%	17,901.08	15,896.78	(2,004.30)			Dec-13	Apr-15		2015
143804	Comp-related Equip-2014-LG&E	(1,356.95)	-	1,356.95	-100.00%	0.00%	17,777.62	19,134.57	1,356.95			May-14	Dec-14		2015
143LGE15	HP QC Upgrade to ALM-LGE15	-	52,500.00	52,500.00	100.00%	0.00%	-	52,500.00	52,500.00	Jan-15	Dec-15				2015
144090	RELOC ESC WTR MTR & VLT	(3,547.36)	-	3,547.36	-100.00%	0.00%	115,273.08	118,820.44	3,547.36			May-14	Feb-15		2015
144568	AUBURNDALE HVAC 2015	70,222.80	267,726.20	197,503.40	73.77%	0.01%	70,222.80	267,726.20	197,503.40	Jan-15	Dec-15	Jan-15	Aug-16		2015
144570	BOC-HVAC 2015	94,318.80	113,439.20	19,120.40	16.86%	0.02%	94,318.80	113,439.20	19,120.40	Jan-15	Dec-15	Jan-15	Dec-15		2015
144572	SCANPRO 1100	2,617.41	2,887.50	270.10	9.35%	0.00%	2,617.41	2,887.50	270.10	Jan-15	Dec-15	Jan-15	Jul-15		2015
144584	ESC-RENOVATIONS 2015	146,297.29	301,290.92	154,993.63	51.44%	0.03%	146,297.29	301,290.92	154,993.63	Jan-15	Dec-15	Jan-15	Dec-15		2015
144585	SSC RENOVATIONS	89,187.61	86,100.00	(3,087.61)	-3.59%	0.02%	89,187.61	86,100.00	(3,087.61)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144586	SIMPSONVILLE FENCE LGE IT	55,395.88	113,444.43	58,048.55	51.17%	0.01%	55,395.88	113,444.43	58,048.55	Jan-15	Dec-15	Jan-15	May-16		2015
144595	LGE FAILED EQUIPMENT 2015	20,910.27	20,873.30	(36.97)	-0.18%	0.00%	20,910.27	20,873.30	(36.97)	Jan-15	Dec-15	Jan-15	Mar-16		2015
144596	LGE HEALTH EQUIPMENT 2015	-	22,688.40	22,688.40	100.00%	0.00%	-	22,688.40	22,688.40	Jan-15	Dec-15				2015
144622	LGE OFFICE FURN & CHAIRS 2015	23,789.98	72,800.00	49,010.02	67.32%	0.00%	23,789.98	72,800.00	49,010.02	Jan-15	Dec-15	Jan-15	Feb-16		2015
144670	LGE BOC 2ND FL RENO	(4,683.71)	-	4,683.71	-100.00%	0.00%	118,056.58	122,740.29	4,683.71			Jun-14	Jan-15		2015
144951	LGE HW/SW 2015	112,165.54	113,225.62	1,060.07	0.94%	0.02%	112,165.54	113,225.62	1,060.07	Jan-15	Dec-15	Jan-15	Apr-16		2015
144968	CONFERENCE ROOM CHAIRS-ESC	-	20,419.00	20,419.00	100.00%	0.00%	-	20,419.00	20,419.00	Jan-15	Dec-15				2015
144987	LGE CAMERAS 2015	68,374.00	70,000.00	1,626.00	2.32%	0.01%	68,374.00	70,000.00	1,626.00	Jan-15	Dec-15	Jan-15	Dec-15		2015
144989	LGE FIRE SYSTEMS 2015	48,363.97	35,000.00	(13,363.97)	-38.18%	0.01%	48,363.97	35,000.00	(13,363.97)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144991	LGE SECURITY EQUIPMENT 2015	2,194.47	35,000.00	32,805.53	93.73%	0.00%	2,194.47	35,000.00	32,805.53	Jan-15	Dec-15	Jan-15	Dec-15		2015
144LGE15	Opentext Licensing-LGE15	-	22,750.00	22,750.00	100.00%	0.00%	-	22,750.00	22,750.00	Jan-15	Jul-15				2015
145044	LGE BOC LOBBY RENOVATION	(7,972.82)	-	7,972.82	-100.00%	0.00%	176,814.77	184,787.59	7,972.82			Jul-14	Jan-15		2015
145101	Auburndale Utility Cart	8,605.98	7,000.00	(1,605.98)	-22.94%	0.00%	8,605.98	7,000.00	(1,605.98)	Jan-15	Dec-15	Jun-15	Aug-15		2015
145102	Auburndale Ceiling Fans	14,941.93	17,500.00	2,558.07	14.62%	0.00%	14,941.93	17,500.00	2,558.07	Jan-15	Dec-15	Jul-15	Aug-15		2015
145135	Gas Regulators 2015	-	98,000.31	98,000.31	100.00%	0.00%	-	98,000.31	98,000.31	Jan-15	Dec-15				2015
145402	HR Cap Equip Improvmnts LGE	-	6,860.00	6,860.00	100.00%	0.00%	-	34,300.00	34,300.00	Jan-15	Dec-19				2015
145800	HR PLANNING LGE	-	322,000.00	322,000.00	100.00%	0.00%	-	322,000.00	322,000.00	Jan-15	Dec-15				2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
145LGE15	Oracle HTTP Servers-LGE15	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-15	Dec-15				2015
146257	SECURITY 2-WAY RADIO	598.26	-	(598.26)	-100.00%	0.00%	1,601.54	1,003.28	(598.26)			Sep-14	Jun-15		2015
146265	BOC BLDG FACADE	230,050.30	-	(230,050.30)	-100.00%	0.05%	276,655.03	46,604.73	(230,050.30)			Sep-14	Dec-15		2015
146336	BOC AV EQ ASSEMBLY RM-LGE	(12,729.49)	-	12,729.49	-100.00%	0.00%	13,493.49	26,222.98	12,729.49			Oct-14	Jun-15		2015
146339	FACILITIES OFFICE RENO-LGE	(1,171.77)	-	1,171.77	-100.00%	0.00%	41,698.92	42,870.68	1,171.77			Oct-14	May-15		2015
146497	BOC UPS BATTERIES	(2,693.30)	-	2,693.30	-100.00%	0.00%	14,103.90	16,797.20	2,693.30			Nov-14	Jun-15		2015
146498	BOC DATA CTR UPS BATTERIES	(30,994.68)	-	30,994.68	-100.00%	-0.01%	56,784.62	87,779.30	30,994.68			Nov-14	May-15		2015
146559	LGE CTR CAMERAS-LGE	1,527.15	-	(1,527.15)	-100.00%	0.00%	15,616.97	14,089.82	(1,527.15)			Dec-14	Dec-14		2015
146788	BOC FURNITURE-LGE	20,481.12	-	(20,481.12)	-100.00%	0.00%	20,481.12	-	(20,481.12)			Jan-15	Feb-16		2015
146794	Comp-related Equip-LGE-2015	24,209.76	-	(24,209.76)	-100.00%	0.00%	24,209.76	-	(24,209.76)			Jan-15	Jun-16		2015
146830	BOC FAILED EQUIPMENT 2015 LGE	10,430.00	-	(10,430.00)	-100.00%	0.00%	10,430.00	-	(10,430.00)			Feb-15	Dec-15		2015
146912	GS RD MATLAB Software	8,273.01	-	(8,273.01)	-100.00%	0.00%	8,273.01	-	(8,273.01)			Feb-15	Apr-15		2015
146937LGE	HR RECONFIGURE 2015-LGE	1,550.16	-	(1,550.16)	-100.00%	0.00%	1,550.16	-	(1,550.16)			Feb-15	Jun-15		2015
146963	ELECTRIC WORK FOR COMM CTR	2,540.86	-	(2,540.86)	-100.00%	0.00%	2,540.86	-	(2,540.86)			Mar-15	Jun-15		2015
146994	OSI Database Expansion-LGE	27,955.21	-	(27,955.21)	-100.00%	0.01%	27,955.21	-	(27,955.21)			Mar-15	Jun-15		2015
146LGE15	UC4 Upgrade to V10-LGE15	-	10,500.00	10,500.00	100.00%	0.00%	-	10,500.00	10,500.00	Jan-15	Sep-15				2015
147009	BOC SECURITY RENOVATION-LGE	8,272.71	-	(8,272.71)	-100.00%	0.00%	8,272.71	-	(8,272.71)			Mar-15	Jul-15		2015
147013	BOC 3 CALL CENTER RENO-LGE	13,809.52	-	(13,809.52)	-100.00%	0.00%	13,809.52	-	(13,809.52)			Mar-15	Jul-15		2015
147019	SIMPSONVILLE CAMERAS LGE IT	18,328.93	-	(18,328.93)	-100.00%	0.00%	18,328.93	-	(18,328.93)			Mar-15	Dec-15		2015
147LGE15	Upgrade Quest to SOA 11g-LGE15	-	26,249.99	26,249.99	100.00%	0.00%	-	26,249.99	26,249.99	Jan-15	Dec-15				2015
148035	INSTALL ROOF LADDER - SSC	14,892.50	-	(14,892.50)	-100.00%	0.00%	14,892.50	-	(14,892.50)			Sep-15	Mar-16		2015
148502	EMS CHNL EXPANSION-LGE-2015	6,673.49	-	(6,673.49)	-100.00%	0.00%	6,673.49	-	(6,673.49)			Aug-15	Feb-16		2015
148866	SPECIAL NEEDS ROOM - LL BOC	2,443.54	-	(2,443.54)	-100.00%	0.00%	2,443.54	-	(2,443.54)			Jun-15	Sep-15		2015
148982	Field Svcs Monitors 2015 LG&E	4,017.06	-	(4,017.06)	-100.00%	0.00%	4,017.06	-	(4,017.06)			Jun-15	Nov-15		2015
148LGE15	Upgrade Quick Test Pro-LGE15	-	43,750.00	43,750.00	100.00%	0.00%	-	43,750.00	43,750.00	Jan-15	Dec-15				2015
149041	ELECTRIC UTILITY VEHICLE-AOC	12,732.72	-	(12,732.72)	-100.00%	0.00%	12,732.72	-	(12,732.72)			Oct-15	Apr-16		2015
149360	Auburndale Reach Fork Truck	18,917.12	-	(18,917.12)	-100.00%	0.00%	18,917.12	-	(18,917.12)			Sep-15	Dec-15		2015
149663	BOC RECEIVING DEPARTMENT	23,378.01	-	(23,378.01)	-100.00%	0.00%	23,378.01	-	(23,378.01)			Jul-15	Apr-16		2015
149703	KUGO CCS UPGRADE - LGE	31,221.31	-	(31,221.31)	-100.00%	0.01%	31,221.31	-	(31,221.31)			Jul-15	Jun-16		2015
149734	BOC GAS CONTR BRKRM	20,910.02	-	(20,910.02)	-100.00%	0.00%	20,910.02	-	(20,910.02)			Jul-15	Jun-16		2015
149775	LGE CTR FAILED EQUIP	22,219.37	-	(22,219.37)	-100.00%	0.00%	22,219.37	-	(22,219.37)			Aug-15	Dec-15		2015
149791	BOC PARKING LOT RECONFIG	130,574.36	-	(130,574.36)	-100.00%	0.03%	130,574.36	-	(130,574.36)			Aug-15	Sep-15		2015
149921	EOC MAINTENANCE OFFICE RENO	8,693.75	-	(8,693.75)	-100.00%	0.00%	8,693.75	-	(8,693.75)			Aug-15	Apr-16		2015
149945	INFRARED CAMERA - BOC 2015	6,288.67	-	(6,288.67)	-100.00%	0.00%	6,288.67	-	(6,288.67)			Aug-15	Feb-16		2015
149950	BOC-GAS CONTROL OFFICE RENO	24,418.87	-	(24,418.87)	-100.00%	0.00%	24,418.87	-	(24,418.87)			Aug-15	Aug-16		2015
149955	MORG CALL CTR FURNITURE-LGE	8,570.51	-	(8,570.51)	-100.00%	0.00%	8,570.51	-	(8,570.51)			Aug-15	Nov-15		2015
149986	Auburndale Meter Shop Van 2015	5,206.35	-	(5,206.35)	-100.00%	0.00%	5,206.35	-	(5,206.35)			Jan-15	Sep-15		2015
149LGE15	Upgrade SAP Test Data-LGE15	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-15	Dec-15				2015
150019	BOC BREAK ROOM & 2ND FL SHOWER	33,293.31	-	(33,293.31)	-100.00%	0.01%	33,293.31	-	(33,293.31)			Sep-15	Feb-16		2015
150026	MC eServer/Software	12,646.40	-	(12,646.40)	-100.00%	0.00%	12,646.40	-	(12,646.40)			Sep-15	Dec-15		2015
150087	AOC METER SHOP RENO - LGE 2015	17,370.82	-	(17,370.82)	-100.00%	0.00%	17,370.82	-	(17,370.82)			Sep-15	Apr-16		2015
150096	FUL UPGRD EMS SWARE-LGE-2016	20,918.46	-	(20,918.46)	-100.00%	0.00%	20,918.46	-	(20,918.46)			Oct-15			2015
150109	ESC SAFETY OFFICE RENO	64,114.71	-	(64,114.71)	-100.00%	0.01%	64,114.71	-	(64,114.71)			Oct-15	Dec-15		2015
150130	Drafting Printer-LG&E	4,981.77	-	(4,981.77)	-100.00%	0.00%	4,981.77	-	(4,981.77)			Oct-15	Mar-16		2015
150151	BOC ANNEX SPRINKLER	38,290.00	-	(38,290.00)	-100.00%	0.01%	38,290.00	-	(38,290.00)			Oct-15	May-16		2015
150210	BOC ANNEX TRNG & CONF RM RENO	27,237.61	-	(27,237.61)	-100.00%	0.01%	27,237.61	-	(27,237.61)			Nov-15	Feb-16		2015
150274	ELECTRICAL WORK IN XEROX AREA	18,417.26	-	(18,417.26)	-100.00%	0.00%	18,417.26	-	(18,417.26)			Nov-15	Jan-16		2015
150306	BW Drafting Printer - LG&E	4,719.50	-	(4,719.50)	-100.00%	0.00%	4,719.50	-	(4,719.50)			Oct-15	Jan-16		2015
150308	SECURITY ID PRINTER	4,832.12	-	(4,832.12)	-100.00%	0.00%	4,832.12	-	(4,832.12)			Nov-15	Dec-15		2015
150311	PURCHASE FORKLIFT	32,446.32	-	(32,446.32)	-100.00%	0.01%	32,446.32	-	(32,446.32)			Nov-15	Apr-16		2015
150356	Auburndale WH Scale-LGE15	1,737.25	-	(1,737.25)	-100.00%	0.00%	1,737.25	-	(1,737.25)			Apr-15	Dec-15		2015
150396	LGE CTR AV EQUIP 2015	26,890.44	-	(26,890.44)	-100.00%	0.01%	26,890.44	-	(26,890.44)			Dec-15	Apr-16		2015
150423	A/V EQ UPGRADE EOC	7,088.20	-	(7,088.20)	-100.00%	0.00%	7,088.20	-	(7,088.20)			Dec-15	Feb-16		2015
150LGE15	LogRhythm (CIP)-LGE15	1,624.92	17,500.00	15,875.08	90.71%	0.00%	1,624.92	17,500.00	15,875.08	Jan-15	Oct-15	Jan-15	Nov-15		2015
151LGE15	LogRhythm HW Refresh-LGE15	-	313,249.97	313,249.97	100.00%	0.00%	-	313,249.97	313,249.97	Jan-15	Oct-15				2015
151LGE16	Entrprs Data Domain Expn-LGE16	160,945.84	-	(160,945.84)	-100.00%	0.03%	160,945.84	-	(160,945.84)			Aug-15	Jun-16		2015
152LGE15	LogRhythm Tech Upg/Ref-LGE15	12,867.84	26,249.99	13,382.15	50.98%	0.00%	12,867.84	26,249.99	13,382.15	Jan-15	Oct-15	Jan-15	Jul-15		2015
153LGE15	IT Sec Infrast Enhance-LGE15	64,515.28	52,500.00	(12,015.28)	-22.89%	0.01%	64,515.28	52,500.00	(12,015.28)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154LGE15	LogRhythm (Corp)-LGE15	-	17,500.00	17,500.00	100.00%	0.00%	-	17,500.00	17,500.00	Jan-15	Oct-15				2015
155LGE15	NAS Capacity Expansion-LGE15	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jan-15	Dec-15				2015
156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	19,362.50	19,775.00	412.50	2.09%	0.00%	19,362.50	19,775.00	412.50	Jan-15	Mar-15	Jan-15	Jun-15		2015
157LGE15	EMS CIP-LGE15	21,827.93	35,746.54	13,918.61	38.94%	0.00%	21,827.93	35,746.54	13,918.61	Jan-15	Dec-15	Jan-15			2015
158LGE15	FIM Replacement-LGE15	373,430.98	314,999.81	(58,431.17)	-18.55%	0.07%	373,430.98	314,999.81	(58,431.17)	Jan-15	Dec-15	Jan-15			2015
159LGE15	LOAD Vendor Upgrade-LGE15	948.63	70,000.00	69,051.37	98.64%	0.00%	948.63	70,000.00	69,051.37	Jan-15	Dec-15	Jan-15	Nov-15		2015
160LGE15	Maximo Licenses-LGE15	-	45,500.00	45,500.00	100.00%	0.00%	-	45,500.00	45,500.00	Jan-15	Dec-15				2015
161LGE15	Reliability Report Enh-LGE15	26,911.14	52,499.87	25,588.74	48.74%	0.01%	26,911.14	52,499.87	25,588.74	Jan-15	Dec-15	Jan-15	Dec-15		2015
161LGE16	HP QC Upgr to ALM-LGE16	41,993.49	-	(41,993.49)	-100.00%	0.01%	41,993.49	-	(41,993.49)			Oct-15	Jun-16		2015
162LGE15	Primavera P6-LGE15	-	8,750.00	8,750.00	100.00%	0.00%	-	8,750.00	8,750.00	Jan-15	Dec-15				2015
163LGE15	SAP CRM/ECC Enhancement-LGE15	-	174,999.71	174,999.71	100.00%	0.00%	-	174,999.71	174,999.71	Jan-15	Dec-15				2015
164LGE15	TRODS-LGE15	30,497.75	34,999.90	4,502.15	12.86%	0.01%	30,497.75	34,999.90	4,502.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
165LGE15	Non-SCADA Load Data-LGE15	6,496.95	66,499.94	60,002.99	90.23%	0.00%	6,496.95	66,499.94	60,002.99	Jan-15	Dec-15	Jan-15	Mar-16		2015
166LGE15	ROD Enhancements-LGE15	1,064.79	8,750.00	7,685.21	87.83%	0.00%	1,064.79	8,750.00	7,685.21	Jan-15	Dec-15	Jan-15	Jun-16		2015
167LGE15	Gas Training System-LGE15	7,318.61	140,000.00	132,681.39	94.77%	0.00%	7,318.61	140,000.00	132,681.39	Jan-15	Dec-15	Jan-15	Dec-15		2015
168LGE15	Upgrade Gas Equip-LGE15	21,028.50	52,500.00	31,471.50	59.95%	0.00%	21,028.50	52,500.00	31,471.50	Jan-15	Dec-15	Jan-15	Dec-15		2015
169LGE15	Expand My Account & Apps-LGE15	68,355.71	87,499.95	19,144.24	21.88%	0.01%	68,355.71	87,499.95	19,144.24	Jan-15	Dec-15	Jan-15	Dec-15		2015
170LGE15	Low Income Assist Portal-LGE15	0.01	69,999.90	69,999.90	100.00%	0.00%	0.01	69,999.90	69,999.90	Jan-15	Dec-15	Jan-15	Nov-15		2015
171LGE15	Rev Collections Impl-LGE15	-	26,250.04	26,250.04	100.00%	0.00%	-	26,250.04	26,250.04	Jan-15	Dec-15				2015
172LGE15	Monitoring Project-LGE15	67,822.69	69,999.90	2,177.20	3.11%	0.01%	67,822.69	69,999.90	2,177.20	Jan-15	Dec-15	Jan-15	Dec-15		2015
173LGE15	Microsoft EA-LGE15	151,368.73	117,282.90	(34,085.83)	-29.06%	0.03%	151,368.73	117,282.90	(34,085.83)	Jan-15	May-15	Jan-15	May-15		2015
175LGE15	Replace RedHat Servers-LGE15	22,029.61	44,683.10	22,653.49	50.70%	0.00%	22,029.61	44,683.10	22,653.49	Jan-15	Dec-15	Jan-15	Dec-15		2015
176LGE15	UC&C/CUCM Major Upgrade-LGE15	46,129.22	96,249.85	50,120.64	52.07%	0.01%	46,129.22	96,249.85	50,120.64	Jan-15	Dec-15	Jan-15	Dec-15		2015
177LGE15	PowerPlant Module Upgr-LGE15	-	14,962.50	14,962.50	100.00%	0.00%	-	14,962.50	14,962.50	Jan-15	Dec-15				2015
178LGE15	Upgrade Quest Server-LGE15	-	26,249.99	26,249.99	100.00%	0.00%	-	26,249.99	26,249.99	Jan-15	Apr-17				2015
179LGE15	CIP V5 EMS-LGE15	-	332,499.93	332,499.93	100.00%	0.00%	-	332,499.93	332,499.93	Jan-15	Dec-15				2015
180LGE15	CIP V5-LGE15	33,691.44	-	(33,691.44)	-100.00%	0.01%	33,691.44	-	(33,691.44)			Jan-15	Dec-15		2015
200LGE15	Customer Bill Redesign-LGE15	214,273.67	175,000.02	(39,273.65)	-22.44%	0.04%	214,273.67	350,000.02	135,726.35	Jan-15	Dec-16	Jan-15	Aug-16		2015
201LGE14	Auto Pymt Arrangements-LGE14	(8,766.04)	-	8,766.04	-100.00%	0.00%	(1.48)	8,764.56	8,766.04			Jan-14	Feb-15		2015
201LGE15	Corp Web Redesign Upgr-LGE15	-	35,000.00	35,000.00	100.00%	0.00%	-	87,500.00	87,500.00	Jan-15	Dec-16				2015
202LGE14	iFactor Upgrade-LGE14	(1,062.45)	-	1,062.45	-100.00%	0.00%	0.00	1,062.45	1,062.45			Jan-14	Sep-14		2015

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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
202LGE15	Trans OATT Billing Tool-LGE15	48,948.57	87,499.98	38,551.41	44.06%	0.01%	48,948.57	157,499.98	108,551.41	Jan-15	Dec-16	Jan-15			2015
203LGE14	EDI Phase III - Form 820-LGE14	155.51	-	(155.51)	-100.00%	0.00%	31,279.53	31,124.02	(155.51)			Jan-14	Jan-15		2015
203LGE15	PowerPlant Upgrade-LGE15	469,581.79	61,250.00	(408,331.79)	-666.66%	0.09%	469,581.79	122,500.00	(347,081.79)	Jan-15	Jun-16	Jan-15	Jul-16		2015
204LGE16	SAP CRM/ECC Upgr-LGE16	310,886.13	-	(310,886.13)	-100.00%	0.06%	310,886.13	7,084,000.08	6,773,113.96			Oct-15			2015
207LGE14	SOA Upgrade-LGE14	539.34	-	(539.34)	-100.00%	0.00%	76,542.47	76,003.13	(539.34)			Jan-14	Jan-15		2015
208LGE14	Convert BW to Micr Tools-LGE14	(163,472.30)	-	163,472.30	-100.00%	-0.03%	155,191.49	318,663.79	163,472.30			Feb-14	Dec-14		2015
210LGE14	OTN Core Rings-LGE14	(67,269.44)	-	67,269.44	-100.00%	-0.01%	(0.00)	67,269.44	67,269.44			Feb-14	May-15		2015
211LGE14	TeamMate Reporting-LGE14	9,257.91	-	(9,257.91)	-100.00%	0.00%	9,257.91	-	(9,257.91)			Jan-14	Feb-15		2015
212LGE14	FERCH TOOLS-LGE14	868.93	-	(868.93)	-100.00%	0.00%	5,027.50	4,158.57	(868.93)			Jan-14	Dec-14		2015
215LGE14	My Acct Website Enhance-LGE14	4.52	-	(4.52)	-100.00%	0.00%	73,941.62	73,937.11	(4.51)			Mar-14	Dec-14		2015
217LGE14	EE Oracle to CCS Interf-LGE14	17,784.33	-	(17,784.33)	-100.00%	0.00%	54,205.35	36,421.03	(17,784.33)			Mar-14	May-15		2015
220LGE14	IOC Enhancements-LGE14	41,897.86	-	(41,897.86)	-100.00%	0.01%	47,782.93	5,885.08	(41,897.86)			Mar-14	Nov-15		2015
230LGE14	SAG Upgrade-LGE14	147.63	-	(147.63)	-100.00%	0.00%	11,816.41	11,668.78	(147.63)			Jan-14	Feb-15		2015
231LGE14	Contractor Health-LGE14	3,107.55	-	(3,107.55)	-100.00%	0.00%	56,964.59	53,857.04	(3,107.55)			Jan-14	Feb-15		2015
233LGE14	EMS Switch Replacement-LGE14	(52,443.24)	-	52,443.24	-100.00%	-0.01%	24,681.45	77,124.69	52,443.24			Jan-14	Feb-15		2015
234LGE14	Damage Assess Enhance-LGE14	70,696.19	-	(70,696.19)	-100.00%	0.01%	160,456.51	89,760.32	(70,696.19)			Jan-14	Dec-15		2015
236LGE14	Oracle Regression Test-LGE14	77,056.68	-	(77,056.68)	-100.00%	0.02%	135,175.71	58,119.03	(77,056.68)			Jan-14	Nov-15		2015
238LGE14	AutoCad Licenses-LGE14	(4,509.23)	-	4,509.23	-100.00%	0.00%	3,274.36	7,783.58	4,509.23			Jan-14	Dec-14		2015
240LGE14	Intranet Redesign-LGE14	23,305.53	-	(23,305.53)	-100.00%	0.00%	70,943.99	47,638.46	(23,305.53)			Jan-14	Sep-15		2015
241LGE14	Legal Hold-LGE14	14.00	-	(14.00)	-100.00%	0.00%	12,045.52	12,031.52	(14.00)			Jan-14	Sep-16		2015
245LGE14	Stackvision for TC Units-LGE14	(7,149.21)	-	7,149.21	-100.00%	0.00%	5,615.15	12,764.36	7,149.21			Jan-14	Feb-15		2015
261LGE14	Global Mapper Upgrade-LGE14	(1,542.34)	-	1,542.34	-100.00%	0.00%	1,119.96	2,662.30	1,542.34			Nov-14	Feb-15		2015
262LGE14	Redact-It Implement-LGE14	173.17	-	(173.17)	-100.00%	0.00%	11,625.94	11,452.77	(173.17)			Nov-14			2015
263LGE14	Wellness Portal-LGE14	26,657.95	-	(26,657.95)	-100.00%	0.01%	30,615.19	3,957.24	(26,657.95)			Nov-14	Nov-15		2015
264LGE14	Enterprise IronKey-LGE14	12,067.07	-	(12,067.07)	-100.00%	0.00%	12,067.07	-	(12,067.07)			Nov-14	Sep-15		2015
266LGE14	BOC Conf Room Upgr-LGE14	2,912.80	-	(2,912.80)	-100.00%	0.00%	3,011.41	98.62	(2,912.80)			Nov-14	Mar-15		2015
271LGE14	BlueCoat Licenses-LGE14	(83.24)	-	83.24	-100.00%	0.00%	1,387.30	1,470.53	83.24			Jan-14	Feb-15	Originally budgeted as a separate KU and LGE project in each year that would be direct charged; after further review it was determined that the network being built out should be charged using an indirect method of allocation.	2015
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	1,166,487.45	-	(1,166,487.45)	-100.00%	0.23%	1,166,487.45	1,330,000.00	163,512.55			Jan-15			2015
700LGE15	Fidelity Pension-LGE15	514,943.38	-	(514,943.38)	-100.00%	0.10%	514,943.38	-	(514,943.38)			Jan-15	Dec-15	Unbudgeted project that was initiated late 2015.	2015
701LGE15	Fieldsmart Dmge Enhance-LGE15	36,960.00	-	(36,960.00)	-100.00%	0.01%	36,960.00	-	(36,960.00)			Jan-15	Nov-15		2015
702LGE15	Gas Trans Cust Interf-LGE15	39,697.16	-	(39,697.16)	-100.00%	0.01%	39,697.16	-	(39,697.16)			Jan-15	Nov-15		2015
703LGE15	Rate Case-LGE15	133,788.49	-	(133,788.49)	-100.00%	0.03%	133,788.49	-	(133,788.49)			Jan-15	Nov-15		2015
704LGE15	AIS Enhancement-LGE15	9,568.73	-	(9,568.73)	-100.00%	0.00%	9,568.73	-	(9,568.73)			Jan-15	Aug-15		2015
705LGE15	Trans Lines Mobile App-LGE15	40,227.03	-	(40,227.03)	-100.00%	0.01%	40,227.03	-	(40,227.03)			Jan-15	Dec-15		2015
706LGE15	AOC Telecom Renovation-LGE15	8,497.43	-	(8,497.43)	-100.00%	0.00%	8,497.43	-	(8,497.43)			Jan-15	Nov-15		2015
707LGE15	PACSs for Substations-LGE15	167,753.28	-	(167,753.28)	-100.00%	0.03%	167,753.28	-	(167,753.28)			Jan-15	Aug-16		2015
708LGE15	PowerBase Licenses-LGE15	1,539.50	-	(1,539.50)	-100.00%	0.00%	1,539.50	-	(1,539.50)			Jan-15	Nov-15		2015
709LGE15	Secure32-LGE15	10,328.04	-	(10,328.04)	-100.00%	0.00%	10,328.04	-	(10,328.04)			May-15	Nov-15		2015
711LGE15	CoreLogic-LGE15	11,910.36	-	(11,910.36)	-100.00%	0.00%	11,910.36	-	(11,910.36)			May-15	Dec-15		2015
713LGE15	PRIZM Software License-LGE15	5,565.00	-	(5,565.00)	-100.00%	0.00%	5,565.00	-	(5,565.00)			May-15	Dec-15		2015
714LGE15	Fleet Focus Enhance-LGE15	2,102.10	-	(2,102.10)	-100.00%	0.00%	2,102.10	-	(2,102.10)			May-15	Dec-15		2015
715LGE15	PI Licenses Gen-LGE15	1,632.40	-	(1,632.40)	-100.00%	0.00%	1,632.40	-	(1,632.40)			May-15	Jun-15		2015
716LGE15	Res Contractor Invoicing-LGE15	59,874.66	-	(59,874.66)	-100.00%	0.01%	59,874.66	-	(59,874.66)			Jun-15	Dec-15		2015
717LGE15	Maximo BI-LGE15	9,660.48	-	(9,660.48)	-100.00%	0.00%	9,660.48	-	(9,660.48)			Jun-15	Dec-15		2015
718LGE15	PowerPlant BI-LGE15	3,113.93	-	(3,113.93)	-100.00%	0.00%	3,113.93	-	(3,113.93)			Jun-15	Dec-15		2015
719LGE15	CTS Upload Automation-LGE15	2,523.68	-	(2,523.68)	-100.00%	0.00%	2,523.68	-	(2,523.68)			Jun-15	Nov-15		2015
720LGE15	NAS Analytics Tool-LGE15	60,549.17	-	(60,549.17)	-100.00%	0.01%	60,549.17	-	(60,549.17)			Jun-15	Dec-15		2015
722LGE15	Microsoft Prj Svr 2013-LGE15	18,057.54	-	(18,057.54)	-100.00%	0.00%	18,057.54	-	(18,057.54)			Jul-15	Jun-16		2015
723LGE15	AutoDesk Revit-LGE15	13,171.24	-	(13,171.24)	-100.00%	0.00%	13,171.24	-	(13,171.24)			Jul-15	Nov-15		2015
724LGE15	Data Copy Tool for SAP-LGE15	85,360.40	-	(85,360.40)	-100.00%	0.02%	85,360.40	-	(85,360.40)			Jul-15	Jun-16		2015
725LGE15	NAS Refresh (BOC)-LGE15	155,762.04	-	(155,762.04)	-100.00%	0.03%	155,762.04	-	(155,762.04)			Jul-15	Dec-15		2015
726LGE15	NAS Refresh (SDC)-LGE15	155,671.87	-	(155,671.87)	-100.00%	0.03%	155,671.87	-	(155,671.87)			Jul-15	Dec-15		2015
727LGE15	At-Risk-LGE15	4,437.85	-	(4,437.85)	-100.00%	0.00%	4,437.85	-	(4,437.85)			Aug-15	Dec-15		2015
728LGE15	EE Rebate Checks-LGE15	68,248.80	-	(68,248.80)	-100.00%	0.01%	68,248.80	-	(68,248.80)			Aug-15	Dec-15		2015
730LGE15	Lojic-LGE15	25,509.64	-	(25,509.64)	-100.00%	0.01%	25,509.64	-	(25,509.64)			Aug-15	Dec-15		2015
733LGE15	Data WH Appliance Impl-LGE15	531,734.29	-	(531,734.29)	-100.00%	0.10%	531,734.29	-	(531,734.29)			Sep-15	Dec-15	Unbudgeted project that was opened at the end of 2014 to purchase a BI data warehouse appliance.	2015
734LGE15	SQL Server Lic-LGE15	27,351.56	-	(27,351.56)	-100.00%	0.01%	27,351.56	-	(27,351.56)			Oct-15	Nov-15		2015
735LGE15	Upgrade Adjust.IT-LGE15	7,359.77	-	(7,359.77)	-100.00%	0.00%	7,359.77	-	(7,359.77)			Oct-15	Dec-15		2015
738LGE15	Install VESDA at BOC-LGE15	6,977.45	-	(6,977.45)	-100.00%	0.00%	6,977.45	-	(6,977.45)			Oct-15	Dec-15		2015
739LGE15	OCC Licenses-LGE15	5,206.51	-	(5,206.51)	-100.00%	0.00%	5,206.51	-	(5,206.51)			Nov-15	Dec-15		2015
740LGE15	WinIGS-LGE15	11,451.94	-	(11,451.94)	-100.00%	0.00%	11,451.94	-	(11,451.94)			Nov-15	Dec-15		2015
741LGE15	GlobalMapper Upgr-LGE15	1,567.10	-	(1,567.10)	-100.00%	0.00%	1,567.10	-	(1,567.10)			Nov-15	Dec-15		2015
743LGE15	Video Streaming Appl-LGE15	30,495.28	-	(30,495.28)	-100.00%	0.01%	30,495.28	-	(30,495.28)			Nov-15	Aug-16		2015
744LGE15	Sharepoint 2013 Migr-LGE15	1,829.53	-	(1,829.53)	-100.00%	0.00%	1,829.53	-	(1,829.53)			Nov-15	Dec-15		2015
745LGE15	PEPSE Upgrade-LGE15	12,112.41	-	(12,112.41)	-100.00%	0.00%	12,112.41	-	(12,112.41)			Dec-15	Dec-15		2015
746LGE15	PI Coresight-LGE15	6,172.11	-	(6,172.11)	-100.00%	0.00%	6,172.11	-	(6,172.11)			Dec-15	Dec-15		**2015**
747LGE15	SKM PowerTools-LGE15	1,632.40	-	(1,632.40)	-100.00%	0.00%	1,632.40	-	(1,632.40)			Dec-15	Dec-15		2015
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	1,381.34	-	(1,381.34)	-100.00%	0.00%	49,425.34	48,044.00	(1,381.34)			Jan-14	Dec-14		2015
LGE138558	LGE OFFICE FURNITURE	720.26	-	(720.26)	-100.00%	0.00%	45,933.88	45,213.62	(720.26)			Mar-14	Feb-15		2015
112767	MC Landfill Expansion	3,675.64	250,000.00	246,324.36	98.53%	0.00%	6,800,568.94	8,871,893.30	2,071,324.36	Sep-01	Nov-24	Sep-01	Dec-09		2015
113270	LGE DIST LINE TRANSFORMERS	(381.64)	-	381.64	-100.00%	0.00%	(381.64)	-	381.64			Oct-01	Dec-15		2015
117149	Trimble County 2	65,280.80	570,000.00	504,719.20	88.55%	0.01%	144,626,959.41	145,131,678.61	504,719.20	Jan-03	Jan-11	Jan-03	Jan-11	Bechtel settlement finalized in 2014.	2015
121684	TC2 AQCS - LGE	18,525.00	-	(18,525.00)	-100.00%	0.00%	44,029,146.00	44,010,621.00	(18,525.00)			May-06	Jan-11		2015
122972	EASTWOOD CIRCUIT WORK	(2,763.52)	-	2,763.52	-100.00%	0.00%	1,768,485.66	1,771,249.18	2,763.52			Dec-07	Jan-12	Budget is developed at a higher level and reallocated to multiple projects. This project 123137 was reallocated to project 146423. The net variance between the two project is a positive $2,146K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	2015
123137	LG&E POLE INSPECTION	-	4,978,370.84	4,978,370.84	100.00%	0.00%	-	4,978,370.84	4,978,370.84	Jan-05	Dec-10				2015
123220	LGE BRCT7 A/B Conversion 08	(334,481.25)	-	334,481.25	-100.00%	-0.07%	2,109,521.65	2,444,002.90	334,481.25			Mar-08	Jun-09		2015
123929	GS SL Micro Digestor	(18,309.48)	-	18,309.48	-100.00%	0.00%	10,628.88	28,938.36	18,309.48			Jan-14	Aug-14		2015
124035	MC4 EHC Upgrade	19,390.92	-	(19,390.92)	-100.00%	0.00%	1,869,302.72	1,849,911.80	(19,390.92)			Apr-08	Nov-14		2015
126116	MC Coal S/R Travel System	219,087.16	230,000.00	10,912.84	4.74%	0.04%	219,087.16	230,000.00	10,912.84	Jan-15	Oct-15	Jan-15	Jun-15		2015
126141	MC4 Field Instrumentation	1,321.14	-	(1,321.14)	-100.00%	0.00%	494,587.27	493,266.13	(1,321.14)			Jan-14	Dec-14		2015

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126656	NTWK TRAN PRTCT AUTO PILOT	891.50	-	(891.50)	-100.00%	0.00%	891.50	-	(891.50)			Jan-10	Dec-14		2015
126735	Worthington Circuit Work	(3,175.33)	-	3,175.33	-100.00%	0.00%	(3,175.33)	-	3,175.33			Jan-11	Oct-12		2015
127090	Ohio Falls Redev. #3	137,046.74	-	(137,046.74)	-100.00%	0.03%	18,394,409.53	18,257,362.79	(137,046.74)			Aug-09	Jun-14		2015
127091	Ohio Falls Redev. #4	1,208,132.30	-	(1,208,132.30)	-100.00%	0.24%	5,205,055.69	16,804,420.91	11,599,365.22			Aug-09		Over budget due to changes in sequencing of the units.	2015
127092	Ohio Falls Redev. #5	(24,063.79)	-	24,063.79	-100.00%	0.00%	18,896,563.74	18,920,627.53	24,063.79			Aug-09	Jun-12		2015
127095	Ohio Falls Redev. #8	116,506.21	7,009,580.03	6,893,073.82	98.34%	0.02%	4,161,396.26	17,175,470.08	13,014,073.82	Aug-09	May-16	Aug-09		Over budget due to changes in sequencing of the units.	2015
127201	Ohio Falls Redev. #1	46,799.26	-	(46,799.26)	-100.00%	0.01%	15,810,658.11	15,763,858.85	(46,799.26)			Aug-09	Jun-14		2015
127202	Ohio Falls Redev. #2	10,149,023.60	6,990,000.00	(3,159,023.60)	-45.19%	2.00%	16,393,693.83	13,234,670.23	(3,159,023.60)	Aug-09	Aug-15	Aug-09	Nov-15	Over budget due to changes in sequencing of the units.	2015
127559	CANE RUN 7 - LGE	2,613,370.18	6,698,857.87	4,085,487.69	60.99%	0.52%	115,214,942.94	119,300,430.63	4,085,487.69	Jan-10	May-15	Jan-10	Jun-15	Permanent savings due to funds not being consumed.	2015
127572	MC Coal Barge Unloader	721,151.65	700,000.00	(21,151.65)	-3.02%	0.14%	721,151.65	700,000.00	(21,151.65)	Jan-15	Dec-15	Jul-15	Dec-15		2015
127593	MC2 EHC Upgrade	1,056,425.31	925,000.00	(131,425.31)	-14.21%	0.21%	1,495,040.50	1,363,615.19	(131,425.31)	Jan-13	May-15	Jan-13	May-15		2015
127608	MC4 SCR Catalyst Layer 3 2014	4,404.07	31,000.00	26,595.93	85.79%	0.00%	615,508.15	642,104.08	26,595.93	Jan-14	Nov-14	Jan-14	Dec-14		2015
127642	MC4 Burners	231,236.55	100,000.00	(131,236.55)	-131.24%	0.05%	6,963,779.47	6,832,542.92	(131,236.55)	Dec-12	Dec-14	Dec-12	Nov-14		2015
														Subsurface rock required additional site development and below grade work which extended the project and increased spending beyond what was estimated in the budget.	
131314	Lou Upgr-New Albany-Subs	1,929,485.85	2,451,519.57	522,033.72	21.29%	0.38%	14,200,397.18	14,722,430.90	522,033.72	Feb-12	Jun-15	Feb-12	May-15		2015
131443	KENZIG ROAD	721,362.26	231,651.69	(489,710.57)	-211.40%	0.14%	721,362.26	231,651.69	(489,710.57)	Jan-12	Jan-15	Jan-12	Apr-15		2015
131493LGE	TC CT LGE HMI UPGRADE	(5,784.02)	-	5,784.02	-100.00%	0.00%	153,622.66	159,406.68	5,784.02			Jan-09	Oct-11		2015
														Higher install costs were bid than originally anticipated and it was discovered all roof framing was corroded and had to be replaced. This was not estimated in the scope of the original budget.	
131607LGE	TC1 SDRS REACTANT TANK ROOF	3,438,072.39	2,392,360.73	(1,045,711.66)	-43.71%	0.68%	3,516,519.02	2,470,807.36	(1,045,711.66)	Jan-14	Dec-15	Jan-14	Apr-16		2015
131615LGE	TC REPLACE STACKER RECL CABL	(81,590.25)	-	81,590.25	-100.00%	-0.02%	82,188.78	163,779.03	81,590.25			Jan-09	Jun-14		2015
131701	Lou Upgrades-Midtown 4th Xfrmr	254,387.24	-	(254,387.24)	-100.00%	0.05%	12,114,914.13	11,860,526.89	(254,387.24)			Jan-12	Dec-14		2015
131849	CIP-LGE-2015	151,114.35	165,040.66	13,926.31	8.44%	0.03%	151,114.35	165,040.66	13,926.31	Jan-15	Dec-15	Jan-15	Jan-16		2015
131915	Scanning Equip-LGE	-	35,100.00	35,100.00	100.00%	0.00%	-	158,100.00	158,100.00	Jan-15	Nov-21				2015
131948	GS SL XRay Spectograph	33,241.28	43,000.00	9,758.72	22.69%	0.01%	33,241.28	43,000.00	9,758.72	Jan-15	Nov-15	Jan-15	Feb-16		2015
132756	GS GE Lab Equip	-	47,773.00	47,773.00	100.00%	0.00%	-	243,914.00	243,914.00	Jan-14	Jul-19				2015
132804	MC3 BURNERS 2013	139,818.09	-	(139,818.09)	-100.00%	0.03%	4,846,532.01	4,706,713.92	(139,818.09)			Apr-11	Nov-13		2015
132893	MC Railroad Track 2015	145,626.96	150,000.00	4,373.04	2.92%	0.03%	145,626.96	150,000.00	4,373.04	Jan-15	Nov-15	Jan-15	Dec-15		2015
132895	MC Coal Chutes 2015	84,463.14	230,000.00	145,536.86	63.28%	0.02%	84,463.14	230,000.00	145,536.86	Jan-15	Nov-15	Jan-15	Dec-15		2015
132897	MC 1A Coal Mill Gearbox	47,980.62	175,000.00	127,019.38	72.58%	0.01%	467,980.62	595,000.00	127,019.38	Jan-14	May-15	Jan-14	Apr-15		2015
132899	MC 2B Coal Mill Gearbox	92,190.44	175,000.00	82,809.56	47.32%	0.02%	512,190.44	595,000.00	82,809.56	Jan-14	May-15	Jan-14	May-15		2015
132901	MC4 Cooling Tower Fill	32,052.63	50,000.00	17,947.37	35.89%	0.01%	3,976,990.40	3,994,937.77	17,947.37	Sep-13	Dec-14	Sep-13	Nov-14		2015
132916	MC1 Reheater	1,616,631.75	1,510,000.00	(106,631.75)	-7.06%	0.32%	2,453,439.47	2,346,807.72	(106,631.75)	Jan-14	May-15	Jan-14	May-15		2015
														Accelerated to keep gas temperatures entering baghouse below the alarm point. Budgeted in 2019 and 2020	
132918	MC2 Economizer	2,390,126.12	-	(2,390,126.12)	-100.00%	0.47%	2,390,126.12	4,000,000.00	1,609,873.88			Jul-15			2015
132919	MC2 Reheater	1,649,460.18	1,510,000.00	(139,460.18)	-9.24%	0.33%	2,415,469.70	2,276,009.52	(139,460.18)	Jan-14	May-15	Jan-14	May-15		2015
132920	MC3 Boiler Extended Arch	19,490.44	-	(19,490.44)	-100.00%	0.00%	1,048,510.39	1,884,019.95	835,509.56			Jan-14			2015
132922	MC4 Boiler Thermal Spray	1,424.56	-	(1,424.56)	-100.00%	0.00%	2,012,204.31	2,010,779.75	(1,424.56)			Jan-14	Dec-14		2015
132923	MC4 Boiler Extended Arch	(109,874.81)	-	109,874.81	-100.00%	-0.02%	640,125.10	1,452,999.91	812,874.81			Jan-14			2015
132924	MC4 Reheater	1,296.84	-	(1,296.84)	-100.00%	0.00%	6,038,758.64	6,037,461.80	(1,296.84)			Jan-13	Dec-14		2015
132927	MC3 Service Water Piping	163,114.02	-	(163,114.02)	-100.00%	0.03%	163,114.02	250,000.00	86,885.98			Jul-15	Jun-16		2015
132928	GS CDM Aurora Mit LGE	51,879.93	57,689.00	5,809.07	10.07%	0.01%	148,180.91	182,911.98	34,731.07	Apr-13	Nov-16	Apr-13			2015
132929	GS RD Renew Eng Prj LGE	-	210,600.00	210,600.00	100.00%	0.00%	-	429,000.00	429,000.00	Jan-13	Nov-16				2015
132930	GS RD Elec Veh & Chrgrs LGE	-	90,600.00	90,600.00	100.00%	0.00%	-	90,600.00	90,600.00	Jan-14	Nov-15				2015
132932	GS RD Strgc Tech LGE	-	205,224.00	205,224.00	100.00%	0.00%	-	1,537,948.00	1,537,948.00	Jan-15	Dec-22				2015
132936	MC4 Service Water Piping	226,279.67	-	(226,279.67)	-100.00%	0.04%	226,279.67	250,000.00	23,720.33			Jul-15	Nov-16		2015
132937	MC1 Exp Joints 2015	-	90,000.00	90,000.00	100.00%	0.00%	-	90,000.00	90,000.00	Jan-15	May-15				2015
132940	MC4 Exp Joints 2014	(1,556.01)	-	1,556.01	-100.00%	0.00%	125,237.52	126,793.53	1,556.01			Jan-14	Dec-14		2015
132943	MC Safety Equipment 2014	(8,370.88)	-	8,370.88	-100.00%	0.00%	20,106.83	28,477.71	8,370.88			Jan-14	Sep-14		2015
132944	MC Safety Equipment 2015	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-15	Nov-15				2015
132946	MC Lab Equipment 2015	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Nov-15	Nov-15				2015
														Project accelerated and long lead time for material required purchasing the condenser tubing. Budgeted for work to start in 2017.	
132951	MC3 Condenser 2016	2,543,210.63	-	(2,543,210.63)	-100.00%	0.50%	2,543,210.63	4,000,000.00	1,456,789.37			Apr-15	Jun-16		2015
132954	MC Misc Equipment 2015	-	400,000.00	400,000.00	100.00%	0.00%	-	400,000.00	400,000.00	Jan-15	Nov-15				2015
132956	MC3 SCR Catalyst Layer 2	(1,069.50)	-	1,069.50	-100.00%	0.00%	660,642.77	661,712.27	1,069.50			Dec-12	Nov-13		2015
132957	MC3 SCR Catalyst Layer 3	277,561.99	300,000.00	22,438.01	7.48%	0.05%	277,561.99	1,900,000.00	1,622,438.01	Jan-15	Dec-16	Jan-15	Oct-16		2015
														The project was budgeted for new catalyst but regenerated catalyst was installed	
132958	MC3 SCR Catalyst Layer 4	561,504.85	1,200,000.00	638,495.15	53.21%	0.11%	561,504.85	1,200,000.00	638,495.15	Jan-15	Nov-15	Jan-15	Nov-15	resulting in lower costs.	2015
132962	MC2 DCS Hardware 2015	69,855.00	70,000.00	145.00	0.21%	0.01%	69,855.00	70,000.00	145.00	Jan-15	May-15	Jan-15	May-15		2015
132972	MC4 Turbine HP Snout Rings	(5,324.91)	-	5,324.91	-100.00%	0.00%	303,057.24	308,382.15	5,324.91			Jan-14	Dec-14		2015
132975	MC4 Turb HP/IP Packing/Seals	32,063.50	-	(32,063.50)	-100.00%	0.01%	372,481.08	340,417.58	(32,063.50)			Jan-14	Dec-14		2015
132978	MC Conveyor Belts 2015	-	260,000.00	260,000.00	100.00%	0.00%	-	260,000.00	260,000.00	Jan-15	Nov-15				2015
132995	MC 3 & 4 Field Instrumentation	209,610.38	-	(209,610.38)	-100.00%	0.04%	209,610.38	250,000.00	40,389.62			Jan-15	Nov-16		2015
132998	MC4 PA Fan Venturis	10,156.36	-	(10,156.36)	-100.00%	0.00%	126,058.95	115,902.59	(10,156.36)			Jan-14	Nov-14		2015
														Budget included modifications to SCR ductwork in order to accommodate a 4th layer of catalyst. Upon project commencement it was learned accomodations already existed.	
133002	MC4 SCR Catalyst Layer 4 2015	1,034,922.43	1,600,000.00	565,077.57	35.32%	0.20%	1,965,384.58	2,530,462.15	565,077.57	Mar-14	Mar-15	Mar-14	Oct-15		2015
133074	GS GE Dam Impnd '15	19,697.79	100,000.00	80,302.21	80.30%	0.00%	19,697.79	100,000.00	80,302.21	Jan-15	Nov-15	Jan-15	Dec-15		2015
														After further analysis it was decided that the spare GSU would likely be used by a KU plant and the project became a KU only project (actuals on project 133102KU)	
133102	GS GE 345kV Spr LGE	-	1,302,500.00	1,302,500.00	100.00%	0.00%	-	4,342,000.00	4,342,000.00	Jan-15	Nov-17				2015
133227	MC GSU Transformer Spare	25,513.41	-	(25,513.41)	-100.00%	0.01%	2,913,999.33	2,888,485.92	(25,513.41)			Jan-13	Feb-15		2015
133346	NERCALRT-NRTHSD-BRGS	(9,282.20)	-	9,282.20	-100.00%	0.00%	1,840,236.05	1,849,518.25	9,282.20			Jan-13	Dec-13		2015
133604	MC CCR-LF EXPANSION	-	6,609,268.72	6,609,268.72	100.00%	0.00%	-	134,456,413.25	134,456,413.25	Sep-12	Mar-21			Project delayed.	2015
133620	EFFLUENT WATER STUDY - LGE	-	500,000.04	500,000.04	100.00%	0.00%	-	500,000.04	500,000.04	Feb-12	Dec-18			Budgeted to Capital but Actuals in Prelim Survey.	2015
133621LGE	TC LAB MONITORS 2014	(5,160.63)	-	5,160.63	-100.00%	0.00%	38,982.58	44,143.21	5,160.63			Jan-09	Oct-14		2015
133675LGE	TC CATHODIC PROTECTION LGE	(0.02)	-	0.02	-100.00%	0.00%	5,106.64	5,106.66	0.02			Jan-14	Nov-14		2015
133679	EFFLUENT WATER STUDY-TC LGE	-	259,999.98	259,999.98	100.00%	0.00%	-	114,659,999.94	114,659,999.94	Jul-15	Dec-18				2015
133701LGE	TC REPL C SVC BLDG CHLR	32,854.08	-	(32,854.08)	-100.00%	0.01%	108,480.85	75,626.77	(32,854.08)			Jan-14	Sep-15		2015
133705LGE	TC CBU CHAIN	17,962.62	-	(17,962.62)	-100.00%	0.00%	64,913.33	46,950.71	(17,962.62)			Jan-14	Dec-14		2015
														Re-generation and Installation costs associated with this layer was much lower than anticipated in original budget.	
133712	TC1 SCR CAT L3 RE-GEN	498,717.97	1,107,178.14	608,460.17	54.96%	0.10%	498,717.97	1,170,620.88	671,902.91	Jan-14	Dec-15	Jan-14	Apr-16		2015
134110LGE	TC2 SCR Layer 1 Replacement	(120,508.58)	-	120,508.58	-100.00%	-0.02%	299,593.98	420,102.56	120,508.58			Jun-13	Jun-14		2015
134111LGE	TC2 SCR L2 REPLACEMENT	4,727.07	-	(4,727.07)	-100.00%	0.00%	61,530.43	230,178.56	168,648.13			Jul-14	Apr-16		2015
134112LGE	TC CT INSTALL AUX TRANSF	4,772.65	-	(4,772.65)	-100.00%	0.00%	255,565.68	250,793.03	(4,772.65)			Jan-14	Oct-14		2015
134230	NERCALRT-MLCK-ASHBY	2,044.45	-	(2,044.45)	-100.00%	0.00%	26,490.31	24,445.86	(2,044.45)			Mar-14	Apr-14		2015
134234	MC4 Generator Stator Bar	(43,863.53)	-	43,863.53	-100.00%	-0.01%	2,517,922.49	2,561,786.02	43,863.53			Aug-13	Nov-14		2015
134242	CIP Test Lab-LGE-2013	5,844.12	-	(5,844.12)	-100.00%	0.00%	486,012.15	480,168.03	(5,844.12)			Jun-13	Jun-14		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134268	NERCALRT-PLAINVIEWTAP	7,066.15	-	(7,066.15)	-100.00%	0.00%	244,473.12	237,406.97	(7,066.15)			Apr-14	Oct-14		2015
134295	PRESTON HWY RELOCATION	11,090.07	-	(11,090.07)	-100.00%	0.00%	11,529.40	439.33	(11,090.07)			Jun-14	May-15		2015
134296	LOUISVILLE EAST END BRIDGE	8,935.59	-	(8,935.59)	-100.00%	0.00%	9,969.59	1,034.00	(8,935.59)			Aug-12	Jul-14		2015
134362	TC1 REPLACE AIR HEATER BASKETS	-	1,167,551.07	1,167,551.07	100.00%	0.00%	-	1,167,551.07	1,167,551.07	Jan-14	Dec-15			It was determined that air heater baskets did not need to be replaced and were moved to 2017.	2015
134406	REPLACE SIMP VIDEO WALL-LGE	229,868.28	680,000.00	450,131.72	66.20%	0.05%	229,868.28	680,000.00	450,131.72	Jan-15	Oct-15	Jan-15	Nov-15		2015
134624	New 138kV CR7 SW Yard-Network	456,198.32	100,045.58	(356,152.74)	-355.99%	0.09%	456,198.32	100,045.58	(356,152.74)	Mar-13	Dec-14	Mar-13	May-15		2015
134759	Routine EMS- LGE 2015	-	6,250.00	6,250.00	100.00%	0.00%	-	6,250.00	6,250.00	Jul-10	Nov-16				2015
134898	PE Vehicle Purchases	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-11	Dec-15				2015
134957	BACKYARD MACHINE	9,477.02	-	(9,477.02)	-100.00%	0.00%	181,601.95	172,124.93	(9,477.02)			Apr-14	Oct-15	Project started earlier than anticipated due to availability of property to ensure a suitable substation location to serve future load growth in the area, provide support to other area substations, and minimize overall electric system construction costs. Property was originally in the 2015BP to be purchased in 2016.	2015
134961	DSP SUB PROP-BILLTOWN	871,644.37	-	(871,644.37)	-100.00%	0.17%	871,644.37	-	(871,644.37)			May-15	Dec-15		2015
134967	SCM2014 LGE BLDG & GROUNDS	(4,910.34)	-	4,910.34	-100.00%	0.00%	42,388.90	47,299.24	4,910.34			Jan-14	Dec-14		2015
134975	SCM2014 LGE MISC DIST PROJ	(10,179.25)	-	10,179.25	-100.00%	0.00%	121,348.78	131,528.03	10,179.25			Jan-14	Dec-14		2015
134989	WILDLIFE PROTECT TIP TOP SUB	3,119.20	-	(3,119.20)	-100.00%	0.00%	117,314.30	114,195.10	(3,119.20)			Sep-14	Dec-14		2015
135004	SCM2014 LGE TOOLS AND EQUIP	7,233.65	-	(7,233.65)	-100.00%	0.00%	7,233.65	-	(7,233.65)			Jan-14	Dec-14		2015
135058	Downtown Network AMS 2014	48,167.19	-	(48,167.19)	-100.00%	0.01%	950,997.14	902,829.95	(48,167.19)			Jan-14	Nov-14		2015
135208	2 pole top mannequins	-	5,024.26	5,024.26	100.00%	0.00%	21,631.68	26,655.94	5,024.26	Jan-12	Dec-15				2015
135246	Relocate 138kV CR7 Lines	70,081.53	372,657.41	302,575.88	81.19%	0.01%	1,786,453.12	2,089,029.00	302,575.88	Mar-13	Dec-15	Mar-13	Apr-15		2015
135249	CR-Rpl 69kV Term Equip #1	-	184,850.91	184,850.91	100.00%	0.00%	-	184,850.91	184,850.91	Jan-15	Dec-15				2015
135256	CR-Rpl 69kV Term Equip #2	-	224,940.03	224,940.03	100.00%	0.00%	-	224,940.03	224,940.03	Jan-15	Dec-15				2015
135266	New 345kV CR7 Line	329,277.29	476,255.92	146,978.63	30.86%	0.06%	2,594,655.47	2,741,634.10	146,978.63	Jan-13	Dec-15	Jan-13	May-15		2015
135296	COOPER CHAPEL RD ELECOVHD RELO	(12,436.99)	-	12,436.99	-100.00%	0.00%	725,386.30	737,823.29	12,436.99			Sep-11	May-12		2015
135305	FULL UPGRD EMS SWARE-LGE-2016	-	31,250.00	31,250.00	100.00%	0.00%	-	62,745.68	62,745.68	Jun-15	Oct-16				2015
135638	MC3 Gen Stator Bar Purchase	3,082.34	-	(3,082.34)	-100.00%	0.00%	2,864,498.97	2,861,416.63	(3,082.34)			Aug-13	Feb-15		2015
135640	MC1 Generator Stator Bar	2,399,738.32	2,440,000.00	40,261.68	1.65%	0.47%	5,700,315.24	5,740,576.92	40,261.68	Oct-13	Jun-15	Oct-13	May-15		2015
136394	LGE Ckt 1142	(119.03)	-	119.03	-100.00%	0.00%	48,925.83	49,044.86	119.03			Mar-12	Mar-14		2015
136421	Cane Run Landfill MSE Wall	149,622.24	-	(149,622.24)	-100.00%	0.03%	3,782,635.99	3,633,013.75	(149,622.24)			Mar-12	Dec-14		2015
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	530,000.00	530,000.00	Jan-13	Nov-22				2015
136546	GS SL Oil Test LGE	(8,143.26)	-	8,143.26	-100.00%	0.00%	4,727.25	12,870.51	8,143.26			Jan-14	Aug-14		2015
136548	GS SL BTU Cal'ter LGD	19,677.85	70,000.00	50,322.15	71.89%	0.00%	19,677.85	70,000.00	50,322.15	Jan-14	Sep-15	Apr-15	Sep-15		2015
136617	GS GE Pnmtc Fl Mtr LGE	13,975.04	8,500.00	(5,475.04)	-64.41%	0.00%	13,975.04	8,500.00	(5,475.04)	Jan-15	Nov-15	Jan-15	Dec-15		2015
136637	MC4 SCR Catalyst Layer 2 2016	324,156.59	-	(324,156.59)	-100.00%	0.06%	324,156.59	1,700,000.00	1,375,843.41			Sep-15			2015
136645	MC1 SH Pendant Platen	927,689.49	910,000.00	(17,689.49)	-1.94%	0.18%	1,727,689.60	1,710,000.11	(17,689.49)	Jan-14	May-15	Jan-14	May-15		2015
136647	MC2 SH Pendant Platen	843,097.80	825,000.00	(18,097.80)	-2.19%	0.17%	1,643,097.75	1,624,999.95	(18,097.80)	Apr-14	May-15	Apr-14	May-15		2015
136648	MC3 Final SH Pendants	30,308.60	-	(30,308.60)	-100.00%	0.01%	1,937,678.45	2,907,369.85	969,691.40			Apr-13	Jun-16		2015
136649	MC4 Final SH Pendants	(553.57)	-	553.57	-100.00%	0.00%	3,626,425.51	3,626,979.08	553.57			Jan-13	Dec-14		2015
136977	Rpl 138kV Brkrs at CRS & PW	134,071.54	-	(134,071.54)	-100.00%	0.03%	3,110,902.69	2,976,831.15	(134,071.54)			Mar-13	Nov-14		2015
137045LGE	TC2 REPL AIR HEATER BASKETS	38,783.69	-	(38,783.69)	-100.00%	0.01%	38,783.69	447,168.99	408,385.30			Jan-15	Apr-16		2015
137503	CR AP & LF Capping & Closure	142,659.55	-	(142,659.55)	-100.00%	0.03%	142,659.55	-	(142,659.55)			May-12			2015
137577	DIST-NA-BLU LK-MD LN	762.33	-	(762.33)	-100.00%	0.00%	15,436.75	14,674.42	(762.33)			Jan-12	Dec-13		2015
137590	TC1 SCR Nox SHELTER	-	166,552.54	166,552.54	100.00%	0.00%	-	166,552.54	166,552.54	Jan-09	Dec-16				2015
137600	CR Plant Closure	2,864.30	-	(2,864.30)	-100.00%	0.00%	2,864.30	-	(2,864.30)			Jan-14			2015
137642	TC1 REPL GEN PROTECT RELAY	92,911.14	23,023.58	(69,887.56)	-303.55%	0.02%	92,911.14	23,023.58	(69,887.56)	Jan-09	Dec-15	Jan-09	Apr-16		2015
137660	OF Station Admin Bldg Stairs	79,610.40	35,000.00	(44,610.40)	-127.46%	0.02%	79,610.40	35,000.00	(44,610.40)	Jul-12	Sep-15	Jul-12	Nov-15		2015
137677	OF Station Vent Fan Repl	45,281.74	32,500.00	(12,781.74)	-39.33%	0.01%	45,281.74	32,500.00	(12,781.74)	Jul-12	Sep-15	Jul-12	Nov-15		2015
137678	OF Quonset Hut Repl	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jul-12	Sep-15				2015
137710	Ckt MD1452	3.34	-	(3.34)	-100.00%	0.00%	32,461.36	32,458.02	(3.34)			Mar-12	Jun-13		2015
137763	RIVER RD HWY RELO	-	779,280.18	779,280.18	100.00%	0.00%	-	779,280.18	779,280.18	Jan-15	Dec-15			Project delayed by the Highway Department until 2015.	2015
138116	SCM2014 LGE RTU REPL	2,391.23	-	(2,391.23)	-100.00%	0.00%	123,793.26	121,402.03	(2,391.23)			Jan-14	Dec-14	Project underrun in 2014 partially due to work being shifted into 2015. Total project underrun (2014-2015) was $607K due to major equipment costs being lower than expected. The site construction package was competitively bid and came in lower than originally budgeted.	2015
138135	DSP LYNDON S CIR WORK	298,831.97	1,062,911.23	764,079.26	71.89%	0.06%	1,763,722.89	2,527,802.15	764,079.26	Jan-14	Dec-15	Jan-14	Oct-15		2015
138136	DSP LYNDON S SUBST PROJ	490,553.31	458,000.00	(32,553.31)	-7.11%	0.10%	2,157,688.42	2,125,135.11	(32,553.31)	Jan-14	Dec-15	Jan-14	May-15		2015
138137	DSP MANSLICK CIRCUIT WORK	752,961.12	812,124.21	59,163.09	7.28%	0.15%	752,961.12	1,624,248.42	871,287.30	Jan-15	Dec-16	Feb-15			2015
138138	DSP MANSLICK SUBST EXPAN	2,800,950.42	2,478,000.00	(322,950.42)	-13.03%	0.55%	2,800,950.42	3,134,000.23	333,049.81	Jan-15	Dec-16	Jan-15	Jul-16		2015
138160	SCM2014 LGE BDD DIFF RELAY RPL	247.93	-	(247.93)	-100.00%	0.00%	52,944.40	52,696.47	(247.93)			Jan-14	Dec-14		2015
138165	SCM2014 LGE RPL SUB BATTERIES	(5.05)	-	5.05	-100.00%	0.00%	82,953.83	82,958.88	5.05			Jan-14	Dec-14		2015
138255	TLEQ340 - 2013	(3,134.75)	-	3,134.75	-100.00%	0.00%	(3,134.75)	-	3,134.75			Jan-13	Aug-14		2015
138315	Green River 5 - LGE	-	120,000.00	120,000.00	100.00%	0.00%	-	324,348,079.60	324,348,079.60	Jul-12	May-18				2015
138336	TLEQ340 - 2014	46,025.18	-	(46,025.18)	-100.00%	0.01%	139,367.23	93,342.05	(46,025.18)			Jan-14	Dec-14		2015
138357LGE	BRCT GT24 Fuel Flexibility LGE	124,707.12	-	(124,707.12)	-100.00%	0.02%	564,394.68	439,687.56	(124,707.12)			Jun-13	Oct-14		2015
138390	ET-1172	(8,912.41)	-	8,912.41	-100.00%	0.00%	339,444.03	348,356.44	8,912.41			Jan-12	Aug-13		2015
138392	TC1 SH PLATEN WCS	-	51,163.50	51,163.50	100.00%	0.00%	-	51,163.50	51,163.50	Jan-09	Dec-15				2015
138393	TC1 UPPER ARCH	729,199.01	716,289.00	(12,910.01)	-1.80%	0.14%	881,077.49	868,167.48	(12,910.01)	Jan-09	Dec-15	Jan-09	Apr-16		2015
138685	Ohio Falls Upgrade #6	14,279.43	-	(14,279.43)	-100.00%	0.00%	99,892.25	85,612.82	(14,279.43)			Aug-12			2015
138686	Ohio Falls Upgrade #7	11,960.50	-	(11,960.50)	-100.00%	0.00%	96,602.71	84,642.21	(11,960.50)			Aug-12			2015
138825	OX 1277	(16,734.26)	-	16,734.26	-100.00%	0.00%	520,355.68	537,089.94	16,734.26			Aug-13	Apr-14		2015
139045	TC2 DSI System - LGE	115,590.19	-	(115,590.19)	-100.00%	0.02%	1,091,097.44	975,507.25	(115,590.19)			Dec-12	Jun-16		2015
139107	CKT BR-1176	2,541.14	-	(2,541.14)	-100.00%	0.00%	628,112.36	625,571.22	(2,541.14)			Sep-13	Dec-14		2015
139108	Ckt. BR-1179	(698.04)	-	698.04	-100.00%	0.00%	552,541.21	553,239.25	698.04			Mar-13	Nov-14		2015
139111	CKT FH-1213	23,853.46	-	(23,853.46)	-100.00%	0.00%	378,422.56	354,569.10	(23,853.46)			Feb-14	Oct-15		2015
139112	CKT MK-1295	133,206.97	-	(133,206.97)	-100.00%	0.03%	133,206.97	-	(133,206.97)			Dec-14	Oct-15		2015
139113	CKT MUD LANE1284 (ML1284)	35,370.03	-	(35,370.03)	-100.00%	0.01%	242,181.17	206,811.14	(35,370.03)			Sep-14	Dec-14		2015
139119	THIRD PARTY POLE ATTACH 2013	27,968.07	-	(27,968.07)	-100.00%	0.01%	(62,183.95)	(90,152.02)	(27,968.07)			Jan-13	Dec-13		2015
139218	New 138kV CR7 SW Yard-Intrcn	(38.81)	-	38.81	-100.00%	0.00%	(38.81)	-	38.81			Mar-13	May-15		2015
139595	GS GE DME Phase II LGE	15,546.96	29,000.00	13,453.04	46.39%	0.00%	15,546.96	116,000.00	100,453.04	Jan-15	Nov-18	Jan-15			2015
139598	GS GE Aux Trans Prot LGE	92,040.16	51,660.00	(40,380.16)	-78.17%	0.02%	92,040.16	51,660.00	(40,380.16)	Jan-14	Nov-17	Jan-14			2015
139600	GS CDM PRC-05 Collect LGE	38,413.63	44,450.00	6,036.37	13.58%	0.01%	38,413.63	177,800.00	139,386.37	Jan-15	Nov-18	Aug-15	Aug-16		2015
139620	GS GE Remote Vibration Mon	228.33	-	(228.33)	-100.00%	0.00%	16,423.22	16,194.89	(228.33)			Jan-14	Feb-15		2015
139631	GS GE 2015 F-150 Crew SB	35,670.56	42,724.00	7,053.44	16.51%	0.01%	35,670.56	42,724.00	7,053.44	Jan-15	Nov-16	May-15	Dec-15		2015
139638	GS CDM CIP Ver 5.0 LGE	-	212,843.00	212,843.00	100.00%	0.00%	-	212,843.00	212,843.00	Jan-14	Nov-16				2015
139642	GS CDM NERC Trckng LGE	-	20,000.00	20,000.00	100.00%	0.00%	-	20,000.00	20,000.00	Jan-15	Nov-15				2015
139644	GS SL Lab Wrk Bench LGE	(6,155.69)	-	6,155.69	-100.00%	0.00%	5,173.39	11,329.08	6,155.69			Jan-14	Dec-14		2015
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	1,123.34	-	(1,123.34)	-100.00%	0.00%	1,123.34	0.00	(1,123.34)			Apr-13	Oct-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
139668	TEP-KWD-ASHBTM-69MOT	(11,543.41)	-	11,543.41	-100.00%	0.00%	1,892,752.39	1,904,295.80	11,543.41			Jan-12	Jul-14		2015
139670	GS CDM CIP Ver 6.0 LGE	74,244.44	37,286.00	(36,958.44)	-99.12%	0.01%	74,244.44	114,966.00	40,721.56	Jan-15	Nov-18	Sep-15			2015
139682	GS GE MC DI	(1,200.00)	-	1,200.00	-100.00%	0.00%	86,467.79	87,667.79	1,200.00			May-13	Dec-13		2015
139688	Test Lab Equipment-2015-LGE	6,839.10	62,563.60	55,724.50	89.07%	0.00%	6,839.10	62,563.60	55,724.50	Jan-15	Dec-15	Jan-15	May-16		2015
139693	GS GE TC DI LGE	0.06	-	(0.06)	-100.00%	0.00%	4,712.50	4,712.44	(0.06)			May-13	Dec-13		2015
139702	MC1 Dearator Heater	615,975.54	750,000.00	134,024.46	17.87%	0.12%	810,982.48	945,006.94	134,024.46	Jan-14	Apr-15	Jan-14	Apr-15		2015
139703	MC2 Dearator Heater	607,172.80	750,000.00	142,827.20	19.04%	0.12%	797,915.73	940,742.93	142,827.20	Jan-14	May-15	Jan-14	Apr-15		2015
139706	MC1 & MC2 Compressed Air	(9,392.01)	-	9,392.01	-100.00%	0.00%	310,145.55	319,537.56	9,392.01			Jan-14	Dec-14		2015
139707	MC4 Condenser 2014	289.68	-	(289.68)	-100.00%	0.00%	1,421,945.32	1,421,655.64	(289.68)			Jan-14	Dec-14		2015
139708	MC2 Transformer Coolers	120,155.10	100,000.00	(20,155.10)	-20.16%	0.02%	294,207.03	274,051.93	(20,155.10)	Jan-14	Apr-15	Jan-14	Apr-15		2015
139710	MC 1A Cond Vacuum Pump	(43,166.67)	40,000.00	83,166.67	207.92%	-0.01%	176,735.29	259,901.96	83,166.67	Jul-14	Apr-15	Jul-14	Apr-15		2015
139711	MC 1B Cond Vacuum Pump	71,724.95	40,000.00	(31,724.95)	-79.31%	0.01%	165,968.65	134,243.70	(31,724.95)	Jul-14	Apr-15	Jul-14	Apr-15		2015
139712	MC1 Transformer Coolers	123,476.87	100,000.00	(23,476.87)	-23.48%	0.02%	300,852.32	277,375.45	(23,476.87)	Apr-14	Apr-15	Apr-14	May-15		2015
139720	MC3 & MC4 Compressed Air	248,717.27	-	(248,717.27)	-100.00%	0.05%	248,717.27	505,000.00	256,282.73			Jul-15	Feb-16		2015
139722	MC2 Gen Stator Bar Purchase	2,498,118.05	2,406,000.00	(92,118.05)	-3.83%	0.49%	5,733,667.26	5,641,549.21	(92,118.05)	Aug-13	Jun-15	Aug-13	May-15		2015
139763LGE	TC ACID INJECTION FLYASH	48,479.81	-	(48,479.81)	-100.00%	0.01%	48,511.81	32.00	(48,479.81)			Jan-09	Nov-14		2015
139771LGE	TC2 CO MONITOR SYSTEM	47,604.10	-	(47,604.10)	-100.00%	0.01%	111,947.33	64,343.23	(47,604.10)			Jan-09	May-15		2015
139781	TC1 CO MONITORING SYSTEM	419,248.40	537,216.75	117,968.35	21.96%	0.08%	419,248.40	537,216.75	117,968.35	Jan-09	Dec-15	Jan-09	Nov-15		2015
139783	TC1 REBUILD BURNER WINDBXS 1&3	508,160.62	345,865.26	(162,295.36)	-46.92%	0.10%	508,160.62	691,730.52	183,569.90	Jan-09	Dec-17	Jan-14	Apr-16		2015
139786	TC1 SCR STRUCT STEEL BYPASS	-	163,723.20	163,723.20	100.00%	0.00%	-	1,105,821.16	1,105,821.16	Jan-09	Dec-30				2015
139788	ASHBTM-KWD DIST 69KV CLEARANCE	17,602.73	-	(17,602.73)	-100.00%	0.00%	349,170.79	331,568.06	(17,602.73)			May-13	Jun-15		2015
139788LGE	TC COAL HANDLING PLC REPL	107,790.18	99,768.83	(8,021.35)	-8.04%	0.02%	107,790.18	99,768.83	(8,021.35)	Jan-09	Dec-17	Jan-09	Apr-16		2015
139789LGE	TC RADIO SYST COAL BLEND TUNL	28,572.35	29,930.65	1,358.30	4.54%	0.01%	28,572.35	29,930.65	1,358.30	Jan-09	Dec-17	Jan-09	Apr-16		2015
139856LGE	BRCT GT24 FO Switching LGE	20,701.10	-	(20,701.10)	-100.00%	0.00%	47,669.51	26,968.41	(20,701.10)			Nov-13	Aug-14		2015
139864LGE	BRCT GT24 Evap Media Repl LGE	59,423.63	72,200.00	12,776.37	17.70%	0.01%	59,423.63	72,200.00	12,776.37	Nov-14	Nov-15	Nov-14	Oct-15		2015
140012LGE	TC CT HMI UPGRADE	1,527.42	-	(1,527.42)	-100.00%	0.00%	114,354.32	112,826.90	(1,527.42)			Jan-09	Apr-14		2015
140023LGE	TC2 EHC TEMP CONTROL UPG	16,013.97	-	(16,013.97)	-100.00%	0.00%	33,375.11	17,361.14	(16,013.97)			Jan-09	Sep-15		2015
140065	Digital EMS Com Chnls-LGE-2015	-	34,531.46	34,531.46	100.00%	0.00%	-	34,531.46	34,531.46	Mar-15	Oct-15				2015
140109	OF Station Control Room Upgr	(949.74)	-	949.74	-100.00%	0.00%	56,370.33	57,320.07	949.74			Aug-14	Dec-14		2015
140137	High Spd Historic Arch-LGE2015	-	10,158.34	10,158.34	100.00%	0.00%	-	10,158.34	10,158.34	Mar-15	Dec-15				2015
140234LGE	TC2 TURBINE COUPLING BOLTS	35,914.53	58,326.39	22,411.86	38.42%	0.01%	90,278.26	112,690.12	22,411.86	Jan-09	Dec-17	Jan-09	May-15		2015
140273	CR4 Generator Rotor Rewind	(23,870.69)	-	23,870.69	-100.00%	0.00%	1,018,582.60	1,042,453.29	23,870.69			Jun-13	Aug-13		2015
140342LGE	OG MISC TOOLS LGE	-	10,232.70	10,232.70	100.00%	0.00%	-	56,279.85	56,279.85	Jun-13	Dec-18				2015
140399	OG VEHICLE PURCH 15	35,003.07	30,000.00	(5,003.07)	-16.68%	0.01%	35,003.07	30,000.00	(5,003.07)	Jan-15	Dec-15	Jan-15	May-15		2015
140484	BLUEGRASS FIELDS URD REPL	(2,900.59)	-	2,900.59	-100.00%	0.00%	275,099.61	278,000.20	2,900.59			Aug-13	Jun-14	Project delayed until 2016, Cane Run units 4, 5 and 6 were needed to be available into 2015, so substantial removal/construction work could not begin on the 14kV section until 2016, to accommodate the needs and timing of the retired plant.	2015
140502	SCM MODIFY CANE RUN 14KV PLANT	4,033.83	953,781.14	949,747.31	99.58%	0.00%	5,403.39	955,150.70	949,747.31	Jun-14	Dec-15	Jun-14			2015
140511	SCM2014 LGE REPL AIR MAG BRKRS	(33,635.48)	-	33,635.48	-100.00%	-0.01%	353,819.68	387,455.16	33,635.48			Jan-14	Dec-14		2015
140512	SCM2014 LGE REPL OIL BREAKERS	387.21	-	(387.21)	-100.00%	0.00%	57,745.23	57,358.02	(387.21)			Jan-14	Dec-14		2015
140523	SCM2014 LGE FIRE DETECT SYSTEM	4,023.16	-	(4,023.16)	-100.00%	0.00%	23,178.11	19,154.95	(4,023.16)			Jan-14	Dec-14		2015
140524	SCM2014 LGE REPL ABB VHK MECH	38,569.78	-	(38,569.78)	-100.00%	0.01%	53,340.79	14,771.01	(38,569.78)			Jan-14	Jun-15		2015
140537	SCM2015 LGE CO RELAY REPLACE	115,902.76	52,158.06	(63,744.70)	-122.21%	0.02%	115,902.76	52,158.06	(63,744.70)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140539	SCM2015 LGE RTU REPLACEMENTS	153,534.11	153,618.59	84.48	0.05%	0.03%	153,534.11	153,618.59	84.48	Jan-15	Dec-15	Jan-15	Dec-15		2015
140540	SCM2015 LGE REPL AIR MAG BRKRS	274,889.64	313,059.88	38,170.24	12.19%	0.05%	274,889.64	313,059.88	38,170.24	Jan-15	Dec-15	Jan-15	Dec-15		2015
140541	SCM2015 LGE REPL OIL BRKRS	135,485.53	108,980.14	(26,505.39)	-24.32%	0.03%	135,485.53	108,980.14	(26,505.39)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140543	SCM2014 LGE REPL 34KV BRKRS	1,536.68	-	(1,536.68)	-100.00%	0.00%	172,055.64	170,518.96	(1,536.68)			Feb-14	Jan-15		2015
140544	SCM2015 LGE REPL SUB BATTERY	104,347.29	89,694.47	(14,652.82)	-16.34%	0.02%	104,347.29	89,694.47	(14,652.82)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140553	SCM2015 LGE SUB BLDNG & GND	76,837.51	109,797.55	32,960.04	30.02%	0.02%	76,837.51	109,797.55	32,960.04	Jan-15	Dec-15	Jan-15	Dec-15		2015
140599LGE	TC2 PEGGING STEAM SUPPLY	1,141.78	-	(1,141.78)	-100.00%	0.00%	28,025.90	26,884.12	(1,141.78)			Jan-09	Oct-14		2015
140612LGE	TC2 STATIC EXCITER TRANSFORMER	2,356.60	-	(2,356.60)	-100.00%	0.00%	46,733.82	44,377.22	(2,356.60)			Jan-09	Dec-14		2015
140625	SCM2015 LGE LTC OIL FILT ADDS	67,039.24	55,367.78	(11,671.46)	-21.08%	0.01%	67,039.24	55,367.78	(11,671.46)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140626	SCM2015 LGE MISC CAPITAL SUB	93,939.16	109,875.45	15,936.29	14.50%	0.02%	93,939.16	109,875.45	15,936.29	Jan-15	Dec-15	Jan-15	Dec-15		2015
140627	SCM2015 LGE MISC NESC COMPL	39,867.83	50,547.15	10,679.32	21.13%	0.01%	39,867.83	50,547.15	10,679.32	Jan-15	Dec-15	Jan-15	Dec-15		2015
140629	SCM2015 LGE REPL ABB VHK MECH	21,830.56	30,159.71	8,329.15	27.62%	0.00%	21,830.56	30,159.71	8,329.15	Jan-15	Dec-15	Jan-15	Dec-15		2015
140631	SCM2015 LGE WILDLIFE PROTECT	26,093.97	75,344.69	49,250.72	65.37%	0.01%	26,093.97	75,344.69	49,250.72	Jan-15	Dec-15	Jan-15	Dec-15		2015
140637	2015 LGE TRANSFORMER REWIND	-	905,392.84	905,392.84	100.00%	0.00%	-	905,392.84	905,392.84	Jan-15	Dec-15			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2015
140639	TLEQ340 - 2015	98,742.99	253,859.02	155,116.03	61.10%	0.02%	98,742.99	253,859.02	155,116.03	Jan-15	Dec-15	Jan-15	Dec-15		2015
140643	SCM2015 LGE TOOLS & EQUIPMENT	59,542.76	29,105.89	(30,436.87)	-104.57%	0.01%	59,542.76	29,105.89	(30,436.87)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140650	MANHOLE COVER REPL PROG 2015	956,970.68	864,631.76	(92,338.92)	-10.68%	0.19%	956,970.68	864,631.76	(92,338.92)	Jan-15	Dec-15	Jan-15	Dec-15		2015
140655	GS GE TCCT Hrdng LGE	34,386.70	-	(34,386.70)	-100.00%	0.01%	462,287.23	427,900.53	(34,386.70)			Sep-13	Dec-14		2015
140988	Black Start TC - LGE	-	1,844,849.52	1,844,849.52	100.00%	0.00%	-	16,442,198.16	16,442,198.16	Jul-13	Dec-17			Budgeted to Capital but Actuals in Prelim Survey.	2015
141195	PILC 2014 LGE UG Cable Replace	58,584.98	-	(58,584.98)	-100.00%	0.01%	5,782,587.10	5,724,002.12	(58,584.98)			Sep-13	Dec-14		2015
141654	ERTs 2015 LGE	-	71,000.23	71,000.23	100.00%	0.00%	-	71,000.23	71,000.23	Jan-15	Dec-15				2015
142496	TC BENTLY NEVADA PHASE II	61,866.61	183,421.14	121,554.53	66.27%	0.01%	274,528.22	396,082.75	121,554.53	Jan-09	Dec-15	Jan-09	Apr-16		2015
142592	NA 1266	28,107.70	-	(28,107.70)	-100.00%	0.01%	343,127.06	315,019.36	(28,107.70)			Apr-14	Dec-15		2015
142594	CW 1224	1,182.14	-	(1,182.14)	-100.00%	0.00%	284,476.32	283,294.18	(1,182.14)			Apr-14	Dec-14		2015
142595	Clifton 1230	83,632.16	-	(83,632.16)	-100.00%	0.02%	423,539.79	339,907.63	(83,632.16)			Jul-14	Nov-15		2015
142596	TAYLOR1172 CKT HRDNING(TA1172)	160,773.67	-	(160,773.67)	-100.00%	0.03%	756,887.52	596,113.85	(160,773.67)			May-14	Apr-15		2015
142597	CKT TERRY 1244 (TE1244)	32,227.48	-	(32,227.48)	-100.00%	0.01%	652,735.81	620,508.33	(32,227.48)			Apr-14	Dec-14		2015
142598	TA1133	25,063.31	-	(25,063.31)	-100.00%	0.00%	186,033.09	160,969.78	(25,063.31)			Aug-13	Jun-15		2015
142672	NORTON KOSAIR NETWORK VAULT	(63,716.90)	-	63,716.90	-100.00%	-0.01%	(63,716.90)	(0.00)	63,716.90			Mar-13	Dec-14		2015
142691	MC Admin Bldg Non ECR	69,559.35	-	(69,559.35)	-100.00%	0.01%	4,804,954.13	4,735,394.78	(69,559.35)			Sep-13	Dec-14		2015
142726	DIST-NA-FRNVLY-WTSN	(1,272.58)	-	1,272.58	-100.00%	0.00%	12,984.93	14,257.51	1,272.58			Jan-10	Aug-14	Project was not ready for construction yet in 2015. Cost in 2015 represented engineering design work. The scope was still being lined out. Construction began in 2016, so costs were shifted into that year and some into 2017.	2015
142753LGE	TC2 GAS IGNITE FUEL 2015	70,886.05	1,369,094.33	1,298,208.28	94.82%	0.01%	70,886.05	1,369,094.33	1,298,208.28	Jan-09	Dec-17	Jan-14			2015
142780	FREYS HILL CKT 1210 (FH1210)	74,504.88	-	(74,504.88)	-100.00%	0.01%	74,835.82	330.94	(74,504.88)			Jan-14	Dec-15		2015
142814	CKT MC-1262	261,184.22	-	(261,184.22)	-100.00%	0.05%	261,184.22	-	(261,184.22)			Dec-13	Oct-15		2015
142861	FORD-MDLTN-RELO	(2,100.08)	-	2,100.08	-100.00%	0.00%	2,116,262.63	2,118,362.71	2,100.08			Jan-14	Aug-14		2015
142864	MC1 Turb Crossover Exp Joint	115,255.51	100,000.00	(15,255.51)	-15.26%	0.02%	199,498.83	184,243.32	(15,255.51)	Oct-13	May-15	Oct-13	May-15		2015
142883	SIMPSNVL TCC-CIR BKR REPMT LGE	4,215.49	-	(4,215.49)	-100.00%	0.00%	14,917.84	10,702.35	(4,215.49)			Oct-13	Sep-14		2015
142891	DIST-NA-AHBY-PLSRDG	41,262.10	-	(41,262.10)	-100.00%	0.01%	45,777.55	4,515.45	(41,262.10)			Mar-14	Oct-15		2015
142894	DIST-NA-MLCK-ASHBY	43,223.31	-	(43,223.31)	-100.00%	0.01%	44,760.26	1,536.95	(43,223.31)			Mar-14	Oct-15		2015
142895	LGE 2014 Pole Inspection	8,849.98	-	(8,849.98)	-100.00%	0.00%	2,809,498.87	2,800,648.89	(8,849.98)			Jan-14	Dec-14		2015
142941	CLIFTON TR3 XFMR REPLACEMENT	(5,396.83)	-	5,396.83	-100.00%	0.00%	816,552.96	821,949.79	5,396.83			Nov-13	Jun-14		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
142983	CKT KE1158	64.46	-	(64.46)	-100.00%	0.00%	72,479.36	72,414.90	(64.46)			Jan-14	Dec-14		2015
143042	Brown Solar Facility - LGE	4,051,630.43	3,879,614.70	(172,015.73)	-4.43%	0.80%	4,126,017.37	13,584,401.90	9,458,384.53	Dec-13	Dec-16	Dec-13	Jun-16		2015
143061	FORD SUBSTATION UPGRADE	196,883.61	50,000.00	(146,883.61)	-293.77%	0.04%	3,357,877.10	3,210,993.49	(146,883.61)	Jan-14	Dec-15	Jan-14	May-15		2015
143165	MC Dump Tank Level Transmitter	5,118.12	-	(5,118.12)	-100.00%	0.00%	52,543.51	47,425.39	(5,118.12)			Jan-14	Jan-15		2015
143279	MG1327 LGE	281,592.83	-	(281,592.83)	-100.00%	0.06%	281,592.83	-	(281,592.83)			Dec-14	Dec-15		2015
143280	LOCUST (LO1193) LGE	50,032.03	-	(50,032.03)	-100.00%	0.01%	241,375.07	191,343.04	(50,032.03)			Jan-14	Aug-15		2015
143281	SHIVELY 1282 (SH1282)	15,370.58	-	(15,370.58)	-100.00%	0.00%	140,976.99	125,606.41	(15,370.58)			Jan-14	Dec-14		2015
143282	AB1202 LGE	223,570.34	-	(223,570.34)	-100.00%	0.04%	223,570.34	-	(223,570.34)			Apr-15	Jul-16		2015
143285	CA1306 LGE	132,853.79	-	(132,853.79)	-100.00%	0.03%	391,083.26	258,229.47	(132,853.79)			May-14	Oct-15		2015
143286	FERN VALLEY (FV) 1143 LGE	33,661.61	-	(33,661.61)	-100.00%	0.01%	33,661.61	-	(33,661.61)			Aug-15	Oct-15		2015
143287	SM1232 LGE	79,087.24	-	(79,087.24)	-100.00%	0.02%	79,087.24	-	(79,087.24)			Dec-14	Mar-15		2015
143379	FA1123	226,965.00	-	(226,965.00)	-100.00%	0.04%	226,965.00	-	(226,965.00)			Jan-15	Aug-15		2015
143394	MC2 Turb Crossover Exp Joint	87,845.03	100,000.00	12,154.97	12.15%	0.02%	173,019.32	185,174.29	12,154.97	Feb-14	Apr-15	Feb-14	May-15		2015
143411	MC4 Turbine 7th Stage Buckets	(1,721.26)	-	1,721.26	-100.00%	0.00%	174,434.92	176,156.18	1,721.26			Feb-14	Dec-14		2015
143413	MC4 Turbine HP/IP Fasteners	(5,281.70)	-	5,281.70	-100.00%	0.00%	144,038.43	149,320.13	5,281.70			Feb-14	Dec-14		2015
143414	MC4 Turbine LP Packing/Seals	(7,085.10)	-	7,085.10	-100.00%	0.00%	426,068.05	433,153.15	7,085.10			Feb-14	Dec-14		2015
143415	MC4 Turbine Diaphragms	47,949.57	-	(47,949.57)	-100.00%	0.01%	240,320.27	192,370.70	(47,949.57)			Feb-14	Dec-14		2015
143422	L&N VAULT UPGRADE	14,726.23	-	(14,726.23)	-100.00%	0.00%	14,726.23	-	(14,726.23)			Feb-14	Dec-15		2015
143479	DIST-NA-PLNVW-TP	16,256.57	-	(16,256.57)	-100.00%	0.00%	31,758.39	15,501.82	(16,256.57)			Apr-14	Nov-14		2015
143507	TIPTOP3311 (TT3311) REBLD SEC	69,483.64	-	(69,483.64)	-100.00%	0.01%	816,444.67	746,961.03	(69,483.64)			May-14	Dec-14		2015
143585LGE	TC2 SCR ASH SWEEPER	13,278.47	-	(13,278.47)	-100.00%	0.00%	35,710.07	22,431.60	(13,278.47)			Jan-09	Jun-14		2015
143608	MC Ash Pond Riverside Slope	-	50,000.00	50,000.00	100.00%	0.00%	-	3,150,000.00	3,150,000.00	Jan-15	Nov-20				2015
143610	MC Front End Loader	372,538.37	-	(372,538.37)	-100.00%	0.07%	372,538.37	350,000.00	(22,538.37)			Dec-15	Dec-15		2015
143612	MC1 Transformer Fire Prot	35,814.45	70,000.00	34,185.55	48.84%	0.01%	35,814.45	70,000.00	34,185.55	Jan-15	Oct-15	Jan-15	Dec-15		2015
143613	MC Coal Hndlg Fire Protection	95,437.18	140,000.00	44,562.82	31.83%	0.02%	95,437.18	140,000.00	44,562.82	Jan-15	Oct-15	Jan-15	Dec-15		2015
143615	MC2 Fire Protection System	30,698.10	-	(30,698.10)	-100.00%	0.01%	30,698.10	140,000.00	109,301.90			Jul-15			2015
143617	MC4 Fire Protection System	47,288.55	-	(47,288.55)	-100.00%	0.01%	47,288.55	140,000.00	92,711.45			Jul-15	Sep-16		2015
143621	MC1 Coal Nozzles/Tips	405,535.09	-	(405,535.09)	-100.00%	0.08%	405,535.09	550,000.00	144,464.91			Jan-15	May-15		2015
143640	CR7 NGCC Inventory	683,571.50	1,062,600.00	379,028.50	35.67%	0.13%	1,076,499.70	1,455,528.20	379,028.50	Mar-14	Jun-15	Mar-14		A portion of the dollars were charged directly to M&S inventory.	2015
143723	MC4 SCR NOX Analyzers	(1,381.45)	-	1,381.45	-100.00%	0.00%	281,639.42	283,020.87	1,381.45			Apr-14	Dec-14		2015
143779	FOURTH STREET STREETSCAPE	60.87	-	(60.87)	-100.00%	0.00%	383,824.27	383,763.40	(60.87)			Apr-14	Sep-14		2015
143790	MC City Water Line	180,089.71	175,000.00	(5,089.71)	-2.91%	0.04%	180,089.71	175,000.00	(5,089.71)	Jun-15	Oct-15	Jun-15	Dec-15		2015
143858	PE VEHICLES 2014 LGE	35,453.66	-	(35,453.66)	-100.00%	0.01%	57,968.70	22,515.04	(35,453.66)			May-14	Jul-14		2015
143864	PR Gas Pipe Line	562,492.06	7,817,500.00	7,255,007.94	92.80%	0.11%	686,481.02	7,941,488.96	7,255,007.94	May-14	Sep-15	May-14		Project delayed to 2016	2015
143866	Trimble County TR6 Cleanup/Rpl	390,387.94	166,653.64	(223,734.30)	-134.25%	0.08%	2,110,224.96	1,886,490.66	(223,734.30)	May-14	Feb-15	May-14	Oct-14		2015
143867LGE	TC CT 7-10 89SS SWITCH REPL	-	35,967.94	35,967.94	100.00%	0.00%	-	35,967.94	35,967.94	Sep-08	Dec-15				2015
144037	KY61 PRESTON HWY ELECT DIST	1,362.55	-	(1,362.55)	-100.00%	0.00%	2,638.94	1,276.39	(1,362.55)			Jul-14			2015
144041	MC Blowdown Silencers	54,883.13	250,000.00	195,116.87	78.05%	0.01%	54,883.13	250,000.00	195,116.87	Jan-15	Nov-15	Jan-15	Dec-15		2015
144042	MC Safety Relief Silencers	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-15	Nov-15				2015
144126	Rpl Mud Lane 6676 & 3877 Brkrs	263,606.18	-	(263,606.18)	-100.00%	0.05%	263,606.18	400,187.32	136,581.14			Sep-15	May-16		2015
144127	Rpl South Park 6676 Brkr	31,832.48	-	(31,832.48)	-100.00%	0.01%	31,832.48	149,882.65	118,050.17			Sep-15	Dec-15		2015
144130	Rpl (5) Cloverport 138kV Brks	978,246.78	-	(978,246.78)	-100.00%	0.19%	978,246.78	1,250,121.97	271,875.19			Jan-15	Oct-15	This project was accelerated from 2018.	2015
144132	Rpl TC-138kV BUS TIE Brkr	126,992.06	-	(126,992.06)	-100.00%	0.03%	126,992.06	750,219.83	623,227.77			Sep-15	Apr-16		2015
144135	Rpl (2) Mill Creek 345kV Brkrs	334,482.53	600,178.46	265,695.93	44.27%	0.07%	803,528.30	1,069,224.23	265,695.93	Jan-15	Dec-15	Oct-14	May-15		2015
144161	Inst Online Mon Eqp Ashbottom	-	64,870.15	64,870.15	100.00%	0.00%	-	64,870.15	64,870.15	Jan-15	Dec-15				2015
144164	Inst Onlin Mon Equip Midtown	-	64,819.86	64,819.86	100.00%	0.00%	-	64,819.86	64,819.86	Jan-15	Dec-15				2015
144330	New 69kV Bkr Station MC-CRSW	155,362.55	799,785.50	644,422.95	80.57%	0.03%	155,362.55	1,999,576.52	1,844,213.97	Jan-15	Dec-16	Apr-15		The start of the project was delayed in 2015 and continued into 2016.	2015
144475	GS GE CORS	-	38,840.00	38,840.00	100.00%	0.00%	-	233,042.00	233,042.00	Jan-15	Nov-18				2015
144490	GS GE AWARE	-	19,420.00	19,420.00	100.00%	0.00%	-	19,420.00	19,420.00	Jan-15	Nov-18				2015
144531	CR7 Misc Project (multi-year)	-	106,260.00	106,260.00	100.00%	0.00%	-	1,191,607.00	1,191,607.00	Jun-14	Dec-24				2015
144550	Rpl Paddys Run Fence	268,867.23	325,041.38	56,174.15	17.28%	0.05%	268,867.23	325,041.38	56,174.15	Jan-15	Dec-15	Jan-15	Sep-15		2015
144588	SIMPSONVILLE HVAC	-	32,411.00	32,411.00	100.00%	0.00%	-	32,411.00	32,411.00	Jan-15	Dec-15				2015
144628	MILL CREEK RELOCATION	375,184.38	609,701.15	234,516.77	38.46%	0.07%	375,184.38	609,701.15	234,516.77	Aug-15	Dec-15	Apr-15	Mar-16		2015
144643	MK1299	417,826.34	-	(417,826.34)	-100.00%	0.08%	417,826.34	-	(417,826.34)			Jan-15	Dec-15		2015
144648	FV 1143	52,577.44	-	(52,577.44)	-100.00%	0.01%	137,515.16	84,937.72	(52,577.44)			Jun-14	Dec-14		2015
144649LGE	TC BAP N DIKE INTERIOR SLOPE	0.01	-	(0.01)	-100.00%	0.00%	163,650.35	163,650.34	(0.01)			Apr-14	Sep-14		2015
144653LGE	TC BAP W DIKE EXTERIOR SLOPE	0.01	-	(0.01)	-100.00%	0.00%	76,444.35	76,444.34	(0.01)			Apr-14	Sep-14		2015
144666	Tip Top TR3 Xfmr Rpl	6,385.68	-	(6,385.68)	-100.00%	0.00%	408,835.30	402,449.62	(6,385.68)			Jul-14	Dec-14		2015
144675	GS GE TC DI Instrumentation	59,189.37	-	(59,189.37)	-100.00%	0.01%	121,095.47	61,906.10	(59,189.37)			May-13	Dec-14		2015
144683	TEP-DFR Replace MODs-LGE	206,838.19	165,241.20	(41,596.99)	-25.17%	0.04%	206,838.19	329,964.00	123,125.81	Jan-15	Dec-16	Apr-15	Sep-16		2015
144703	TEP-Northside Reactor	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144705	TEP-Ashbottom Bus	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144707	TEP-Middletown Term Eqp	-	14,926.06	14,926.06	100.00%	0.00%	-	14,926.06	14,926.06	Jan-15	Dec-15				2015
144758	MANHOLE COVER REPL PROG 2016	122,315.01	-	(122,315.01)	-100.00%	0.02%	122,315.01	212,000.00	89,684.99			Jan-15	Feb-16		2015
144759	LEO TRANSMISSION LINE CLR 2015	-	300,036.33	300,036.33	100.00%	0.00%	-	300,036.33	300,036.33	Jan-15	Dec-15				2015
144780	SCM2015 LGE TR DIFF RELAY REPL	65,854.60	52,656.68	(13,197.92)	-25.06%	0.01%	65,854.60	52,656.68	(13,197.92)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144781	SCM2015 LGE CAP&PIN INSUL UPG	40,897.97	150,111.52	109,213.55	72.75%	0.01%	40,897.97	150,111.52	109,213.55	Jan-15	Dec-15	Jan-15	Oct-15		2015
144790	CEMI > 5 CKTS LGE 2015-16	-	339,876.60	339,876.60	100.00%	0.00%	-	1,983,288.90	1,983,288.90	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2015
144791	CIFI Level 1 LGE 2015-16	-	995,061.50	995,061.50	100.00%	0.00%	-	5,803,061.76	5,803,061.76	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2015
144792	CIFI Level 2 LGE 2015-16	-	1,216,243.72	1,216,243.72	100.00%	0.00%	-	7,091,645.90	7,091,645.90	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2015
144793	CIFI Level 3 LGE 2015-16	-	3,093,473.88	3,093,473.88	100.00%	0.00%	-	16,888,617.65	16,888,617.65	Jan-15	Dec-16				2015
144794	PILC UG NCR LGE (Inc)	-	1,700,393.10	1,700,393.10	100.00%	0.00%	-	3,450,903.63	3,450,903.63	Jan-15	Dec-16			Reallocated to project 146442, net variance was a negative $282K.	2015
144795	PILC UG Net Cab Rep LGE	-	3,399,477.92	3,399,477.92	100.00%	0.00%	-	6,901,820.52	6,901,820.52	Jan-15	Dec-16			Reallocated to project 146442, net variance was a negative $282K.	2015
144796	Sm Wire OH Repl Rear Ease LGE	-	425,146.18	425,146.18	100.00%	0.00%	-	861,419.29	861,419.29	Jan-15	Dec-16				2015
144802	UG Sub Exit Cable Repl LGE	-	849,615.37	849,615.37	100.00%	0.00%	-	1,720,760.83	1,720,760.83	Jan-15	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual UG Sub Exit Cable Replacement projects.	2015
144803	Cable Rep/Rej LGE 2015-16	-	437,115.57	437,115.57	100.00%	0.00%	-	884,753.57	884,753.57	Jan-15	Dec-16				2015
144816	SCM2015 LGE OIL CONTAIN UPGRD	6,020.27	98,876.83	92,856.56	93.91%	0.00%	6,020.27	98,876.83	92,856.56	Jan-15	Dec-15	Jan-15	Dec-15		2015
144916	DIST CAPACITORS LGE - 2015	51,266.02	146,762.46	95,496.44	65.07%	0.01%	51,266.02	146,762.46	95,496.44	Jan-15	Dec-15	Jan-15	Dec-15		2015
144917	LEO PADMOUNT SWITCHGEAR 2015	162,940.45	180,080.39	17,139.94	9.52%	0.03%	162,940.45	180,080.39	17,139.94	Jan-15	Dec-15	Jan-15	Dec-15		2015
144918	LEO DWNTN NTWRK VAULT RPR 2015	167,037.10	276,166.61	109,129.51	39.52%	0.03%	167,037.10	276,166.61	109,129.51	Jan-15	Dec-15	Jan-15	Jan-16		2015
144919	WATERSIDE 1330 CABLE REPL	17,951.45	-	(17,951.45)	-100.00%	0.00%	116,078.98	98,127.53	(17,951.45)			Aug-14	Jun-15		2015
145000	LG&E COOLING FAN PROJECT	4,732.68	-	(4,732.68)	-100.00%	0.00%	68,960.83	64,228.15	(4,732.68)			Jul-14	Dec-14		2015

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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
145039	GS RD Solar Charging Station	2,500.00	-	(2,500.00)	-100.00%	0.00%	88,339.00	85,839.00	(2,500.00)			Jul-14	Nov-15		2015
145796	Mud Lane TR4 Transformer Rpl	(420.54)	-	420.54	-100.00%	0.00%	1,649,098.10	1,649,518.64	420.54			Aug-14	Nov-14		2015
145829	MC C Coal Conv Belt 2015	8,948.50	-	(8,948.50)	-100.00%	0.00%	119,014.87	110,066.37	(8,948.50)			Jul-14	Sep-15		2015
145830	MC "G2" Coal Conveyor Belt	10,353.44	-	(10,353.44)	-100.00%	0.00%	38,747.18	28,393.74	(10,353.44)			Jul-14	Jul-15		2015
145831	MC "F2" Coal Conveyor Belt	8,556.58	-	(8,556.58)	-100.00%	0.00%	65,785.38	57,228.80	(8,556.58)			Jul-14	Oct-15		2015
145832	MC "D2" Coal Conveyor Belt	3,335.86	-	(3,335.86)	-100.00%	0.00%	34,723.28	31,387.42	(3,335.86)			Jul-14	Oct-15		2015
145853LGE	TC CONVEYOR BELT 2015	72,073.69	115,731.84	43,658.15	37.72%	0.01%	72,073.69	115,731.84	43,658.15	Apr-14	Dec-15	Apr-14	Nov-15		2015
145854LGE	TC LAB EQUIPMENT 2015	5,361.90	23,779.77	18,417.87	77.45%	0.00%	5,361.90	23,779.77	18,417.87	Apr-14	Dec-15	Apr-14	Jun-15		2015
145855LGE	TC LAB MONITORS 2015	7,231.45	39,253.66	32,022.21	81.58%	0.00%	7,231.45	39,253.66	32,022.21	Apr-14	Dec-15	Apr-14	May-15		2015
145856LGE	TC PLANT ENG/MTR RWD 2015	-	113,270.87	113,270.87	100.00%	0.00%	-	113,270.87	113,270.87	Apr-14	Dec-15				2015
145857LGE	TC PREDICTIVE MAINT 2015	4,561.57	8,220.95	3,659.38	44.51%	0.00%	4,561.57	8,220.95	3,659.38	Apr-14	Dec-15	Apr-14	Nov-15		2015
145858LGE	TC SAFETY ERT EQUIP 2015	30,216.99	24,817.37	(5,399.62)	-21.76%	0.01%	30,216.99	24,817.37	(5,399.62)	Apr-14	Dec-15	Apr-14	Nov-15		2015
145878LGE	TC RO MEMBRANE SYSTEM UPG	863.43	-	(863.43)	-100.00%	0.00%	35,838.73	34,975.30	(863.43)			Apr-14	Dec-14		2015
146010LGE	TC2 TURBINE TRIP BLOCK	17,643.03	-	(17,643.03)	-100.00%	0.00%	42,410.80	24,767.77	(17,643.03)			Apr-14	Sep-15		2015
146020	WHISKEY ROW NETWORK VAULT	273,312.96	-	(273,312.96)	-100.00%	0.05%	471,160.45	197,847.49	(273,312.96)			Aug-14			2015
146054	MC 1B Coal Feeder VFD	586.28	-	(586.28)	-100.00%	0.00%	4,544.55	3,958.27	(586.28)			Aug-14	Dec-14		2015
146057	MC3 SCR NOX Analyzers	26,603.27	-	(26,603.27)	-100.00%	0.01%	250,371.57	223,768.30	(26,603.27)			Aug-14	Mar-15		2015
146070	CL 1232	181,758.57	-	(181,758.57)	-100.00%	0.04%	181,758.57	-	(181,758.57)			Jan-15	Oct-15		2015
146108	SCM2015 REPL CIRCUIT BREAKERS	4,101.91	-	(4,101.91)	-100.00%	0.00%	49,869.95	45,768.04	(4,101.91)			Sep-14	Jul-15		2015
146139	Harmony Landing LGE CEMI	6,006.41	-	(6,006.41)	-100.00%	0.00%	42,023.13	36,016.72	(6,006.41)			Oct-14	Jan-15		2015
146246	GS GE PI MOBILE	(10,243.08)	-	10,243.08	-100.00%	0.00%	16,888.11	27,131.19	10,243.08			Oct-14	Dec-14		2015
146251	CA 1346	15,211.69	-	(15,211.69)	-100.00%	0.00%	15,211.69	-	(15,211.69)			Jan-15	Apr-15		2015
146252	FAIRMOUNT (FM) 1256	447,365.13	-	(447,365.13)	-100.00%	0.09%	447,365.13	-	(447,365.13)			Aug-15	Mar-16		2015
146255	Stewart (SW)1190 Ckt Hardening	295,616.28	-	(295,616.28)	-100.00%	0.06%	295,616.28	-	(295,616.28)			Oct-14	Dec-15		2015
146269	GS GE GIS COMPUTER	8,200.00	-	(8,200.00)	-100.00%	0.00%	8,200.00	-	(8,200.00)			Oct-14	Jan-15		2015
146271	MC4 Turbine/Valve Insulation	1,725.14	-	(1,725.14)	-100.00%	0.00%	60,240.31	58,515.17	(1,725.14)			Oct-14	Dec-14		2015
146287	ST TT Pump Mtce Demonstrators	(21,757.96)	-	21,757.96	-100.00%	0.00%	12,630.75	34,388.71	21,757.96			Oct-14	Jan-15		2015
146294LGE	TC2 R-PUMP EXP JOINT UPG	1,501.18	-	(1,501.18)	-100.00%	0.00%	18,409.93	16,908.75	(1,501.18)			Apr-14	Dec-14		2015
146296	OF Sluice Gate Cylinder Repl	29,390.44	-	(29,390.44)	-100.00%	0.01%	81,154.44	51,764.00	(29,390.44)			Oct-14	Apr-15		2015
146297	CR D1 Coal Conveyor Repl	58.61	-	(58.61)	-100.00%	0.00%	39,813.52	39,754.91	(58.61)			Oct-14	Dec-14		2015
146300LGE	TC CT FIRE PROTECTION UPGD	11,315.03	-	(11,315.03)	-100.00%	0.00%	37,879.21	26,564.18	(11,315.03)			Apr-14	Dec-14		2015
146321LGE	TC2 TURBINE&FP CONTROLS REPL	927.32	-	(927.32)	-100.00%	0.00%	3,805.22	2,877.90	(927.32)			Apr-14	Jan-15		2015
146329	REL 345 ROW WIDENING	887,547.94	-	(887,547.94)	-100.00%	0.18%	1,557,681.47	670,133.53	(887,547.94)			Oct-14	May-16	The need for this project was identified after the budget was prepared.	2015
146343LGE	TC2 AIR DRAFT ACCESS PLATFORM	3,207.95	-	(3,207.95)	-100.00%	0.00%	5,113.65	1,905.70	(3,207.95)			Apr-14	Dec-14		2015
146345LGE	TC FLY ASH ACCESS PLATFORM	(8,711.30)	-	8,711.30	-100.00%	0.00%	9,725.96	18,437.26	8,711.30			Apr-14	Dec-14		2015
														Budget is developed at a higher level and reallocated to multiple projects. This project 123137 was reallocated to project 146423. The net variance between the two project is a positive $2,146K. This project experienced lower than average reject rates for areas selected for inspection and treatment resulting in fewer poles to be replaced. In total between LG&E and KU, the net variance to budget was ($405k).	
146423	LGE 2015 PITP project	2,831,669.99	-	(2,831,669.99)	-100.00%	0.56%	2,831,669.99	-	(2,831,669.99)			Jan-15	Dec-15		2015
														Emergent work to construct a new 2 unit vault to serve the projected building loads for the new Aloft Hotel.	
146440	ALOFT HOTEL NETWORK VAULT	520,515.32	-	(520,515.32)	-100.00%	0.10%	520,515.32	-	(520,515.32)			Nov-14	Dec-15		2015
														Reallocated from budgeted projects 144794 and 144795, net variance was a negative $282K.	
146442	PILC 2015 LGE UG CABLE REPL	5,381,410.06	-	(5,381,410.06)	-100.00%	1.06%	5,381,410.06	-	(5,381,410.06)			Jan-15	Dec-15		2015
146444	PR Hydrometer	136.79	-	(136.79)	-100.00%	0.00%	2,416.55	2,279.76	(136.79)			Nov-14	Dec-14		2015
146445	MC4 Cooling Tower Fans	(5,180.94)	-	5,180.94	-100.00%	0.00%	83,555.89	88,736.83	5,180.94			Nov-14	Dec-14		2015
146453	MC2 Cooling Tower Check Valves	44,850.00	-	(44,850.00)	-100.00%	0.01%	184,720.00	139,870.00	(44,850.00)			Nov-14	Apr-15		2015
146472	LGE CEMI 2014	102,226.80	-	(102,226.80)	-100.00%	0.02%	108,566.49	6,339.69	(102,226.80)			Nov-14	Dec-14		2015
146479	CR5 Mist Eliminator Repl	14,724.68	-	(14,724.68)	-100.00%	0.00%	45,899.53	31,174.85	(14,724.68)			Nov-14	Feb-15		2015
146489LGE	TC LST AGITATOR GB & BLADES	541.55	-	(541.55)	-100.00%	0.00%	30,094.52	29,552.97	(541.55)			Apr-14	Dec-14		2015
146503	ED&MA Monitors 2014 LG&E	8,260.70	-	(8,260.70)	-100.00%	0.00%	8,260.70	-	(8,260.70)			Nov-14	Feb-15		2015
146528	PR13 GSU Bushing Repl	16,544.60	-	(16,544.60)	-100.00%	0.00%	46,754.60	30,210.00	(16,544.60)			Nov-14	Apr-15		2015
146538LGE	TC COUPLING F1&F2 CONVEYORS	614.63	-	(614.63)	-100.00%	0.00%	10,703.04	10,088.41	(614.63)			Apr-14	Feb-15		2015
146553LGE	TC2 SPARE VALVE PARTS	70,374.56	-	(70,374.56)	-100.00%	0.01%	70,374.56	-	(70,374.56)			Apr-14	May-15		2015
146565	MC Limestone Dust Suppression	(3,370.28)	-	3,370.28	-100.00%	0.00%	58,852.66	62,222.94	3,370.28			Dec-14	Dec-14		2015
146588	MC Long Shaft Serv Wtr Pump	422.33	-	(422.33)	-100.00%	0.00%	75,422.33	75,000.00	(422.33)			Dec-14	Jun-15		2015
														Reallocated from budgeted reliability projects for Customers Experiencing Multiple Interruptions (CEMI) and Circuits Identified for Improvement (CIFI) in 2015 (144790 $177K, 144791 $8K). Additional $240K approved in December 2016 due to additonal poles replaced and location of poles in rear easements (122457). In March 2016 an additional $147K was approved for increased costs for labor and materials for additional equipment that needed to be replaced (149460).	
146605	DIXIE CKT1222(DX-1222) SM WIRE	587,543.43	-	(587,543.43)	-100.00%	0.12%	587,543.43	-	(587,543.43)			Aug-15	Mar-16		2015
146614	MC 4A Condenser Vacuum Pump	22,234.92	-	(22,234.92)	-100.00%	0.00%	197,234.92	175,000.00	(22,234.92)			Dec-14	Oct-15		2015
146615	MC 4B Condenser Vacuum Pump	20,196.45	-	(20,196.45)	-100.00%	0.00%	195,196.45	175,000.00	(20,196.45)			Dec-14	Oct-15		2015
146618	MC 4C Condenser Vacuum Pump	25,319.95	-	(25,319.95)	-100.00%	0.00%	200,319.95	175,000.00	(25,319.95)			Dec-14	Oct-15		2015
146659	TC1 OXIDATION AIR IMPELLER	38,278.99	-	(38,278.99)	-100.00%	0.01%	38,278.99	-	(38,278.99)			Apr-14	Jun-16		2015
146661	TC1 REWIND HPAWP MTR	36,683.08	-	(36,683.08)	-100.00%	0.01%	36,683.08	-	(36,683.08)			Apr-14	Mar-15		2015
146662	MC 2A GSU Transformer	(101,383.45)	-	101,383.45	-100.00%	-0.02%	191,408.68	292,792.13	101,383.45			Dec-14	Jan-15		2015
146677	TAYLOR CKT 1132 (TA1132)	152,525.02	-	(152,525.02)	-100.00%	0.03%	152,525.02	-	(152,525.02)			Jan-15	Aug-15		2015
146686	REL 345 ROW Blue Lck-Mdtwn	1,000,085.96	-	(1,000,085.96)	-100.00%	0.20%	1,000,085.96	-	(1,000,085.96)			Aug-15	May-16	The need for this project was identified after the budget was prepared.	2015
146714LGE	TC OFFICE REBUILD 2015	136,255.71	-	(136,255.71)	-100.00%	0.03%	136,255.71	-	(136,255.71)			Apr-14	Sep-15		2015
146716	MC1 Drip Pot/Hotwell Xmtrs	42,091.45	-	(42,091.45)	-100.00%	0.01%	42,091.45	-	(42,091.45)			Jan-15	Apr-15		2015
146717LGE	TC2 BOILER METAL OVERLAY	112,485.23	-	(112,485.23)	-100.00%	0.02%	112,485.23	-	(112,485.23)			Apr-14	May-15		2015
														Not budgeted. Experienced a Generator step up transformer failure in 2014 on unit 2 resulting in need for replacement. Two additional spares were also purchased to maintain reliability.	
146730	MC GSU Transformers	3,923,045.90	-	(3,923,045.90)	-100.00%	0.77%	3,923,045.90	-	(3,923,045.90)			Jan-15	Jun-16		2015
146732	LEO 2015 CABLE REJUV/REPL	435,685.39	-	(435,685.39)	-100.00%	0.09%	435,685.39	-	(435,685.39)			Jan-15	Mar-16		2015
146738	LG&E COOLING FAN PROJECT 2015	194,648.76	-	(194,648.76)	-100.00%	0.04%	194,648.76	-	(194,648.76)			Jan-15	Nov-15		2015
146740	OKOLONA CKT 1272 (OK1272)	68,760.72	-	(68,760.72)	-100.00%	0.01%	68,760.72	-	(68,760.72)			Jan-15	Aug-15		2015
146741	MUD LANE CKT 1286 (ML1286)	43,457.97	-	(43,457.97)	-100.00%	0.01%	43,457.97	-	(43,457.97)			Jan-15	Dec-15		2015
146743	MILL CREEK CKT 1261 (MC1261)	164,106.54	-	(164,106.54)	-100.00%	0.03%	164,106.54	-	(164,106.54)			Sep-15	Jul-16		2015
146748	AIKEN CKT 1296 (AK1296)	106,545.23	-	(106,545.23)	-100.00%	0.02%	106,545.23	-	(106,545.23)			Sep-15	Dec-15		2015
146776	CR5A Sump Pmp Motor Rew	28,789.01	-	(28,789.01)	-100.00%	0.01%	28,789.01	-	(28,789.01)			Jan-15	Feb-15		2015
146800	KY22 AT BRIDGE HILL - ELEC	324,465.48	-	(324,465.48)	-100.00%	0.06%	324,465.48	-	(324,465.48)			Jan-15	Dec-15		2015
146817	THIRD PARTY POLE ATTACH 2015	161,218.11	-	(161,218.11)	-100.00%	0.03%	161,218.11	-	(161,218.11)			Jan-15	Jan-16		2015
146820	CR1B Sump Pmp Motor Rew	32,299.10	-	(32,299.10)	-100.00%	0.01%	32,299.10	-	(32,299.10)			Jan-15	Feb-15		2015

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146821	CR Smp Pmp Mtr Rew (Spare)	31,265.63	-	(31,265.63)	-100.00%	0.01%	31,265.63	-	(31,265.63)			Jan-15	May-15		2015
146825	MC S/R Boom Belt 2015	24,203.80	-	(24,203.80)	-100.00%	0.00%	24,203.80	-	(24,203.80)			Jan-15	Jun-15		2015
146828	HILLCREST TR1 TC525 LTC UPGRD	145,596.97	-	(145,596.97)	-100.00%	0.03%	145,596.97	-	(145,596.97)			Feb-15	Dec-15		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 K9-2015.	
146840	HRDS CRK-HRMNY LNDG P2	1,079,321.01	-	(1,079,321.01)	-100.00%	0.21%	1,079,321.01	-	(1,079,321.01)			Jul-15	Dec-15		2015
146844	TIP TOP PHASE #3	339,245.55	-	(339,245.55)	-100.00%	0.07%	339,245.55	-	(339,245.55)			Feb-15	Dec-15		2015
146860	SPIR OHIO FALLS	229,711.19	-	(229,711.19)	-100.00%	0.05%	229,711.19	-	(229,711.19)			Jun-15	Nov-15		2015
146862	SPIR 3821 CN RN-CN RN SWTCHNG	78,357.26	-	(78,357.26)	-100.00%	0.02%	78,357.26	-	(78,357.26)			Jul-15	Nov-15		2015
146863	SPIR 3822 CN RN-CN RUN SWTCHNG	203,595.74	-	(203,595.74)	-100.00%	0.04%	203,595.74	-	(203,595.74)			Jul-15	Nov-15		2015
146865	SPIR CN RN SWT-ASH BOTTOM	91,997.66	-	(91,997.66)	-100.00%	0.02%	91,997.66	-	(91,997.66)			Jun-15	Aug-15		2015
146881	MC Telehandler 2015	31,997.66	-	(31,997.66)	-100.00%	0.01%	31,997.66	-	(31,997.66)			Feb-15	May-15		2015
146885	TC1 AGITATOR MTR RWD	26,946.56	-	(26,946.56)	-100.00%	0.01%	26,946.56	-	(26,946.56)			Apr-14	Jun-15		2015
146962	MC3 CT Fan GB Capital Spare	37,728.91	-	(37,728.91)	-100.00%	0.01%	37,728.91	-	(37,728.91)			Feb-15	Apr-15		2015
146964	GS GE 2012 F150 4X4	29,187.86	-	(29,187.86)	-100.00%	0.01%	29,187.86	-	(29,187.86)			Mar-15	Apr-15		2015
146986	CF - 1204	89,245.81	-	(89,245.81)	-100.00%	0.02%	89,245.81	-	(89,245.81)			Mar-15	Feb-16		2015
146987	CRESTWOOD (CW)1222 CIFI 2015	46,783.90	-	(46,783.90)	-100.00%	0.01%	46,783.90	-	(46,783.90)			Aug-15	Dec-15		2015
146990	Skylight (SK) 1128 CIFI 2015	34,991.33	-	(34,991.33)	-100.00%	0.01%	34,991.33	-	(34,991.33)			Aug-15	Oct-15		2015
														Not budgeted. This project was needed to address CCRT regulatory requirements.	
147010	MC Landfill Expansion 2015	765,337.24	-	(765,337.24)	-100.00%	0.15%	765,337.24	-	(765,337.24)			Mar-15	Nov-15		2015
147017	SIMPSONVILLE CAMERAS LGE TR	17,044.61	-	(17,044.61)	-100.00%	0.00%	17,044.61	-	(17,044.61)			Mar-15	Dec-15		2015
														Previous inspections did not document quench cracking on lower headers and damage	
147034	MC4 Boiler Lower Slope	1,806,465.75	-	(1,806,465.75)	-100.00%	0.36%	1,806,465.75	-	(1,806,465.75)			Jul-15		occurred at an accelerated rate over summer 2014.	2015
147037	MC1 HSWP Strainers	114,208.00	-	(114,208.00)	-100.00%	0.02%	114,208.00	-	(114,208.00)			Jul-15	Nov-16		2015
147038	MC2 HSWP Strainers	73,200.00	-	(73,200.00)	-100.00%	0.01%	73,200.00	-	(73,200.00)			Jul-15			2015
147039	MC3 HSWP Strainers	70,014.00	-	(70,014.00)	-100.00%	0.01%	70,014.00	-	(70,014.00)			Jul-15	Jun-16		2015
147040	MC3 LSSWP Strainers	79,707.00	-	(79,707.00)	-100.00%	0.02%	79,707.00	-	(79,707.00)			Jul-15			2015
147041	MC4 LSSWP Strainers	79,707.00	-	(79,707.00)	-100.00%	0.02%	79,707.00	-	(79,707.00)			Jul-15	Nov-16		2015
147044	MC 3A Condenser Vacuum Pump	189,669.73	-	(189,669.73)	-100.00%	0.04%	189,669.73	-	(189,669.73)			Jul-15	Jun-16		2015
147045	MC 3B Condenser Vacuum Pump	183,233.37	-	(183,233.37)	-100.00%	0.04%	183,233.37	-	(183,233.37)			Jul-15	Jun-16		2015
147047	MC Turbine Room Crane Controls	253,178.49	-	(253,178.49)	-100.00%	0.05%	253,178.49	-	(253,178.49)			May-15	Oct-15		2015
147050	MC3 & MC4 Roof Exhausters	366,397.90	-	(366,397.90)	-100.00%	0.07%	366,397.90	-	(366,397.90)			May-15	Dec-15		2015
147051	MC F2 Coal Conveyor Gearbox	48,516.35	-	(48,516.35)	-100.00%	0.01%	48,516.35	-	(48,516.35)			Mar-15	Apr-15		2015
147052	MC 4B Flyash Blower 2015	55,834.15	-	(55,834.15)	-100.00%	0.01%	55,834.15	-	(55,834.15)			Mar-15	Aug-15		2015
147063	MC1 & MC2 Louvers	148,350.42	-	(148,350.42)	-100.00%	0.03%	148,350.42	-	(148,350.42)			Jul-15	Dec-15		2015
147067	MC Ash Line Extension	243,453.96	-	(243,453.96)	-100.00%	0.05%	243,453.96	-	(243,453.96)			Jun-15	Oct-15		2015
147086	LGE NALCO ENGINEERING	41,542.87	-	(41,542.87)	-100.00%	0.01%	41,542.87	-	(41,542.87)			Mar-15			2015
147091	GS GE CORS ENG	25,951.41	-	(25,951.41)	-100.00%	0.01%	25,951.41	-	(25,951.41)			Jan-15			2015
147107	MC LD2 Limestone Conv Belt 15	12,158.39	-	(12,158.39)	-100.00%	0.00%	12,158.39	-	(12,158.39)			Apr-15	Apr-15		2015
147118	MC 4503 & 4503-33 TIE Brkrs	580,139.24	-	(580,139.24)	-100.00%	0.11%	580,139.24	-	(580,139.24)			Jun-15	Jun-16	The need for this project was identified after the budget was prepared.	2015
147121	MC 4B LPHDP Motor 2015	27,567.34	-	(27,567.34)	-100.00%	0.01%	27,567.34	-	(27,567.34)			Apr-15	May-15		2015
														Emergent work to create a safe and efficient working environment inside network vaults in LG&E's Downtown Network (DTN) distribution system. Installation of the new isolation equipment ensures compliance with new Occupational Safety and Health Administration (OSHA) regulations and enhances worker safety and efficiency while maintaining a high level of reliability in the DTN.	
147126	DOWNTOWN NETWORK SWITCHES PROJ	1,340,591.94	-	(1,340,591.94)	-100.00%	0.26%	1,340,591.94	-	(1,340,591.94)			Apr-15			2015
147127	BURKSHIRE TERRCE UG CABLE REPL	315,785.50	-	(315,785.50)	-100.00%	0.06%	315,785.50	-	(315,785.50)			Apr-15	Feb-16		2015
147145	WP 1104 CIFI 2015	246,744.06	-	(246,744.06)	-100.00%	0.05%	246,744.06	-	(246,744.06)			Apr-15	Dec-15		2015
147150	SM 1233 CIFI 2015	50,137.00	-	(50,137.00)	-100.00%	0.01%	50,137.00	-	(50,137.00)			Apr-15	Dec-15		2015
147164	HOLIDAY INN EXPRESS VAULT	420,173.50	-	(420,173.50)	-100.00%	0.08%	420,173.50	-	(420,173.50)			Apr-15	Dec-15		2015
147180LGE	TC BAP/GSP SLOPE IMPROVE	157,982.73	-	(157,982.73)	-100.00%	0.03%	157,982.73	-	(157,982.73)			Apr-14	Sep-15		2015
147205	MC 3A4 Recycle Pump Mtr 2015	34,078.59	-	(34,078.59)	-100.00%	0.01%	34,078.59	-	(34,078.59)			Apr-15	Jun-15		2015
147206	GS GE 2015 Lab Equip	45,524.28	-	(45,524.28)	-100.00%	0.01%	45,524.28	-	(45,524.28)			Apr-15	Dec-15		2015
147215	ERTs for LG&E (Electric) 2015	52,386.78	-	(52,386.78)	-100.00%	0.01%	52,386.78	-	(52,386.78)			Jan-15	Sep-15		2015
147287LGE	TC REROUTE WATER FLOW	180,157.84	-	(180,157.84)	-100.00%	0.04%	180,157.84	-	(180,157.84)			Apr-14	Apr-16		2015
147292	MC3 Turbine Controls Computer	84,415.80	-	(84,415.80)	-100.00%	0.02%	84,415.80	-	(84,415.80)			May-15	Nov-15		2015
147301	SIMPSONVILLE FENCE LGE TR	47,103.72	-	(47,103.72)	-100.00%	0.01%	47,103.72	-	(47,103.72)			May-15	May-16		2015
147448	MC ERT Truck 2015	28,445.98	-	(28,445.98)	-100.00%	0.01%	28,445.98	-	(28,445.98)			May-15	Jun-15		2015
147927	GS SL Karl Fisher Titrator	7,979.07	-	(7,979.07)	-100.00%	0.00%	7,979.07	-	(7,979.07)			May-15	Sep-15		2015
147946	TC1 SPARE RXN AGIT BRG ASSY	62,200.89	-	(62,200.89)	-100.00%	0.01%	62,200.89	-	(62,200.89)			Apr-14	Nov-15		2015
147971	MC CCR RULING NON MECH	32,668.00	-	(32,668.00)	-100.00%	0.01%	32,668.00	-	(32,668.00)			Jan-13			2015
147972	TC LGE CCR RULING NON MECH	373,742.12	-	(373,742.12)	-100.00%	0.07%	373,742.12	-	(373,742.12)			Jan-13			2015
147986LGE	TC PROXIMITY READERS INSTALL	21,837.14	-	(21,837.14)	-100.00%	0.00%	21,837.14	-	(21,837.14)			Apr-14	Nov-15		2015
148088	PR Admin Building	198,075.58	-	(198,075.58)	-100.00%	0.04%	198,075.58	-	(198,075.58)			Aug-15	Dec-15		2015
148195	TC1 CONDENS TUBE SHEET REFURB	198,565.22	-	(198,565.22)	-100.00%	0.04%	198,565.22	-	(198,565.22)			Apr-14	Apr-16		2015
148618	DIST ATTACH TRAN-ADRIENNE WY	21,814.46	-	(21,814.46)	-100.00%	0.00%	21,814.46	-	(21,814.46)			Jun-15	Oct-15		2015
148687	SIMPSONVILLE HVAC-LGE	3,719.00	-	(3,719.00)	-100.00%	0.00%	3,719.00	-	(3,719.00)			Jun-15	Nov-15		2015
148707	OF Server & Relay Room HVAC Sy	18,409.65	-	(18,409.65)	-100.00%	0.00%	18,409.65	-	(18,409.65)			Jun-15	Oct-15		2015
148994	Meter Reading Probes 2015 LG&E	11,551.68	-	(11,551.68)	-100.00%	0.00%	11,551.68	-	(11,551.68)			Jun-15	Dec-15		2015
149108	AIKEN(AK)1291 SUB EXIT CBL RPL	22,042.87	-	(22,042.87)	-100.00%	0.00%	22,042.87	-	(22,042.87)			Jul-15	Dec-15		2015
149109	AIKEN(AK)1296 SUB EXIT CBL RPL	133,598.03	-	(133,598.03)	-100.00%	0.03%	133,598.03	-	(133,598.03)			Jul-15	Dec-15		2015
149110	HURSTBOURNE HB1147 EXT CBL RPL	45,682.57	-	(45,682.57)	-100.00%	0.01%	45,682.57	-	(45,682.57)			Jul-15	Dec-15		2015
149115	GS CDM Scanning Equip	18,011.42	-	(18,011.42)	-100.00%	0.00%	18,011.42	-	(18,011.42)			Jan-15	Sep-15		2015
149121	PR11 Battery Set Spare (2015)	9,931.03	-	(9,931.03)	-100.00%	0.00%	9,931.03	-	(9,931.03)			Jul-15	Sep-15		2015
149123LGE	TC CT INSTALL 345KV MODS	144,105.30	-	(144,105.30)	-100.00%	0.03%	144,105.30	-	(144,105.30)			Apr-14	Apr-16		2015
149187LGE	BRCT Office Building Repl LGE	371,233.53	-	(371,233.53)	-100.00%	0.07%	371,233.53	-	(371,233.53)			Nov-14	Jan-16		2015
149661LGE	BR CT Site Paving LGE	12,199.46	-	(12,199.46)	-100.00%	0.00%	12,199.46	-	(12,199.46)			Jul-15	Aug-15		2015
149750	Simpsonville Guard Station-LGE	5,236.93	-	(5,236.93)	-100.00%	0.00%	5,236.93	-	(5,236.93)			Aug-15	Jun-16		2015
149885	MC 3A2 Main Breaker	142,860.84	-	(142,860.84)	-100.00%	0.03%	142,860.84	-	(142,860.84)			Aug-15	Nov-15		2015
149886	MC 1&2 Flyash Blower Spare	34,285.26	-	(34,285.26)	-100.00%	0.01%	34,285.26	-	(34,285.26)			Apr-15	Mar-16		2015
149908	TC1 SCR STRUCTURAL STEEL BYPS	75,191.45	-	(75,191.45)	-100.00%	0.01%	75,191.45	-	(75,191.45)			Apr-14	Apr-16		2015
149909LGE	TC RO UV LIGHT	29,554.35	-	(29,554.35)	-100.00%	0.01%	29,554.35	-	(29,554.35)			Apr-14	Nov-15		2015
														Project approved during the budget year due to decision to purchase vehicles previously leased. Capital funding for purchasing vehicles was in the 2015 Business Plan but not until 2016.	
149911	Purchase Vehicles LGE 2015	1,517,839.19	-	(1,517,839.19)	-100.00%	0.30%	1,517,839.19	-	(1,517,839.19)			Oct-15	Dec-15		2015
149948	UNIVERSITY OF LOU STREETSCAPE	98.16	-	(98.16)	-100.00%	0.00%	98.16	-	(98.16)			Aug-15	Aug-16		2015
149965	ASHBY(AB)1205 SUB EXT CBL REPL	19,962.96	-	(19,962.96)	-100.00%	0.00%	19,962.96	-	(19,962.96)			Aug-15	Dec-15		2015
149966	SEMINOLE(SM)1361 EXIT CBL REPL	54,064.60	-	(54,064.60)	-100.00%	0.01%	54,064.60	-	(54,064.60)			Aug-15	Dec-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
149967	SEMINOLE(SM)1232 EXIT CBL REPL	139,887.30	-	(139,887.30)	-100.00%	0.03%	139,887.30	-	(139,887.30)			Aug-15	Dec-15		2015
149968	REPLACE LTC AT WATTERSON TR5	46,245.15	-	(46,245.15)	-100.00%	0.01%	46,245.15	-	(46,245.15)			Aug-15	Dec-15		2015
149970	CSS Bearing Heater	4,906.10	-	(4,906.10)	-100.00%	0.00%	4,906.10	-	(4,906.10)			Aug-15	Oct-15		2015
149972	GS GE ME Remote Vibr	167,023.84	-	(167,023.84)	-100.00%	0.03%	167,023.84	-	(167,023.84)			Sep-15			2015
149974	REPLACE LTC AT TERRY TR2	47,670.86	-	(47,670.86)	-100.00%	0.01%	47,670.86	-	(47,670.86)			Aug-15	Dec-15		2015
149982	CENTERFIELD(CF)1201 EXT CBLRPL	218,091.67	-	(218,091.67)	-100.00%	0.04%	218,091.67	-	(218,091.67)			Sep-15	Dec-15		2015
149994	RIVERPORT SALT SHED-2015	25,925.00	-	(25,925.00)	-100.00%	0.01%	25,925.00	-	(25,925.00)			Sep-15	Feb-16		2015
150003	REPLACE CLAY TRANSFORMER TR2	65,422.68	-	(65,422.68)	-100.00%	0.01%	65,422.68	-	(65,422.68)			Sep-15	Dec-15		2015
150004	MC Forklift 2015	19,795.16	-	(19,795.16)	-100.00%	0.00%	19,795.16	-	(19,795.16)			Sep-15	Sep-15		2015
150005	MC Ammonia Camera System	21,155.29	-	(21,155.29)	-100.00%	0.00%	21,155.29	-	(21,155.29)			Sep-15	Dec-15		2015
150006	MC Barge Unloader Drainage	17,800.00	-	(17,800.00)	-100.00%	0.00%	17,800.00	-	(17,800.00)			Sep-15	Dec-15		2015
150007	Zorn Starter Batteries Repl	9,369.06	-	(9,369.06)	-100.00%	0.00%	9,369.06	-	(9,369.06)			Sep-15	Nov-15		2015
150008	PR13 AC Air Handler Repl	9,725.12	-	(9,725.12)	-100.00%	0.00%	9,725.12	-	(9,725.12)			Sep-15	Sep-16		2015
150018	TC1 1B HPAWP MODIFICATION	78,040.56	-	(78,040.56)	-100.00%	0.02%	78,040.56	-	(78,040.56)			Apr-14	Nov-15		2015
150024	PLAINVIEW(PV) 1252 EXT CBL RPL	82,410.56	-	(82,410.56)	-100.00%	0.02%	82,410.56	-	(82,410.56)			Sep-15	Apr-16		2015
150028	CLAY TR2 TRANSFORMER	468,368.77	-	(468,368.77)	-100.00%	0.09%	468,368.77	-	(468,368.77)			Sep-15			2015
150028LGE	TC2 TDBFP CONTROLS REPL	95,539.72	8,748.96	(86,790.76)	-992.01%	0.02%	95,539.72	8,748.96	(86,790.76)	Apr-14	Dec-26	Apr-14	Sep-15		2015
150030LGE	TC FA BARGE LO DUST COLLECT	47,971.76	139,676.36	91,704.60	65.66%	0.01%	47,971.76	139,676.36	91,704.60	Apr-14	Dec-26	Apr-14	Apr-16		2015
150037LGE	TC RACK SYS PW SWITCHGEAR	143,832.29	99,768.83	(44,063.46)	-44.17%	0.03%	143,832.29	99,768.83	(44,063.46)	Apr-14	Dec-26	Apr-14	Apr-16		2015
150047	GS GE 2016 Explorer 1	27,845.00	-	(27,845.00)	-100.00%	0.01%	27,845.00	-	(27,845.00)			Oct-15	Feb-16		2015
150065LGE	TC WASTE PUMPS SLUDGE PIT	-	19,953.77	19,953.77	100.00%	0.00%	-	19,953.77	19,953.77	Apr-14	Dec-26				2015
150075LGE	TC2 INST TUBINE LIFT OIL PUMP	-	29,163.20	29,163.20	100.00%	0.00%	-	29,163.20	29,163.20	Apr-14	Dec-26				2015
150079	GS GE ME Oil Skid	65,887.04	-	(65,887.04)	-100.00%	0.01%	65,887.04	-	(65,887.04)			Oct-15	Apr-16		2015
150080	GS GE BlackStart	228,192.48	-	(228,192.48)	-100.00%	0.04%	228,192.48	-	(228,192.48)			Oct-15		The scope of and estimates for this specific project was identified after the budget was prepared, however pole replacements such as this were budgeted under K9-2015.	2015
150082	PR Knob Creek-Tip Top	586,390.02	-	(586,390.02)	-100.00%	0.12%	586,390.02	-	(586,390.02)			Oct-15	Feb-16		2015
150088	MC Utility Truck 2015	26,801.60	-	(26,801.60)	-100.00%	0.01%	26,801.60	-	(26,801.60)			Sep-15	Oct-15		2015
150089	MC Benchtop Lab Analyzer	4,637.46	-	(4,637.46)	-100.00%	0.00%	4,637.46	-	(4,637.46)			Sep-15	Oct-15		2015
150120	SIMP CIRCUIT UPDATE-LGE-2015	3,594.89	-	(3,594.89)	-100.00%	0.00%	3,594.89	-	(3,594.89)			Oct-15	Dec-15		2015
150123	MC Stacker/Reclaimer Cab	151,949.22	-	(151,949.22)	-100.00%	0.03%	151,949.22	-	(151,949.22)			Oct-15	May-16		2015
150124	MC Flyash Transfer Bldg Roofs	78,506.20	-	(78,506.20)	-100.00%	0.02%	78,506.20	-	(78,506.20)			Oct-15	Dec-15		2015
150136	Compressed Air Heat Exchanger	27,000.00	-	(27,000.00)	-100.00%	0.01%	27,000.00	-	(27,000.00)			Oct-15	Feb-16		2015
150137	MC Pi Server Upgrade	51,634.20	-	(51,634.20)	-100.00%	0.01%	51,634.20	-	(51,634.20)			Oct-15	Dec-15		2015
150138	MC Engineering Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.00%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150140	MC I&E Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.00%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150142	MC Office Truck 2015	16,242.37	-	(16,242.37)	-100.00%	0.00%	16,242.37	-	(16,242.37)			Oct-15	Oct-15		2015
150143	MC Warehouse Truck 2015	35,224.15	-	(35,224.15)	-100.00%	0.01%	35,224.15	-	(35,224.15)			Oct-15	Oct-15		2015
150145	MC Coal Handling Truck 2015	22,967.30	-	(22,967.30)	-100.00%	0.00%	22,967.30	-	(22,967.30)			Oct-15	Oct-15		2015
150146	MC Maintenance Truck 2015	23,509.64	-	(23,509.64)	-100.00%	0.00%	23,509.64	-	(23,509.64)			Oct-15	Oct-15		2015
150150	MC F1 Coal Conveyor Belt 2015	62,038.90	-	(62,038.90)	-100.00%	0.01%	62,038.90	-	(62,038.90)			Oct-15	Mar-16		2015
150153	MC Sewage Lift Station Pumps	13,302.51	-	(13,302.51)	-100.00%	0.00%	13,302.51	-	(13,302.51)			Oct-15	Dec-15		2015
150198	MC Parking Lot Lighting	11,257.78	-	(11,257.78)	-100.00%	0.00%	11,257.78	-	(11,257.78)			Oct-15	Nov-15		2015
150199	MC Diesel Tank Level Indicator	7,623.95	-	(7,623.95)	-100.00%	0.00%	7,623.95	-	(7,623.95)			Oct-15	Dec-15		2015
150202	GS GE MET LAB REFURB	42,886.69	-	(42,886.69)	-100.00%	0.01%	42,886.69	-	(42,886.69)			Oct-15	Dec-15		2015
150216	MC 3B Burner Nozzles 2016	392,094.91	-	(392,094.91)	-100.00%	0.08%	392,094.91	-	(392,094.91)			Nov-15	Jun-16		2015
150228LGE	Tech Training System LGE	17,490.04	-	(17,490.04)	-100.00%	0.00%	17,490.04	-	(17,490.04)			Nov-15	Dec-15		2015
150229	MC Air Monitors 2015	9,504.67	-	(9,504.67)	-100.00%	0.00%	9,504.67	-	(9,504.67)			Nov-15	Dec-15		2015
150231	TC1 HYDROVEYOR UPGRADE	85,698.59	-	(85,698.59)	-100.00%	0.02%	85,698.59	-	(85,698.59)			Apr-14	Nov-15		2015
150233	MC1 LSSWP Strainers 2015	45,015.00	-	(45,015.00)	-100.00%	0.01%	45,015.00	-	(45,015.00)			Nov-15	Oct-16		2015
150234	MC2 LSSWP Strainers 2015	45,015.00	-	(45,015.00)	-100.00%	0.01%	45,015.00	-	(45,015.00)			Nov-15			2015
150235	MC Coal Runoff Sump Pump 2015	41,414.62	-	(41,414.62)	-100.00%	0.01%	41,414.62	-	(41,414.62)			Nov-15	Dec-15		2015
150254	Algonquin OCB Kit Install	13,599.42	-	(13,599.42)	-100.00%	0.00%	13,599.42	-	(13,599.42)			Nov-15			2015
150258	Paddys Run OCB Kit Install	14,606.26	-	(14,606.26)	-100.00%	0.00%	14,606.26	-	(14,606.26)			Nov-15			2015
150260	SS Serv Shop Equip	11,424.55	-	(11,424.55)	-100.00%	0.00%	11,424.55	-	(11,424.55)			Nov-15	Nov-15		2015
150283	SS Hydraulic Set	5,634.30	-	(5,634.30)	-100.00%	0.00%	5,634.30	-	(5,634.30)			Nov-15	Dec-15		2015
150312	GS GE ME Epson Plotter	9,315.45	-	(9,315.45)	-100.00%	0.00%	9,315.45	-	(9,315.45)			Jan-15	Dec-15		2015
150370	LOU ELEC OPS ROPE TRAILER	118,993.35	-	(118,993.35)	-100.00%	0.02%	118,993.35	-	(118,993.35)			Dec-15	Dec-15		2015
150383LGE	TC2 3RD STAGE BUCKETS 2A FPT	77,108.37	-	(77,108.37)	-100.00%	0.02%	77,108.37	-	(77,108.37)			Apr-14	Apr-16		2015
150399	MC Maint. Truck 2015	22,961.87	-	(22,961.87)	-100.00%	0.00%	22,961.87	-	(22,961.87)			Dec-15	Dec-15		2015
150403	MC Hydrogen Analyzer 2015	11,108.06	-	(11,108.06)	-100.00%	0.00%	11,108.06	-	(11,108.06)			Dec-15	Dec-15		2015
150404	MC EHC Hy-Pro Dryers	12,737.66	-	(12,737.66)	-100.00%	0.00%	12,737.66	-	(12,737.66)			Dec-15	Feb-16		2015
150405	MC Ammonia Slippage Equip	16,000.00	-	(16,000.00)	-100.00%	0.00%	16,000.00	-	(16,000.00)			Dec-15	Dec-15		2015
150408	BRCT 5 Gas Detection Syst Repl	13,345.18	-	(13,345.18)	-100.00%	0.00%	13,345.18	-	(13,345.18)			Dec-15	Nov-16		2015
151004	TC1 SDRS DAMPER REFURB	-	375,000.00	375,000.00	100.00%	0.00%	-	375,000.00	375,000.00	Apr-14	Dec-26				2015
151100	TC1 TURBINE REPL 1B FPT PACK	-	30,698.10	30,698.10	100.00%	0.00%	-	30,698.10	30,698.10	Apr-14	Dec-26				2015
152000LGE	TC CT REPL GEN PROT RELAY	14,272.49	15,143.37	870.88	5.75%	0.00%	14,272.49	30,286.74	16,014.25	Jan-09	May-20	Jan-09	Apr-16		2015
153067LGE	TC2 ACOUSTIC MONITOR	13,089.38	-	(13,089.38)	-100.00%	0.00%	13,089.38	-	(13,089.38)			Apr-14	Apr-16		2015
153068LGE	TC REPL A CHILLER	22,356.20	-	(22,356.20)	-100.00%	0.00%	22,356.20	-	(22,356.20)			Apr-14	Jul-16		2015
153075LGE	TC2 TDBFP TRIP BLOCK	19,524.59	-	(19,524.59)	-100.00%	0.00%	19,524.59	-	(19,524.59)			Apr-14	Jul-16		2015
CCAPR340	Capital CAP/REG/RECL - 003400	400,331.65	587,821.18	187,489.53	31.90%	0.08%	400,331.65	587,821.18	187,489.53	Jan-13	Dec-25	Jan-13			2015
CEMTR134	LGE Electric Meters - 001340	682,856.02	674,996.92	(7,859.10)	-1.16%	0.13%	682,856.02	674,996.92	(7,859.10)	Jan-13	Dec-19	Jan-13			2015
CLM020414	LGE MAJOR STORM 020414	211,697.80	-	(211,697.80)	-100.00%	0.04%	1,596,885.87	1,385,188.07	(211,697.80)			Feb-14	Aug-15		2015
CLM062615	LGE MAJOR STORM 062615	178,176.72	-	(178,176.72)	-100.00%	0.04%	178,176.72	-	(178,176.72)			Jun-15	Feb-16		2015
CLM070714	LGE MAJOR STORM 070714	33,211.26	-	(33,211.26)	-100.00%	0.01%	155,951.13	122,739.87	(33,211.26)			Jul-14	Nov-14		2015
CLM071715	LGE MAJOR STORM 071715	321,488.95	-	(321,488.95)	-100.00%	0.06%	321,488.95	-	(321,488.95)			Jul-15	Feb-16		2015
CLM072614	LGE MAJOR STORM 072614	37,740.05	-	(37,740.05)	-100.00%	0.01%	252,301.75	214,561.70	(37,740.05)			Jul-14	Dec-14		2015
CLM082714	LGE MAJOR STORM 082714	9,116.95	-	(9,116.95)	-100.00%	0.00%	49,438.63	40,321.68	(9,116.95)			Aug-14	Dec-14		2015
CNBCBL341	Joint Trench - 003410	440,790.68	-	(440,790.68)	-100.00%	0.09%	440,790.68	-	(440,790.68)			Jan-13			2015
CNBCD340O	NB Comm OH - 003400	2,103,191.97	1,895,282.94	(207,909.03)	-10.97%	0.41%	2,103,191.97	1,895,282.94	(207,909.03)	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2015
CNBCD340U	NB Comm UG - 003400	3,973,898.61	3,123,417.28	(850,481.33)	-27.23%	0.78%	3,973,898.61	3,123,417.28	(850,481.33)	Dec-12	Dec-25	Dec-12			2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	
CNBRD340O	NB Resid OH - 003400	1,717,061.47	1,069,503.13	(647,558.34)	-60.55%	0.34%	1,717,061.47	1,069,503.13	(647,558.34)	Jan-13	Dec-25	Jan-13			2015
CNBRD340U	NB Resid UG - 003400	(29,807.79)	101,953.30	131,761.09	129.24%	-0.01%	(29,807.79)	101,953.30	131,761.09	Jan-13	Dec-25	Jan-13	Apr-15		2015
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	
CNBRD341U	NB Resid UG - 003410	3,369,994.01	4,043,945.51	673,951.50	16.67%	0.66%	3,369,994.01	4,043,945.51	673,951.50	Jan-13	Dec-25	Jan-13			2015
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - overhead services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	
CNBSV340O	NB Elect Serv OH - 003400	710,372.55	1,319,248.46	608,875.91	46.15%	0.14%	710,372.55	1,319,248.46	608,875.91	Dec-12	Dec-25	Dec-12			2015
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - underground services. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	
CNBSV340U	NB Elect Serv UG - 003400	1,399,842.40	834,820.10	(565,022.30)	-67.68%	0.28%	1,399,842.40	834,820.10	(565,022.30)	Jan-13	Dec-25	Jan-13			2015
CNBVLT343	NB Network Vaults - 003430	317,353.30	699,775.26	382,421.96	54.65%	0.06%	317,353.30	699,775.26	382,421.96	Jan-13	Dec-25	Jan-13			2015
														Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Internal policy required individual projects for anything normally in a blanket project that cost $500K or more so funds were moved to an individual project mandated by Kentucky Transportation Cabinet to relocate overhead facilities at KY 22 at Bridge Hill $545K (146800).	
CPBWK340	El Public Works - 003400	705,658.92	1,284,986.31	579,327.39	45.08%	0.14%	705,658.92	1,284,986.31	579,327.39	Jan-13	Dec-25	Jan-13			2015
CRCST340	Cust Requested - 003400	13,837.59	223,985.31	210,147.72	93.82%	0.00%	13,837.59	223,985.31	210,147.72	Jan-13	Dec-25	Jan-13			2015
CRDCBL340	Repl Defective Cable - 003400	993,113.92	813,247.48	(179,866.44)	-22.12%	0.20%	993,113.92	813,247.48	(179,866.44)	Jan-13	Dec-25	Jan-13			2015
CRDD340O	Capital Rep Def OH - 003400	4,244,279.45	4,141,017.03	(103,262.42)	-2.49%	0.84%	4,244,279.45	4,141,017.03	(103,262.42)	Jan-13	Dec-14	Jan-13			2015
														Variance to budget reflects actual versus projected investments associated with repairing and replacing underground defective equipment. Annual budgets are based on historical investment rates for repairing and replacing underground defective equipment. Funds reallocated to other blanket projects that were running over budget.	
CRDD340U	Capital Rep Def UG - 003400	592,305.34	1,225,998.25	633,692.91	51.69%	0.12%	592,305.34	1,225,998.25	633,692.91	Jan-13	Dec-25	Jan-13			2015
CRDMV332	Mercury Bulb Repl - 003320	11,143.69	237,974.71	226,831.02	95.32%	0.00%	11,143.69	237,974.71	226,831.02	Jan-13	Dec-25	Jan-13	Jan-15		2015
CRELD340	Capital Reliability - 003400	492,780.54	583,625.60	90,845.06	15.57%	0.10%	492,780.54	583,625.60	90,845.06	Jan-13	Dec-25	Jan-13			2015
														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.	
CRPOLE340	Pole Repair/Replace - 003400	3,506,092.98	2,462,806.52	(1,043,286.46)	-42.36%	0.69%	3,506,092.98	2,462,806.52	(1,043,286.46)	Jan-13	Dec-25	Dec-12			2015
CRSTLT332	Repair Street Lights - 003320	2,831,184.68	2,385,534.64	(445,650.04)	-18.68%	0.56%	2,831,184.68	2,385,534.64	(445,650.04)	Jan-13	Dec-25	Jan-13			2015
CSTLT332	NB Street Lights - 003320	1,822,449.75	1,969,217.54	146,767.79	7.45%	0.36%	1,822,449.75	1,969,217.54	146,767.79	Dec-12	Feb-25	Dec-12			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 $885K over budget.	
CSTRM323	Cap Minor Storms - 003230	1,128,845.40	-	(1,128,845.40)	-100.00%	0.22%	1,128,845.40	-	(1,128,845.40)			Jan-13			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 $885K over budget.	
CSTRMLGE	Cap LGE Major Storms	-	1,035,610.50	1,035,610.50	100.00%	0.00%	-	1,035,610.50	1,035,610.50	Jan-13	Dec-25				2015
CSYSEN340	Sys Enh - 003400	634,618.38	160,063.41	(474,554.97)	-296.48%	0.13%	634,618.38	160,063.41	(474,554.97)	Jan-13	Dec-25	Jan-13			2015
CTBRD340O	Cap Trouble Orders OH - 003400	2,849,856.73	3,301,385.58	451,528.85	13.68%	0.56%	2,849,856.73	3,301,385.58	451,528.85	Dec-12	Dec-25	Dec-12			2015
CTBRD340U	Cap Trouble Orders UG - 003400	1,155,911.66	825,037.60	(330,874.06)	-40.10%	0.23%	1,155,911.66	825,037.60	(330,874.06)	Dec-12	Aug-25	Dec-12			2015
CTPD340	Capital Thrd Party - 003400	547,426.16	616,210.44	68,784.28	11.16%	0.11%	547,426.16	616,210.44	68,784.28	Jan-13	Dec-25	Jan-13			2015
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Increase to budget related to more vaults being built than projected.	
CVLT343	Capital Network Vlts - 003430	1,362,348.66	644,031.24	(718,317.42)	-111.53%	0.27%	1,362,348.66	644,031.24	(718,317.42)	Jan-13	Dec-25	Jan-13			2015
														Project variance due to more transformer purchases than anticipated, in 2015 there was a $2M shified ahead from 2016.	
CXFRM311	LGE Line Transformers	6,931,285.65	4,505,635.14	(2,425,650.51)	-53.84%	1.37%	6,931,285.65	4,505,635.14	(2,425,650.51)	Jan-13	Nov-25	Jan-13			2015
CXFRM340	NB Transformers - 003400	576,468.86	300,022.05	(276,446.81)	-92.14%	0.11%	576,468.86	300,022.05	(276,446.81)	Jan-13	Dec-25	Jan-13			2015
L5-2013	RELOCATION T-LINES	103,974.91	-	(103,974.91)	-100.00%	0.02%	103,974.91	-	(103,974.91)			Jul-10			2015
L5-2014	RELOCATION T-LINES LG&E	1,690.26	-	(1,690.26)	-100.00%	0.00%	1,690.26	-	(1,690.26)			Jan-14			2015
L5-2015	RELOCATION T-LINES LG&E 2015	75,098.64	51,751.66	(23,346.98)	-45.11%	0.01%	75,098.64	51,751.66	(23,346.98)	Jan-15	Jun-15	Jan-15			2015
L8-2015	STORM DAMAGE T-LINE LGE 2015	56,326.52	221,999.88	165,673.36	74.63%	0.01%	56,326.52	221,999.88	165,673.36	Jan-15	Dec-15	Jan-15			2015
L9-14	PRIORITY REPL T-LINES LGE 2014	1,031,662.47	-	(1,031,662.47)	-100.00%	0.20%	1,031,662.47	-	(1,031,662.47)			Jan-14		Replaced fewer poles than originally planned.	2015
L9-2013	PRIORITY REPL T-LINES LGE 2013	(141,181.76)	-	141,181.76	-100.00%	-0.03%	(141,181.76)	-	141,181.76			Jul-10			2015
L9-2015	PRIORITY REPL T-LINES LGE 2015	3,805,720.81	3,746,987.16	(58,733.65)	-1.57%	0.75%	3,805,720.81	3,746,987.16	(58,733.65)	Jan-15	Dec-15	Jan-15			2015
LARM-2015	PRIORITY REPL X-ARMS LGE 2015	188,305.86	200,000.00	11,694.14	5.85%	0.04%	188,305.86	200,000.00	11,694.14	Jan-15	Dec-15	Jan-15			2015
LBR-13	LGE Breakers Replacements-2013	(147,869.81)	-	147,869.81	-100.00%	-0.03%	(147,869.81)	-	147,869.81			Jan-13	Jan-14		2015
LBR-14	LG&E Breaker Replacements 2014	3,275.22	-	(3,275.22)	-100.00%	0.00%	3,275.22	-	(3,275.22)			Jan-14	Jan-15		2015
LBRFAIL14	LGE-Brkr Fail-2014	(15,545.41)	-	15,545.41	-100.00%	0.00%	(15,545.41)	-	15,545.41			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 used for projects.	
LBRFAIL15	LGE-Brkr Fail-2015	103,218.40	810,085.30	706,866.90	87.26%	0.02%	103,218.40	810,085.30	706,866.90	Jan-15	Dec-15	Jan-15	Jan-16		2015
LDISCAP14	LG&E Dist. Capacitors 2014	33,781.32	-	(33,781.32)	-100.00%	0.01%	173,614.54	139,833.22	(33,781.32)			Jan-14	Jan-15		2015
LINS-2015	PRIORITY REPL INSLTRS LGE 2015	27,734.12	200,000.00	172,265.88	86.13%	0.01%	27,734.12	200,000.00	172,265.88	Jan-15	Dec-15	Jan-15			2015
LOTFAIL14	LGE-OtherFail-2014	4,409.55	-	(4,409.55)	-100.00%	0.00%	4,409.55	-	(4,409.55)			Jan-14	Jan-15		2015
LOTFAIL15	LGE-OtherFail-2015	36,904.65	449,988.04	413,083.39	91.80%	0.01%	36,904.65	449,988.04	413,083.39	Jan-15	Dec-15	Jan-15	Jan-16		2015
L-OTHER14	LGE-Other-2014	53,653.27	-	(53,653.27)	-100.00%	0.01%	53,653.27	-	(53,653.27)			Jan-14	Jan-15		2015
L-OTHER15	LGE-Other-2015	686,854.23	600,103.92	(86,750.31)	-14.46%	0.14%	686,854.23	600,103.92	(86,750.31)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LOTPR14	LG&E Other Prot Blanket 2014	58,800.21	-	(58,800.21)	-100.00%	0.01%	58,800.21	-	(58,800.21)			Jan-14	Jan-15		2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
LOTPR15	LG&E Other Prot Blanket 2015	151,060.62	59,998.40	(91,062.22)	-151.77%	0.03%	151,060.62	59,998.40	(91,062.22)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LOTPRFL15	LG&E Oth Prot Fail 2015	-	40,307.86	40,307.86	100.00%	0.00%	-	40,307.86	40,307.86	Jan-15	Dec-15				2015
LRELAY-13	LG&E RELAY-13	(65,253.15)	-	65,253.15	-100.00%	-0.01%	(65,253.15)	-	65,253.15			Jan-13	Jan-14		2015
LRELAY-14	Relay Replacements-LG&E-2014	228,621.09	-	(228,621.09)	-100.00%	0.05%	228,621.09	-	(228,621.09)			Jan-14	Jan-15		2015
LRELAY-15	Relay Replacements-LG&E-2015	695,883.35	429,867.49	(266,015.86)	-61.88%	0.14%	695,883.35	429,867.49	(266,015.86)	Jan-15	Dec-15	Jan-15	Jan-16		2015
LREL-FL14	LG&E Relay Failures-2014	44,685.18	-	(44,685.18)	-100.00%	0.01%	98,747.49	54,062.31	(44,685.18)			Jan-14	Jan-15		2015
LREL-FL15	LG&E Relay Failures-2015	-	65,326.45	65,326.45	100.00%	0.00%	-	65,326.45	65,326.45	Jan-15	Dec-15				2015
LRSUB-11	LG&E Routine - Subs-11	33.47	-	(33.47)	-100.00%	0.00%	33.47	-	(33.47)			Jan-11	Dec-12		2015
LRSUB-13	LG&E Routine - Subs-13	65,266.49	-	(65,266.49)	-100.00%	0.01%	65,266.49	-	(65,266.49)			Jan-13	Jan-14		2015
LRTU-15	LGE RTU Replacements-15	-	725,306.85	725,306.85	100.00%	0.00%	-	725,306.85	725,306.85	Jan-15	Dec-15			Fewer replacements were needed on this project and the remaining funding was used for other projects (KRTU-15)	2015
LRTU-FL15	LG&E RTU Failures-2015	-	25,250.23	25,250.23	100.00%	0.00%	-	25,250.23	25,250.23	Jan-15	Dec-15				2015
LSTSVC13	Station Svc Trnsfrmrs-LG&E-13	16.79	-	(16.79)	-100.00%	0.00%	16.79	-	(16.79)			Jan-13	Jan-14		2015
LSURGE-13	Surge Arrestors LGE-13	(9,219.10)	-	9,219.10	-100.00%	0.00%	(9,219.10)	-	9,219.10			Jan-13	Jan-14		2015
LSWT-2015	PRIORITY REPL SWTCHS LGE 2015	14,121.80	200,000.00	185,878.20	92.94%	0.00%	14,121.80	200,000.00	185,878.20	Jan-15	Dec-15	Jan-15			2015
LTFFAIL15	LGE-Xfrmr Fail-2015	-	1,425,438.11	1,425,438.11	100.00%	0.00%	-	1,425,438.11	1,425,438.11	Jan-15	Dec-15			Budgeted as a placeholder to fund specific replacement projects, as necessary. Funded other projects.	2015
LTPGENLG	Other LTP Gen Projects LGE	-	101,250.00	101,250.00	100.00%	0.00%	-	101,250.00	101,250.00	Jan-13	Dec-25				2015
NBCD340UG	NEW BUS COMM UG 340	(3,069.94)	-	3,069.94	-100.00%	0.00%	(3,069.94)	-	3,069.94			Mar-00	Dec-12		2015
RDDD340OH	REP DEF EQ OH 340	(947.36)	-	947.36	-100.00%	0.00%	(947.36)	-	947.36			Jan-01	Dec-12		2015
RDSTLT332	REPAIR STREET LIGHTING	62,969.10	-	(62,969.10)	-100.00%	0.01%	62,969.10	-	(62,969.10)			Nov-06	Dec-12		2015
SYSENH340	SYS ENH EXIST CUST 340	2,050.16	-	(2,050.16)	-100.00%	0.00%	2,050.16	-	(2,050.16)			Mar-00	Dec-12		2015
		173,921,873.45	176,642,215.40	2,720,341.95											**2015 Total**
153397	Gravel Road at East Oper	14,139.11	-	(14,139.11)	-100.00%	0.00%	14,139.11	-	(14,139.11)			Jul-16	Jan-17		2016
CRCST340	Cust Requested - 003400	748.96	-	(748.96)	-100.00%	0.00%	748.96	-	(748.96)			Jan-13			2016
CTPD340	Capital Thrd Party - 003400	247,839.09	-	(247,839.09)	-100.00%	0.06%	247,839.09	-	(247,839.09)			Jan-13			2016
152276	Trimble R8S GPS Survey	22,688.50	-	(22,688.50)	-100.00%	0.01%	22,688.50	-	(22,688.50)			Jun-16	Oct-16		2016
149465	LGE HW/SW 2016 ASSET MGMT	103,877.04	120,961.49	17,084.45	14.12%	0.03%	107,434.59	120,961.49	13,526.90	Jan-16	Dec-16	Jan-16	May-17		2016
152327	LG&E COMMON ASSETS - BOC	2,875.58	-	(2,875.58)	-100.00%	0.00%	2,875.58	-	(2,875.58)			Jun-16	Sep-16		2016
153742	2016 Purchase Garage Equip	14,679.12	-	(14,679.12)	-100.00%	0.00%	14,679.12	-	(14,679.12)			Dec-16	Dec-16		2016
150311	PURCHASE FORKLIFT	2,897.51	-	(2,897.51)	-100.00%	0.00%	49,249.39	46,351.88	(2,897.51)			Nov-15	Apr-16		2016
150923	RECEIVE 1 XFRM FROM KU	814.93	-	(814.93)	-100.00%	0.00%	814.93	-	(814.93)			Mar-16	Dec-16		2016
151653	RECEIVE 2 REGULATORS FROM KU	9,919.19	-	(9,919.19)	-100.00%	0.00%	9,919.19	-	(9,919.19)			May-16	Dec-16		2016
153341	RECEIVE ONE TRANS FROM KU	609.94	-	(609.94)	-100.00%	0.00%	609.94	-	(609.94)			Aug-16	Dec-16		2016
CXFRM311	LGE Line Transformers	4,090,595.04	4,409,957.88	319,362.84	7.24%	1.07%	4,090,595.04	4,409,957.88	319,362.84	Jan-13	Dec-25	Jan-13			2016
138136	DSP LYNDON S SUBST PROJ	(14,528.86)	-	14,528.86	-100.00%	0.00%	2,143,159.56	2,157,688.42	14,528.86			Jan-14	May-15		2016
138138	DSP MANSLICK SUBST EXPAN	187,571.13	-	(187,571.13)	-100.00%	0.05%	4,351,016.28	3,405,048.90	(945,967.38)			Jan-15	Jul-16		2016
138138	DSP MANSLICK SUBST EXPAN	1,362,016.75	604,098.48	(757,918.27)	-125.46%	0.36%	4,351,016.28	3,405,048.90	(945,967.38)	Jan-15	Jul-16	Jan-15	Jul-16	Variance to budget reflects higher actuals for Site Construction, Capital Equipment and Design Engineering than estimates.	2016
140502	SCM MODIFY CANE RUN 14KV PLANT	633,009.12	552,342.06	(80,667.06)	-14.60%	0.17%	1,139,208.95	557,745.45	(581,463.50)	Jun-14	Dec-17	Jun-14	Dec-17		2016
140537	SCM2015 LGE CO RELAY REPLACE	(60.34)	-	60.34	-100.00%	0.00%	115,842.42	115,902.76	60.34			Jan-15	Dec-15		2016
140540	SCM2015 LGE REPL AIR MAG BRKRS	29,489.54	-	(29,489.54)	-100.00%	0.01%	304,379.18	274,889.64	(29,489.54)			Jan-15	Dec-15		2016
140544	SCM2015 LGE REPL SUB BATTERY	415.39	-	(415.39)	-100.00%	0.00%	104,762.68	104,347.29	(415.39)			Jan-15	Dec-15		2016
140553	SCM2015 LGE SUB BLDNG & GND	6,136.10	-	(6,136.10)	-100.00%	0.00%	82,973.61	76,837.51	(6,136.10)			Jan-15	Dec-15		2016
140625	SCM2015 LGE LTC OIL FILT ADDS	0.16	-	(0.16)	-100.00%	0.00%	67,039.40	67,039.24	(0.16)			Jan-15	Dec-15		2016
140626	SCM2015 LGE MISC CAPITAL SUB	230.05	-	(230.05)	-100.00%	0.00%	94,169.21	93,939.16	(230.05)			Jan-15	Dec-15		2016
140643	SCM2015 LGE TOOLS & EQUIPMENT	(6,221.21)	-	6,221.21	-100.00%	0.00%	53,321.55	59,542.76	6,221.21			Jan-15	Dec-15		2016
144827	SCM2016 LGE CAP&PIN INSUL UPGD	159,645.38	-	(159,645.38)	-100.00%	0.04%	160,047.09	123,200.62	(36,846.47)			Jan-16	Jan-17		2016
144827	SCM2016 LGE CAP&PIN INSUL UPGD	251.34	123,200.62	122,949.28	99.80%	0.00%	160,047.09	123,200.62	(36,846.47)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144830	SCM2016 LGE REPL AIR MAG BRKR	180,512.01	-	(180,512.01)	-100.00%	0.05%	389,662.46	293,399.54	(96,262.92)			Jan-16	Dec-16		2016
144830	SCM2016 LGE REPL AIR MAG BRKR	206,066.01	293,399.54	87,333.53	29.77%	0.05%	389,662.46	293,399.54	(96,262.92)	Jan-16	Dec-16	Jan-16	Dec-16		2016
144831	SCM2016 LGE REPL SUB BATTERY	24,710.01	-	(24,710.01)	-100.00%	0.01%	98,061.88	86,400.27	(11,661.61)			Jan-16	Dec-16		2016
144831	SCM2016 LGE REPL SUB BATTERY	65,437.42	86,400.27	20,962.85	24.26%	0.02%	98,061.88	86,400.27	(11,661.61)	Jan-16	Dec-16	Jan-16	Dec-16		2016
144832	SCM2016 LGE TR DIFF RELAY REPL	20,512.03	-	(20,512.03)	-100.00%	0.01%	83,796.44	72,000.58	(11,795.86)			Jan-16	Jan-17		2016
144832	SCM2016 LGE TR DIFF RELAY REPL	63,237.54	72,000.58	8,763.04	12.17%	0.02%	83,796.44	72,000.58	(11,795.86)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144833	SCM2016 LGE REPL LGCY OIL BRKR	64,458.32	-	(64,458.32)	-100.00%	0.02%	116,759.29	88,499.91	(28,259.38)			Jan-16	Oct-16		2016
144833	SCM2016 LGE REPL LGCY OIL BRKR	52,300.97	88,499.91	36,198.94	40.90%	0.01%	116,759.29	88,499.91	(28,259.38)	Jan-16	Dec-16	Jan-16	Oct-16		2016
144834	SCM2016 LGE REPL LGCY RTU	46,058.22	-	(46,058.22)	-100.00%	0.01%	136,468.09	132,199.85	(4,268.24)			Jan-16	Jan-17		2016
144834	SCM2016 LGE REPL LGCY RTU	92,009.87	132,199.85	40,189.98	30.40%	0.02%	136,468.09	132,199.85	(4,268.24)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144889	SCM2016 LGE LTC OIL FILT ADDS	57,972.23	55,999.79	(1,972.44)	-3.52%	0.02%	57,972.23	55,999.79	(1,972.44)	Jan-16	Oct-16	Jan-16	Dec-16		2016
144890	SCM2016 LGE MISC CAPITAL SUB	104,887.13	84,750.57	(20,136.56)	-23.76%	0.03%	104,887.13	84,750.57	(20,136.56)	Jan-16	Dec-16	Jan-16	Dec-16		2016
144891	SCM2016 LGE MISC NESC COMPL	98,269.31	45,900.48	(52,368.83)	-114.09%	0.03%	98,269.31	45,900.48	(52,368.83)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144892	SCM2016 LGE OIL CONTAIN UPGRD	97,516.61	91,799.83	(5,716.78)	-6.23%	0.03%	97,781.46	91,799.83	(5,981.63)	Jan-16	Dec-16	Jan-16	Feb-17		2016
144893	SCM2016 LGE REPL ABB VHK MECH	28,646.97	-	(28,646.97)	-100.00%	0.01%	35,376.51	33,299.58	(2,076.93)			Jan-16	Jan-17		2016
144893	SCM2016 LGE REPL ABB VHK MECH	6,729.54	33,299.58	26,570.04	79.79%	0.00%	35,376.51	33,299.58	(2,076.93)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144894	SCM2016 LGE SUB BLDNG & GND	8,780.84	101,700.16	92,919.32	91.37%	0.00%	8,780.84	101,700.16	92,919.32	Jan-16	Dec-16	Jan-16	Jan-17		2016
144895	SCM2016 LGE WILDLIFE PROTECT	89,150.87	-	(89,150.87)	-100.00%	0.02%	92,713.92	77,000.55	(15,713.37)			Jan-16	Jan-17		2016
144895	SCM2016 LGE WILDLIFE PROTECT	125.65	77,000.55	76,874.90	99.84%	0.00%	92,713.92	77,000.55	(15,713.37)	Jan-16	Dec-16	Jan-16	Jan-17		2016
144901	2016 LGE TRANSFORMER REWIND	-	936,000.22	936,000.22	100.00%	0.00%	-	936,000.22	936,000.22	Jan-16	Dec-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2016
144906	SCM2016 LGE TOOLS & EQUIPMENT	13,989.71	29,999.62	16,009.91	53.37%	0.00%	13,989.71	29,999.62	16,009.91	Jan-16	Dec-16	Jan-16	Jan-17		2016
146342	SSC FURNITURE & RECONFIG	(6,136.10)	-	6,136.10	-100.00%	0.00%	-	6,136.10	6,136.10			Oct-14	Dec-14		2016
146828	HILLCREST TR1 TC525 LTC UPGRD	76.06	-	(76.06)	-100.00%	0.00%	145,673.03	145,596.97	(76.06)			Feb-15	Dec-15		2016
148496	LGE SMAC 2016 PROJECT	107,165.27	-	(107,165.27)	-100.00%	0.03%	175,441.61	138,595.12	(36,846.49)			Jan-16	Jan-17		2016
148496	LGE SMAC 2016 PROJECT	66,749.96	138,595.12	71,845.16	51.84%	0.02%	175,441.61	138,595.12	(36,846.49)	Jan-16	Dec-16	Jan-16	Jan-17		2016
148594	SCM2016 LGE FPE TAPCH RPL REIN	353,210.60	305,999.65	(47,210.95)	-15.43%	0.09%	333,210.60	305,999.65	(27,210.95)	Jan-16	Jun-16	Jan-16	Jun-16		2016
148597	SCM2016 LGE REPL 34KV BRKR	153,175.09	144,499.69	(8,675.40)	-6.00%	0.04%	153,268.85	144,499.69	(8,769.16)	Jan-16	Dec-16	Jan-16	Jan-17		2016
148614	SCM2016 LGE REPL 15KV DH BRKR	191,251.02	161,100.39	(30,150.63)	-18.72%	0.05%	191,251.02	161,100.39	(30,150.63)	Jan-16	Dec-16	Jan-16	Jul-16		2016
148633	SCM2016 LGE REPL XFMR FANS	210,262.89	180,000.42	(30,262.47)	-16.81%	0.05%	212,424.09	180,000.42	(32,423.67)	Jan-16	Oct-16	Jan-16	Jan-17		2016
149974	REPLACE LTC AT TERRY TR2	0.02	-	(0.02)	-100.00%	0.00%	47,670.88	47,670.86	(0.02)			Aug-15	Dec-15		2016
150003	REPLACE CLAY TRANSFORMER TR2	(883.95)	-	883.95	-100.00%	0.00%	64,538.73	65,422.68	883.95			Sep-15	Dec-15		2016
150028	CLAY TR2 TRANSFORMER	346,358.82	-	(346,358.82)	-100.00%	0.09%	916,975.23	468,368.77	(448,606.46)			Sep-15	Aug-16		2016
150028	CLAY TR2 TRANSFORMER	98,628.41	-	(98,628.41)	-100.00%	0.03%	916,975.23	468,368.77	(448,606.46)			Sep-15	Aug-16		2016
150849	DEL PARK TR1 UTT LTC	52,034.10	-	(52,034.10)	-100.00%	0.01%	52,034.10	-	(52,034.10)			Mar-16	Nov-16		2016
152493	SOLITE TRANSFORMER	12,613.77	-	(12,613.77)	-100.00%	0.00%	12,613.77	-	(12,613.77)			Jun-16	Apr-17		2016
152974	Spare Transformers LGE	396,678.60	-	(396,678.60)	-100.00%	0.10%	406,828.33	-	(406,828.33)			Jul-16	Dec-17		2016
153189	PADDYS RUN TRANSFORMER	14,094.19	-	(14,094.19)	-100.00%	0.00%	14,094.19	-	(14,094.19)			Jul-16	Mar-17		2016
153268	RELAY TEST EQUIPMENT	65,626.26	-	(65,626.26)	-100.00%	0.02%	65,626.26	-	(65,626.26)			Aug-16	Jan-17		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
153588	TIP TOP RTU Reimbursable	12,746.97	-	(12,746.97)	-100.00%	0.00%	(8,389.12)	-	8,389.12			Oct-16	Apr-17		2016
153588	TIP TOP RTU Reimbursable	(12,746.97)	-	12,746.97	-100.00%	0.00%	(8,389.12)	-	8,389.12			Oct-16	Apr-17		2016
153333	DCC COBRA Testing - LGE	10,997.80	-	(10,997.80)	-100.00%	0.00%	10,997.80	-	(10,997.80)			Aug-16	Jan-17		2016
CLM020414	LGE MAJOR STORM 020414	(0.03)	-	0.03	-100.00%	0.00%	1,596,885.84	1,596,885.87	0.03			Feb-14	Aug-15		2016
CLM040216	LGE MAJOR STORM 040216	138,163.24	-	(138,163.24)	-100.00%	0.04%	138,163.24	-	(138,163.24)			Mar-16	Oct-16		2016
CLM061216	LGE MAJOR STORM 061216	188,296.94	-	(188,296.94)	-100.00%	0.05%	188,296.94	-	(188,296.94)			Jun-16	Jun-16		2016
CLM071715	LGE MAJOR STORM 071715	18.90	-	(18.90)	-100.00%	0.00%	321,507.85	321,488.95	(18.90)			Jul-15	Feb-16		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 year variance on storms this year is $168K under budget.	
CSTRM323	Cap Minor Storms - 003230	761,922.33	-	(761,922.33)	-100.00%	0.20%	761,922.33	-	(761,922.33)			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 year variance on storms this year is $168K under budget.	
CSTRMLGE	Cap LGE Major Storms	-	1,256,749.21	1,256,749.21	100.00%	0.00%	-	1,256,749.21	1,256,749.21	Jan-13	Dec-25				2016
CRSTLT332	Repair Street Lights - 003320	2,931,054.79	2,928,513.84	(2,540.95)	-0.09%	0.77%	2,931,054.79	2,928,513.84	(2,540.95)	Jan-13	Dec-25	Jan-13			2016
														Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development	
CSTLT332	NB Street Lights - 003320	1,373,878.30	2,361,806.84	987,928.54	41.83%	0.36%	1,373,878.30	2,361,806.84	987,928.54	Dec-12	Dec-25	Dec-12			2016
137709	Ckt FA1123	(3,423.54)	-	3,423.54	-100.00%	0.00%	403,169.02	406,592.56	3,423.54			Mar-12	Dec-14		2016
138137	DSP MANSLICK CIRCUIT WORK	1,073,508.11	832,044.76	(241,463.35)	-29.02%	0.28%	1,829,577.70	1,585,005.88	(244,571.82)	Feb-15	Oct-16	Feb-15	Oct-16		2016
138674	EAST END OHIO RVR BRIDGES ELEC	31,670.13	-	(31,670.13)	-100.00%	0.01%	31,670.13	0.00	(31,670.13)			Aug-12	Jun-14		2016
139119	THIRD PARTY POLE ATTACH 2013	(1,564.19)	-	1,564.19	-100.00%	0.00%	(63,748.14)	(62,183.95)	1,564.19			Jan-13	Dec-13		2016
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	(1,123.34)	-	1,123.34	-100.00%	0.00%	(112.29)	1,123.34	1,235.63			Apr-13	Oct-15		2016
140650	MANHOLE COVER REPL PROG 2015	(4,895.73)	-	4,895.73	-100.00%	0.00%	952,074.95	956,970.68	4,895.73			Jan-15	Dec-15		2016
141195	PILC 2014 LGE UG Cable Replace	12,609.52	-	(12,609.52)	-100.00%	0.00%	5,795,196.62	5,782,587.10	(12,609.52)			Sep-13	Dec-14		2016
143279	MG1327 LGE	2,113.06	-	(2,113.06)	-100.00%	0.00%	283,705.89	281,592.83	(2,113.06)			Dec-14	Dec-15		2016
143282	AB1202 LGE	42,910.88	-	(42,910.88)	-100.00%	0.01%	266,481.22	223,570.34	(42,910.88)			Apr-15	Jul-16		2016
143286	FERN VALLEY (FV) 1143 LGE	1,315.91	-	(1,315.91)	-100.00%	0.00%	34,977.52	33,661.61	(1,315.91)			Aug-15	Oct-15		2016
143287	SM1232 LGE	400.59	-	(400.59)	-100.00%	0.00%	79,487.83	79,087.24	(400.59)			Dec-14	Mar-15		2016
143507	TIPTOP3311 (TT3311) REBLD SEC	(1,258.32)	-	1,258.32	-100.00%	0.00%	815,186.35	816,444.67	1,258.32			May-14	Dec-14		2016
144037	KY61 PRESTON HWY ELECT DIST	(2,638.94)	-	2,638.94	-100.00%	0.00%	(0.00)	2,638.94	2,638.94			Jul-14			2016
144643	MK1299	26,771.72	-	(26,771.72)	-100.00%	0.01%	444,598.06	417,826.34	(26,771.72)			Jan-15	Dec-15		2016
144760	LEO TRANSMISSION LINE CLR 2016	-	45,032.85	45,032.85	100.00%	0.00%	-	45,032.85	45,032.85	Jan-16	Dec-16				2016
144761	TLEQ340 - 2016	118,439.57	280,081.35	161,641.78	57.71%	0.03%	118,439.57	280,081.35	161,641.78	Jan-16	Dec-16	Jan-16	Feb-17		2016
144917	LEO PADMOUNT SWITCHGEAR 2015	4,066.26	-	(4,066.26)	-100.00%	0.00%	167,006.71	162,940.45	(4,066.26)			Jan-15	Dec-15		2016
144918	LEO DWNTN NTWRK VAULT RPR 2015	12,196.12	-	(12,196.12)	-100.00%	0.00%	179,233.22	167,037.10	(12,196.12)			Jan-15	Jan-16		2016
144920	DIST CAPACITORS LGE - 2016	133,526.83	147,027.27	13,500.44	9.18%	0.03%	154,639.98	147,027.27	(7,612.71)	Jan-16	Dec-16	Jan-16	Jun-17		2016
144921	LEO PADMOUNT SWITCHGEAR 2016	157,698.68	185,006.79	27,308.11	14.76%	0.04%	157,698.68	185,006.79	27,308.11	Jan-16	Dec-16	Jan-16	Dec-16		2016
144922	LEO DWNTN NTWRK VAULT RPR 2016	237,592.11	283,024.49	45,432.38	16.05%	0.06%	253,093.15	283,024.49	29,931.34	Jan-16	Dec-16	Jan-16	Dec-16		2016
146020	WHISKEY ROW NETWORK VAULT	296,602.58	-	(296,602.58)	-100.00%	0.08%	1,002,040.64	471,160.45	(530,880.19)			Aug-14	Jun-17		2016
146070	CL 1232	830.25	-	(830.25)	-100.00%	0.00%	182,588.82	181,758.57	(830.25)			Jan-15	Oct-15		2016
146252	FAIRMOUNT (FM) 1256	42,148.17	-	(42,148.17)	-100.00%	0.01%	489,513.30	447,365.13	(42,148.17)			Aug-15	Mar-16		2016
146253	FA 1215	349,293.72	-	(349,293.72)	-100.00%	0.09%	385,611.42	-	(385,611.42)			Jan-16	Dec-16		2016
146255	Stewart (SW)1190 Ckt Hardening	(1,961.18)	-	1,961.18	-100.00%	0.00%	293,655.10	295,616.28	1,961.18			Oct-14	Dec-15		2016
146442	PILC 2015 LGE UG CABLE REPL	11,787.37	-	(11,787.37)	-100.00%	0.00%	5,393,197.43	5,381,410.06	(11,787.37)			Jan-15	Dec-15		2016
146605	DIXIE CKT1222(DX-1222) SM WIRE	156,945.30	-	(156,945.30)	-100.00%	0.04%	744,488.73	587,543.43	(156,945.30)			Aug-15	Mar-16		2016
146743	MILL CREEK CKT 1261 (MC1261)	112,875.51	-	(112,875.51)	-100.00%	0.03%	276,982.05	164,106.54	(112,875.51)			Sep-15	Jul-16		2016
146745	HILLCREST CKT 1290 (HC1290)	486,702.85	-	(486,702.85)	-100.00%	0.13%	450,605.44	-	(450,605.44)			Apr-16	Dec-16		2016
146747	NACHAND CKT 1269 (NA1269)	319,576.92	-	(319,576.92)	-100.00%	0.08%	322,018.95	-	(322,018.95)			Jan-15	Oct-16		2016
146748	AIKEN CKT 1296 (AK1296)	(3,002.51)	-	3,002.51	-100.00%	0.00%	103,542.72	106,545.23	3,002.51			Sep-15	Dec-15		2016
146749	OXMOOR CKT 1273 (OX1273)	429,146.86	-	(429,146.86)	-100.00%	0.11%	463,129.56	-	(463,129.56)			Aug-16	Apr-17		2016
146817	THIRD PARTY POLE ATTACH 2015	2,204.63	-	(2,204.63)	-100.00%	0.00%	163,422.74	161,218.11	(2,204.63)			Jan-15	Jan-16		2016
146844	TIP TOP PHASE #3	52,954.43	-	(52,954.43)	-100.00%	0.01%	392,199.98	339,245.55	(52,954.43)			Feb-15	Dec-15		2016
146986	CF - 1204	2,493.30	-	(2,493.30)	-100.00%	0.00%	91,739.11	89,245.81	(2,493.30)			Mar-15	Feb-16		2016
146987	CRESTWOOD (CW)1222 CIFI 2015	1,817.36	-	(1,817.36)	-100.00%	0.00%	48,601.26	46,783.90	(1,817.36)			Aug-15	Dec-15		2016
146990	Skylight (SK) 1128 CIFI 2015	605.79	-	(605.79)	-100.00%	0.00%	35,597.12	34,991.33	(605.79)			Aug-15	Oct-15		2016
147126	DOWNTOWN NETWORK SWITCHES PROJ	2,135,518.07	2,199,884.98	64,366.91	2.93%	0.56%	3,476,362.02	3,540,477.10	64,115.08	Apr-15	Dec-16	Apr-15	Nov-16		2016
147127	BURKSHIRE TERRCE UG CABLE REPL	30,029.37	-	(30,029.37)	-100.00%	0.01%	345,814.87	315,785.50	(30,029.37)			Apr-15	Feb-16		2016
148484	N-1 DIST XFMR PLAINVIEW CW	-	552,066.07	552,066.07	100.00%	0.00%	-	2,500,303.00	2,500,303.00	Jan-16	Dec-19			Project delayed to 2018	2016
148497	PILC 2016 LGE CABLE REPL	5,727,780.44	6,180,001.74	452,221.30	7.32%	1.50%	5,838,073.64	6,180,001.74	341,928.10	Jan-16	Dec-16	Jan-16	Dec-16		2016
148618	DIST ATTACH TRAN-ADRIENNE WY	(649.52)	-	649.52	-100.00%	0.00%	21,164.94	21,814.46	649.52			Jun-15	Oct-15		2016
148620	URD CABLE REPL/REJUV LGE 2016	1,256,813.81	1,051,002.71	(205,811.10)	-19.58%	0.33%	1,256,813.81	1,051,002.71	(205,811.10)	Jan-16	Dec-16	Jan-16	Dec-16		2016
148641	VACTRON FOR VLT & MANHOLE MAIN	57,569.59	-	(57,569.59)	-100.00%	0.02%	57,569.59	-	(57,569.59)			Jan-16	Feb-17		2016
148971	PWR QLTY/LOAD LOG/VOLT MTR 16	42,184.98	-	(42,184.98)	-100.00%	0.01%	42,184.98	-	(42,184.98)			Aug-16	Jan-17		2016
149110	HURSTBOURNE HB1147 EXT CBL RPL	19,010.85	-	(19,010.85)	-100.00%	0.00%	64,693.42	45,682.57	(19,010.85)			Jul-15	Dec-15		2016
149948	UNIVERSITY OF LOU STREETSCAPE	(98.16)	-	98.16	-100.00%	0.00%	6,630.06	98.16	(6,531.90)			Aug-15	Aug-16		2016
149966	SEMINOLE(SM)1361 EXIT CBL REPL	3,325.59	-	(3,325.59)	-100.00%	0.00%	57,390.19	54,064.60	(3,325.59)			Aug-15	Dec-15		2016
149982	CENTERFIELD(CF)1201 EXT CBLRPL	20,874.30	-	(20,874.30)	-100.00%	0.01%	238,965.97	218,091.67	(20,874.30)			Sep-15	Dec-15		2016
150024	PLAINVIEW(PV) 1252 EXT CBL RPL	353,748.31	-	(353,748.31)	-100.00%	0.09%	436,158.87	82,410.56	(353,748.31)			Sep-15	Apr-16		2016
150334	CRESTWOOD CKT 1225 (CW1225)	386,658.31	-	(386,658.31)	-100.00%	0.10%	386,658.31	-	(386,658.31)			Jan-16	Dec-16		2016
150655	Rebuild TT3311 MU1104 Ph4	393,965.28	-	(393,965.28)	-100.00%	0.10%	387,222.04	-	(387,222.04)			Jan-16	Jul-17		2016
150781	Seminole SM1235 Exit Circuit	86,124.38	-	(86,124.38)	-100.00%	0.02%	86,124.38	-	(86,124.38)			Feb-16	Apr-16		2016
150784	TA1106	397,662.68	-	(397,662.68)	-100.00%	0.10%	395,488.14	-	(395,488.14)			Jul-16	Dec-16		2016
150874	Okolona Ok1272 Exit Circuit	83,611.42	-	(83,611.42)	-100.00%	0.02%	83,611.42	-	(83,611.42)			Mar-16	Apr-16		2016
151096	Lynn Subst (LN0003) Exit Cable	64,857.40	-	(64,857.40)	-100.00%	0.02%	64,970.40	-	(64,970.40)			Feb-16	Dec-16		2016
151107	FL1495 (Floyd Sub) Exit Cable	20,519.63	-	(20,519.63)	-100.00%	0.01%	20,519.63	-	(20,519.63)			Feb-16	Oct-16		2016
151108	BR1352 Exit Cable	50,251.10	-	(50,251.10)	-100.00%	0.01%	50,251.10	-	(50,251.10)			Feb-16	Jun-16		2016
151610	LEO Mini Excavator and Trailer	24,393.55	-	(24,393.55)	-100.00%	0.01%	24,393.55	-	(24,393.55)			May-16	Sep-16		2016
151611	LEO Pole Trailer	17,824.98	-	(17,824.98)	-100.00%	0.00%	17,824.98	-	(17,824.98)			May-16	Sep-16		2016
152765	VE0002 Vermont Exit Circuit	15,713.16	-	(15,713.16)	-100.00%	0.00%	15,713.16	-	(15,713.16)			Jul-16	Dec-16		2016
152766	Dahlia DA1239 Exit Circuit	35,726.34	-	(35,726.34)	-100.00%	0.01%	35,726.34	-	(35,726.34)			Jul-16	Oct-16		2016
152767	Grady GR1466 Exit Circuit	30,980.57	-	(30,980.57)	-100.00%	0.01%	34,299.73	-	(34,299.73)			Jul-16	Dec-16		2016
152979	Purchase Cable Hog	46,152.82	-	(46,152.82)	-100.00%	0.01%	46,152.82	-	(46,152.82)			Jul-16	Jan-17		2016
153255	Bristol Louisville on Main	15,250.17	-	(15,250.17)	-100.00%	0.00%	39,662.17	-	(39,662.17)			Aug-16	Dec-17		2016
153646	LEO Mini Excavator 2016	24,472.05	-	(24,472.05)	-100.00%	0.01%	24,472.05	-	(24,472.05)			Nov-16	Dec-16		2016
153682	Polaris Crew Cab and Trailer	18,687.33	-	(18,687.33)	-100.00%	0.00%	18,687.33	-	(18,687.33)			Nov-16	Dec-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CCAPR340	Capital CAP/REG/RECL - 003400	290,987.29	512,908.28	221,920.99	43.27%	0.08%	290,987.29	512,908.28	221,920.99	Jan-13	Dec-25	Jan-13			2016
CNBCD340O	NB Comm OH - 003400	2,287,030.76	2,306,925.31	19,894.55	0.86%	0.60%	2,287,030.76	2,306,925.31	19,894.55	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2016
CNBCD340U	NB Comm UG - 003400	4,700,751.46	3,621,705.70	(1,079,045.76)	-29.79%	1.23%	4,700,751.46	3,621,705.70	(1,079,045.76)	Dec-12	Dec-25	Dec-12			2016
CNBRD340O	NB Resid OH - 003400	1,399,660.04	1,638,347.82	238,687.78	14.57%	0.37%	1,399,660.04	1,638,347.82	238,687.78	Jan-13	Dec-25	Jan-13			2016
CNBSV340O	NB Elect Serv OH - 003400	654,266.84	306,497.42	(347,769.42)	-113.47%	0.17%	654,266.84	306,497.42	(347,769.42)	Dec-12	Dec-25	Dec-12			2016
CNBSV340U	NB Elect Serv UG - 003400	1,210,261.73	1,142,600.07	(67,661.66)	-5.92%	0.32%	1,210,261.73	1,142,600.07	(67,661.66)	Jan-13	Dec-25	Jan-13			2016
CPBWK340	El Public Works - 003400	1,346,140.31	1,574,020.54	227,880.23	14.48%	0.35%	1,346,140.31	1,574,020.54	227,880.23	Jan-13	Dec-25	Jan-13			2016
CRCST340	Cust Requested - 003400	149,063.07	128,478.46	(20,584.61)	-16.02%	0.04%	149,063.07	128,478.46	(20,584.61)	Jan-13	Dec-25	Jan-13			2016
CRDCBL340	Repl Defective Cable - 003400	805,449.54	1,130,142.57	324,693.03	28.73%	0.21%	805,449.54	1,130,142.57	324,693.03	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with repairing and replacing overhead defective equipment. Annual budgets are based on historical investment rates for repairing and replacing overhead defective equipment. The increase is due to increased overhead repairs.	2016
CRDD340O	Capital Rep Def OH - 003400	4,138,924.71	3,571,697.79	(567,226.92)	-15.88%	1.08%	4,138,924.71	3,571,697.79	(567,226.92)	Jan-13	Dec-25	Jan-13			2016
CRDD340U	Capital Rep Def UG - 003400	661,117.88	743,614.60	82,496.72	11.09%	0.17%	661,117.88	743,614.60	82,496.72	Jan-13	Dec-25	Jan-13			2016
CRELD340	Capital Reliability - 003400	280,723.94	555,563.43	274,839.49	49.47%	0.07%	280,723.94	555,563.43	274,839.49	Jan-13	Dec-25	Jan-13			2016
CRPOLE340	Pole Repair/Replace - 003400	3,304,156.99	3,207,160.55	(96,996.44)	-3.02%	0.86%	3,304,156.99	3,207,160.55	(96,996.44)	Dec-12	Dec-25	Dec-12			2016
CSYSEN340	Sys Enh - 003400	544,438.00	571,627.48	27,189.48	4.76%	0.14%	544,438.00	571,627.48	27,189.48	Jan-13	Dec-25	Jan-13			2016
CTBRD340O	Cap Trouble Orders OH - 003400	3,683,440.54	3,250,480.79	(432,959.75)	-13.32%	0.96%	3,683,440.54	3,250,480.79	(432,959.75)	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with underground trouble orders. Annual budgets are based on historical investment rates for underground trouble orders. The increase is due to increased volume and cost of trouble orders.	2016
CTBRD340U	Cap Trouble Orders UG - 003400	1,354,640.01	820,031.28	(534,608.73)	-65.19%	0.35%	1,354,640.01	820,031.28	(534,608.73)	Dec-12	Dec-25	Dec-12			2016
CXFRM340	NB Transformers - 003400	586,203.54	409,259.93	(176,943.61)	-43.24%	0.15%	586,203.54	409,259.93	(176,943.61)	Jan-13	Dec-25	Jan-13			2016
CNBCBL341	Joint Trench - 003410	(223,521.73)	-	223,521.73	-100.00%	-0.06%	(223,521.73)	-	223,521.73			Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	2016
CNBRD341U	NB Resid UG - 003410	5,399,760.56	4,650,214.21	(749,546.35)	-16.12%	1.41%	5,399,760.56	4,650,214.21	(749,546.35)	Jan-13	Dec-25	Jan-13			2016
147164	HOLIDAY INN EXPRESS VAULT	2,004.14	-	(2,004.14)	-100.00%	0.00%	422,177.64	420,173.50	(2,004.14)			Apr-15	Dec-15	Emergent work to construct a new three unit network vault to serve the projected building loads for the new Kindred Healthcare Office Building. 2017 funding for this project was reallocated from the New Business Vault Blanket (CNBVLT343).	2016
147213	KINDRED OFFICE BLDG VAULT	708,496.85	-	(708,496.85)	-100.00%	0.19%	833,727.47	-	(833,727.47)			Apr-15	Feb-17		2016
149863	KINDRED BLDG VAULT CUST PAY	(52,168.70)	-	52,168.70	-100.00%	-0.01%	(52,168.70)	-	52,168.70			Aug-15	Feb-17		2016
150852	Omni West 480V Vault	193,873.75	-	(193,873.75)	-100.00%	0.05%	588,050.85	-	(588,050.85)			Mar-16	May-17	Emergent work to construct a new network vault to serve the projected building loads for the new Omni Hotel.	2016
150853	Omni South/East 480V Vault	818,474.95	-	(818,474.95)	-100.00%	0.21%	892,816.65	-	(892,816.65)			Mar-16	May-17	Emergent work to construct a new network vault to serve the projected building loads for the new Omni Hotel.	2016
150854	Omni North/East 480V Vault	931,696.03	-	(931,696.03)	-100.00%	0.24%	1,118,919.55	-	(1,118,919.55)			Mar-16	May-17	Emergent work to construct a new network vault to serve the projected building loads for the new Homewood Suites hotel.	2016
151817	Homewood Suites Vault	580,281.34	-	(580,281.34)	-100.00%	0.15%	594,377.89	-	(594,377.89)			Jun-16	Dec-16		2016
152132	LEO Forklift	49,927.00	-	(49,927.00)	-100.00%	0.01%	49,927.00	-	(49,927.00)			Jun-16	Sep-16	Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Majority of the funds for this project were reallocated to Kindred Office Building Vault project in 2016 (147213). Capital policy requires individual projects for any job >$300k.	2016
CNBVLT343	NB Network Vaults - 003430	618,675.70	1,377,210.20	758,534.50	55.08%	0.16%	618,675.70	1,377,210.20	758,534.50	Jan-13	Dec-25	Jan-13			2016
CVLT343	Capital Network Vlts - 003430	1,089,757.52	1,032,054.64	(57,702.88)	-5.59%	0.28%	1,089,757.52	1,032,054.64	(57,702.88)	Jan-13	Dec-25	Jan-13			2016
150330	LGE FIBERTECH NON-REIMB	7,140.38	-	(7,140.38)	-100.00%	0.00%	7,140.38	-	(7,140.38)			Jan-16	Apr-18		2016
150444	TPPA2016 - TWC	204,784.85	-	(204,784.85)	-100.00%	0.05%	223,955.75	-	(223,955.75)			Jan-16	Oct-17		2016
150445	TPPA2016 - Fibertech	(22,385.47)	-	22,385.47	-100.00%	-0.01%	(1,042.93)	-	1,042.93			Jan-16	Oct-17		2016
150446	TPPA2016 - CROWN CASTLE	22,647.66	-	(22,647.66)	-100.00%	0.01%	15,978.11	-	(15,978.11)			Jan-16	Oct-17		2016
150447	TPPA2016 - OTHER	20,208.62	-	(20,208.62)	-100.00%	0.01%	18,175.76	-	(18,175.76)			Jan-16	Jun-17		2016
122457	EDO ADJUSTMENTS	-	1,000.00	1,000.00	100.00%	0.00%	-	5,000.00	5,000.00	Jan-16	Dec-16				2016
RDSTLT332	REPAIR STREET LIGHTING	(38,141.53)	-	38,141.53	-100.00%	-0.01%	(38,141.53)	-	38,141.53			Nov-06	Dec-12		2016
135230	Purchase Leased Vehicles	-	2,546,000.00	2,546,000.00	100.00%	0.00%	-	6,381,000.00	6,381,000.00	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
123137	LG&E POLE INSPECTION	-	3,826,401.00	3,826,401.00	100.00%	0.00%	-	3,826,401.00	3,826,401.00	Jan-05	Dec-10			Budget was developed on project 123137 and reallocated to project 150284. The net variance between the two projects is a positive $498K. Work on other LGE reliability projects took a higher priority in 2016. In total, between LG&E and KU the net variance was $389K.	2016
149456	LGE CEMI > 5 Ckts	-	298,524.25	298,524.25	100.00%	0.00%	-	1,677,967.59	1,677,967.59	Jan-16	Jan-16			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2016
149457	LGE CIFI Ckts	-	3,142,646.91	3,142,646.91	100.00%	0.00%	-	17,941,869.86	17,941,869.86	Jan-16	Jan-16				2016
149459	LGE Dist Auto	-	531,976.62	531,976.62	100.00%	0.00%	-	26,113,308.80	26,113,308.80	Jan-16	Dec-18			Approval of Distribution Automation project was delayed until 2017.	2016
149460	Sm Wire OH Repl RE LGE	-	443,448.50	443,448.50	100.00%	0.00%	-	2,479,797.93	2,479,797.93	Jan-16	Dec-18				2016
146423	LGE 2015 PITP project	6,788.27	-	(6,788.27)	-100.00%	0.00%	2,838,458.26	2,831,669.99	(6,788.27)			Jan-15	Dec-15		2016
147150	SM 1233 CIFI 2015	3,790.13	-	(3,790.13)	-100.00%	0.00%	53,927.13	50,137.00	(3,790.13)			Apr-15	Dec-15	Budget was developed on project 123137 and reallocated to project 150284. The net variance between the two projects is a positive $498K. Work on other LGE reliability projects took a higher priority in 2016. In total, between LG&E and KU the net variance was $389K.	2016
150284	LGE PITP 2016	3,328,793.73	-	(3,328,793.73)	-100.00%	0.87%	3,280,685.62	-	(3,280,685.62)			Jan-16	Dec-16		2016
150220	LGE Ky Wired Non-Reimb	6,870.42	-	(6,870.42)	-100.00%	0.00%	6,870.42	-	(6,870.42)			Nov-15			2016
146751	JEFFERSONTOWN CKT1123 (JT1123)	344,381.64	-	(344,381.64)	-100.00%	0.09%	344,381.64	-	(344,381.64)			Jan-16	Aug-16		2016
CTPD340	Capital Thrd Party - 003400	279,425.97	498,480.86	219,054.89	43.94%	0.07%	279,425.97	498,480.86	219,054.89	Jan-13	Dec-25	Jan-13			2016
150780	EOC Security Access Doorway	2,541.68	-	(2,541.68)	-100.00%	0.00%	2,541.68	-	(2,541.68)			Feb-16	Apr-16		2016
140409	GS TRN PPD-Trans Trng Cntr	48,634.02	-	(48,634.02)	-100.00%	0.01%	0.01	1,000,000.00	999,999.99			Oct-16	May-17		2016
151168LGE	LGE Power Maint Trainer	22,015.41	-	(22,015.41)	-100.00%	0.01%	22,015.41	-	(22,015.41)			Apr-16	Aug-16		2016

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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
149510	STT Training Equipment	-	19,420.00	19,420.00	100.00%	0.00%	-	19,420.00	19,420.00	Jan-16	Dec-16				2016
CTPD419	Capital Thrd Party - 004190	40,418.31	-	(40,418.31)	-100.00%	0.01%	40,418.31	-	(40,418.31)			Jan-13			2016
151237	GS GE Pathfinder Software	2,190.54	-	(2,190.54)	-100.00%	0.00%	2,190.54	-	(2,190.54)			May-16	Sep-16		2016
LTPGENLG	Other LTP Gen Projects LGE	-	869,050.00	869,050.00	100.00%	0.00%	-	869,050.00	869,050.00	Jan-16	Dec-30			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 project.	2016
131607LGE	TC1 SDRS REACTANT TANK ROOF	(131,860.49)	-	131,860.49	-100.00%	-0.03%	3,384,658.53	3,516,519.02	131,860.49			Jan-14	Apr-16		2016
133613	TC TCBFP HYDRAULIC UPGRADE	-	78,653.25	78,653.25	100.00%	0.00%	-	181,426.83	181,426.83	Jan-16	Dec-16				2016
133712	TC1 SCR CAT L3 RE-GEN	(15,306.48)	-	15,306.48	-100.00%	0.00%	484,661.49	498,717.97	14,056.48			Jan-14	Apr-16		2016
134111LGE	TC2 SCR L2 REPLACEMENT	62,192.64	130,861.18	68,668.54	52.47%	0.02%	123,723.07	192,391.61	68,668.54	Jul-14	Apr-16	Jul-14	Apr-16		2016
134232LGE	TC2 LGE Boiler Metal Overlay	163,267.41	119,552.94	(43,714.47)	-36.56%	0.04%	163,267.41	119,552.94	(43,714.47)	Jan-16	May-16	Jan-16	Apr-16		2016
137003	TC1 SCR CATALYST L1	292,407.03	180,902.48	(111,504.55)	-61.64%	0.08%	1,237,516.89	1,677,936.01	440,419.12	Jun-16	Nov-17	Jun-16	Dec-17		2016
137045LGE	TC2 REPL AIR HEATER BASKETS	196,574.20	196,494.74	(79.46)	-0.04%	0.05%	235,357.89	235,278.43	(79.46)	Jan-15	Apr-16	Jan-15	Apr-16		2016
137642	TC1 REPL GEN PROTECT RELAY	430.57	-	(430.57)	-100.00%	0.00%	93,341.71	92,911.14	(430.57)			Jan-09	Apr-16		2016
137662LGE	TC2 SUB SCRAPER CONVEYOR	45,497.16	30,366.45	(15,130.71)	-49.83%	0.01%	39,492.98	30,366.45	(9,126.53)	Jan-16	Oct-16	Jan-16	Apr-16		2016
138393	TC1 UPPER ARCH	1,350.09	-	(1,350.09)	-100.00%	0.00%	882,427.58	881,077.49	(1,350.09)			Jan-09	Apr-16		2016
139763LGE	TC ACID INJECTION FLYASH	(5.79)	-	5.79	-100.00%	0.00%	48,506.02	48,511.81	5.79			Jan-09	Nov-14		2016
139771LGE	TC2 CO MONITOR SYSTEM	(9,942.30)	-	9,942.30	-100.00%	0.00%	102,005.03	111,947.33	9,942.30			Jan-09	May-15		2016
139783	TC1 REBUILD BURNER WINDBXS 1&3	1,540.67	-	(1,540.67)	-100.00%	0.00%	509,701.29	508,160.62	(1,540.67)			Jan-14	Apr-16		2016
139788LGE	TC COAL HANDLING PLC REPL	(5,321.26)	-	5,321.26	-100.00%	0.00%	102,468.92	107,790.18	5,321.26			Jan-09	Apr-16		2016
139789LGE	TC RADIO SYST COAL BLEND TUNL	2,794.06	-	(2,794.06)	-100.00%	0.00%	31,366.41	28,572.35	(2,794.06)			Jan-09	Apr-16		2016
140599LGE	TC2 PEGGING STEAM SUPPLY	(1,482.00)	-	1,482.00	-100.00%	0.00%	26,543.90	28,025.90	1,482.00			Jan-09	Oct-14		2016
140614LGE	TC2 EXPANSION JOINTS	-	74,720.59	74,720.59	100.00%	0.00%	-	1,667,707.43	1,667,707.43	Jan-16	May-18				2016
142496	TC BENTLY NEVADA PHASE II	(0.01)	-	0.01	-100.00%	0.00%	274,528.21	274,528.22	0.01			Jan-09	Apr-16		2016
142753LGE	TC2 GAS IGNITE FUEL 2015	841,642.09	733,175.01	(108,467.08)	-14.79%	0.22%	1,388,104.80	951,285.34	(436,819.46)	Jan-14	Apr-17	Jan-14	Apr-17		2016
146000LGE	TC CONVEYOR BELT 2016	-	122,174.72	122,174.72	100.00%	0.00%	-	122,174.72	122,174.72	Apr-16	Dec-16				2016
146001LGE	TC LAB EQUIPMENT 2016	22,376.55	25,169.04	2,792.49	11.09%	0.01%	21,009.60	25,169.04	4,159.44	Apr-14	Dec-16	Apr-14	Aug-16		2016
146002LGE	TC LAB MONITORS 2016	19,880.97	41,319.17	21,438.20	51.88%	0.01%	19,246.83	41,319.17	22,072.34	Apr-14	Dec-16	Apr-14	Jun-16		2016
146003LGE	TC PLANT ENG/MTR RWD 2016	-	119,552.94	119,552.94	100.00%	0.00%	-	119,552.94	119,552.94	Jan-16	Dec-16				2016
146004LGE	TC PREDICTIVE MAINT DEV 2016	10,795.89	8,704.29	(2,091.60)	-24.03%	0.00%	10,795.89	8,704.29	(2,091.60)	Apr-16	Dec-16	Apr-16	Jun-16		2016
146005LGE	TC SAFETY ERT EQUIP 2016	37,837.88	34,953.50	(2,884.38)	-8.25%	0.01%	37,837.88	34,953.50	(2,884.38)	Apr-14	Dec-16	Apr-14	Jul-16		2016
146659	TC1 OXIDATION AIR IMPELLER	560.72	-	(560.72)	-100.00%	0.00%	38,839.71	38,278.99	(560.72)			Apr-14	Jun-16		2016
147180LGE	TC BAP/GSP SLOPE IMPROVE	(601.27)	-	601.27	-100.00%	0.00%	157,381.46	157,982.73	601.27			Apr-14	Sep-15		2016
147287LGE	TC REROUTE WATER FLOW	16.48	-	(16.48)	-100.00%	0.00%	180,174.32	180,157.84	(16.48)			Apr-14	Apr-16		2016
147986LGE	TC PROXIMITY READERS INSTALL	1,120.25	-	(1,120.25)	-100.00%	0.00%	22,957.39	21,837.14	(1,120.25)			Apr-14	Nov-15		2016
149908	TC1 SCR STRUCTURAL STEEL BYPS	0.01	-	(0.01)	-100.00%	0.00%	75,191.46	75,191.45	(0.01)			Apr-14	Apr-16		2016
149909LGE	TC RO UV LIGHT	1,262.16	-	(1,262.16)	-100.00%	0.00%	30,816.51	29,554.35	(1,262.16)			Apr-14	Nov-15		2016
150012LGE	TC2 BOX HEADER AT DIPPER PLATE	11,914.83	67,248.53	55,333.70	82.28%	0.00%	11,914.83	67,248.53	55,333.70	Jan-16	Dec-16	Jan-16	Jul-16		2016
150020LGE	TC2 BOILER PENDANT ALIGN BRACK	-	22,416.18	22,416.18	100.00%	0.00%	-	22,416.18	22,416.18	Jan-16	Dec-16				2016
150030LGE	TC FA BARGE LO DUST COLLECT	(75.82)	-	75.82	-100.00%	0.00%	47,895.94	47,971.76	75.82			Apr-14	Apr-16		2016
150037LGE	TC RACK SYS PW SWITCHGEAR	4,303.42	-	(4,303.42)	-100.00%	0.00%	148,135.71	143,832.29	(4,303.42)			Apr-14	Apr-16		2016
150046LGE	TC MACH SHOP WELDING BOOTH	23,039.53	-	(23,039.53)	-100.00%	0.01%	34,353.37	58,989.94	24,636.57			Nov-16	Jun-17		2016
150058LGE	TC COAL HAND BUILD ROOF REPL	-	20,449.85	20,449.85	100.00%	0.00%	-	61,349.55	61,349.55	Jun-16	Dec-18				2016
150383LGE	TC2 3RD STAGE BUCKETS 2A FPT	59.76	-	(59.76)	-100.00%	0.00%	77,168.13	77,108.37	(59.76)			Apr-14	Apr-16		2016
150679LGE	TC F1 CONV MTR REWND	9,972.64	-	(9,972.64)	-100.00%	0.00%	9,972.64	-	(9,972.64)			Apr-14	Dec-15		2016
150681LGE	TC2 EXPANSION JOINT REPLACE	71,851.64	-	(71,851.64)	-100.00%	0.02%	63,841.46	-	(63,841.46)			Apr-14	Apr-16		2016
150776LGE	TC MILLING MACHINE	16,041.26	-	(16,041.26)	-100.00%	0.00%	16,041.26	-	(16,041.26)			Jan-16	Jun-16		2016
150866LGE	TC FA COMBO MTR STARTERS	94,599.01	-	(94,599.01)	-100.00%	0.02%	103,668.17	-	(103,668.17)			Apr-14	Nov-16		2016
151000	TC1 & COMM 480V BREAK UPG	-	157,306.50	157,306.50	100.00%	0.00%	-	393,266.25	393,266.25	May-16	Nov-19				2016
151086LGE	TC COAL HANDLING ROOF	12,063.40	-	(12,063.40)	-100.00%	0.00%	12,063.40	-	(12,063.40)			Apr-14	Oct-16		2016
151102LGE	TC LIMESTONE CONV BELT	18,889.14	-	(18,889.14)	-100.00%	0.00%	18,889.14	-	(18,889.14)			Apr-14	Jul-16		2016
151191	TC1 COAL MILL SPRING CANS	252,617.84	-	(252,617.84)	-100.00%	0.07%	252,634.24	-	(252,634.24)			Apr-14	Dec-16		2016
151192LGE	TC2 HPFW PIPE PLATFORMS	9,564.66	-	(9,564.66)	-100.00%	0.00%	9,564.66	-	(9,564.66)			Apr-14	Jul-16		2016
151194LGE	TC2 TURB SHAFT VOLT MONITOR	9,785.61	-	(9,785.61)	-100.00%	0.00%	12,652.97	-	(12,652.97)			Apr-14	Jun-17		2016
151205LGE	TC BAP/GSP IMPROVEMENTS 2016	150,011.38	-	(150,011.38)	-100.00%	0.04%	150,011.38	-	(150,011.38)			Apr-14	Aug-16		2016
151448	TC1 480V BREAKER UPGRADE	51,749.25	-	(51,749.25)	-100.00%	0.01%	51,757.72	-	(51,757.72)			Apr-14	Dec-16		2016
151449LGE	TC COMMON 480V BREAKER UPGRADE	31,579.03	-	(31,579.03)	-100.00%	0.01%	32,329.00	-	(32,329.00)			Apr-14	Dec-16		2016
151955LGE	TC2 GENERATOR FIELD RWND	411,440.65	-	(411,440.65)	-100.00%	0.11%	411,440.65	-	(411,440.65)			May-16	Jul-16		2016
151957LGE	TC2 GENERATOR STATOR	104,966.47	-	(104,966.47)	-100.00%	0.03%	104,966.47	-	(104,966.47)			Jun-16	Jul-16		2016
152049LGE	TC2 BOILER WATER WALL REPL	75,677.61	-	(75,677.61)	-100.00%	0.02%	521,880.13	-	(521,880.13)			Sep-16	Apr-17		2016
152099LGE	TC2 HP TURBINE BLADES LGE	22,832.28	-	(22,832.28)	-100.00%	0.01%	132,301.81	-	(132,301.81)			Nov-16	Jun-17		2016
152271LGE	TC2 ID FAN REFURBISHMENT LGE	107,668.30	-	(107,668.30)	-100.00%	0.03%	114,435.17	-	(114,435.17)			Jan-16	Jul-17		2016
152273LGE	TC2 FD FAN REBUILD LGE	35,339.34	-	(35,339.34)	-100.00%	0.01%	54,960.80	-	(54,960.80)			Jan-16	Jun-17		2016
153007	TC1 CEM DATA LOG CHANGEOUT	38,922.53	23,595.98	(15,326.55)	-64.95%	0.01%	38,922.53	23,595.98	(15,326.55)	Apr-14	Aug-16	Apr-14	Jun-16		2016
153014LGE	TC2 SCR NOX VIM WARE CHANGEOUT	1,610.62	2,988.82	1,378.20	46.11%	0.00%	1,610.62	2,988.82	1,378.20	Apr-14	Jun-16	Apr-14	Aug-16		2016
153051	TC1 NATURAL GAS CONVERSION	201,911.02	196,633.13	(5,277.89)	-2.68%	0.05%	3,859,957.55	1,966,331.26	(1,893,626.29)	Jun-16	Dec-17	Jun-16	Dec-17		2016
153056LGE	TC IMPOUNDMENT IMPROVEMENTS	-	471,919.50	471,919.50	100.00%	0.00%	-	5,059,597.50	5,059,597.50	Feb-16	Dec-19				2016
153067LGE	TC2 ACOUSTIC MONITOR	19,372.37	22,416.18	3,043.81	13.58%	0.01%	32,461.75	35,505.56	3,043.81	Apr-14	Sep-16	Apr-14	Apr-16		2016
153068LGE	TC REPL A CHILLER	42,022.22	163,598.76	121,576.54	74.31%	0.01%	64,378.42	185,954.96	121,576.54	Apr-14	Dec-16	Apr-14	Jul-16		2016
153075LGE	TC2 TDBFP TRIP BLOCK	23,853.45	37,360.29	13,506.84	36.15%	0.01%	43,378.04	56,884.88	13,506.84	Apr-14	Dec-16	Apr-14	Jul-16		2016
153391LGE	TC CATHODIC PROTECT 2016	24,646.26	-	(24,646.26)	-100.00%	0.01%	25,542.49	-	(25,542.49)			Jan-16	Dec-16		2016
153401	TC1 CEM UMBILLICAL	16,666.39	-	(16,666.39)	-100.00%	0.00%	16,666.39	-	(16,666.39)			Jan-16	Sep-16		2016
153508	TC1 D COAL MILL MTR RWND	24,472.06	-	(24,472.06)	-100.00%	0.01%	24,472.06	-	(24,472.06)			Oct-16	Oct-16		2016
153510	TC1 HL Compressor Dryer	18,498.27	-	(18,498.27)	-100.00%	0.00%	18,498.27	-	(18,498.27)			Oct-16	Oct-16		2016
153511LGE	TC M11 MOORING CELL REFURB	82,847.79	-	(82,847.79)	-100.00%	0.02%	82,847.79	-	(82,847.79)			Oct-16	Nov-16		2016
153513LGE	TC2 WESP ROOF REPLACE	9,979.49	-	(9,979.49)	-100.00%	0.00%	9,979.49	-	(9,979.49)			Oct-16	Oct-16		2016
153638LGE	TC RESIDENT OFFICE CONSTRUCT	28,791.95	-	(28,791.95)	-100.00%	0.01%	43,986.23	-	(43,986.23)			Jun-16	Nov-16		2016
153640LGE	TC I/E MAINT SHOP OFFICE SPACE	38,729.44	-	(38,729.44)	-100.00%	0.01%	57,642.75	-	(57,642.75)			Jun-16	Nov-16		2016
153665	TC1 ELECTRO MECH RELAY 2017	91,186.53	-	(91,186.53)	-100.00%	0.02%	208,990.81	-	(208,990.81)			Nov-16	Dec-17		2016
161001LGE	TC2 TURBINE PREP COUPLINGS	38,320.26	19,114.84	(19,205.42)	-100.47%	0.01%	37,914.90	19,114.84	(18,800.06)	Apr-14	Dec-16	Apr-14	Jul-16		2016
132000	TC CT HGP Insp #1	1,189,801.03	1,511,390.80	321,589.77	21.28%	0.31%	1,099,011.81	1,511,390.80	412,378.99	Jan-16	Dec-16	Jan-16	Jul-16		2016
132001	TC CT HGP Insp #2	513,715.60	-	(513,715.60)	-100.00%	0.13%	1,772,822.92	1,542,914.59	(229,908.33)			Dec-16	Jun-17	This was a progress payment to vendor in 2016 for 2017 project.	2016
140658LGE	TC CT LCI UPGRADE #1	87,127.08	103,192.02	16,064.94	15.57%	0.02%	87,127.08	103,192.02	16,064.94	Jan-16	Dec-16	Jan-16	Oct-16		2016
149123LGE	TC CT INSTALL 345KV MODS	31,846.76	-	(31,846.76)	-100.00%	0.01%	175,952.06	144,105.30	(31,846.76)			Apr-14	Apr-16		2016
150649LGE	TC CT9 GEN FIELD REWIND	456,436.11	-	(456,436.11)	-100.00%	0.12%	456,436.11	-	(456,436.11)			Feb-16	Jul-16		2016
151154LGE	TC CT9 GEN STATOR RE-WEDGE	75,310.46	-	(75,310.46)	-100.00%	0.02%	75,310.46	-	(75,310.46)			Apr-14	Jul-16		2016
152002LGE	TC CT EX2000 DIGITAL FE CT5	71,864.34	86,529.06	14,664.72	16.95%	0.02%	71,864.34	86,529.06	14,664.72	Jan-16	Dec-16	Jan-16	Oct-16		2016
152003LGE	TC CT EX2000 DIGITAL FE CT6	68,319.59	86,529.06	18,209.47	21.04%	0.02%	68,319.59	86,529.06	18,209.47	Jan-16	Dec-16	Jan-16	Oct-16		2016
152012LGE	TC CT MARK VI UPGD CT6	63,524.59	77,604.54	14,079.95	18.14%	0.02%	63,524.59	77,604.54	14,079.95	Jan-16	Dec-16	Jan-16	Oct-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
153103LGE	TC CT6 REBUILD EXHAUST	77,102.96	77,604.54	501.58	0.65%	0.02%	77,102.96	77,604.54	501.58	May-16	Dec-16	May-16	Jun-16		2016
151176	OF Land Purchase	(0.20)	-	0.20	-100.00%	0.00%	-	-	-			Apr-16	Feb-17		2016
151329	CR7 Service Water Line	12,021.54	-	(12,021.54)	-100.00%	0.00%	12,021.54	-	(12,021.54)			Apr-16	Sep-16		2016
151331	CR7 Station Buildings	24,275.60	-	(24,275.60)	-100.00%	0.01%	23,493.41	-	(23,493.41)			Aug-16	Jan-17		2016
151975	CR7 SEE Transformer	14,825.36	-	(14,825.36)	-100.00%	0.00%	16,396.34	-	(16,396.34)			Aug-16	Jan-17		2016
152733	CR7 Site Fencing	6,393.82	-	(6,393.82)	-100.00%	0.00%	6,393.82	-	(6,393.82)			Jul-16	Oct-16		2016
152946	CR7 Annual Outage (2016)	58,558.82	-	(58,558.82)	-100.00%	0.02%	58,558.82	-	(58,558.82)			Sep-16	Dec-16		2016
153472	CR7 Chemical Storage Tank	4,948.92	-	(4,948.92)	-100.00%	0.00%	6,784.78	-	(6,784.78)			Sep-16	Mar-17		2016
148088	PR Admin Building	2,686.11	-	(2,686.11)	-100.00%	0.00%	200,761.69	198,075.58	(2,686.11)			Aug-15	Dec-15		2016
150007	Zorn Starter Batteries Repl	587.85	-	(587.85)	-100.00%	0.00%	9,956.91	9,369.06	(587.85)			Sep-15	Nov-15		2016
150008	PR13 AC Air Handler Repl	(287.43)	-	287.43	-100.00%	0.00%	9,437.69	9,725.12	287.43			Sep-15	Sep-16		2016
152731	PR Telehandler 4x4	16,014.23	-	(16,014.23)	-100.00%	0.00%	16,014.23	-	(16,014.23)			Jul-16	Sep-16		2016
123220	LGE BRCT7 A/B Conversion 08	96,848.28	-	(96,848.28)	-100.00%	0.03%	2,206,369.93	2,109,521.65	(96,848.28)			Mar-08	Jun-09		2016
123906LGE	BRCT6 C Inspection LGE	-	36,480.00	36,480.00	100.00%	0.00%	-	8,249,800.00	8,249,800.00	Jun-16	May-19				2016
139864LGE	BRCT GT24 Evap Media Repl LGE	(1,179.34)	-	1,179.34	-100.00%	0.00%	58,244.29	59,423.63	1,179.34			Nov-14	Oct-15		2016
147942LGE	BRCT5 C Insp & Parts Recon LGE	1,457,608.40	1,325,000.00	(132,608.40)	-10.01%	0.38%	4,448,522.04	5,353,000.00	904,477.96	May-16	Nov-17	May-16	Nov-17		2016
149187LGE	BRCT Office Building Repl LGE	20,453.42	-	(20,453.42)	-100.00%	0.01%	391,686.95	371,233.53	(20,453.42)			Nov-14	Jan-16		2016
150408	BRCT 5 Gas Detection Syst Repl	19,068.54	-	(19,068.54)	-100.00%	0.00%	32,413.72	13,345.18	(19,068.54)			Dec-15	Nov-16		2016
140401	OG VEHICLE PURCH 16	44,159.39	30,000.00	(14,159.39)	-47.20%	0.01%	44,159.39	30,000.00	(14,159.39)	Jan-16	Nov-16	Jan-16	Nov-16		2016
153312	CSS Equipment	8,598.96	-	(8,598.96)	-100.00%	0.00%	8,598.96	-	(8,598.96)			Aug-16	Dec-16		2016
153395	CSS Overhead Fan	9,744.13	-	(9,744.13)	-100.00%	0.00%	9,744.13	-	(9,744.13)			Sep-16	Dec-16		2016
153654	CSS Torque wrench	12,453.89	-	(12,453.89)	-100.00%	0.00%	12,453.89	-	(12,453.89)			Nov-16	Dec-16		2016
140107	OF Station Gantry Crane	123,239.90	-	(123,239.90)	-100.00%	0.03%	1,295,750.26	1,882,000.00	586,249.74			Aug-16			2016
143640	CR7 NGCC Inventory	(8,749.85)	-	8,749.85	-100.00%	0.00%	1,110,518.06	1,076,499.70	(34,018.36)			Mar-14	Sep-18		2016
144531	CR7 Misc Project (multi-year)	-	108,385.00	108,385.00	100.00%	0.00%	-	1,216,884.00	1,216,884.00	Jun-16	Dec-18				2016
140157	CR GT11 Gas Reg Station	-	300,000.00	300,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Sep-16	Oct-22				2016
143864	PR Gas Pipe Line	6,930,087.69	7,465,042.00	534,954.31	7.17%	1.81%	7,693,302.29	8,151,523.02	458,220.73	May-14	Nov-16	May-14	Nov-16	The project was originally delayed and continued into 2018. Project underrun due to	2016
148082	CR GT11 Control Room	115,095.96	150,000.00	34,904.04	23.27%	0.03%	117,784.68	150,000.00	32,215.32	Jul-16	Nov-16	Jul-16	Nov-16		2016
132804	MC3 BURNERS 2013	181,109.66	-	(181,109.66)	-100.00%	0.05%	5,027,641.67	4,846,532.01	(181,109.66)			Apr-11	Nov-13		2016
132896	MC COAL CHUTES 2016	231,791.33	170,000.00	(61,791.33)	-36.35%	0.06%	231,791.33	170,000.00	(61,791.33)	Jan-16	Jun-16	Jan-16	May-16	This project was included in the 2015 BP ($1,200k in 2019, $3,800k in 2020). The RAC approved moving the project forward into 2015/16 and most of material was purchased/accrued in 2015, which left 2016 favorable to the budget of $2,800k.	2016
132918	MC2 Economizer	948,933.27	2,800,000.00	1,851,066.73	66.11%	0.25%	3,341,444.63	5,190,126.12	1,848,681.49	Jul-15	Nov-16	Jul-15	Nov-16		2016
132920	MC3 Boiler Extended Arch	1,572.72	-	(1,572.72)	-100.00%	0.00%	1,051,658.23	1,903,510.39	851,852.16			Jan-14	Sep-17		2016
132923	MC4 Boiler Extended Arch	960.24	-	(960.24)	-100.00%	0.00%	642,047.02	1,390,125.10	748,078.08			Jan-14	Sep-17		2016
132927	MC3 Service Water Piping	25,836.86	50,000.00	24,163.14	48.33%	0.01%	188,950.88	213,114.02	24,163.14	Jul-15	Jun-16	Jul-15	Jun-16		2016
132936	MC4 Service Water Piping	55,131.67	50,000.00	(5,131.67)	-10.26%	0.01%	281,411.34	276,279.67	(5,131.67)	Jul-15	Nov-16	Jul-15	Nov-16		2016
132938	MC2 Exp Joints 2016	34,447.60	90,000.00	55,552.40	61.72%	0.01%	34,447.60	90,000.00	55,552.40	Jan-16	May-16	Jan-16	Mar-16		2016
132939	MC3 Exp Joints 2016	231,872.19	90,000.00	(141,872.19)	-157.64%	0.06%	231,872.19	90,000.00	(141,872.19)	Jan-16	Jun-16	Jan-16	Jun-16		**2016**
132941	MC4 Exp Joints 2016	88,184.01	90,000.00	1,815.99	2.02%	0.02%	88,184.01	90,000.00	1,815.99	Jun-16	Nov-16	Jun-16	Nov-16		2016
132945	MC Safety Equipment 2016	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jun-16	Dec-16				2016
132947	MC Lab Equipment 2016	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Oct-16	Dec-16				2016
132951	MC3 Condenser 2016	959,412.81	800,000.00	(159,412.81)	-19.93%	0.25%	3,502,623.44	3,343,210.63	(159,412.81)	Apr-15	Aug-16	Apr-15	Jun-16	This is a placeholder project and other projects are developed for the actual pieces of equipment and funded from this project	2016
132955	MC Misc Equipment 2016	-	500,000.00	500,000.00	100.00%	0.00%	-	500,000.00	500,000.00	Jan-16	Dec-16				2016
132957	MC3 SCR Catalyst Layer 3	980,497.68	1,300,000.00	319,502.32	24.58%	0.26%	1,257,334.17	1,577,561.99	320,227.82	Jan-15	Dec-16	Jan-15	Oct-16		2016
132979	MC Conveyor Belts 2016	-	260,000.00	260,000.00	100.00%	0.00%	-	260,000.00	260,000.00	Jun-16	Dec-16				2016
132989	MC2 Relays	-	475,000.00	475,000.00	100.00%	0.00%	-	475,000.00	475,000.00	Jan-16	May-20				2016
132995	MC 3 & 4 Field Instrumentation	138,495.95	250,000.00	111,504.05	44.60%	0.04%	348,573.81	459,610.38	111,036.57	Jan-15	Nov-16	Jan-15	Nov-16		2016
136637	MC4 SCR Catalyst Layer 2 2016	124,919.35	75,000.00	(49,919.35)	-66.56%	0.03%	1,373,270.74	1,999,156.59	625,885.85	Sep-15	Nov-17	Sep-15	Nov-17		2016
136650	MC CH Railroad Track 2016	121,318.24	150,000.00	28,681.76	19.12%	0.03%	121,318.24	150,000.00	28,681.76	Jan-16	Dec-16	Jan-16	Nov-16		2016
136663	MC1 DCS Hardware 2016	72,355.80	73,000.00	644.20	0.88%	0.02%	72,355.80	73,000.00	644.20	Jan-16	May-16	Jan-16	Mar-16		2016
139720	MC3 & MC4 Compressed Air	26,538.12	-	(26,538.12)	-100.00%	0.01%	275,255.39	248,717.27	(26,538.12)			Jul-15	Feb-16	Project pulled forward due to urgent need. Failure of a transformer in the same bank	2016
139721	MC 3C GSU Transformer	986,270.01	-	(986,270.01)	-100.00%	0.26%	1,095,920.63	1,450,000.00	354,079.37			Jul-16		that utilized the spare for this unit.	2016
139821	MC3 SCR Catalyst L2	288,874.43	-	(288,874.43)	-100.00%	0.08%	896,952.68	2,400,000.00	1,503,047.32			Nov-16	Apr-18		2016
139852	MC3A GSU XFRMR	489,235.00	650,000.00	160,765.00	24.73%	0.13%	489,235.00	650,000.00	160,765.00	Mar-16	Mar-16	Mar-16	Mar-16		2016
142626	MC Clg Tower Fan GB 2013	(2,141.28)	-	2,141.28	-100.00%	0.00%	42,791.41	44,932.69	2,141.28			Aug-13	Sep-13		2016
143614	MC1 Fire Protection System	103,298.64	-	(103,298.64)	-100.00%	0.03%	111,292.14	140,000.00	28,707.86			Jul-16	Dec-16		2016
143617	MC4 Fire Protection System	65,878.80	70,000.00	4,121.20	5.89%	0.02%	113,167.35	117,288.55	4,121.20	Jul-15	Oct-16	Jul-15	Sep-16	A contractor's budgetary estimate was used as the basis for the installation budget. Actual installation bids received were significantly higher than the contractor's estimate.	2016
147034	MC4 Boiler Lower Slope	1,940,268.16	1,275,000.00	(665,268.16)	-52.18%	0.51%	3,729,885.25	3,081,465.75	(648,419.50)	Jul-15	Dec-16	Jul-15	Nov-16		2016
147037	MC1 HSWP Strainers	34,350.66	20,000.00	(14,350.66)	-71.75%	0.01%	148,558.66	134,208.00	(14,350.66)	Jul-15	Oct-16	Jul-15	Nov-16		2016
147038	MC2 HSWP Strainers	(13,153.27)	20,000.00	33,153.27	165.77%	0.00%	60,046.73	93,200.00	33,153.27	Jul-15	Dec-16	Jul-15	Nov-16		2016
147039	MC3 HSWP Strainers	6,494.80	20,000.00	13,505.20	67.53%	0.00%	76,508.80	90,014.00	13,505.20	Jul-15	Jun-16	Jul-15	Jun-16		2016
147040	MC3 LSSWP Strainers	21,079.82	13,000.00	(8,079.82)	-62.15%	0.01%	101,129.79	92,707.00	(8,422.79)	Jul-15	Dec-16	Jul-15	Dec-16		2016
147041	MC4 LSSWP Strainers	25,449.45	13,000.00	(12,449.45)	-95.77%	0.01%	105,935.18	92,707.00	(13,228.18)	Jul-15	Oct-16	Jul-15	Nov-16		2016
147044	MC 3A Condenser Vacuum Pump	20,060.22	45,000.00	24,939.78	55.42%	0.01%	209,729.95	234,669.73	24,939.78	Jul-15	May-16	Jul-15	Jun-16		2016
147045	MC 3B Condenser Vacuum Pump	21,875.57	45,000.00	23,124.43	51.39%	0.01%	205,108.94	228,233.37	23,124.43	Jul-15	May-16	Jul-15	Jun-16		2016
147050	MC3 & MC4 Roof Exhausters	797.05	-	(797.05)	-100.00%	0.00%	367,194.95	366,397.90	(797.05)			May-15	Dec-15		2016
147065	MC Sewage Piping	127,165.10	110,000.00	(17,165.10)	-15.60%	0.03%	106,249.10	110,000.00	3,750.90	Jan-16	Nov-16	Jan-16	Sep-16		2016
149886	MC 1&2 Flyash Blower Spare	(345.22)	-	345.22	-100.00%	0.00%	33,940.04	34,285.26	345.22			Apr-15	Mar-16		2016
150006	MC Barge Unloader Drainage	867.04	-	(867.04)	-100.00%	0.00%	18,667.04	17,800.00	(867.04)			Sep-15	Dec-15		2016
150123	MC Stacker/Reclaimer Cab	38,478.78	-	(38,478.78)	-100.00%	0.01%	190,428.00	151,949.22	(38,478.78)			Oct-15	May-16		2016
150136	Compressed Air Heat Exchanger	8,538.25	-	(8,538.25)	-100.00%	0.00%	35,538.25	27,000.00	(8,538.25)			Oct-15	Feb-16		2016
150150	MC F1 Coal Conveyor Belt 2015	6,235.11	-	(6,235.11)	-100.00%	0.00%	68,274.01	62,038.90	(6,235.11)			Oct-15	Mar-16		2016
150233	MC1 LSSWP Strainers 2015	10,025.98	-	(10,025.98)	-100.00%	0.00%	52,210.47	45,015.00	(7,195.47)			Nov-15	Oct-16		2016
150234	MC2 LSSWP Strainers 2015	4,682.49	-	(4,682.49)	-100.00%	0.00%	49,697.49	45,015.00	(4,682.49)			Nov-15	Dec-16		2016
150404	MC EHC Hy-Pro Dryers	5,019.19	-	(5,019.19)	-100.00%	0.00%	17,756.85	12,737.66	(5,019.19)			Dec-15	Feb-16		2016
150405	MC Ammonia Slippage Equip	1,258.76	-	(1,258.76)	-100.00%	0.00%	17,258.76	16,000.00	(1,258.76)			Dec-15	Dec-15		2016
150744	MC S/R Boom Conv Belt 2016	23,954.11	-	(23,954.11)	-100.00%	0.01%	23,954.11	-	(23,954.11)			Feb-16	Feb-16		2016
150864	MC3 Turbine Network Switches	60,839.79	-	(60,839.79)	-100.00%	0.02%	60,839.79	-	(60,839.79)			Mar-16	May-16		2016
150865	MC1 & MC2 CO Analyzers	28,464.92	-	(28,464.92)	-100.00%	0.01%	29,854.33	-	(29,854.33)			Mar-16	Jan-17		2016
151173	MC LD1 Limestone Belt 2016	11,271.47	-	(11,271.47)	-100.00%	0.00%	11,271.47	-	(11,271.47)			Apr-16	May-16		2016
151202	MC "C" Conv Gearbox 2016	44,086.39	-	(44,086.39)	-100.00%	0.01%	44,086.39	-	(44,086.39)			Apr-16	May-16		2016
151203	MC G2 Conv Gearbox 2016	13,739.16	-	(13,739.16)	-100.00%	0.00%	13,739.16	-	(13,739.16)			Apr-16	Nov-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
														An inspection in October 2015 revealed unexpected damage to forty-eight (48) coal nozzles. This project was initiated to purchase and install the new nozzles at the then next available outage, 2016, to minimize the risk of derates due to damaged burners.	
151204	MC4 Burners 2016	839,867.01	-	(839,867.01)	-100.00%	0.22%	839,867.01	-	(839,867.01)			Apr-16	Nov-16		2016
151298	MC 3B GSU XFMR HV Bushing	37,506.80	-	(37,506.80)	-100.00%	0.01%	37,506.80	-	(37,506.80)			Apr-16	May-16		2016
151597	MC Skid Steer Loader 2016	41,195.02	-	(41,195.02)	-100.00%	0.01%	41,195.02	-	(41,195.02)			May-16	Jun-16		2016
152133	MC Limestone Gear box 2016	217,814.79	-	(217,814.79)	-100.00%	0.06%	218,345.14	-	(218,345.14)			Jun-16	Dec-16		2016
152240	MC 3C Primary Air Fan Mtr 2015	29,920.65	-	(29,920.65)	-100.00%	0.01%	29,920.65	-	(29,920.65)			Jun-16	Jul-16		2016
152410	MC 2A Boiler Feed Pump Mtr	139,292.39	-	(139,292.39)	-100.00%	0.04%	139,292.39	-	(139,292.39)			Jun-16	Jul-16		2016
152612	MC RO DCS Station	25,000.28	-	(25,000.28)	-100.00%	0.01%	25,000.28	-	(25,000.28)			Jun-16	Sep-16		2016
153106	MC1 O2 Probe Grid	140,716.43	-	(140,716.43)	-100.00%	0.04%	161,613.31	-	(161,613.31)			Jul-16	Apr-17		2016
153110	MC2 O2 Probe Grid	155,008.39	-	(155,008.39)	-100.00%	0.04%	153,016.80	-	(153,016.80)			Jul-16	Jan-17		2016
153173	MC LE Limestone Conv Belt 2016	2,244.44	-	(2,244.44)	-100.00%	0.00%	2,244.44	-	(2,244.44)			Jul-16	Aug-16		2016
153174	MC D1 Coal Conv Gearbox 2016	24,797.24	-	(24,797.24)	-100.00%	0.01%	24,797.24	-	(24,797.24)			Jul-16	Dec-16		2016
153179	MC 1A HSWP Motor 2016	32,644.12	-	(32,644.12)	-100.00%	0.01%	32,644.12	-	(32,644.12)			Jul-16	Aug-16		2016
153206	MC Video Conference System	34,383.63	-	(34,383.63)	-100.00%	0.01%	38,880.80	-	(38,880.80)			Aug-16	Sep-16		2016
153207	MC4 Switchgear Cable	23,297.30	-	(23,297.30)	-100.00%	0.01%	23,297.30	-	(23,297.30)			Aug-16	Sep-16		2016
153296	MC Gypsum Shuttle Conv 2016	6,131.73	-	(6,131.73)	-100.00%	0.00%	6,131.73	-	(6,131.73)			Aug-16	Sep-16		2016
153326	MC2 Closed Cooling Wtr Piping	32,089.77	-	(32,089.77)	-100.00%	0.01%	32,170.30	-	(32,170.30)			Aug-16	Nov-16		2016
153330	MC Mechanical Exhauster 2016	59,544.93	-	(59,544.93)	-100.00%	0.02%	60,252.71	-	(60,252.71)			Apr-16	Dec-16		2016
153456	MC LA Conveyor Belt 2016	9,259.41	-	(9,259.41)	-100.00%	0.00%	9,259.41	-	(9,259.41)			Sep-16	Sep-16		2016
153494	MC Safety Fall Protection	9,920.41	-	(9,920.41)	-100.00%	0.00%	9,920.41	-	(9,920.41)			Sep-16	Oct-16		2016
153520	MC D & E Coal Conveyor Scales	16,390.64	-	(16,390.64)	-100.00%	0.00%	16,390.64	-	(16,390.64)			Oct-16	Nov-16		2016
153524	MC ERT SCBA Air Compressor	49,078.30	-	(49,078.30)	-100.00%	0.01%	49,078.30	-	(49,078.30)			Oct-16	Nov-16		2016
153528	MC Utility Vehicles 2016	133,875.14	-	(133,875.14)	-100.00%	0.03%	133,875.14	-	(133,875.14)			Oct-16	Nov-16		2016
153543	MC Operations Vehicle 2016	31,232.82	-	(31,232.82)	-100.00%	0.01%	31,232.82	-	(31,232.82)			Oct-16	Nov-16		2016
153607	MC Gasoline Pumps/Tanks	54,686.12	-	(54,686.12)	-100.00%	0.01%	54,686.12	-	(54,686.12)			Nov-16	Dec-16		2016
153614	MC Coal Fineness Analyzer	4,062.90	-	(4,062.90)	-100.00%	0.00%	4,062.90	-	(4,062.90)			Nov-16	Dec-16		2016
153645	MC "A" Coal Conveyor Belt 2016	14,648.35	-	(14,648.35)	-100.00%	0.00%	14,648.35	-	(14,648.35)			Nov-16	Nov-16		2016
153647	MC2 Turbine CV Studs	19,136.74	-	(19,136.74)	-100.00%	0.01%	23,846.81	-	(23,846.81)			Nov-16	Dec-16		2016
153718	MC2 Gen HV Bushings T1 & T6	37,647.25	-	(37,647.25)	-100.00%	0.01%	140,421.06	-	(140,421.06)			Dec-16	Apr-17		2016
153737	MC Fork Truck for RO Area	31,328.97	-	(31,328.97)	-100.00%	0.01%	31,328.97	-	(31,328.97)			Dec-16	Dec-16		2016
153738	MC Alignment Machine	28,679.44	-	(28,679.44)	-100.00%	0.01%	28,679.44	-	(28,679.44)			Dec-16	Dec-16		2016
153690	Gas Monitoring Cameras LGE	68,020.95	-	(68,020.95)	-100.00%	0.02%	68,402.19	-	(68,402.19)			Nov-16	Dec-16		2016
131915	Scanning Equip-LGE	-	37,000.00	37,000.00	100.00%	0.00%	-	123,000.00	123,000.00	Mar-16	Jul-21				2016
131948	GS SL XRay Spectograph	(322.31)	-	322.31	-100.00%	0.00%	32,918.97	33,241.28	322.31			Jan-15	Feb-16		2016
132756	GS GE Lab Equip	-	49,327.00	49,327.00	100.00%	0.00%	-	524,339.00	524,339.00	Jan-16	Apr-19				2016
132928	GS CDM Aurora Mit LGE	71,965.40	28,922.00	(43,043.40)	-148.83%	0.02%	170,032.03	177,102.91	7,070.88	Apr-13	Nov-16	Apr-13	Mar-17		2016
133076	GS GE Dam Impnd	-	40,000.00	40,000.00	100.00%	0.00%	-	364,701.00	364,701.00	Jan-16	Aug-19				2016
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	778,645.00	778,645.00	Jan-16	Oct-19				2016
136550	GS SL Gas Chmgrph LGE	13,038.03	50,000.00	36,961.97	73.92%	0.00%	13,038.03	50,000.00	36,961.97	Jun-16	Nov-16	Jun-16	Dec-16		2016
136555	GS SL IFT Anlzr LGE	-	11,650.00	11,650.00	100.00%	0.00%	-	11,650.00	11,650.00	Jan-16	Dec-16				2016
139595	GS GE DME Phase II LGE	9,550.60	16,079.48	6,528.88	40.60%	0.00%	25,097.56	73,496.44	48,398.88	Jan-15	Nov-18	Jan-15	Mar-18		2016
139598	GS GE Aux Trans Prot LGE	140,192.94	114,000.00	(26,192.94)	-22.98%	0.04%	140,192.94	114,000.00	(26,192.94)	Jan-14	Dec-17	Jan-14	Dec-17		2016
139600	GS CDM PRC-05 Collect LGE	9,950.15	-	(9,950.15)	-100.00%	0.00%	48,363.78	38,413.63	(9,950.15)			Aug-15	Aug-16		2016
139670	GS CDM CIP Ver 6.0 LGE	170,371.14	122,151.80	(48,219.34)	-39.47%	0.04%	271,084.31	235,236.24	(35,848.07)	Sep-15	Dec-17	Sep-15	Dec-17		2016
140655	GS GE TCCT Hrdng LGE	(132,988.45)	-	132,988.45	-100.00%	-0.03%	329,298.78	462,287.23	132,988.45			Sep-13	Dec-14		2016
144475	GS GE CORS	88,146.91	155,362.00	67,215.09	43.26%	0.02%	234,224.48	194,202.00	(40,022.48)	Feb-16	Dec-17	Feb-16	Dec-17		2016
147091	GS GE CORS ENG	(26,510.03)	-	26,510.03	-100.00%	-0.01%	0.00	25,951.41	25,951.41			Jan-15	Oct-17		2016
148145	GS SL Analytical Balance	-	1,940.00	1,940.00	100.00%	0.00%	-	1,940.00	1,940.00	Jan-16	Dec-16				2016
149972	GS GE ME Remote Vibr	34,674.90	-	(34,674.90)	-100.00%	0.01%	117,798.18	167,023.84	49,225.66			Sep-15	Jan-17		2016
150079	GS GE ME Oil Skid	(66,954.74)	-	66,954.74	-100.00%	-0.02%	(0.00)	65,887.04	65,887.04			Oct-15	Apr-16		2016
														The black start project was completed at two locations - Cane Run and Trimble County. Projects 150080 and 150080KU are the Cane Run site projects. Projects 151126 and 151126KU are the Trimble County site locations. The dollars were all budgeted under projects 150080 and 150080KU prior to the black start unit site selection. Actual costs were charged to the appropriate site causing a positive variance on the Cane Run projects and negative variance on the Trimble County projects. The overall positive variance between all four projects in 2016 is driven by preliminary engineering that occurred in 2015 rather than 2016.	
150080	GS GE BlackStart	1,034,306.95	3,147,000.00	2,112,693.05	67.13%	0.27%	2,233,110.38	6,056,792.48	3,823,682.10	Oct-15	Nov-17	Oct-15	Dec-17		2016
150202	GS GE MET LAB REFURB	1,797.45	-	(1,797.45)	-100.00%	0.00%	44,684.14	42,886.69	(1,797.45)			Oct-15	Dec-15		2016
150979	GS GE Lab Equip 2016	77,653.91	-	(77,653.91)	-100.00%	0.02%	77,653.91	-	(77,653.91)			Mar-16	Jan-17		2016
														The black start project was completed at two locations - Cane Run and Trimble County. Projects 150080 and 150080KU are the Cane Run site projects. Projects 151126 and 151126KU are the Trimble County site locations. The dollars were all budgeted under projects 150080 and 150080KU prior to the black start unit site selection. Actual costs were charged to the appropriate site causing a positive variance on the Cane Run projects and negative variance on the Trimble County projects. The overall positive variance between all four projects in 2016 is driven by preliminary engineering that occurred in 2015 rather than 2016.	
151126	GS GE Black Start TC	783,767.93	-	(783,767.93)	-100.00%	0.20%	2,272,473.29	-	(2,272,473.29)			Oct-15	Dec-17		2016
151289	GS GE Dam Impnd '16 TC	4,795.42	-	(4,795.42)	-100.00%	0.00%	-	-	-			Mar-16	Feb-18		2016
151563	GS GE Alarm Mgmt CR	6,817.98	-	(6,817.98)	-100.00%	0.00%	5,699.24	-	(5,699.24)			May-16	Jun-18		2016
153686	GS CDM CALLBOX OTH PROD	7,453.78	-	(7,453.78)	-100.00%	0.00%	15,404.59	-	(15,404.59)			Nov-16	Feb-18		2016
146714LGE	TC OFFICE REBUILD 2015	(8.32)	-	8.32	-100.00%	0.00%	136,247.39	136,255.71	8.32			Apr-14	Sep-15		2016
153000LGE	TC SITE AMBULANCE	255,725.47	109,065.84	(146,659.63)	-134.47%	0.07%	255,725.47	109,065.84	(146,659.63)	Apr-14	Dec-16	Apr-14	Jul-16		2016
152000LGE	TC CT REPL GEN PROT RELAY	23,399.18	-	(23,399.18)	-100.00%	0.01%	59,549.00	14,272.49	(45,276.51)			Jan-09	Apr-16		2016
153096LGE	TC CT REBUILD EXHAUST EXP JNTS	-	77,604.54	77,604.54	100.00%	0.00%	-	77,604.54	77,604.54	Jan-16	Dec-16				2016
136648	MC3 Final SH Pendants	1,494,747.10	1,000,000.00	(494,747.10)	-49.47%	0.39%	3,432,425.55	2,937,678.45	(494,747.10)	Apr-13	Jun-16	Apr-13	Jun-16		2016
143613	MC Coal Hndlg Fire Protection	(23,000.00)	-	23,000.00	-100.00%	-0.01%	72,437.18	95,437.18	23,000.00			Jan-15	Dec-15		2016
143615	MC3 Fire Protection System	84,247.47	70,000.00	(14,247.47)	-20.35%	0.02%	106,952.07	100,698.10	(6,253.97)	Jul-15	Nov-16	Jul-15	Dec-16		2016
143616	MC2 Fire Protection System	63,930.42	-	(63,930.42)	-100.00%	0.02%	63,930.42	140,000.00	76,069.58			Jul-16	Dec-16		2016
143790	MC City Water Line	2,462.86	-	(2,462.86)	-100.00%	0.00%	182,552.57	180,089.71	(2,462.86)			Jun-15	Dec-15		2016
146730	MC GSU Transformers	419,183.91	250,000.00	(169,183.91)	-67.67%	0.11%	4,342,229.81	4,173,045.90	(169,183.91)	Jan-15	Nov-16	Jan-15	Jun-16		2016

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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
														Completion of landfill expansion later than anticipated due to construction activities associated with environmental air compliance projects. These construction activities provided logistical challenges resulting in deceleration of the landfill expansion, as the landfill contractor could not complete the project during the planned timeframe.	
147023	MC Landfill 2016/2017	2,470,281.71	1,300,000.00	(1,170,281.71)	-90.02%	0.65%	4,628,966.60	2,420,000.00	(2,208,966.60)	Nov-15	Nov-17	Nov-15	Dec-17		2016
150216	MC 3B Burner Nozzles 2016	35,477.14	-	(35,477.14)	-100.00%	0.01%	427,572.05	392,094.91	(35,477.14)			Nov-15	Jun-16		2016
153342	MC Two-Way Radio Station	16,630.34	-	(16,630.34)	-100.00%	0.00%	16,630.34	-	(16,630.34)			Aug-16	Sep-16		2016
131972LGE	BRCT7 C Inspect-LGE	-	36,480.00	36,480.00	100.00%	0.00%	-	7,712,100.00	7,712,100.00	Jan-16	Apr-21				2016
150047	GS GE 2016 Explorer 1	2,872.12	-	(2,872.12)	-100.00%	0.00%	30,717.12	27,845.00	(2,872.12)			Oct-15	Feb-16		2016
151559	GS GE Alarm Mgmt TC	5,038.32	-	(5,038.32)	-100.00%	0.00%	5,038.32	-	(5,038.32)			May-16	Sep-17		2016
153703	GS GE Alloy Analyzer 2016 LGE	12,356.31	-	(12,356.31)	-100.00%	0.00%	14,518.71	-	(14,518.71)			Nov-16	Sep-17		2016
140342LGE	OG MISC TOOLS LGE	-	15,730.65	15,730.65	100.00%	0.00%	-	84,945.51	84,945.51	May-16	Dec-23				2016
151133	MC VEHICLES 2016	69,940.68	-	(69,940.68)	-100.00%	0.02%	69,940.68	-	(69,940.68)			Mar-16	May-16		2016
127559	CANE RUN 7 - LGE	26,637.67	-	(26,637.67)	-100.00%	0.01%	115,241,580.61	115,214,942.94	(26,637.67)			Jan-10	Jun-15		2016
133604	MC CCR-LF EXPANSION	-	400,204.99	400,204.99	100.00%	0.00%	-	69,821,819.02	69,821,819.02	Sep-12	Mar-21				2016
														Below budget for the year due to timing of charges and applicable engineering costs transferred to Process Water project. This is a multi-year project.	
133671	EFFLUENT WATER STUDY-MC	1,845,833.81	3,173,500.00	1,327,666.19	41.84%	0.48%	3,765,259.47	250,886,992.97	247,121,733.50	Jul-14	Nov-22	Jul-14			2016
137503	CR AP & LF Capping & Closure	341.55	50,000.00	49,658.45	99.32%	0.00%	2,032,565.62	192,659.55	(1,839,906.07)	May-12	Jun-18	May-12			2016
137503	CR AP & LF Capping & Closure	1,689.09	-	(1,689.09)	-100.00%	0.00%	2,032,565.62	192,659.55	(1,839,906.07)			May-12			2016
														Over annual budget due to re-forecast timing of spend to sync with executed EPC milestones. This is a multi-year project.	
143042	Brown Solar Facility - LGE	5,711,352.78	3,511,755.22	(2,199,597.56)	-62.64%	1.49%	9,843,970.36	7,637,772.59	(2,206,197.77)	Dec-13	Jun-16	Dec-13	Jun-16		2016
147971	MC CCR RULING NON MECH	(32,668.00)	-	32,668.00	-100.00%	-0.01%	-	32,668.00	32,668.00			Jan-13	Jan-17		2016
147972	TC LGE CCR RULING NON MECH	(373,742.11)	-	373,742.11	-100.00%	-0.10%	0.01	373,742.12	373,742.11			Jan-13	Dec-16		2016
152330	MC Gypsum Dewatering Non-ECR	12,947.41	-	(12,947.41)	-100.00%	0.00%	31,649,872.35	-	(31,649,872.35)			Jun-16			2016
117149	Trimble County 2	16,454.20	-	(16,454.20)	-100.00%	0.00%	144,633,628.61	144,626,959.41	(6,669.20)			Jan-03	Jan-11		2016
133679	EFFLUENT WATER STUDY-TC LGE	639,182.20	847,665.04	208,482.84	24.59%	0.17%	1,445,118.90	74,404,001.56	72,958,882.66	Jul-15	Nov-23	Jul-15			2016
127090	Ohio Falls Redev. #3	(9,952.50)	-	9,952.50	-100.00%	0.00%	18,384,457.03	18,394,409.53	9,952.50			Aug-09	Jun-14		2016
														Over budget due to changes in sequencing of the units. This is a multi-year project.	
127091	Ohio Falls Redev. #4	9,557,890.13	8,141,751.07	(1,416,139.06)	-17.39%	2.50%	14,938,159.21	13,346,806.76	(1,591,352.45)	Aug-09	Nov-16	Aug-09	Dec-16		2016
														Under budget due to changes in sequencing of the units. This is a multi-year project.	
127095	Ohio Falls Redev. #8	1,652,931.94	3,902,298.70	2,249,366.76	57.64%	0.43%	18,329,730.46	18,785,494.88	455,764.42	Aug-09	Sep-17	Aug-09	Nov-17		2016
127201	Ohio Falls Redev. #1	(187,586.92)	-	187,586.92	-100.00%	-0.05%	15,623,071.19	15,810,658.11	187,586.92			Aug-09	Jun-14		2016
127202	Ohio Falls Redev. #2	(265,221.86)	228,814.86	494,036.72	215.91%	-0.07%	16,130,595.66	16,622,508.69	491,913.03	Aug-09	Nov-15	Aug-09	Nov-15		2016
132874	Paddy's Run Demo	1,692.18	-	(1,692.18)	-100.00%	0.00%	713,137.86	-	(713,137.86)			Apr-11	Mar-18		2016
138685	Ohio Falls Upgrade #6	227.58	-	(227.58)	-100.00%	0.00%	100,119.83	99,892.25	(227.58)			Aug-12	Mar-18		2016
138686	Ohio Falls Upgrade #7	4,026.10	-	(4,026.10)	-100.00%	0.00%	100,628.81	96,602.71	(4,026.10)			Aug-12	Mar-18		2016
147086	LGE NALCO ENGINEERING	(41,541.89)	(250,000.00)	(208,458.11)	83.38%	-0.01%	(0.00)	(208,457.13)	(208,457.13)	Mar-15	Sep-16	Mar-15	Nov-16		2016
152289	BR Solar Land Purch	103,618.65	-	(103,618.65)	-100.00%	0.03%	103,618.65	-	(103,618.65)			Jun-16			2016
139045	TC2 DSI System - LGE	147,691.15	-	(147,691.15)	-100.00%	0.04%	1,226,359.47	1,091,097.44	(135,262.03)			Dec-12	Jun-16		2016
150467	Comp-related Equip LGE 2016	7,972.25	-	(7,972.25)	-100.00%	0.00%	8,113.34	-	(8,113.34)			Jan-16	Dec-16		2016
L9-2015	PRIORITY REPL T-LINES LGE 2015	17.17	-	(17.17)	-100.00%	0.00%	17.17	-	(17.17)			Jan-15			2016
140097	EMS OPERATOR MONITORS-LGE-2016	11,080.05	11,105.32	25.27	0.23%	0.00%	11,080.05	11,105.32	25.27	May-16	Dec-16	May-16	Jan-17		2016
147780	EMS APP ENHANCEMENTS-LGE-2016	-	13,110.00	13,110.00	100.00%	0.00%	-	13,110.00	13,110.00	Jan-16	Dec-16				2016
148502	EMS CHNL EXPANSION-LGE-2015	1,470.63	-	(1,470.63)	-100.00%	0.00%	8,048.78	6,578.15	(1,470.63)			Aug-15	Feb-16		2016
150096	FUL UPGRD EMS SWARE-LGE-2016	45,880.99	-	(45,880.99)	-100.00%	0.01%	67,030.22	20,619.63	(46,410.59)			Oct-15	Aug-17		2016
152265	SCADA PRIVATE NTWK_LGE_2016	14,439.77	-	(14,439.77)	-100.00%	0.00%	11,582.61	-	(11,582.61)			Jul-16	Jan-17		2016
150804	OATI Software Change - LGE	7,286.40	-	(7,286.40)	-100.00%	0.00%	14,572.80	-	(14,572.80)			Mar-16	Aug-16		2016
150306	BW Drafting Printer - LG&E	781.92	-	(781.92)	-100.00%	0.00%	5,434.00	4,652.08	(781.92)			Oct-15	Jan-16		2016
153497	CIP IP Connectivity - LGE	30,805.66	-	(30,805.66)	-100.00%	0.01%	48,992.08	-	(48,992.08)			Sep-16	Jun-18		2016
151896	Danville Drafting Plotter-LGE	2,847.31	-	(2,847.31)	-100.00%	0.00%	2,847.31	-	(2,847.31)			May-16	Oct-16		2016
153728	CIP Intrusion Detect IT LGE	15,953.81	-	(15,953.81)	-100.00%	0.00%	40,293.90	-	(40,293.90)			Nov-16	May-18		2016
153695	P&C Computer-2016-LGE	748.43	-	(748.43)	-100.00%	0.00%	748.43	-	(748.43)			Nov-16	Feb-17		2016
														The budget was prepared prior to completion of a detailed engineering analysis. The project scope was more costly than assumed.	
147328	PR Trimble Co-Centerfield	1,794,726.35	1,212,948.75	(581,777.60)	-47.96%	0.47%	1,788,561.34	1,212,948.75	(575,612.59)	Apr-16	Oct-16	Apr-16	Nov-16	The budget assumed that the project would not begin until 2017, however the project was accelerated to begin during 2016 and was completed in 2016.	2016
147330	PR Harmony Landing-Skylight	809,636.15	-	(809,636.15)	-100.00%	0.21%	809,636.15	543,594.52	(266,041.63)			May-16	Oct-16		2016
148857	Oxmoor Underground Repl	6,957.84	-	(6,957.84)	-100.00%	0.00%	969,068.33	1,743,019.32	773,950.99			Nov-16	May-18		2016
														The costs for the tasks ultimately exceeded the threshold to remain on the blanket and were required by company policy to be moved to an individual project.	
152980	PR Watterson-Pleasant Grove	618,608.12	-	(618,608.12)	-100.00%	0.16%	618,608.12	-	(618,608.12)			Aug-16	Sep-16		2016
														Budgeted at a high level to encompass work on several projects, actual needs were higher than anticpated.	
L5-2015	RELOCATION T-LINES LG&E 2015	6,830.69	-	(6,830.69)	-100.00%	0.00%	6,830.69	-	(6,830.69)			Jan-15			2016
L5-2016	RELOCATIONS T-LINES LG&E 2016	53,394.84	54,189.27	794.43	1.47%	0.01%	53,394.84	54,189.27	794.43	Jan-16	Dec-16	Jan-16	Oct-17		2016
L8-2016	STORM DAMAGE T-LINE LGE 2016	82,107.41	144,144.54	62,037.13	43.04%	0.02%	82,107.41	144,144.54	62,037.13	Jan-16	Dec-16	Jan-16			2016
L9-2015	PRIORITY REPL T-LINES LGE 2015	169,254.52	-	(169,254.52)	-100.00%	0.04%	169,254.52	-	(169,254.52)			Jan-15			2016
L9-2016	PRIORITY REPL T-LINES LGE 2016	1,399,939.17	219,000.00	(1,180,939.17)	-539.24%	0.37%	1,399,939.17	219,000.00	(1,180,939.17)	Jan-16	Jan-17	Jan-16		Actual cost includes emergent work that was not budgeted.	2016
														Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects.	
LARM-2016	Priority Repl X-Arms LGE 2016	43,015.42	2,156,000.00	2,112,984.58	98.00%	0.01%	43,015.42	2,156,000.00	2,112,984.58	Jan-16	Dec-16	Jan-16			2016
LINS-2016	Priority Repl Insltrs LGE 2016	1,062.41	71,000.00	69,937.59	98.50%	0.00%	1,062.41	71,000.00	69,937.59	Jan-16	Dec-16	Jan-16			2016
LOTH-2016	Priority Repl Other LGE 2016	525,476.11	930,000.00	404,523.89	43.50%	0.14%	525,476.11	930,000.00	404,523.89	Jan-16	Jan-17	Jan-16			2016
149750	Simpsonville Guard Station-LGE	54.03	-	(54.03)	-100.00%	0.00%	5,290.96	5,236.93	(54.03)			Aug-15	Jun-16		2016
134760	ROUTINE EMS-LGE 2016	-	6,400.00	6,400.00	100.00%	0.00%	-	6,400.00	6,400.00	Jan-16	Dec-16				2016
135305	FULL UPGRD EMS SWARE-LGE-2016	-	99,896.47	99,896.47	100.00%	0.00%	-	99,896.47	99,896.47	Jan-16	Dec-16				2016
140017	Dix Upgrade - LGE 2014	(89,129.62)	-	89,129.62	-100.00%	-0.02%	-	89,129.62	89,129.62			Mar-14	Jun-15		2016
140054	EMS DBASE EXPANSION-LGE-2016	-	31,250.00	31,250.00	100.00%	0.00%	-	31,250.00	31,250.00	Jan-16	Dec-16				2016
140067	DIGITAL EMS COM CHNLS-LGE-2016	-	34,425.76	34,425.76	100.00%	0.00%	-	34,425.76	34,425.76	Jan-16	Dec-16				2016
142759	Rplce EMS Wkstations-LGE-2013	5,424.08	-	(5,424.08)	-100.00%	0.00%	94,911.01	89,486.93	(5,424.08)			Oct-13	Jun-14		2016
144110	BACKUP CC V_WALL RPLC-LGE-2016	18,544.50	510,000.00	491,455.50	96.36%	0.00%	15,144.50	510,000.00	494,855.50	May-16	Sep-16	May-16	Sep-16		2016
148706	RTU-IP TRAFFIC TO EMS-LGE-2016	-	63,000.00	63,000.00	100.00%	0.00%	-	63,000.00	63,000.00	Jan-16	Dec-16				2016
131849	CIP-LGE-2015	186.29	-	(186.29)	-100.00%	0.00%	151,300.64	151,114.35	(186.29)			Jan-15	Jan-16		2016
134242	CIP Test Lab-LGE-2013	(6,120.23)	-	6,120.23	-100.00%	0.00%	479,891.92	486,012.15	6,120.23			Jun-13	Jun-14		2016
139688	Test Lab Equipment-2015-LGE	(414.50)	-	414.50	-100.00%	0.00%	(414.50)	-	414.50			Jan-15	May-16		2016
139689	Test Lab Equipment-2016-LGE	-	64,529.30	64,529.30	100.00%	0.00%	-	64,529.30	64,529.30	Jan-16	Mar-16				2016
146867	TEP-CR SW Bus Redundancy	-	842,365.19	842,365.19	100.00%	0.00%	-	1,040,417.95	1,040,417.95	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
LOTPR14	LG&E Other Prot Blanket 2014	22,490.85	-	(22,490.85)	-100.00%	0.01%	22,490.85	-	(22,490.85)			Jan-14	Jan-15		2016
LOTPR15	LG&E Other Prot Blanket 2015	(12,082.28)	-	12,082.28	-100.00%	0.00%	(12,082.28)	-	12,082.28			Jan-15	Jan-16		2016
LRELAY-14	Relay Replacements-LG&E-2014	(188,472.55)	-	188,472.55	-100.00%	-0.05%	(188,472.55)	-	188,472.55			Jan-14	Jan-15		2016

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LRELAY-15	Relay Replacements-LG&E-2015	278,611.01	-	(278,611.01)	-100.00%	0.07%	278,611.01	-	(278,611.01)			Jan-15	Jan-16		2016
134195	DSP RUSSELL CRNR SUB	-	25,679.72	25,679.72	100.00%	0.00%	-	412,291.17	412,291.17	Jan-16	Jun-50				2016
137763	RIVER RD HWY RELO	-	1,452,440.09	1,452,440.09	100.00%	0.00%	-	1,452,440.09	1,452,440.09	Jan-16	Nov-20			Project delayed to begin during 2020	2016
142891	DIST-NA-AHBY-PLSRDG	2,672.88	-	(2,672.88)	-100.00%	0.00%	48,450.43	45,777.55	(2,672.88)			Mar-14	Oct-15		2016
146329	REL 345 ROW WIDENING	25,715.33	-	(25,715.33)	-100.00%	0.01%	1,583,396.80	1,557,681.47	(25,715.33)			Oct-14	May-16		2016
146686	REL 345 ROW Blue Lck-Mdtwn	27,457.61	-	(27,457.61)	-100.00%	0.01%	1,027,543.57	1,000,085.96	(27,457.61)			Aug-15	May-16		2016
146840	HRDS CRK-HRMNY LNDG P2	(4,810.29)	-	4,810.29	-100.00%	0.00%	1,074,510.72	1,079,321.01	4,810.29			Jul-15	Dec-15		2016
147247	TEP Canal-Madison 69kV	-	482,213.16	482,213.16	100.00%	0.00%	-	862,251.43	862,251.43	Jan-16	Dec-16				2016
147451	NRP Ashbottom-Grade Lane	-	315,392.64	315,392.64	100.00%	0.00%	-	315,392.64	315,392.64	Jan-16	Dec-16				2016
147453	NRP Trimble Co-Centerfield	-	1,051,308.84	1,051,308.84	100.00%	0.00%	-	1,051,308.84	1,051,308.84	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
147454	NRP Middletown-Lyndon So	-	525,654.42	525,654.42	100.00%	0.00%	-	525,654.42	525,654.42	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
147458	NRP Middletown-Plainview Tp	-	315,392.64	315,392.64	100.00%	0.00%	-	315,392.64	315,392.64	Jan-16	Dec-16				2016
147789	REL 345 ROW Ml Crk-Pddys Wst	-	1,502,419.60	1,502,419.60	100.00%	0.00%	-	1,502,419.60	1,502,419.60	Jan-16	Dec-16			Originally budgeted as capital, however the work to be completed was O&M	2016
150082	PR Knob Creek-Tip Top	60,482.50	-	(60,482.50)	-100.00%	0.02%	646,872.52	586,390.02	(60,482.50)			Oct-15	Feb-16		2016
150650	PR Middletown-Centerfield	564,718.30	-	(564,718.30)	-100.00%	0.15%	564,718.30	-	(564,718.30)			Apr-16	Jul-16	Emerging project not anticiapted at time of budget	2016
131314	Lou Upgr-New Albany-Subs	38,053.55	-	(38,053.55)	-100.00%	0.01%	14,238,450.73	14,200,397.18	(38,053.55)			Feb-12	May-15		2016
134624	New 138kV CR7 SW Yard-Network	1,812.71	-	(1,812.71)	-100.00%	0.00%	1,812.71	-	(1,812.71)			Mar-13	May-15		2016
139218	New 138kV CR7 SW Yard-Intrcn	(1,845.82)	-	1,845.82	-100.00%	0.00%	(1,845.82)	-	1,845.82			Mar-13	May-15		2016
143866	Trimble County TR6 Cleanup/Rpl	112,519.15	99,907.71	(12,611.44)	-12.62%	0.03%	2,222,744.11	2,210,132.67	(12,611.44)	May-14	May-16	May-14	Oct-14		2016
144126	Rpl Mud Lane 6676 & 3877 Brkrs	30,985.14	398,384.20	367,399.06	92.22%	0.01%	294,163.35	661,990.38	367,827.03	Sep-15	Nov-16	Sep-15	May-16		2016
144127	Rpl South Park 6676 Brkr	90,130.39	109,249.46	19,119.07	17.50%	0.02%	121,962.87	209,096.40	87,133.53	Sep-15	May-16	Sep-15	Dec-15		2016
144130	Rpl (5) Cloverport 138kV Brks	23,321.79	-	(23,321.79)	-100.00%	0.01%	1,001,568.57	978,246.78	(23,321.79)			Jan-15	Oct-15		2016
144132	Rpl TC-138kV BUS TIE Brkr	134,047.25	-	(134,047.25)	-100.00%	0.04%	261,039.31	372,634.04	111,594.73			Sep-15	Apr-16		2016
144159	Rpl Seminole Fence	(6,456.34)	-	6,456.34	-100.00%	0.00%	35,112.49	41,568.83	6,456.34			Aug-14	Dec-14		2016
144550	Rpl Paddys Run Fence	35.09	-	(35.09)	-100.00%	0.00%	268,902.32	268,867.23	(35.09)			Jan-15	Sep-15		2016
145796	Mud Lane TR4 Transformer Rpl	3,328.39	-	(3,328.39)	-100.00%	0.00%	1,652,426.49	1,649,098.10	(3,328.39)			Aug-14	Nov-14		2016
147118	MC 4503 & 4503-33 TIE Brkrs	551,196.72	424,045.41	(127,151.31)	-29.99%	0.14%	1,136,969.94	1,004,184.65	(132,785.29)	Jun-15	May-16	Jun-15	Jun-16		2016
147308	Lyndon S Potential Xfrmr Rpl	25,279.08	55,117.69	29,838.61	54.14%	0.01%	93,301.50	55,117.69	(38,183.81)	Jan-16	Oct-17	Jan-16	Jul-18		2016
147325	Mill Creek Surge Arrester Rpl	-	18,006.86	18,006.86	100.00%	0.00%	-	18,006.86	18,006.86	Jan-16	Dec-16				2016
147326	Mud Lane Surge Arrester Rpl	-	12,736.02	12,736.02	100.00%	0.00%	-	12,736.02	12,736.02	Jan-16	Dec-16				2016
147348	Mill Creek SW Bushings	-	31,929.77	31,929.77	100.00%	0.00%	-	31,929.77	31,929.77	Jan-16	Dec-16				2016
147351	Northside Bushings	-	31,929.77	31,929.77	100.00%	0.00%	-	31,929.77	31,929.77	Jan-16	Dec-16				2016
147359	Cane Run SW Ground Grid	-	362,280.95	362,280.95	100.00%	0.00%	-	362,280.95	362,280.95	Jan-16	Dec-16				2016
147373	LG&E Transformer Fan Rpl	-	114,531.12	114,531.12	100.00%	0.00%	-	114,531.12	114,531.12	Jan-16	Dec-16				2016
147387	Watterson Monitor	-	114,476.92	114,476.92	100.00%	0.00%	-	114,476.92	114,476.92	Jan-16	Dec-16				2016
147997	TEP-Rpl TC 345kV Switches	270,226.24	359,839.40	89,613.16	24.90%	0.07%	271,739.13	359,839.40	88,100.27	Jan-16	Dec-16	Jan-16	Apr-16		2016
150637	TEP-Middletown Brkr Rpl (3)	495,016.34	-	(495,016.34)	-100.00%	0.13%	542,210.47	-	(542,210.47)			Feb-16	May-16		2016
150734	Middletown TR2 Bushing Rpl	13,118.80	-	(13,118.80)	-100.00%	0.00%	194,856.56	-	(194,856.56)			Feb-16	Aug-17		2016
151306	Paddys Run PT Rpl	40,689.21	-	(40,689.21)	-100.00%	0.01%	152,089.01	-	(152,089.01)			Apr-16			2016
153591	FTR-Beargrass T01 Xfmr Rpl	1,541,091.04	-	(1,541,091.04)	-100.00%	0.40%	1,992,934.80	-	(1,992,934.80)			Nov-16	Dec-16	This location of this specific failure replacement project was not known at the time the budget was prepared, however funding for transformer failures such as this was budgeted in LTFFAIL16.	2016
L-OTHER15	LGE-Other-2015	297,614.19	-	(297,614.19)	-100.00%	0.08%	297,614.19	-	(297,614.19)			Jan-15	Jan-16		2016
LBRFAIL14	LGE-Brkr Fail-2014	2,631.29	-	(2,631.29)	-100.00%	0.00%	2,631.29	-	(2,631.29)			Jan-14	Jan-15		2016
LBRFAIL15	LGE-Brkr Fail-2015	0.14	-	(0.14)	-100.00%	0.00%	0.14	-	(0.14)			Jan-15	Jan-16		2016
LOTFAIL14	LGE-OtherFail-2014	(11,974.42)	-	11,974.42	-100.00%	0.00%	(11,974.42)	-	11,974.42			Jan-14	Jan-15		2016
131851	CIP-LGE-2016	14,575.18	347,367.08	332,791.90	95.80%	0.00%	14,575.18	347,367.08	332,791.90	Jan-16	Dec-16	Jan-16	Apr-17		2016
144683	TEP-DFR Replace MODs-LGE	22,320.87	-	(22,320.87)	-100.00%	0.01%	229,159.06	206,838.19	(22,320.87)			Apr-15	Sep-16		2016
148988	Blue Lick DFR	112,901.78	-	(112,901.78)	-100.00%	0.03%	177,033.15	146,112.68	(30,920.47)			Sep-16	May-18		2016
149028	TEP-LGE DFR 2016	211,347.23	261,997.09	50,649.86	19.33%	0.06%	215,085.43	261,997.09	46,911.66	Jan-16	Dec-16	Jan-16	Sep-17		2016
151106	LGE Spare Relay Clocks-2016	8,404.43	-	(8,404.43)	-100.00%	0.00%	8,404.43	-	(8,404.43)			Mar-16	Oct-16		2016
151601	Louisville RFL9300 RPLS	425,014.52	-	(425,014.52)	-100.00%	0.11%	431,332.87	-	(431,332.87)			May-16	Feb-17		2016
153365	LGE Relay Rpl-2017	41,592.63	-	(41,592.63)	-100.00%	0.01%	213,459.02	-	(213,459.02)			Sep-16	May-18		2016
LOTPR16	LG&E Other Prot Blanket 2016	160,477.24	12,177.10	(148,300.14)	-1217.86%	0.04%	160,477.24	12,177.10	(148,300.14)	Jan-16	Dec-16	Jan-16			2016
LOTPRFL16	LG&E Oth Prot Fail 2016	6,929.38	42,376.28	35,446.90	83.65%	0.00%	6,929.38	42,376.28	35,446.90	Jan-16	Dec-16	Jan-16	Apr-17		2016
LREL-FL16	LG&E Relay Failures-2016	246,570.48	68,800.61	(177,769.87)	-258.38%	0.06%	246,570.48	68,800.61	(177,769.87)	Jan-16	Dec-16	Jan-16			2016
LRTU-16	LGE RTU Replacements-16	-	618,247.17	618,247.17	100.00%	0.00%	-	618,247.17	618,247.17	Jan-16	Dec-16			Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2016
LRTU-FL16	LG&E RTU Failures-2016	-	26,424.29	26,424.29	100.00%	0.00%	-	26,424.29	26,424.29	Jan-16	Dec-16				2016
147244	TEP ETHEL-NACHAND 69kV-	771,737.69	2,253,250.58	1,481,512.89	65.75%	0.20%	1,786,966.30	3,888,430.10	2,101,463.80	Aug-16	Jun-17	Aug-16	Jun-17	The budget was prepared prior to completion of a detailed engineering analysis.	2016
144330	New 69kV Bkr Station MC-CRSW	315,470.81	625,043.88	309,573.07	49.53%	0.08%	1,120,189.91	780,406.43	(339,783.48)	Apr-15	Jun-17	Apr-15			2016
147312	Mill Creek 532 Line CCVT Rpl	82,607.56	140,537.13	57,929.57	41.22%	0.02%	82,667.67	140,537.13	57,869.46	Jan-16	Mar-17	Jan-16	Dec-16		2016
147357	Mud Lane Insulator Rpl	338,334.12	437,125.83	98,791.71	22.60%	0.09%	338,950.99	437,125.83	98,174.84	Mar-16	Dec-16	Mar-16	Dec-16		2016
151208	Mill Creek 4533 Brk Rpl	608,099.09	-	(608,099.09)	-100.00%	0.16%	592,300.10	-	(592,300.10)			Apr-16	Dec-16	The need for the project was determined after the 2016 budget was prepared.	2016
151305	Algonquin PT Rpl	43,914.71	-	(43,914.71)	-100.00%	0.01%	95,226.66	-	(95,226.66)			Apr-16	Jul-18		2016
151307	Clay 69kV BUS TIE Bush Rpl	23,229.01	-	(23,229.01)	-100.00%	0.01%	23,229.21	-	(23,229.21)			Apr-16	Jun-17		2016
151467	Cane Run SW CT Add	527,196.99	-	(527,196.99)	-100.00%	0.14%	795,783.62	-	(795,783.62)			May-16	May-17	The need for the project was determined after the 2016 budget was prepared.	2016
152187	PBR-TC Sw 138kV Brk Rpl	186,278.16	-	(186,278.16)	-100.00%	0.05%	479,039.64	-	(479,039.64)			Oct-16	May-18		2016
152221	MC 4532 and 4504-60 TIE Brkr	928,058.02	-	(928,058.02)	-100.00%	0.24%	2,586,780.66	-	(2,586,780.66)			Aug-16		The need for the project was determined after the 2016 budget was prepared.	2016
152222	BL 345kV 4532-38 TIE Brkr Rpl	256,053.77	-	(256,053.77)	-100.00%	0.07%	660,403.43	-	(660,403.43)			Jul-16	May-18		2016
152978	Tip Top 6619 Brkr Overhaul	16,818.86	-	(16,818.86)	-100.00%	0.00%	16,818.86	-	(16,818.86)			Jul-16	Feb-17		2016
153419	PGG-Cane Run SW GG Iso	65,049.92	-	(65,049.92)	-100.00%	0.02%	73,811.78	-	(73,811.78)			Sep-16	Aug-17		2016
153537	OMN-Ashbottom TR2 Monitor	38,773.56	-	(38,773.56)	-100.00%	0.01%	114,685.48	-	(114,685.48)			Oct-16			2016
153667	POR-Cane Run Sw Insulator/C&P	59,610.31	-	(59,610.31)	-100.00%	0.02%	1,532,108.08	-	(1,532,108.08)			Nov-16	Apr-18		2016
153726	CIP Intrusion Detect Trans LGE	14,427.79	-	(14,427.79)	-100.00%	0.00%	36,498.08	-	(36,498.08)			Nov-16	May-18		2016
LBRFAIL16	LGE-Brkr Fail-2016	-	700,207.78	700,207.78	100.00%	0.00%	-	700,207.78	700,207.78	Jan-16	Dec-16			Budget is developed at a higher level to encompass multiple projects and is either reallocated during the year to individual projects or not used.	2016
LOTFAIL16	LGE-OtherFail-2016	16,136.34	449,943.79	433,807.45	96.41%	0.00%	16,136.34	449,943.79	433,807.45	Jan-16	Dec-16	Jan-16			2016
LTFFAIL16	LGE-Xfrmr Fail-2016	465,847.65	1,500,249.26	1,034,401.61	68.95%	0.12%	465,847.65	1,500,249.26	1,034,401.61	Jan-16	Aug-17	Jan-16		Budget is developed at a higher level to encompass multiple replacements. Fewer failure replacements were made on this project than budgeted. The remaining funding was used for other projects.	2016
118209	Trimble 2 Transmission Ige	9,591.63	-	(9,591.63)	-100.00%	0.00%	35,304,240.67	35,294,649.04	(9,591.63)			Jul-04	Aug-12		2016
144628	MILL CREEK RELOCATION	196,546.28	-	(196,546.28)	-100.00%	0.05%	571,730.66	375,184.38	(196,546.28)			Apr-15	Mar-16		2016
147353	Paddy's Run Bushings	36,802.85	35,582.90	(1,219.95)	-3.43%	0.01%	36,625.19	35,582.90	(1,042.29)	Jan-16	Dec-16	Jan-16	Mar-17		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
150735	Waterside West Lighting	11,858.94	-	(11,858.94)	-100.00%	0.00%	11,858.94	-	(11,858.94)			Feb-16	Sep-16		2016
144995	LGE FIRE SYSTEMS 2016	144,887.12	18,049.02	(126,838.10)	-702.74%	0.04%	161,381.35	18,049.02	(143,332.33)	Jan-16	Dec-16	Jan-16	Dec-16		2016
144997	LGE SECURITY EQUIPMENT 2016	118,213.78	34,500.00	(83,713.78)	-242.65%	0.03%	114,280.87	34,500.00	(79,780.87)	Jan-16	Dec-16	Jan-16	Dec-16		2016
148018	REPL AIR HANDLERS-BOC MAIN	25,946.07	131,100.00	105,153.93	80.21%	0.01%	138,035.00	548,550.00	410,515.00	Jan-16	Dec-17	Jan-16	Aug-17		2016
148022	RESTROOM RENOVATIONS-BOC	1,243.73	-	(1,243.73)	-100.00%	0.00%	409,351.40	-	(409,351.40)			Jan-16			2016
149549	Meter Reading Mapping Software	-	29,670.00	29,670.00	100.00%	0.00%	-	29,670.00	29,670.00	Jan-16	Dec-16				2016
149551	MR 2016 FieldNet LG&E	6,522.95	7,866.00	1,343.05	17.07%	0.00%	22,562.56	7,866.00	(14,696.56)	Jan-16	Dec-16	Jan-16	Jul-17		2016
141581	x Meter Shop 2016 LG&E Electr	-	24,150.00	24,150.00	100.00%	0.00%	-	24,150.00	24,150.00	Feb-16	Nov-16				2016
138552	CARPET/FLOORIN REPL LGE 2014	398.48	-	(398.48)	-100.00%	0.00%	28,825.89	28,427.41	(398.48)			Jan-14	Feb-15		2016
138554	LGE SRV CTR FURNITURE 2014	(1,610.40)	-	1,610.40	-100.00%	0.00%	22,929.28	24,539.68	1,610.40			Jan-14	Jan-15		2016
141392	LGE FURNITURE PROJ	252,539.53	295,389.00	42,849.47	14.51%	0.07%	252,539.53	295,389.00	42,849.47	Jul-13	May-19	Jul-13			2016
141419	CARPET REPLACEMENT 2015	5,538.01	-	(5,538.01)	-100.00%	0.00%	14,176.82	60,460.64	46,283.83			Jan-15	Jun-16		2016
141423	LGE REPLACE FAILED EQP 2015	(9,231.51)	-	9,231.51	-100.00%	0.00%	21,558.12	30,789.63	9,231.51			Jan-15	Jan-16		2016
141424	LGE REPL FAILED EQP 2016	40,269.52	69,000.00	28,730.48	41.64%	0.01%	57,644.09	69,000.00	11,355.91	Jan-16	Dec-16	Jan-16	Dec-16		2016
141425	A/V EQUIP - LG&E 2015	583.05	-	(583.05)	-100.00%	0.00%	14,043.78	13,460.73	(583.05)			Jan-15	Feb-16		2016
141435	LGE FAC IMPROVEMENTS 2016	-	69,000.00	69,000.00	100.00%	0.00%	-	69,000.00	69,000.00	Jan-16	Dec-16				2016
141440	LGE FURN/CHAIRS 2016	44,322.92	82,800.00	38,477.08	46.47%	0.01%	-	82,800.00	82,800.00	Jan-16	Dec-16	Jan-16	Dec-16		2016
144568	AUBURNDALE HVAC 2015	209,826.63	-	(209,826.63)	-100.00%	0.05%	279,046.25	69,219.62	(209,826.63)			Jan-15	Aug-16		2016
144586	SIMPSONVILLE FENCE LGE IT	12,306.39	-	(12,306.39)	-100.00%	0.00%	66,910.90	54,604.51	(12,306.39)			Jan-15	May-16		2016
144622	LGE OFFICE FURN & CHAIRS 2015	(16,620.86)	-	16,620.86	-100.00%	0.00%	6,829.27	23,450.13	16,620.86			Jan-15	Feb-16		2016
144987	LGE CAMERAS 2015	(23,929.52)	-	23,929.52	-100.00%	-0.01%	43,467.71	67,397.23	23,929.52			Jan-15	Dec-15		2016
144991	LGE SECURITY EQUIPMENT 2015	(2,163.12)	-	2,163.12	-100.00%	0.00%	-	2,163.12	2,163.12			Jan-15	Dec-15		2016
144993	LGE CAMERAS 2016	-	51,750.00	51,750.00	100.00%	0.00%	30,482.41	51,750.00	21,267.59	Jan-16	Aug-16				2016
146484	BOC METER SHOP RENO	(398.48)	-	398.48	-100.00%	0.00%	4,633.61	5,032.09	398.48			Nov-14	Jan-15		2016
146788	BOC FURNITURE-LGE	4,250.58	-	(4,250.58)	-100.00%	0.00%	24,439.11	20,188.53	(4,250.58)			Jan-15	Feb-16		2016
147009	BOC SECURITY RENOVATION-LGE	1,772.72	-	(1,772.72)	-100.00%	0.00%	9,927.24	8,154.52	(1,772.72)			Mar-15	Jul-15		2016
148016	CONSTRUCT ELEVATOR - AOC	289,285.04	207,000.00	(82,285.04)	-39.75%	0.08%	290,037.96	207,000.00	(83,037.96)	Jan-16	Dec-16	Jan-16	Dec-16		2016
148028	CARPET/FLOORING - LGE 2016	24,406.31	31,050.00	6,643.69	21.40%	0.01%	7,267.83	31,050.00	23,782.17	Jan-16	Dec-16	Jan-16	Dec-16		2016
148046	AV EQUIPMENT - LGE 2016	-	69,000.00	69,000.00	100.00%	0.00%	-	69,000.00	69,000.00	Jan-16	Nov-16				2016
148047	XEROX EQ-MAILROOM 2016	2,038.06	3,036.00	997.94	32.87%	0.00%	2,038.06	3,036.00	997.94	Jan-16	Sep-16	Jan-16	Aug-16		2016
148050	SCANNER FOR FACILITIES-LGE	-	3,036.00	3,036.00	100.00%	0.00%	-	3,036.00	3,036.00	Jan-16	Dec-16				2016
149031	CCS UPGRADE FURNITURE	6,615.02	22,770.00	16,154.98	70.95%	0.00%	6,615.02	22,770.00	16,154.98	Jan-16	Aug-16	Jan-16	Sep-16		2016
149041	ELECTRIC UTILITY VEHICLE-AOC	179.92	-	(179.92)	-100.00%	0.00%	12,730.75	12,550.82	(179.92)			Oct-15	Apr-16		2016
149100	GAS CONTROL & STOR RENOV	179,165.60	151,800.00	(27,365.60)	-18.03%	0.05%	179,061.62	151,800.00	(27,261.62)	Jan-16	Dec-16	Jan-16	Dec-16		2016
149703	KUGO CCS UPGRADE - LGE	(3,612.84)	-	3,612.84	-100.00%	0.00%	27,162.45	30,775.29	3,612.84			Jul-15	Jun-16		2016
149734	BOC GAS CONTR BRKRM	(992.63)	-	992.63	-100.00%	0.00%	19,618.67	20,611.31	992.63			Jul-15	Jun-16		2016
149791	BOC PARKING LOT RECONFIG	(0.17)	-	0.17	-100.00%	0.00%	128,708.85	128,709.01	0.17			Aug-15	Sep-15		2016
149921	EOC MAINTENANCE OFFICE RENO	179.30	-	(179.30)	-100.00%	0.00%	8,748.86	8,569.55	(179.30)			Aug-15	Apr-16		2016
149950	BOC-GAS CONTROL OFFICE RENO	2,480.20	-	(2,480.20)	-100.00%	0.00%	26,550.23	24,070.03	(2,480.20)			Aug-15	Aug-16		2016
150019	BOC BREAK ROOM & 2ND FL SHOWER	(834.90)	-	834.90	-100.00%	0.00%	31,982.79	32,817.69	834.90			Sep-15	Feb-16		2016
150109	ESC SAFETY OFFICE RENO	10,804.83	-	(10,804.83)	-100.00%	0.00%	74,003.61	63,198.78	(10,804.83)			Oct-15	Dec-15		2016
150210	BOC ANNEX TRNG & CONF RM RENO	4,158.51	-	(4,158.51)	-100.00%	0.00%	31,007.01	26,848.50	(4,158.51)			Nov-15	Feb-16		2016
150274	ELECTRICAL WORK IN XEROX AREA	1,276.88	-	(1,276.88)	-100.00%	0.00%	19,431.03	18,154.16	(1,276.88)			Nov-15	Jan-16		2016
150661	BOC CIP BADGING REMODEL	6,986.75	-	(6,986.75)	-100.00%	0.00%	6,986.75	-	(6,986.75)			Jan-16	Jul-16		2016
150673	11TH FL RECONFIG LGE CTR	6,136.79	-	(6,136.79)	-100.00%	0.00%	6,136.79	-	(6,136.79)			Jan-16	Aug-16		2016
150746	TRAILER AT SOUTH SRV CTR	8,280.00	-	(8,280.00)	-100.00%	0.00%	8,280.00	-	(8,280.00)			Feb-16	Jun-16		2016
150751	BOC FAILED EQ/FURNITURE	6,557.92	-	(6,557.92)	-100.00%	0.00%	6,557.92	-	(6,557.92)			Feb-16	Oct-16		2016
150882	CONSTRUCT WALL XEROX AREA	6,919.37	-	(6,919.37)	-100.00%	0.00%	6,919.37	-	(6,919.37)			Mar-16	Aug-16		2016
151160	SIMP COMM CTR RECONF-LGE	5,934.36	-	(5,934.36)	-100.00%	0.00%	4,094.56	-	(4,094.56)			Apr-16	Dec-16		2016
151211	BOC CAFE RENOVATION	54,217.06	-	(54,217.06)	-100.00%	0.01%	54,217.06	-	(54,217.06)			Apr-16	Nov-16		2016
151349	LG&E BLDG A/V EQ - 2016 LG&E	14,398.13	-	(14,398.13)	-100.00%	0.00%	14,398.13	-	(14,398.13)			Apr-16	Dec-16		2016
152314	CREDIT UNION - CONSTRUCT WALL	2,590.46	-	(2,590.46)	-100.00%	0.00%	2,590.46	-	(2,590.46)			Jun-16	Aug-16		2016
152366	BOC ROOF REPLACEMENT SECTION A	198,241.97	-	(198,241.97)	-100.00%	0.05%	292,896.69	-	(292,896.69)			Jul-16	Aug-17		2016
152374	NORTH TRENCH DRAIN SSC	8,418.00	-	(8,418.00)	-100.00%	0.00%	8,418.00	-	(8,418.00)			Sep-16	Dec-16		2016
153180	3RD FLOOR BREAKROOM RENO	37,303.09	-	(37,303.09)	-100.00%	0.01%	37,303.09	-	(37,303.09)			Jul-16	Dec-16		2016
153270	A/V EQUIPMENT - EOC 2016	5,330.43	-	(5,330.43)	-100.00%	0.00%	5,330.43	-	(5,330.43)			Aug-16	Dec-16		2016
153278	REPLACE EXT DOORS - BOC 2016	1,869.90	-	(1,869.90)	-100.00%	0.00%	1,869.90	-	(1,869.90)			Aug-16	Nov-16		2016
153304	REPL CHILL WTR PIPE INSULATION	27,087.26	-	(27,087.26)	-100.00%	0.01%	27,087.26	-	(27,087.26)			Aug-16	Dec-16		2016
153352	BIG FANS - AOC WAREHOUSE	16,126.68	-	(16,126.68)	-100.00%	0.00%	16,126.68	-	(16,126.68)			Aug-16	Nov-16		2016
153400	EOC CHAIRS CONF RM	13,743.99	-	(13,743.99)	-100.00%	0.00%	13,743.99	-	(13,743.99)			Sep-16	Dec-16		2016
153403	FENCING EOC GAS EQUIPMENT	3,946.80	-	(3,946.80)	-100.00%	0.00%	3,946.80	-	(3,946.80)			Sep-16	Dec-16		2016
153407	BOC 1 ATRIUM WINDOWS	5,019.75	-	(5,019.75)	-100.00%	0.00%	5,019.75	-	(5,019.75)			Sep-16	Feb-17		2016
153408	BOC SIDEWALK	2,493.69	-	(2,493.69)	-100.00%	0.00%	-	-	-			Sep-16	Jun-17		2016
153469	BOC 3 EMRGNCY PWR CALL CTR LGE	2,855.66	-	(2,855.66)	-100.00%	0.00%	2,855.66	-	(2,855.66)			Sep-16	Dec-16		2016
153629	SIMSPONVILLE CRAC IT LGE	20,613.06	-	(20,613.06)	-100.00%	0.01%	20,612.98	-	(20,612.98)			Nov-16	Jun-17		2016
153681	GAS CONTROL CREW ROOM RENO	14,440.68	-	(14,440.68)	-100.00%	0.00%	15,125.33	-	(15,125.33)			Nov-16	Feb-17		2016
153714	SCISSOR LIFT FOR AOC	11,306.09	-	(11,306.09)	-100.00%	0.00%	11,306.09	-	(11,306.09)			Dec-16	Mar-17		2016
153722	LGE CTR FURNITURE 2015-LGE	16,377.95	-	(16,377.95)	-100.00%	0.00%	16,377.95	-	(16,377.95)			Dec-16	Dec-16		2016
153740	EMERGENCY RESPONSE TRAILER	26,159.47	-	(26,159.47)	-100.00%	0.01%	26,609.47	-	(26,609.47)			Dec-16	Mar-17		2016
142356	Retail Hardware LG&E 2016	4,385.37	75,900.00	71,514.63	94.22%	0.00%	4,385.37	75,900.00	71,514.63	Jan-16	Dec-16	Jan-16	Mar-17		2016
144995	LGE FIRE SYSTEMS 2016	2,631.19	-	(2,631.19)	-100.00%	0.00%	233,886.02	26,158.00	(207,728.02)			Jan-16	Dec-16		2016
153561	DCC ENHANCEMENT LGE	49,617.59	-	(49,617.59)	-100.00%	0.01%	751,300.05	-	(751,300.05)			Dec-16			2016
149889	El Veh Chg Station LG&E 2015	41,414.63	-	(41,414.63)	-100.00%	0.01%	41,414.63	-	(41,414.63)			May-16			2016
153075	Volt/VAR Optimization Non-DSM	205,300.00	-	(205,300.00)	-100.00%	0.05%	441,455.27	-	(441,455.27)			Oct-16	Mar-18		2016
149538	x AMRs 2016 LG&E	-	50,000.00	50,000.00	100.00%	0.00%	-	50,000.00	50,000.00	Jan-16	Dec-16				2016
151219	ERTs for LG&E (Electric) 2016	53,185.32	-	(53,185.32)	-100.00%	0.01%	53,185.32	-	(53,185.32)			Apr-16	Nov-16		2016
151149	Meter Shop 2016 LG&E Electric	22,617.48	-	(22,617.48)	-100.00%	0.01%	22,617.48	-	(22,617.48)			Apr-16	Sep-16		2016
153623	Meter Shop Toyota Forklift	20,452.83	-	(20,452.83)	-100.00%	0.01%	20,452.83	-	(20,452.83)			Nov-16	Apr-17		2016
CEMTR134	LGE Electric Meters - 001340	575,052.77	673,440.97	98,388.20	14.61%	0.15%	575,052.77	673,440.97	98,388.20	Jan-13	Dec-23	Jan-13			2016
144993	LGE CAMERAS 2016	44,177.40	-	(44,177.40)	-100.00%	0.01%	44,177.40	75,000.00	30,822.60			Jan-16	Dec-16		2016
147301	SIMPSONVILLE FENCE LGE TR	8,140.05	-	(8,140.05)	-100.00%	0.00%	55,243.77	47,103.72	(8,140.05)			May-15	May-16		2016
150721	SUPPLY CHAIN OFFICE RENO LGE	245,974.19	-	(245,974.19)	-100.00%	0.06%	245,974.19	-	(245,974.19)			Feb-16	Jul-16		2016
151093	RIVERPORT FAILED EQUIP	13,379.00	-	(13,379.00)	-100.00%	0.00%	13,379.00	-	(13,379.00)			Mar-16	Apr-16		2016
151111	SIMP AWNING PAD READER-LGE	3,255.00	-	(3,255.00)	-100.00%	0.00%	3,255.00	-	(3,255.00)			Mar-16	Apr-16		2016
153380	WATER LINE REPL-SIMP LGE	6,094.04	-	(6,094.04)	-100.00%	0.00%	6,094.04	-	(6,094.04)			Sep-16	Nov-16		2016
153410	SIMP PARKING LOT LED LGE	5,597.10	-	(5,597.10)	-100.00%	0.00%	5,597.10	-	(5,597.10)			Sep-16	Dec-16		2016
153627	SIMPSONVILLE CRAC TRANS LGE	18,672.00	-	(18,672.00)	-100.00%	0.00%	18,671.17	-	(18,671.17)			Jan-16	Jun-17		2016
004LGE14	Call Center-Route&Report-LGE14	134,062.89	97,152.06	(36,910.84)	-37.99%	0.04%	647,471.60	514,752.39	(132,719.21)	Jan-14	Dec-16	Jan-14	Dec-16		2016
044LGE16	Outside Cable Plant-LGE16	65,348.17	60,720.00	(4,628.17)	-7.62%	0.02%	53,110.66	60,720.00	7,609.34	Jan-16	Dec-16	Jan-16	Dec-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
082LGE16	Tech Ref desktop/laptops-LGE16	1,120,557.56	1,050,594.75	(69,962.82)	-6.66%	0.29%	1,056,888.95	1,050,594.75	(6,294.21)	Jan-16	Dec-16	Jan-16	May-17		2016
111LGE16	Gas Tracking and Trace-LGE16	278,242.02	207,000.00	(71,242.02)	-34.42%	0.07%	555,476.79	207,000.00	(348,476.79)	Jan-16	Oct-17	Jan-16	Jan-18		2016
138LGE16	PowerPlant Module Upgr-LGE16	100,534.26	14,835.03	(85,699.23)	-577.68%	0.03%	228,554.58	14,835.03	(213,719.55)	Jan-16	Oct-17	Jan-16	Oct-17		2016
159LGE16	Cascade Impl Gen Relays-LGE16	51,973.28	18,216.01	(33,757.28)	-185.32%	0.01%	129,032.29	18,216.01	(110,816.28)	Jan-16	Oct-18	Jan-16			2016
001LGE16	Access Switch Rotation-LGE16	209,114.57	250,987.52	41,872.95	16.68%	0.05%	214,262.82	250,987.52	36,724.70	Jan-16	Nov-16	Jan-16	Dec-16		2016
002LGE15	Aligne Fuels Reports-LGE15	2,257.40	-	(2,257.40)	-100.00%	0.00%	4,600.03	2,342.63	(2,257.40)			Jan-15	Sep-16		2016
002LGE16	Analog Sunset-LGE16	22,148.94	80,757.67	58,608.72	72.57%	0.01%	22,148.94	80,757.67	58,608.72	Jan-16	Dec-16	Jan-16	Dec-16		2016
003LGE15	Aligne Upgrade-LGE15	13,539.59	-	(13,539.59)	-100.00%	0.00%	46,980.10	33,440.51	(13,539.59)			Jan-15	Dec-15		2016
005LGE14	Cust Comm-text, apps-LGE14	234.63	-	(234.63)	-100.00%	0.00%	298,146.03	297,911.40	(234.63)			Jan-14	Dec-15		2016
006LGE15	Bulk Power & Env Systems-LGE15	230.35	-	(230.35)	-100.00%	0.00%	44,250.88	44,020.53	(230.35)			Jan-15	Jun-16		2016
006LGE16	Bulk Power & Env Systems-LGE16	44,049.14	43,125.00	(924.14)	-2.14%	0.01%	44,049.14	43,125.00	(924.14)	Jan-16	Dec-16	Jan-16	Dec-16		2016
007LGE16	Cabling Server Connect-LGE16	7,986.21	15,525.02	7,538.81	48.56%	0.00%	7,986.21	15,525.02	7,538.81	Dec-15	Dec-16	Dec-15	Dec-16		2016
009LGE16	CERUS IV-LGE16	135,003.96	137,999.99	2,996.03	2.17%	0.04%	135,003.96	137,999.99	2,996.03	Jan-16	Dec-16	Jan-16	Dec-16		2016
010LGE16	CFO Sys Capital-LGE16	-	34,500.03	34,500.03	100.00%	0.00%	-	34,500.03	34,500.03	Jan-16	Dec-16				2016
011LGE15	CIP Compl Year 5-LGE15	(302.69)	-	302.69	-100.00%	0.00%	217,975.11	218,277.80	302.69			Dec-14	Dec-15		2016
011LGE16	CIP Compl Year 6-LGE16	113,001.36	182,643.14	69,641.78	38.13%	0.03%	113,001.36	182,643.14	69,641.78	Jan-16	Dec-16	Jan-16	Dec-16		2016
012LGE16	CIP Compl Tools - Year 6-LGE16	66,163.35	129,374.98	63,211.62	48.86%	0.02%	66,163.35	129,374.98	63,211.62	Jan-16	Dec-16	Jan-16	Dec-16		2016
013LGE16	Core Network Infra-LGE16	50,609.78	51,750.00	1,140.23	2.20%	0.01%	50,609.78	51,750.00	1,140.23	Jan-16	Dec-16	Jan-16	Dec-16		2016
017LGE16	Electric Insp Enhan-LGE16	6,050.84	75,900.03	69,849.18	92.03%	0.00%	-	75,900.03	75,900.03	Jan-16	Dec-16	Jan-16	Dec-16		2016
018LGE16	Email Spam Filt AV Gtwy-LGE16	-	38,260.50	38,260.50	100.00%	0.00%	-	38,260.50	38,260.50	Jan-16	Dec-16				2016
021LGE15	Electric Insp Enhan-LGE15	5,197.63	-	(5,197.63)	-100.00%	0.00%	212,068.84	206,871.21	(5,197.63)			Jan-15	Dec-15		2016
021LGE16	Further app virt build-LGE16	72,964.95	81,937.47	8,972.53	10.95%	0.02%	69,050.25	81,937.47	12,887.22	Jan-16	Dec-16	Jan-16	Dec-16		2016
023LGE16	IT Security Infrast-LGE16	18,836.87	25,875.00	7,038.13	27.20%	0.00%	18,836.87	25,875.00	7,038.13	Jan-16	Dec-16	Jan-16	Dec-16		2016
024LGE15	Further app virt build-LGE15	1,174.44	-	(1,174.44)	-100.00%	0.00%	72,644.10	71,469.66	(1,174.44)			Jan-15	Dec-15		2016
025LGE16	Lville Electrical Upgr-LGE16	17,039.45	17,250.01	210.56	1.22%	0.00%	17,039.45	17,250.01	210.56	Jan-16	Dec-16	Jan-16	Dec-16		2016
026LGE15	GIS Enhance and Upgr-LGE15	1,402.37	-	(1,402.37)	-100.00%	0.00%	127,801.01	126,398.64	(1,402.37)			Jan-15	Dec-15		2016
026LGE16	Lville Racks & Furn-LGE16	7,825.83	8,625.00	799.17	9.27%	0.00%	7,774.17	8,625.00	850.83	Dec-15	Dec-16	Dec-15	Dec-16		2016
029LGE16	Microsoft Lic True-up-LGE16	35,031.95	51,750.00	16,718.05	32.31%	0.01%	35,031.95	51,750.00	16,718.05	Jan-16	Dec-16	Jan-16	Dec-16		2016
032LGE14	Vulnerability Scanning-LGE14	940.82	-	(940.82)	-100.00%	0.00%	940.82	-	(940.82)			Jan-14	Jun-16		2016
032LGE16	Mobile Radio-LGE16	12,824.95	68,999.99	56,175.05	81.41%	0.00%	12,824.15	68,999.99	56,175.85	Jan-16	Dec-16	Jan-16	Dec-16		2016
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	332,714.52	112,125.02	(220,589.49)	-196.74%	0.09%	323,200.07	112,125.02	(211,075.05)	Jan-16	Dec-16	Jan-16	Dec-16		2016
037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	54,525.92	51,750.00	(2,775.92)	-5.36%	0.01%	54,525.92	51,750.00	(2,775.92)	Jan-16	Dec-16	Jan-16	Dec-16		2016
038LGE16	Ntwrk Acc Dev & Gate-LGE16	8,874.01	8,625.01	(249.00)	-2.89%	0.00%	8,874.01	8,625.01	(249.00)	Jan-16	Dec-16	Jan-16	Dec-16		2016
039LGE16	Network Management-LGE16	13,546.88	12,937.50	(609.38)	-4.71%	0.00%	13,678.74	12,937.50	(741.24)	Jan-16	Dec-16	Jan-16	Dec-16		2016
040LGE16	Network Test Equipment-LGE16	36,445.03	34,500.00	(1,945.03)	-5.64%	0.01%	36,445.03	34,500.00	(1,945.03)	Jan-16	Dec-16	Jan-16	Dec-16		2016
041LGE15	Mobile Radio-LGE15	(2,578.31)	-	2,578.31	-100.00%	0.00%	1,010.50	3,588.81	2,578.31			Jan-15	Dec-15		2016
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	(60,415.82)	-	60,415.82	-100.00%	-0.02%	0.00	60,971.86	60,971.86			Dec-14	Dec-16		2016
043LGE16	Original SW Upgrade-LGE16	91,566.19	103,500.00	11,933.81	11.53%	0.02%	112,998.27	124,932.08	11,933.81	Aug-15	Dec-16	Aug-15	Dec-16		2016
046LGE16	Pers Product Grow & Ref-LGE16	69,496.27	69,000.01	(496.26)	-0.72%	0.02%	69,496.27	69,000.01	(496.26)	Jan-16	Dec-16	Jan-16	Dec-16		2016
047LGE16	Phone Expan/Break Fix-LGE16	51,835.67	25,874.99	(25,960.68)	-100.33%	0.01%	52,284.87	25,874.99	(26,409.88)	Jan-16	Dec-16	Jan-16	Dec-16		2016
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	(2.50)	-	2.50	-100.00%	0.00%	18,975.13	18,977.64	2.50			Jan-15	Dec-15		2016
053LGE16	Replace PDUs - BOC-LGE16	64,352.95	120,750.00	56,397.05	46.71%	0.02%	64,352.95	120,750.00	56,397.05	Jan-16	Dec-16	Jan-16	Dec-16		2016
054LGE15	Outside Cable Plant-LGE15	8,614.47	-	(8,614.47)	-100.00%	0.00%	41,808.35	33,193.88	(8,614.47)			Jan-15	Dec-15		2016
056LGE15	Pers Product Grow & Ref-LGE15	161.95	-	(161.95)	-100.00%	0.00%	26,312.54	26,150.59	(161.95)			Jan-15	Dec-15		2016
056LGE16	SAN Capacity Expansion-LGE16	-	328,440.02	328,440.02	100.00%	0.00%	-	328,440.02	328,440.02	Jan-16	Dec-16				2016
059LGE16	Sec Infra Enhancements-LGE16	34,805.01	34,500.00	(305.01)	-0.88%	0.01%	34,805.01	34,500.00	(305.01)	Jan-16	Dec-16	Jan-16	Dec-16		2016
060LGE16	Serv Cap Expan and Rel-LGE16	2,703.88	14,662.49	11,958.62	81.56%	0.00%	2,703.88	14,662.49	11,958.62	Jan-16	Dec-16	Jan-16	Dec-16		2016
063LGE16	Simpsonville Elect Upg-LGE16	10,919.06	17,250.01	6,330.96	36.70%	0.00%	10,751.50	17,250.01	6,498.51	Jan-16	Dec-16	Jan-16	Dec-16		2016
064LGE16	Simpson Furn&Racks-LGE16	11,265.08	8,625.00	(2,640.08)	-30.61%	0.00%	11,140.53	8,625.00	(2,515.53)	Jan-16	Dec-16	Jan-16	Dec-16		2016
065LGE16	Site Security Improve-LGE16	5,548.15	17,250.01	11,701.86	67.84%	0.00%	5,548.15	17,250.01	11,701.86	Jan-16	Dec-16	Jan-16	Dec-16		2016
067LGE16	TeleRm Data Cent Y1/2-LGE16	114,072.47	172,500.06	58,427.59	33.87%	0.03%	113,962.14	172,500.06	58,537.92	Jan-16	Dec-16	Jan-16	Dec-16		2016
068LGE16	Telecom Shelter Ren-LGE16	16,589.77	25,875.02	9,285.25	35.88%	0.00%	16,589.77	25,875.02	9,285.25	Jan-16	Dec-16	Jan-16	Dec-16		2016
071LGE14	Telecom Shelter Renov-LGE14	(9,911.33)	-	9,911.33	-100.00%	0.00%	-	9,911.33	9,911.33			Jan-14	Feb-15		2016
073LGE15	Serv Cap Expan and Rel-LGE15	2.46	-	(2.46)	-100.00%	0.00%	18,625.38	18,622.91	(2.46)			Jan-15	Dec-15		2016
074LGE15	Serv HW Refresh-LGE15	(14,913.36)	-	14,913.36	-100.00%	0.00%	231,455.69	246,369.05	14,913.36			Jan-15	Nov-15		2016
074LGE16	Upgrade Vmware Infra-LGE16	12,324.34	48,299.97	35,975.63	74.48%	0.00%	12,324.34	48,299.97	35,975.63	Dec-15	Dec-16	Dec-15	Apr-17		2016
076LGE16	Vulnerability Scanning-LGE16	9,989.29	68,999.97	59,010.68	85.52%	0.00%	9,989.29	68,999.97	59,010.68	Jan-16	Dec-16	Jan-16	Nov-16		2016
077LGE15	Site Security Impr LGE15	(1,541.74)	-	1,541.74	-100.00%	0.00%	15,738.34	17,280.08	1,541.74			Jan-15	Dec-15		2016
077LGE16	Wireless Upgrade (WERUS)-LGE16	61,030.62	60,375.00	(655.62)	-1.09%	0.02%	61,133.59	60,375.00	(758.59)	Jan-16	Dec-16	Jan-16	Dec-16		2016
079LGE15	Telecom Shelter Ren-LGE15	1,541.73	-	(1,541.73)	-100.00%	0.00%	34,120.45	32,578.72	(1,541.73)			Jan-15	Dec-15		2016
081LGE16	Monitor Replacement-LGE16	22,045.60	22,079.99	34.39	0.16%	0.01%	22,045.60	22,079.99	34.39	Jan-16	Dec-16	Jan-16	Dec-16		2016
083LGE16	Tower Replacements-LGE16	(0.92)	-	0.92	-100.00%	0.00%	174,387.77	174,388.70	0.92			Jan-14	Feb-15		2016
087LGE14	EE DSM Filing (Non-AMS)-LGE14	1,335.84	-	(1,335.84)	-100.00%	0.00%	43,577.59	42,241.75	(1,335.84)			Jan-14	Dec-15		2016
093LGE16	Server HW Refresh-LGE16	159,006.09	213,210.01	54,203.92	25.42%	0.04%	159,131.04	213,210.01	54,078.97	Jan-16	Dec-16	Jan-16	Dec-16		2016
100LGE15	Replace Edge 95 units-LGE15	58.94	-	(58.94)	-100.00%	0.00%	27,197.78	34,909.54	7,711.76			Jan-15	Dec-15		2016
103LGE16	Endpoint Protect License-LGE16	-	1,724.99	1,724.99	100.00%	0.00%	-	1,724.99	1,724.99	Jan-16	Dec-16				2016
104LGE16	LogRhythm (CIP)-LGE16	-	18,975.00	18,975.00	100.00%	0.00%	-	18,975.00	18,975.00	Jan-16	Dec-16				2016
105LGE16	SQL Server EA True-up-LGE16	-	34,500.01	34,500.01	100.00%	0.00%	-	34,500.01	34,500.01	Jan-16	Mar-16				2016
107LGE16	LogRhythm (Corp)-LGE16	-	18,975.00	18,975.00	100.00%	0.00%	-	18,975.00	18,975.00	Jan-16	Dec-16				2016
108LGE16	SOA Middleware Upgrades-LGE16	37,016.72	-	(37,016.72)	-100.00%	0.01%	37,016.72	-	(37,016.72)			Jan-16	Dec-16		2016
109LGE15	Tech Ref desk&laptops- LGE15	(0.01)	-	0.01	-100.00%	0.00%	682,468.53	682,468.53	0.01			Jan-15	Dec-15		2016
110LGE16	Monitoring Project-LGE16	41,368.18	68,999.97	27,631.79	40.05%	0.01%	41,368.18	68,999.97	27,631.79	Jan-16	Dec-16	Jan-16	Dec-16	Due to internal resource constraints, project was postponed to a later time period	2016
112LGE16	IRAS Enhancements-LGE16	-	482,999.97	482,999.97	100.00%	0.00%	-	482,999.97	482,999.97	Jan-16	Dec-16				2016
113LGE16	TOA Enhancements-LGE16	52,750.82	30,360.03	(22,390.80)	-73.75%	0.01%	52,750.82	30,360.03	(22,390.80)	Jan-16	Dec-16	Jan-16	Dec-16		2016
116LGE16	SAP CRM/ECC Enhancement-LGE16	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-16	Dec-16				2016
117LGE16	TRODS-LGE16	85,401.60	37,949.97	(47,451.63)	-125.04%	0.02%	85,501.79	37,949.97	(47,551.82)	Jan-16	Dec-16	Jan-16	Dec-16		2016
120LGE14	UC&C-LGE14	(2,322.93)	-	2,322.93	-100.00%	0.00%	756,654.17	758,977.11	2,322.93			Jan-14	Jan-15		2016
120LGE15	UC&C-LGE15	(59.28)	-	59.28	-100.00%	0.00%	315,070.41	315,129.69	59.28			Jan-15	Nov-15		2016
120LGE16	SynerGEE Gas Isolat Mod-LGE16	62,468.87	103,500.00	41,031.13	39.64%	0.02%	62,468.87	103,500.00	41,031.13	Jan-16	Dec-16	Jan-16	Dec-16		2016
121LGE16	LogRhythm HW Refresh-LGE16	-	76,590.00	76,590.00	100.00%	0.00%	-	76,590.00	76,590.00	Jan-16	Dec-16				2016
122LGE14	Ventyx Mobile Upgrade-LGE14	287,413.84	420,182.34	132,768.50	31.60%	0.08%	1,138,977.14	1,271,745.64	132,768.50	Jan-14	Dec-16	Jan-14	Oct-16		2016
122LGE16	LogRhythm Tech Upg/Ref-LGE16	-	25,874.96	25,874.96	100.00%	0.00%	-	25,874.96	25,874.96	Jan-16	Dec-16				2016
125LGE16	EMS CIP-LGE16	61,509.64	60,720.08	(789.56)	-1.30%	0.02%	61,296.55	60,720.08	(576.47)	Jan-16	Dec-16	Jan-16	Dec-16		2016
126LGE16	Expand EMS Dev System-LGE16	90,513.37	91,080.08	566.70	0.62%	0.02%	89,838.62	91,080.08	1,241.45	Jan-16	Dec-16	Jan-16	Dec-16		2016
127LGE16	EMS Sys_Monitor Tool-LGE16	45,420.64	45,540.00	119.36	0.26%	0.01%	45,420.64	45,540.00	119.36	Jan-16	Dec-16	Jan-16	Dec-16		2016
130321	REPLACE FIBER REACH NODES-LGE	(280,256.17)	-	280,256.17	-100.00%	-0.07%	0.00	280,256.17	280,256.17			Jan-13	Dec-14		2016
130321LGE	REPL FIBER NODES-LGE ONLY	280,256.17	-	(280,256.17)	-100.00%	0.07%	2,204,327.16	1,924,071.00	(280,256.17)			Jan-13	Dec-15		2016
130LGE15	Advanced Malware Detect-LGE15	1,142.38	-	(1,142.38)	-100.00%	0.00%	-	-	-			Jan-15	Mar-17		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
134LGE15	Cascade Corp Sec Assets-LGE15	65,061.22	-	(65,061.22)	-100.00%	0.02%	79,861.85	14,800.63	(65,061.22)			Jan-15	Dec-16		2016
135LGE16	Rate Case 2016-LGE16	4,115.33	45,540.00	41,424.67	90.96%	0.00%	46,976.31	45,540.00	(1,436.31)	Jan-16	Dec-16	Jan-16	Oct-17		2016
136LGE16	Time and Labor Repl-LGE16	-	621,000.00	621,000.00	100.00%	0.00%	-	621,000.00	621,000.00	Jan-16	Dec-16			More evaluation was required related to this project, so the project was cancelled during this time period	2016
137LGE16	FERC Form 1 Rpt Tool Rpl-LGE16	-	34,499.94	34,499.94	100.00%	0.00%	-	34,499.94	34,499.94	Jan-16	Dec-16				2016
138898LGE	Enterprise Info Mgmt-LGE12	80,516.38	-	(80,516.38)	-100.00%	0.02%	1,438,800.75	1,358,284.37	(80,516.38)			Dec-12	Nov-15		2016
139LGE15	CTS/AFB-Accting Enhance-LGE15	30,869.88	20,700.00	(10,169.88)	-49.13%	0.01%	24,019.15	33,928.25	9,909.10	Jan-15	Dec-16	Jan-15	Oct-17		2016
139LGE16	Central Firewall Mgmt-LGE16	61,633.24	69,000.01	7,366.76	10.68%	0.02%	61,802.18	69,000.01	7,197.82	Jan-16	Dec-16	Jan-16	Apr-17		2016
140LGE16	Inst Temp Sensors-Sville-LGE16	-	6,899.99	6,899.99	100.00%	0.00%	-	6,899.99	6,899.99	Jan-16	Dec-16				2016
141LGE16	Centrify Licensing-LGE16	-	6,899.97	6,899.97	100.00%	0.00%	-	6,899.97	6,899.97	Jan-16	Dec-16				2016
142LGE16	UC4 Upgrade to V10-LGE16	16,386.53	10,350.00	(6,036.53)	-58.32%	0.00%	16,386.53	10,350.00	(6,036.53)	Jan-16	Dec-16	Jan-16	Dec-16		2016
143LGE16	Light Table Licenses-LGE16	4,022.70	10,626.06	6,603.36	62.14%	0.00%	4,022.70	10,626.06	6,603.36	Aug-16	Dec-16	Aug-16	Dec-16		2016
144LGE16	Repl Asset Strategy AIS-LGE16	-	22,770.00	22,770.00	100.00%	0.00%	-	22,770.00	22,770.00	Jan-16	Dec-16				2016
145LGE16	DSM Industrial EE Prgm-LGE16	-	45,539.99	45,539.99	100.00%	0.00%	-	45,539.99	45,539.99	Jan-16	Dec-16				2016
146LGE16	MR Hardware-LGE16	6,444.67	15,179.97	8,735.30	57.54%	0.00%	6,444.67	15,179.97	8,735.30	Jan-16	Dec-16	Jan-16	Dec-16		2016
147LGE16	MV90 upgrade-LGE16	13,319.76	45,540.00	32,220.24	70.75%	0.00%	12,878.44	45,540.00	32,661.56	Jan-16	Dec-16	Jan-16	Dec-16		2016
148LGE16	Implement Corp. SIEM-LGE16	402,528.32	414,000.00	11,471.68	2.77%	0.11%	402,528.31	414,000.00	11,471.69	Jan-16	Oct-16	Jan-16	Dec-16		2016
149LGE16	Oracle HTTP Servers-LGE16	-	18,975.03	18,975.03	100.00%	0.00%	-	18,975.03	18,975.03	Jan-16	Dec-16				2016
151LGE16	Entrprs Data Domain Expn-LGE16	18.93	78,697.92	78,679.00	99.98%	0.00%	158,665.54	237,344.54	78,679.00	Aug-15	Dec-16	Aug-15	Jun-16		2016
152LGE16	Mbl & Wrkst Lic True-up-LGE16	57,515.74	66,929.99	9,414.25	14.07%	0.02%	57,515.74	66,929.99	9,414.25	Jan-16	Dec-16	Jan-16	Dec-16		2016
155LGE16	Citrix XenMobile Upgrade-LGE16	-	57,270.03	57,270.03	100.00%	0.00%	-	57,270.03	57,270.03	Jan-16	Dec-16				2016
157LGE15	EMS CIP-LGE15	9,048.18	-	(9,048.18)	-100.00%	0.00%	30,564.28	21,516.10	(9,048.18)			Jan-15	Dec-16		2016
159LGE15	LOAD Vendor Upgrade-LGE15	(935.07)	-	935.07	-100.00%	0.00%	0.00	935.07	935.07			Jan-15	Nov-15		2016
161LGE16	HP QC Upgr to ALM-LGE16	-	51,750.00	51,750.00	100.00%	0.00%	41,393.58	93,143.58	51,750.00	Oct-15	Dec-16				2016
162LGE16	Upgrade Quest to SOA 11g-LGE16	-	25,875.00	25,875.00	100.00%	0.00%	-	25,875.00	25,875.00	Jan-16	Dec-16				2016
165LGE16	Non-SCADA Load Data-LGE16	1,283.06	37,949.97	36,666.91	96.62%	0.00%	0.01	37,949.97	37,949.97	Jan-16	Dec-16	Jan-16	Dec-16		2016
166LGE16	Tower Replace-LGE16	321,083.32	310,500.00	(10,583.32)	-3.41%	0.08%	326,204.91	310,500.00	(15,704.91)	Jan-16	Mar-17	Jan-16	Apr-17		2016
167LGE15	Gas Training System-LGE15	(7,214.06)	-	7,214.06	-100.00%	0.00%	-	7,214.06	7,214.06			Jan-15	Dec-15		2016
167LGE16	Low Income Assist Portal-LGE16	-	60,719.97	60,719.97	100.00%	0.00%	-	60,719.97	60,719.97	Jan-16	Dec-16				2016
168LGE16	Transmission Map Layers-LGE16	-	30,360.03	30,360.03	100.00%	0.00%	-	30,360.03	30,360.03	Jan-16	Dec-16				2016
170LGE15	Low Income Assist Portal-LGE15	(0.01)	-	0.01	-100.00%	0.00%	(0.00)	0.01	0.01			Jan-15	Nov-15		2016
178LGE15	Upgrade Quest Server-LGE15	82,037.22	13,800.03	(68,237.19)	-494.47%	0.02%	264,738.24	13,800.03	(250,938.21)	Sep-16	Apr-17	Sep-16	Jan-18		2016
200LGE15	Customer Bill Redesign-LGE15	82,783.05	45,540.00	(37,243.05)	-81.78%	0.02%	293,995.67	256,752.62	(37,243.05)	Jan-15	Dec-16	Jan-15	Aug-16		2016
200LGE16	Application Sec Enhance-LGE16	13,982.43	25,875.00	11,892.57	45.96%	0.00%	13,982.43	25,875.00	11,892.57	Jan-16	Nov-17	Jan-16	Aug-16		2016
201LGE14	Auto Pymt Arrangements-LGE14	1.46	-	(1.46)	-100.00%	0.00%	0.00	(1.46)	(1.46)			Jan-14	Feb-15		2016
202LGE15	Trans OATT Billing Tool-LGE15	26,355.52	60,719.97	34,364.46	56.59%	0.01%	74,604.81	108,969.28	34,364.47	Jan-15	Dec-16	Jan-15	Dec-16		2016
202LGE16	Mobile Dispatch for ARM-LGE16	-	151,799.97	151,799.97	100.00%	0.00%	-	683,100.00	683,100.00	Jan-16	Dec-16				2016
203LGE15	PowerPlant Upgrade-LGE15	377,146.87	345,000.03	(32,146.84)	-9.32%	0.10%	840,020.35	807,873.51	(32,146.84)	Jan-15	Jun-16	Jan-15	Jul-16		2016
203LGE16	PS 9.2 Upgrade-LGE16	166,721.82	208,448.99	41,727.17	20.02%	0.04%	374,782.45	432,302.26	57,519.81	Jan-16	Aug-17	Jan-16	Jun-17		2016
204LGE16	SAP CRM/ECC Upgr-LGE16	4,959,848.61	5,406,205.34	446,356.74	8.26%	1.30%	7,833,349.23	8,426,834.19	593,484.95	Oct-15	May-17	Oct-15	May-17	Underrun due to timing - spend shifted into 2015	2016
206LGE16	Sys Lab software replace-LGE16	-	83,490.03	83,490.03	100.00%	0.00%	-	106,260.03	106,260.03	Jan-16	Dec-17				2016
207LGE16	Quest Enhance for GC&HR-LGE16	-	86,250.03	86,250.03	100.00%	0.00%	-	172,500.06	172,500.06	Jan-16	Dec-17				2016
220LGE14	IOC Enhancements-LGE14	(1,590.30)	-	1,590.30	-100.00%	0.00%	45,510.02	47,100.32	1,590.30			Mar-14	Nov-15		2016
234LGE14	Damage Assess Enhance-LGE14	262.92	-	(262.92)	-100.00%	0.00%	158,427.19	158,164.28	(262.92)			Jan-14	Dec-15		2016
241LGE14	Legal Hold-LGE14	(11,873.44)	-	11,873.44	-100.00%	0.00%	(0.00)	11,873.44	11,873.44			Jan-14	Sep-16		2016
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	537,672.70	819,112.91	281,440.21	34.36%	0.14%	1,687,196.35	1,968,936.25	281,739.90	Jan-15	Dec-16	Jan-15	Dec-16		2016
700LGE15	Fidelity Pension-LGE15	57,706.37	20,700.00	(37,006.37)	-178.77%	0.02%	565,293.42	528,287.05	(37,006.37)	Jan-15	Dec-15	Jan-15	Dec-15		2016
700LGE16	Varigance Mist-LGE16	2,866.37	-	(2,866.37)	-100.00%	0.00%	2,866.37	-	(2,866.37)			Jan-16	Jun-16		2016
702LGE16	CA API-LGE16	46,590.18	-	(46,590.18)	-100.00%	0.01%	46,590.18	-	(46,590.18)			Jan-16	Aug-16		2016
703LGE16	Aspect Workforce Lic-LGE16	3,104.50	-	(3,104.50)	-100.00%	0.00%	3,104.50	-	(3,104.50)			Mar-16	Aug-16		2016
704LGE15	AIS Enhancement-LGE15	(9,432.04)	-	9,432.04	-100.00%	0.00%	-	9,432.04	9,432.04			Jan-15	Aug-15		2016
706LGE15	AOC Telecom Renovation-LGE15	8,717.99	-	(8,717.99)	-100.00%	0.00%	17,094.03	8,376.03	(8,717.99)			Jan-15	Nov-15		2016
706LGE16	EMC TLA-LGE16	1,125,828.05	-	(1,125,828.05)	-100.00%	0.29%	1,125,828.05	-	(1,125,828.05)			Mar-16	Aug-16	Unbudgeted project offset by reductions in 033LGE16, 056LGE15 and 153SER16 to purchase perpetual software license rights for our enterprise storage and data backup systems	2016
707LGE15	PACSs for Substations-LGE15	34,667.70	60,719.97	26,052.27	42.91%	0.01%	200,024.50	226,076.78	26,052.27	Jan-15	Aug-16	Jan-15	Aug-16		2016
707LGE16	IVR Designer Tool Upgr-LGE16	19,247.77	-	(19,247.77)	-100.00%	0.01%	19,247.77	-	(19,247.77)			Apr-16	Dec-16		2016
708LGE16	Microsoft Project Server-LGE16	46,117.20	-	(46,117.20)	-100.00%	0.01%	46,117.20	-	(46,117.20)			Apr-16	Dec-16		2016
709LGE16	Lightning Fall License-LGE16	10,989.99	-	(10,989.99)	-100.00%	0.00%	10,989.99	-	(10,989.99)			Apr-16	Dec-16		2016
710LGE16	NMS Enhancement-LGE16	2,712.39	-	(2,712.39)	-100.00%	0.00%	2,712.39	-	(2,712.39)			Apr-16	Dec-16		2016
712LGE16	OpenText OCR Licenses-LGE16	11,267.66	-	(11,267.66)	-100.00%	0.00%	11,267.66	-	(11,267.66)			Jan-16	Sep-16		2016
714LGE16	Citect Scada Lic-LGE16	29,216.50	-	(29,216.50)	-100.00%	0.01%	29,216.50	-	(29,216.50)			Jun-16	Dec-16		2016
715LGE16	ArcGIS Spatial Licenses-LGE16	1,275.12	-	(1,275.12)	-100.00%	0.00%	1,275.12	-	(1,275.12)			Jun-16	Dec-16		2016
716LGE15	Res Contractor Invoicing-LGE15	2,576.93	-	(2,576.93)	-100.00%	0.00%	61,596.24	59,019.31	(2,576.93)			Jun-15	Dec-15		2016
716LGE16	Adobe Robohelp Licenses-LGE16	2,003.64	-	(2,003.64)	-100.00%	0.00%	2,003.64	-	(2,003.64)			Jun-16	Dec-16		2016
717LGE15	Maximo BI-LGE15	3,393.59	-	(3,393.59)	-100.00%	0.00%	12,916.06	9,522.48	(3,393.59)			Jun-15	Dec-15		2016
717LGE16	Gas Pipeline ESRI Lic-LGE16	14,189.16	-	(14,189.16)	-100.00%	0.00%	14,189.16	-	(14,189.16)			Jul-16	Dec-16		2016
718LGE15	PowerPlant BI-LGE15	1,418.96	-	(1,418.96)	-100.00%	0.00%	4,488.41	3,069.44	(1,418.96)			Jun-15	Dec-15		2016
718LGE16	Net Motion Mobility-LGE16	10,648.00	-	(10,648.00)	-100.00%	0.00%	10,648.00	-	(10,648.00)			Jul-16	Dec-16		2016
719LGE15	CTS Upload Automation-LGE15	14,190.26	-	(14,190.26)	-100.00%	0.00%	16,677.89	2,487.62	(14,190.26)			Jun-15	Nov-15		2016
720LGE15	NAS Analytics Tool-LGE15	(2,161.63)	-	2,161.63	-100.00%	0.00%	57,522.55	59,684.18	2,161.63			Jun-15	Dec-15		2016
720LGE16	Mobile Dispatch Map-LGE16	53,058.92	-	(53,058.92)	-100.00%	0.01%	52,323.54	-	(52,323.54)			Jun-16	Dec-16		2016
722LGE16	Single Sign On Lic-LGE16	1,075.16	-	(1,075.16)	-100.00%	0.00%	1,075.16	-	(1,075.16)			Jul-16	Dec-16		2016
723LGE15	AutoDesk Revit-LGE15	(7,270.52)	-	7,270.52	-100.00%	0.00%	5,712.56	12,983.08	7,270.52			Jul-15	Nov-15		2016
723LGE16	SSO License Bellomy-LGE16	2,331.65	-	(2,331.65)	-100.00%	0.00%	2,331.65	-	(2,331.65)			Aug-16	Dec-16		2016
724LGE15	Data Copy Tool for SAP-LGE15	7,001.08	-	(7,001.08)	-100.00%	0.00%	91,142.04	84,140.97	(7,001.08)			Jul-15	Jun-16		2016
724LGE16	PI Lic for Access Perm-LGE16	1,930.90	-	(1,930.90)	-100.00%	0.00%	471.56	-	(471.56)			Aug-16	Dec-16		2016
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	2,631.89	-	(2,631.89)	-100.00%	0.00%	3,130.35	-	(3,130.35)			Jul-16	Dec-16		2016
728LGE15	EE Rebate Checks-LGE15	(1,107.73)	-	1,107.73	-100.00%	0.00%	66,166.09	67,273.82	1,107.73			Aug-15	Dec-15		2016
729LGE16	Solar Share Program-LGE16	32,234.99	-	(32,234.99)	-100.00%	0.01%	32,234.99	-	(32,234.99)			Aug-16	Dec-16		2016
730LGE16	ABB Post Impl Enhance-LGE16	18,144.01	-	(18,144.01)	-100.00%	0.00%	18,194.11	-	(18,194.11)			Sep-16	Dec-16		2016
731LGE16	Touch Screen Displays-LGE16	3,285.47	-	(3,285.47)	-100.00%	0.00%	3,285.47	-	(3,285.47)			Sep-16	Dec-16		2016
732LGE16	EIS Licenses-LGE16	1,550.57	-	(1,550.57)	-100.00%	0.00%	1,550.57	-	(1,550.57)			Sep-16	Dec-16		2016
734LGE16	Cust Serv Training Tools-LGE16	16,829.68	-	(16,829.68)	-100.00%	0.00%	8,526.83	-	(8,526.83)			Sep-16	Dec-16		2016
735LGE16	Pitney Bowes Licenses-LGE16	80,132.18	-	(80,132.18)	-100.00%	0.02%	80,132.18	-	(80,132.18)			Sep-16	Dec-16		2016
738LGE16	Primavera Licenses-LGE16	11,062.43	-	(11,062.43)	-100.00%	0.00%	11,062.43	-	(11,062.43)			Oct-16	Dec-16		2016
739LGE16	Global Mapper Upgrade-LGE16	1,544.72	-	(1,544.72)	-100.00%	0.00%	1,544.72	-	(1,544.72)			Oct-16	Dec-16		2016
741LGE16	Bluecoat Proxy Security-LGE16	87,379.94	-	(87,379.94)	-100.00%	0.02%	82,433.90	-	(82,433.90)			Oct-16	Dec-16		2016
743LGE15	Video Streaming Appl-LGE15	30,971.28	-	(30,971.28)	-100.00%	0.01%	61,030.91	30,059.63	(30,971.28)			Nov-15	Aug-16		2016

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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
743LGE16	PMO Plotters-LGE16	10,971.00	-	(10,971.00)	-100.00%	0.00%	8,302.85	-	(8,302.85)			Oct-16	Dec-16		2016
744LGE16	Reader Boards-LGE16	52,948.07	-	(52,948.07)	-100.00%	0.01%	87,582.60	-	(87,582.60)			Oct-16	Dec-17		2016
745LGE16	Metalogix-LGE16	36,816.30	-	(36,816.30)	-100.00%	0.01%	36,816.30	-	(36,816.30)			Nov-16	Dec-16		2016
746LGE16	Nintex Licenses-LGE16	69,077.80	-	(69,077.80)	-100.00%	0.02%	69,077.80	-	(69,077.80)			Nov-16	Dec-16		2016
747LGE16	TRAC Enhancements-LGE16	4,030.35	-	(4,030.35)	-100.00%	0.00%	73,718.11	-	(73,718.11)			Nov-16	Jan-18		2016
749LGE16	AMS SAP Licenses-LGE16	211,236.00	-	(211,236.00)	-100.00%	0.06%	211,236.00	-	(211,236.00)			Nov-16	Dec-16		2016
750LGE16	AMS SAP Hardware-LGE16	202,290.71	-	(202,290.71)	-100.00%	0.05%	202,574.28	-	(202,574.28)			Nov-16	Dec-16		2016
IT0057L	Mob 5500 Netscale HW Ref-LGE16	113,048.59	-	(113,048.59)	-100.00%	0.03%	113,048.59	-	(113,048.59)			Sep-16	Dec-16		2016
IT0103L	Sys Lab software replace-LGE16	8,840.26	-	(8,840.26)	-100.00%	0.00%	115,697.01	-	(115,697.01)			Oct-16	Nov-17		2016
019LGE15	Design Tool Repl (WIM)-LGE15	599,063.03	789,359.81	190,296.78	24.11%	0.16%	1,225,900.46	964,638.10	(261,262.36)	Jan-15	Sep-17	Jan-15	May-17		2016
031LGE16	Mobile Infrastructure-LGE16	96,031.12	45,539.98	(50,491.14)	-110.87%	0.03%	96,086.59	45,539.98	(50,546.61)	Jan-16	Dec-16	Jan-16	Dec-16	Offset by project 033KU16 and 706LGE16; budgeted 100% on LGE project number 033LGE16 but actuals were allocated between LGE and KU project 033KU16	2016
033LGE16	Mble Rad Syst Replace-LGE16	917,687.24	2,759,999.97	1,842,312.74	66.75%	0.24%	927,450.18	2,759,999.97	1,832,549.80	Jan-16	Dec-16	Jan-16	Dec-16		2016
078LGE16	WMS Work MGMT Syst-LGE	30,403.66	30,360.01	(43.65)	-0.14%	0.01%	30,403.66	30,360.01	(43.65)	Jan-16	Dec-16	Jan-16	Dec-16		2016
080LGE14	Lockout/Tagout (LOTO)-LGE14	84,013.46	-	(84,013.46)	-100.00%	0.02%	541,847.31	457,833.67	(84,013.63)			Jan-14	Dec-15		2016
080LGE16	Gas Nomination System-LGE16	106,902.47	196,650.00	89,747.53	45.64%	0.03%	289,058.44	196,650.00	(92,408.44)	Jan-16	Dec-16	Jan-16	Jan-18		2016
109LGE16	WallStreet Suite Upgr-LGE16	57,202.66	41,400.00	(15,802.66)	-38.17%	0.01%	87,481.41	41,400.00	(46,081.41)	Jan-16	Mar-17	Jan-16	Sep-17		2016
129LGE16	Implement SDE Replace-LGE16	338,270.62	103,500.00	(234,770.62)	-226.83%	0.09%	585,964.08	103,500.00	(482,464.08)	Jan-16	Dec-17	Jan-16	Sep-17		2016
153LGE16	Tertiary Data Domain-LGE16	-	44,850.03	44,850.03	100.00%	0.00%	34,759.94	44,850.03	10,090.08	Jan-16	Jul-18				2016
158LGE15	FIM Replacement-LGE15	573,286.83	485,760.03	(87,526.80)	-18.02%	0.15%	974,150.42	853,856.28	(120,294.14)	Jan-15	Dec-16	Jan-15	Feb-17		2016
158LGE16	Tech Training Dashboards-LGE16	-	22,770.00	22,770.00	100.00%	0.00%	50,856.09	22,770.00	(28,086.09)	Jan-16	Sep-18				2016
164LGE16	Plant Mobile-Trimble-LGE16	188,132.72	172,499.97	(15,632.74)	-9.06%	0.05%	206,103.05	172,499.97	(33,603.08)	Jan-16	Dec-16	Jan-16	Dec-16		2016
262LGE14	Redact-It Implement-LGE14	25,610.67	-	(25,610.67)	-100.00%	0.01%	68,108.01	11,459.85	(56,648.16)			Nov-14	Oct-17		2016
719LGE16	PI Alarm Mgmt-LGE16	49,051.83	-	(49,051.83)	-100.00%	0.01%	54,066.56	-	(54,066.56)			Jul-16	Dec-16		2016
727LGE16	Articulate Storybook Lic-LGE16	1,105.97	-	(1,105.97)	-100.00%	0.00%	1,105.97	-	(1,105.97)			Aug-16	Dec-16		2016
728LGE16	Trading Floor Monitors-LGE16	5,839.17	-	(5,839.17)	-100.00%	0.00%	5,839.17	-	(5,839.17)			Aug-16	Dec-16		2016
736LGE16	Brown/Dix Campus Sonet-LGE16	35,427.63	-	(35,427.63)	-100.00%	0.01%	60,059.08	-	(60,059.08)			Apr-16	Jan-18		2016
742LGE16	Insight CM Expansion-LGE16	23,612.95	-	(23,612.95)	-100.00%	0.01%	31,425.12	-	(31,425.12)			Oct-16	Sep-17		2016
748LGE16	NMS Training Simulator-LGE16	34,140.65	-	(34,140.65)	-100.00%	0.01%	34,140.65	-	(34,140.65)			Nov-16	Dec-16		2016
752LGE16	Portable Doc Format Lic-LGE16	2,093.27	-	(2,093.27)	-100.00%	0.00%	2,093.27	-	(2,093.27)			Nov-16	Dec-16		2016
IT0033L	Enterprise Strg Sys Refr-LGE17	143,683.68	-	(143,683.68)	-100.00%	0.04%	262,871.97	-	(262,871.97)			Nov-16	Jan-18		2016
IT0077L	Oracle NMS Upgrade-LGE17	12,931.63	-	(12,931.63)	-100.00%	0.00%	378,260.89	-	(378,260.89)			Oct-16	Dec-17		2016
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	91,483.41	-	(91,483.41)	-100.00%	0.02%	205,018.49	-	(205,018.49)			Oct-16	Dec-17		2016
IT0094L	Server Hardware Refr-LGE17	150,164.28	-	(150,164.28)	-100.00%	0.04%	290,633.75	-	(290,633.75)			Nov-16	Jan-18		2016
IT0112L	Trans Map Land Use-LGE17	947.23	-	(947.23)	-100.00%	0.00%	78,483.69	-	(78,483.69)			Nov-16	Nov-17		2016
100LGE16	Microsoft EA-LGE16	152,604.40	147,715.20	(4,889.20)	-3.31%	0.04%	152,604.40	147,715.20	(4,889.20)	Jan-16	Aug-16	Jan-16	Aug-16		2016
157LGE16	Prosym Replacement-LGE16	-	15,179.99	15,179.99	100.00%	0.00%	-	15,179.99	15,179.99	Jan-16	Dec-16				2016
164LGE15	TRODS-LGE15	(127.51)	-	127.51	-100.00%	0.00%	29,934.56	30,062.07	127.51			Jan-15	Dec-15		2016
141390	Environmental Equipment LGE	-	12,075.00	12,075.00	100.00%	0.00%	-	60,375.00	60,375.00	Jan-15	Dec-23				2016
145402	HR Cap Equip Improvmnts LGE	-	6,762.00	6,762.00	100.00%	0.00%	-	33,810.00	33,810.00	Jan-15	Dec-23			Project was determined to be unusable based on requirements from the LOBs	2016
127181	PeopleSoft Time (LG&E %)	(714,775.62)	-	714,775.62	-100.00%	-0.19%	253,376.97	968,152.59	714,775.62			Jul-11			2016
149344	SC CAPITAL - 2016 BP - LGE	-	44,850.00	44,850.00	100.00%	0.00%	-	82,455.00	82,455.00	Jan-16	Dec-23				2016
149360	Auburndale Reach Fork Truck	-	31,050.00	31,050.00	100.00%	0.00%	18,646.88	49,696.88	31,050.00	Sep-15	Dec-15				2016
153782	S30 Floor Sweeper	29,551.37	-	(29,551.37)	-100.00%	0.01%	29,551.37	-	(29,551.37)			Dec-16	Jan-17		2016
119902	Clear 12/04 A&G	92,581.96	-	(92,581.96)	-100.00%	0.02%	92,581.96	-	(92,581.96)			Dec-04			2016
120754	Misc. A/R Uncollect - LGE Cap	225,173.64	-	(225,173.64)	-100.00%	0.06%	134,525.33	174,956.08	40,430.76			Jun-05			2016
148396	Prop. Tax Cap. - LGE Non-Mech	-	114,508.54	114,508.54	100.00%	0.00%	-	572,542.70	572,542.70	Jun-15	Jun-18				2016
		162,241,663.76	166,974,115.03	4,732,451.27											**2016 Total**
CTPD340	Capital Thrd Party - 003400	(11,937.16)	-	11,937.16	-100.00%	0.00%	(11,937.16)	-	11,937.16			Jan-13			2017
149465	LGE HW/SW 2016 ASSET MGMT	3,557.55	116,955.00	113,397.45	96.96%	0.00%	107,434.59	454,742.04	347,307.45	Jan-16	Dec-16	Jan-16	May-17	The budget for LGE Distribution Automation in 2017 was held on project 153001. Actuals were charged to projects 154092 and 154095. The net variance for LGE in 2017 was ($503K) due to the project being ahead of schedule.	2017
154095	IT Distrbution Automation LGE	708,092.19	-	(708,092.19)	-100.00%	0.18%	708,092.19	-	(708,092.19)			Jun-17			2017
153858	LGE HW/SW ASSET MGMT 2017	92,776.22	-	(92,776.22)	-100.00%	0.02%	92,776.22	-	(92,776.22)			Jan-17	Mar-18		2017
153093	Purchase Garage Equip 17 BP	9,730.32	20,700.00	10,969.68	52.99%	0.00%	9,730.32	62,100.00	52,369.68	Jan-17	Dec-17	Jan-17	Dec-17		2017
153755	XFRM FROM KU	646.61	-	(646.61)	-100.00%	0.00%	646.61	-	(646.61)			Dec-16	Jun-17		2017
153820	SCM2017 TRANS TOOLS & EQUIP	16,235.43	-	(16,235.43)	-100.00%	0.00%	16,235.43	-	(16,235.43)			Jan-17	Apr-18		2017
154589	UPGRADE PARKING LOT	16,390.00	-	(16,390.00)	-100.00%	0.00%	16,390.00	-	(16,390.00)			May-17	Oct-17		2017
CXFRM311	LGE Line Transformers	5,148,203.48	6,001,495.98	853,292.50	14.22%	1.31%	5,148,203.48	6,001,495.98	853,292.50	Jan-13	Dec-25	Jan-13		Project variance due to less transformer purchases than anticipated.	2017
138138	DSP MANSLICK SUBST EXPAN	6,078.10	-	(6,078.10)	-100.00%	0.00%	4,351,016.28	4,350,538.30	(477.98)			Jan-15	Jul-16		2017
138138	DSP MANSLICK SUBST EXPAN	(5,600.12)	-	5,600.12	-100.00%	0.00%	4,351,016.28	4,350,538.30	(477.98)			Jan-15	Jul-16		2017
140502	SCM MODIFY CANE RUN 14KV PLANT	500,796.44	399,424.23	(101,372.21)	-25.38%	0.13%	1,139,208.95	1,037,836.74	(101,372.21)	Jun-14	Dec-17	Jun-14	Dec-17		2017
144827	SCM2016 LGE CAP&PIN INSUL UPGD	150.37	-	(150.37)	-100.00%	0.00%	160,047.09	159,896.72	(150.37)			Jan-16	Jan-17		2017
144830	SCM2016 LGE REPL AIR MAG BRKR	3,084.44	-	(3,084.44)	-100.00%	0.00%	389,662.46	386,578.02	(3,084.44)			Jan-16	Dec-16		2017
144831	SCM2016 LGE REPL SUB BATTERY	7,914.45	-	(7,914.45)	-100.00%	0.00%	98,061.88	90,147.43	(7,914.45)			Jan-16	Dec-16		2017
144832	SCM2016 LGE TR DIFF RELAY REPL	46.87	-	(46.87)	-100.00%	0.00%	83,796.44	83,749.57	(46.87)			Jan-16	Jan-17		2017
144834	SCM2016 LGE REPL LGCY RTU	(1,600.00)	-	1,600.00	-100.00%	0.00%	136,468.09	138,068.09	1,600.00			Jan-16	Jan-17		2017
144892	SCM2016 LGE OIL CONTAIN UPGRD	264.85	-	(264.85)	-100.00%	0.00%	97,781.46	97,516.61	(264.85)			Jan-16	Feb-17		2017
144895	SCM2016 LGE WILDLIFE PROTECT	3,437.40	-	(3,437.40)	-100.00%	0.00%	92,713.92	89,276.52	(3,437.40)			Jan-16	Jan-17		2017
148490	N1DT PLAINVIEW SUB	-	1,601,081.57	1,601,081.57	100.00%	0.00%	-	4,766,074.14	4,766,074.14	Jan-17	Jul-19			Project delayed to 2018.	2017
148496	LGE SMAC 2016 PROJECT	4,044.67	-	(4,044.67)	-100.00%	0.00%	175,441.61	173,915.23	(1,526.38)			Jan-16	Jan-17		2017
148496	LGE SMAC 2016 PROJECT	(2,518.29)	-	2,518.29	-100.00%	0.00%	175,441.61	173,915.23	(1,526.38)			Jan-16	Jan-17		2017
148594	SCM2016 LGE FPE TAPCH RPL REIN	(20,000.00)	-	20,000.00	-100.00%	-0.01%	333,210.60	353,210.60	20,000.00			Jan-16	Jun-16		2017
148597	SCM2016 LGE REPL 34KV BRKR	93.76	-	(93.76)	-100.00%	0.00%	153,268.85	153,175.09	(93.76)			Jan-16	Jan-17		2017
148633	SCM2016 LGE REPL XFMR FANS	2,161.20	-	(2,161.20)	-100.00%	0.00%	212,424.09	210,262.89	(2,161.20)			Jan-16	Jan-17		2017
148713	DSP Russell Corner Substation	-	3,830,767.13	3,830,767.13	100.00%	0.00%	-	5,651,220.54	5,651,220.54	Jan-17	Dec-18			Project cancelled for 2017. The load forecast changed and the Skylight Sub was not going to be overloaded in the foreseeable future and the justification was not there to pursue the project.	2017
148727	LGE SMAC 2017 PROJECT	593,379.53	-	(593,379.53)	-100.00%	0.15%	738,035.52	735,520.70	(2,514.82)			Jan-17	Dec-17	This line should be combined with the line below. The net variance is immaterial when combined.	2017
148727	LGE SMAC 2017 PROJECT	144,655.99	735,520.70	590,864.71	80.33%	0.04%	738,035.52	735,520.70	(2,514.82)	Jan-17	Dec-20	Jan-17	Dec-17	This line should be combined with the line below. The net variance is immaterial when combined.	2017
148749	SCM2017 LGE CAP&PIN INSUL UPGD	171,055.20	142,380.00	(28,675.20)	-20.14%	0.04%	171,055.20	142,380.00	(28,675.20)	Jan-17	Dec-17	Jan-17	Dec-17		2017
148751	SCM2017 LGE REPL 15KV DH BRKR	180,124.53	167,960.76	(12,163.77)	-7.24%	0.05%	180,124.53	167,960.76	(12,163.77)	Jan-17	Dec-17	Jan-17	Jul-17		2017
148752	SCM2017 LGE RPL SUB BATTERY	97,166.46	88,144.59	(9,021.87)	-10.24%	0.02%	97,166.46	88,144.59	(9,021.87)	Jan-17	Dec-17	Jan-17	Mar-18		2017

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148753	SCM2017 LGE LEGACY RELAY REPL	11,257.75	-	(11,257.75)	-100.00%	0.00%	81,896.05	74,073.01	(7,823.04)			Jan-17	Jun-17		2017
148753	SCM2017 LGE LEGACY RELAY REPL	70,638.30	74,073.01	3,434.71	4.64%	0.02%	81,896.05	74,073.01	(7,823.04)	Jan-17	Dec-17	Jan-17	Jun-17		2017
148754	SCM2017 LGE LEGACY AIR MAG BRK	257,788.69	-	(257,788.69)	-100.00%	0.07%	333,465.91	297,491.31	(35,974.60)			Jan-17	Jul-17		2017
148754	SCM2017 LGE LEGACY AIR MAG BRK	75,677.22	297,491.31	221,814.09	74.56%	0.02%	333,465.91	297,491.31	(35,974.60)	Jan-17	Dec-17	Jan-17	Jul-17		2017
148755	SCM2017 LGE REPL LGCY OIL BRKR	222,940.58	-	(222,940.58)	-100.00%	0.06%	234,153.46	108,693.69	(125,459.77)			Jan-17	Mar-18		2017
148755	SCM2017 LGE REPL LGCY OIL BRKR	11,212.88	108,693.69	97,480.81	89.68%	0.00%	234,153.46	108,693.69	(125,459.77)	Jan-17	Mar-18	Jan-17	Mar-18		2017
148756	SCM2017 LGE REPL LEGACY RTU	138,131.71	136,845.96	(1,285.75)	-0.94%	0.04%	138,131.71	136,845.96	(1,285.75)	Jan-17	Sep-17	Jan-17	Sep-18		2017
148801	SCM2017 LGE LTC OIL FILT ADDS	4.46	-	(4.46)	-100.00%	0.00%	68,530.53	56,811.52	(11,719.01)			Jan-17	Aug-17		2017
148801	SCM2017 LGE LTC OIL FILT ADDS	68,526.07	56,811.52	(11,714.55)	-20.62%	0.02%	68,530.53	56,811.52	(11,719.01)	Jan-17	Dec-17	Jan-17	Aug-17		2017
148802	SCM2017 LGE MISC CAPITAL SUB	25,978.05	-	(25,978.05)	-100.00%	0.01%	66,702.59	116,390.00	49,687.41			Jan-17	Dec-17		2017
148802	SCM2017 LGE MISC CAPITAL SUB	40,724.54	116,390.00	75,665.46	65.01%	0.01%	66,702.59	116,390.00	49,687.41	Jan-17	Dec-17	Jan-17	Dec-17		2017
148803	SCM2017 LGE MISC NESC COMPL	56,047.98	-	(56,047.98)	-100.00%	0.01%	56,047.98	53,110.00	(2,937.98)			Jan-17	Dec-17		2017
148803	SCM2017 LGE MISC NESC COMPL	-	53,110.00	53,110.00	100.00%	0.00%	56,047.98	53,110.00	(2,937.98)	Jan-17	Dec-17				2017
148804	SCM2017 LGE OIL CONTAIN UPGRD	84,906.46	105,090.00	20,183.54	19.21%	0.02%	84,906.46	105,090.00	20,183.54	Jan-17	Dec-17	Jan-17	Apr-18		2017
148805	SCM2017 LGE REPL XFMR FANS	200,077.12	184,190.00	(15,887.12)	-8.63%	0.05%	200,077.12	184,190.00	(15,887.12)	Jan-17	Dec-17	Jan-17	Dec-17		2017
148806	SCM2017 LGE REPL ABB VHK MECH	30,792.58	-	(30,792.58)	-100.00%	0.01%	63,755.23	46,436.84	(17,318.39)			Jan-17	Oct-17		2017
148806	SCM2017 LGE REPL ABB VHK MECH	32,962.65	46,436.84	13,474.19	29.02%	0.01%	63,755.23	46,436.84	(17,318.39)	Jan-17	Dec-17	Jan-17	Oct-17		2017
148807	SCM2017 LGE SUB BLDNG & GND	67,280.71	116,390.00	49,109.29	42.19%	0.02%	67,280.71	116,390.00	49,109.29	Jan-17	Dec-17	Jan-17	Jul-18		2017
148808	SCM2017 LGE WILDLIFE PROTECT	97,868.36	79,100.00	(18,768.36)	-23.73%	0.02%	97,868.36	79,100.00	(18,768.36)	Jan-17	Dec-17	Jan-17	Dec-17		2017
148871	2017 LGE TRANSFORMER REWIND	-	965,280.00	965,280.00	100.00%	0.00%	-	965,280.00	965,280.00	Jan-17	Dec-17			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2017
148877	SCM2017 LGE TOOLS & EQUIPMENT	45,666.16	29,380.00	(16,286.16)	-55.43%	0.01%	45,666.16	29,380.00	(16,286.16)	Jan-17	Dec-17	Jan-17	Nov-17		2017
150028	CLAY TR2 TRANSFORMER	3,384.65	-	(3,384.65)	-100.00%	0.00%	916,975.23	913,356.00	(3,619.23)			Sep-15	Aug-16		2017
150028	CLAY TR2 TRANSFORMER	234.58	-	(234.58)	-100.00%	0.00%	916,975.23	913,356.00	(3,619.23)			Sep-15	Aug-16		2017
152571	Highland Sub Property	-	699,470.00	699,470.00	100.00%	0.00%	-	699,470.00	699,470.00	Jan-17	Dec-17			Reallocated to 153586 Highland Sub Upgrade. Decided to upgrade the substation instead of expanding and upgrading.	2017
152974	Spare Transformers LGE	(12,692.72)	-	12,692.72	-100.00%	0.00%	406,828.33	396,679.47	(10,148.86)			Jul-16	Dec-17		2017
152974	Spare Transformers LGE	22,842.45	0.87	(22,841.58)	-2625468.97%	0.01%	406,828.33	396,679.47	(10,148.86)	Jul-16	Jul-17	Jul-16	Dec-17		2017
153586	N1DT Highland Sub Upgrade	132,702.96	-	(132,702.96)	-100.00%	0.03%	318,767.87	-	(318,767.87)			Jan-17	Dec-17		2017
153586	N1DT Highland Sub Upgrade	186,064.91	-	(186,064.91)	-100.00%	0.05%	318,767.87	-	(318,767.87)			Jan-17	Dec-17		2017
153588	TIP TOP RTU Reimbursable	(4,083.25)	-	4,083.25	-100.00%	0.00%	(8,389.12)	-	8,389.12			Oct-16	Apr-17		2017
153588	TIP TOP RTU Reimbursable	(4,305.87)	-	4,305.87	-100.00%	0.00%	(8,389.12)	-	8,389.12			Oct-16	Apr-17		2017
153926	UPS CENTENNIAL HUB EXP SUB	322,737.84	-	(322,737.84)	-100.00%	0.08%	322,737.84	-	(322,737.84)			Jan-17	Dec-17		2017
154120	Bus Duct Magazine Sub	91,340.92	-	(91,340.92)	-100.00%	0.02%	91,340.92	-	(91,340.92)			Mar-17	Dec-17		2017
154121	Bus Duct Clifton Sub	83,940.56	-	(83,940.56)	-100.00%	0.02%	83,940.56	-	(83,940.56)			Mar-17	Dec-17		2017
154122	Spare Transformer Magazine Sub	25,180.19	-	(25,180.19)	-100.00%	0.01%	25,180.19	-	(25,180.19)			Mar-17	Mar-18		2017
154586	REPLACE LYNDON SOUTH TR 5	160,134.29	-	(160,134.29)	-100.00%	0.04%	160,134.29	-	(160,134.29)			May-17	Aug-17		2017
154592	MADISON 14KV UPGRADE	12,691.20	-	(12,691.20)	-100.00%	0.00%	58,381.39	-	(58,381.39)			May-17	Apr-18		2017
154592	MADISON 14KV UPGRADE	45,690.19	-	(45,690.19)	-100.00%	0.01%	58,381.39	-	(58,381.39)			May-17	Apr-18		2017
154602	TIP TOP TR 1 LTC UPGRADE	185,040.23	-	(185,040.23)	-100.00%	0.05%	185,040.23	-	(185,040.23)			May-17	Oct-17		2017
154604	GRAND TR 1 LTC REPLACEMENT	45,595.45	-	(45,595.45)	-100.00%	0.01%	45,595.45	-	(45,595.45)			May-17	Nov-17		2017
155051	UPS CENTENNIAL SUB-REIMB	205,000.58	-	(205,000.58)	-100.00%	0.05%	179.57	-	(179.57)			Jun-17	Nov-17		2017
155051	UPS CENTENNIAL SUB-REIMB	(204,821.01)	-	204,821.01	-100.00%	-0.05%	179.57	-	(179.57)			Jun-17	Nov-17		2017
155745	UPGRADE PADDYS RUN SERVICE	6,463.15	-	(6,463.15)	-100.00%	0.00%	19,325.29	-	(19,325.29)			Aug-17	Dec-17		2017
155745	UPGRADE PADDYS RUN SERVICE	12,862.14	-	(12,862.14)	-100.00%	0.00%	19,325.29	-	(19,325.29)			Aug-17	Dec-17		2017
152576	DCC Facility Enhance LG&E	-	2,200,000.00	2,200,000.00	100.00%	0.00%	-	4,400,000.00	4,400,000.00	Jan-17	Dec-18			The DCC Enhancement at Simpsonville was included in the 2017BP under Electric Distribution line of business, but the project is being managed by Facilty 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 future years.	2017
CLM042817	LGE MAJOR STORM CAPITAL 042817	66,877.43	-	(66,877.43)	-100.00%	0.02%	66,877.43	-	(66,877.43)			Apr-17	Sep-17		2017
CSTRM323	Cap Minor Storms - 003230	796,270.74	-	(796,270.74)	-100.00%	0.20%	796,270.74	-	(796,270.74)			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 $456K under budget.	2017
CSTRMLGE	Cap LGE Major Storms	-	1,497,458.90	1,497,458.90	100.00%	0.00%	-	1,497,458.90	1,497,458.90	Jan-13	Dec-25			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is $456K under budget.	2017
CRSTLT332	Repair Street Lights - 003320	2,293,722.59	3,677,333.94	1,383,611.35	37.63%	0.58%	2,293,722.59	3,677,333.94	1,383,611.35	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with street lighting repair and replacement. Annual budgets are based on historical investment rates for repairing and replacing street lights. Funds reallocated to other blankets that were running over budget.	2017
CSTLT332	NB Street Lights - 003320	1,541,765.39	2,663,897.79	1,122,132.40	42.12%	0.39%	1,541,765.39	2,663,897.79	1,122,132.40	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with new business - street lighting. Annual budgets are based on historical investment rates for new business - street lights. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	2017
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	(112.29)	-	112.29	-100.00%	0.00%	(112.29)	0.00	112.29			Apr-13	Oct-15		2017
144920	DIST CAPACITORS LGE - 2016	21,113.15	-	(21,113.15)	-100.00%	0.01%	154,639.98	133,526.83	(21,113.15)			Jan-16	Jun-17		2017
144922	LEO DWNTN NTWRK VAULT RPR 2016	15,501.04	-	(15,501.04)	-100.00%	0.00%	253,093.15	237,592.11	(15,501.04)			Jan-16	Dec-16		2017
146020	WHISKEY ROW NETWORK VAULT	234,277.61	-	(234,277.61)	-100.00%	0.06%	1,002,040.64	767,763.03	(234,277.61)			Aug-14	Jun-17		2017
146253	FA 1215	36,317.70	-	(36,317.70)	-100.00%	0.01%	385,611.42	349,293.72	(36,317.70)			Jan-16	Dec-16		2017
146745	HILLCREST CKT 1290 (HC1290)	(36,097.41)	-	36,097.41	-100.00%	-0.01%	450,605.44	486,702.85	36,097.41			Apr-16	Dec-16		2017
146747	NACHAND CKT 1269 (NA1269)	2,442.03	-	(2,442.03)	-100.00%	0.00%	322,018.95	319,576.92	(2,442.03)			Jan-15	Oct-16		2017
146749	OXMOOR CKT 1273 (OX1273)	33,982.70	-	(33,982.70)	-100.00%	0.01%	463,129.56	429,146.86	(33,982.70)			Aug-16	Apr-17		2017
147126	DOWNTOWN NETWORK SWITCHES PROJ	252.01	-	(252.01)	-100.00%	0.00%	3,476,362.02	3,476,110.01	(252.01)			Apr-15	Nov-16		2017
148484	N-1 DIST XFMR PLAINVIEW CW	-	1,110,338.00	1,110,338.00	100.00%	0.00%	-	3,300,227.52	3,300,227.52	Jan-16	Dec-19			Project delayed to 2018.	2017
148497	PILC 2016 LGE CABLE REPL	110,293.20	-	(110,293.20)	-100.00%	0.03%	5,838,073.64	5,727,780.44	(110,293.20)			Jan-16	Dec-16		2017
148712	DSP RUSSELL CORNER	-	700,600.00	700,600.00	100.00%	0.00%	-	1,100,620.00	1,100,620.00	Jan-17	Dec-22			Project cancelled for 2017. The load forecast changed and the Skylight Sub was not going to be overloaded in the foreseeable future and the justification was not there to pursue the project.	2017
148732	DIST CAPACITORS LGE 2017	112,902.35	147,290.22	34,387.87	23.35%	0.03%	112,902.35	147,290.22	34,387.87	Jan-17	Dec-17	Jan-17	Dec-17		2017
148735	LEO TRANSMISSION LINE CLR 2017	-	195,697.32	195,697.32	100.00%	0.00%	-	195,697.32	195,697.32	Jan-17	Dec-17				2017
148737	DWNTWN NTWK VENT PRTCT REPL17	379,044.08	496,590.00	117,545.92	23.67%	0.10%	379,044.08	496,590.00	117,545.92	Jan-17	Dec-17	Jan-17	Dec-17		2017
148738	LEO DWNTWN NTWK VAULT RPR 2017	1,146,455.18	1,200,060.00	53,604.82	4.47%	0.29%	1,146,455.18	1,200,060.00	53,604.82	Jan-17	Dec-17	Jan-17	Dec-17		2017
148739	PILC 2017 LGE CABLE REPL	9,313,401.53	7,566,060.96	(1,747,340.57)	-23.09%	2.36%	9,313,401.53	7,566,060.96	(1,747,340.57)	Jan-17	Dec-17	Jan-17	Dec-17	$2M pullforward to 2017 from 2019, added 2 duct and 2 cable crews, based on increase in defective duct line replacement.	2017
148777	URD CABLE REPL/REJUV LGE 2017	2,135,124.91	2,084,036.46	(51,088.45)	-2.45%	0.54%	2,135,124.91	2,084,036.46	(51,088.45)	Jan-17	Dec-17	Jan-17	Dec-17		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
149061	LEO PADMOUNT SWITCHGEAR 2017	162,833.05	189,388.00	26,554.95	14.02%	0.04%	162,833.05	189,388.00	26,554.95	Jan-17	Dec-17	Jan-17	Dec-17		2017
149948	UNIVERSITY OF LOU STREETSCAPE	6,630.06	-	(6,630.06)	-100.00%	0.00%	6,630.06	(0.00)	(6,630.06)			Aug-15	Aug-16		2017
150655	Rebuild TT3311 MU1104 Ph4	(6,743.24)	-	6,743.24	-100.00%	0.00%	387,222.04	393,965.28	6,743.24			Jan-16	Jul-17		2017
150784	TA1106	(2,174.54)	-	2,174.54	-100.00%	0.00%	395,488.14	397,662.68	2,174.54			Jul-16	Dec-16		2017
151096	Lynn Subst (LN0003) Exit Cable	113.00	-	(113.00)	-100.00%	0.00%	64,970.40	64,857.40	(113.00)			Feb-16	Dec-16		2017
152568	Manhole Structural Rprs 2017	164,385.01	212,666.00	48,280.99	22.70%	0.04%	164,385.01	212,666.00	48,280.99	Jan-17	Dec-17	Jan-17	Dec-17		2017
152570	Dist Crossing Reloc for NRP	-	80,230.00	80,230.00	100.00%	0.00%	-	80,230.00	80,230.00	Jan-17	Dec-17				2017
152767	Grady GR1466 Exit Circuit	3,319.16	-	(3,319.16)	-100.00%	0.00%	34,299.73	30,980.57	(3,319.16)			Jul-16	Dec-16		2017
153255	Bristol Louisville on Main	24,412.00	-	(24,412.00)	-100.00%	0.01%	39,662.17	15,250.17	(24,412.00)			Aug-16	Dec-17		2017
153478	IN1291 Ckt Hardening	127,566.56	-	(127,566.56)	-100.00%	0.03%	127,566.56	-	(127,566.56)			Jan-17	Oct-17		2017
153479	HC1293 Ckt Hardening	374,524.96	-	(374,524.96)	-100.00%	0.09%	374,524.96	-	(374,524.96)			Jan-17	Dec-17		2017
153480	AB 1205 Ckt Hardening	116,324.92	-	(116,324.92)	-100.00%	0.03%	116,324.92	-	(116,324.92)			Jan-17	Dec-17		2017
153483	TA1106 Ckt Hardening	309,471.49	-	(309,471.49)	-100.00%	0.08%	309,471.49	-	(309,471.49)			Jan-17	Dec-17		2017
153484	HK1243 CIFI	92,536.69	-	(92,536.69)	-100.00%	0.02%	92,536.69	-	(92,536.69)			Mar-17	Dec-17		2017
153486	LY1111 CIFI	364,211.45	-	(364,211.45)	-100.00%	0.09%	364,211.45	-	(364,211.45)			Jan-17	Dec-17		2017
153487	FM1257 CIFI	12,559.78	-	(12,559.78)	-100.00%	0.00%	12,559.78	-	(12,559.78)			Feb-17	Oct-17		2017
153490	PV1252 CIFI	54,043.72	-	(54,043.72)	-100.00%	0.01%	54,043.72	-	(54,043.72)			Jan-17	Oct-17		2017
														Emergent work to upgrade the Highland Substation in Louisville, KY. Funding reallocated from budgeted project Highland Sub Property 152571. Project ranked highest on the N1DT priorty list on a benefit to cost ratio.	
153587	N1DT Highland Sub CW	934,264.19	-	(934,264.19)	-100.00%	0.24%	934,264.19	-	(934,264.19)			Jan-17	Dec-17		2017
153671	Kenwood 1155 CIFI 2017	11,831.14	-	(11,831.14)	-100.00%	0.00%	11,831.14	-	(11,831.14)			Jan-17			2017
153672	Fairmount 1262 CEMI	86,152.69	-	(86,152.69)	-100.00%	0.02%	86,152.69	-	(86,152.69)			Jan-17	Dec-17		2017
153673	Locust 1192 CIFI 2017	199,381.36	-	(199,381.36)	-100.00%	0.05%	199,381.36	-	(199,381.36)			Jan-17	Dec-17		2017
153812	HB1148 Exit Cable	157,290.83	-	(157,290.83)	-100.00%	0.04%	157,290.83	-	(157,290.83)			Jan-17	Jul-17		2017
														Emergent work to upgrade UPS Centennial Hub for circuit enhancements required to meet projected new load for UPS Centennial Hub and the Renaissance Business Park.	
153925	UPS CENTENNIAL HUB EXP	1,576,977.06	-	(1,576,977.06)	-100.00%	0.40%	1,576,977.06	-	(1,576,977.06)			Jan-17			2017
153927	Sub Exit Cable LN0001	21,424.38	-	(21,424.38)	-100.00%	0.01%	21,424.38	-	(21,424.38)			Feb-17	Jul-17		2017
153928	Sub Exit Cable LN0004	36,477.80	-	(36,477.80)	-100.00%	0.01%	36,477.80	-	(36,477.80)			Feb-17	Jul-17		2017
153978	Sub Exit Cable AL1443	117,963.48	-	(117,963.48)	-100.00%	0.03%	117,963.48	-	(117,963.48)			Feb-17	Jul-17		2017
154049	EXIT CABLE AL1376	166,520.00	-	(166,520.00)	-100.00%	0.04%	166,520.00	-	(166,520.00)			Feb-17	Jul-17		2017
154050	EXIT CIRCUITS AL1440	45,305.98	-	(45,305.98)	-100.00%	0.01%	45,305.98	-	(45,305.98)			Feb-17	Jul-17		2017
154052	EXIT CIRCUIT AL1441	16,399.68	-	(16,399.68)	-100.00%	0.00%	16,399.68	-	(16,399.68)			Feb-17	Jul-17		2017
154061	EXIT CIRCUITS AL1444	92,833.27	-	(92,833.27)	-100.00%	0.02%	92,833.27	-	(92,833.27)			Feb-17	Jul-17		2017
154090	Dixie 1224 New Circuit Phase 1	264,585.39	-	(264,585.39)	-100.00%	0.07%	264,585.39	-	(264,585.39)			Apr-17	Dec-17		2017
154091	Dixie 1224 New Circuit Phase 2	88,427.66	-	(88,427.66)	-100.00%	0.02%	88,427.66	-	(88,427.66)			Sep-17	Dec-17		2017
														Emergent work to upgrade UPS Worldport circuits to allow for quicker response time for future failures and provide a proactive way to reduce potential damage to cable while utilizing typical fault finding practices.	
154154	UPS Worldport Sectionalizing	659,439.07	-	(659,439.07)	-100.00%	0.17%	659,439.07	-	(659,439.07)			Jan-17	Dec-17		2017
154197	Partial Discharge Monitor	51,940.00	-	(51,940.00)	-100.00%	0.01%	51,940.00	-	(51,940.00)			Mar-17	Oct-17		2017
154267	TRIPSAVER ETLCP	113,926.36	-	(113,926.36)	-100.00%	0.03%	113,926.36	-	(113,926.36)			Apr-17	Dec-17		2017
154434	AL1443 Ckt Hardening	51,327.09	-	(51,327.09)	-100.00%	0.01%	51,327.09	-	(51,327.09)			Aug-17	Dec-17		2017
154435	SM1397 Ckt Hardening	188,304.32	-	(188,304.32)	-100.00%	0.05%	188,304.32	-	(188,304.32)			Apr-17	Dec-17		2017
154565	FUSE UNFUSED TAPS	150,852.76	-	(150,852.76)	-100.00%	0.04%	150,852.76	-	(150,852.76)			May-17	Dec-17		2017
154676	TA1106-Phase3	114,279.56	-	(114,279.56)	-100.00%	0.03%	114,279.56	-	(114,279.56)			May-17	Dec-17		2017
155430	TA1173 CIFI 2017	53,357.19	-	(53,357.19)	-100.00%	0.01%	53,357.19	-	(53,357.19)			Jul-17	Dec-17		2017
155465	Lynn 15KV Exit Circuit	15,742.42	-	(15,742.42)	-100.00%	0.00%	15,742.42	-	(15,742.42)			Jul-17	Dec-17		2017
155680	CR1421 Exit Circuit	237,152.21	-	(237,152.21)	-100.00%	0.06%	237,152.21	-	(237,152.21)			Aug-17	Mar-18		2017
155681	CR1422 Exit Circuit	201,299.34	-	(201,299.34)	-100.00%	0.05%	201,299.34	-	(201,299.34)			Aug-17	Mar-18		2017
155738	Purchase Cable Hog-2017	221,206.59	-	(221,206.59)	-100.00%	0.06%	221,206.59	-	(221,206.59)			Aug-17	Dec-17		2017
155810	SK1128 Skyline Enhancement	21,033.47	-	(21,033.47)	-100.00%	0.01%	21,033.47	-	(21,033.47)			Aug-17	Dec-17		2017
155835	Dixie 1224 New Circuit Phase 3	73,623.74	-	(73,623.74)	-100.00%	0.02%	73,623.74	-	(73,623.74)			Aug-17	Dec-17		2017
155988	Convention Ctr Vault-West	54.73	-	(54.73)	-100.00%	0.00%	54.73	-	(54.73)			Oct-17	May-18		2017
156056	Wire Turret Trailer	67,009.82	-	(67,009.82)	-100.00%	0.02%	67,009.82	-	(67,009.82)			Oct-17	Aug-18		2017
156130	Sullair Air Compressor	27,008.44	-	(27,008.44)	-100.00%	0.01%	27,008.44	-	(27,008.44)			Nov-17	Apr-18		2017
156136	SO Exit Circuit Duct	98,891.19	-	(98,891.19)	-100.00%	0.03%	98,891.19	-	(98,891.19)			Dec-17	Mar-18		2017
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Funds reallocated to other blankets within new business that were running over budget due to spikes in new development.	
CNBRD340O	NB Resid OH - 003400	1,254,850.42	1,788,044.86	533,194.44	29.82%	0.32%	1,254,850.42	1,788,044.86	533,194.44	Jan-13	Dec-25	Jan-13			2017
CNBRD340U	NB Resid UG - 003400	25,360.25	-	(25,360.25)	-100.00%	0.01%	25,360.25	-	(25,360.25)			Jan-13			2017
CRCST340	Cust Requested - 003400	(11,179.58)	148,664.37	159,843.95	107.52%	0.00%	(11,179.58)	148,664.37	159,843.95	Jan-13	Dec-25	Jan-13			2017
CRDCBL340	Repl Defective Cable - 003400	1,438,665.25	977,700.05	(460,965.20)	-47.15%	0.36%	1,438,665.25	977,700.05	(460,965.20)	Jan-13	Dec-25	Jan-13			2017
CRDD340O	Capital Rep Def OH - 003400	3,238,996.92	3,426,318.18	187,321.26	5.47%	0.82%	3,238,996.92	3,426,318.18	187,321.26	Jan-13	Dec-25	Jan-13			2017
CRDD340U	Capital Rep Def UG - 003400	621,328.78	1,036,549.96	415,221.18	40.06%	0.16%	621,328.78	1,036,549.96	415,221.18	Jan-13	Dec-25	Jan-13			2017
CRELD340	Capital Reliability - 003400	319,738.06	541,928.60	222,190.54	41.00%	0.08%	319,738.06	541,928.60	222,190.54	Jan-13	Dec-25	Jan-13			2017
														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.	
CRPOLE340	Pole Repair/Replace - 003400	4,247,405.16	3,523,906.27	(723,498.89)	-20.53%	1.08%	4,247,405.16	3,523,906.27	(723,498.89)	Dec-12	Dec-25	Dec-12			2017
														Variance to budget reflects actual versus projected investments associated with overhead trouble orders. Annual budgets are based on historical investment rates for overhead trouble orders. The increase is due to increased volume and cost of trouble orders.	
CTBRD340O	Cap Trouble Orders OH - 003400	3,483,151.28	2,529,252.16	(953,899.12)	-37.71%	0.88%	3,483,151.28	2,529,252.16	(953,899.12)	Dec-12	Dec-25	Dec-12			2017
CTBRD340U	Cap Trouble Orders UG - 003400	1,125,709.17	1,017,506.05	(108,203.12)	-10.63%	0.29%	1,125,709.17	1,017,506.05	(108,203.12)	Dec-12	Dec-25	Dec-12			2017
CTPD340	Capital Thrd Party - 003400	1,004,769.77	565,981.96	(438,787.81)	-77.53%	0.25%	1,004,769.77	565,981.96	(438,787.81)	Jan-13	Dec-25	Jan-13			2017
CXFRM340	NB Transformers - 003400	552,733.81	539,499.17	(13,234.64)	-2.45%	0.14%	552,733.81	539,499.17	(13,234.64)	Jan-13	Dec-25	Jan-13			2017
														This line should be merged with the line below, net change is $519k overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	
CNBRD341U	NB Resid UG - 003410	4,406,734.97	5,444,495.73	1,037,760.76	19.06%	1.12%	4,406,734.97	5,444,495.73	1,037,760.76	Jan-13	Dec-25	Jan-13			2017
147213	KINDRED OFFICE BLDG VAULT	125,230.62	-	(125,230.62)	-100.00%	0.03%	833,727.47	708,496.85	(125,230.62)			Apr-15	Feb-17		2017
150852	Omni West 480V Vault	394,177.10	-	(394,177.10)	-100.00%	0.10%	588,050.85	193,873.75	(394,177.10)			Mar-16	May-17		2017

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Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
150853	Omni South/East 480V Vault	74,341.70	450,870.00	376,528.30	83.51%	0.02%	892,816.65	1,269,344.95	376,528.30	Mar-16	Apr-17	Mar-16	May-17		2017
150854	Omni North/East 480V Vault	187,223.52	450,870.00	263,646.48	58.48%	0.05%	1,118,919.55	1,382,566.03	263,646.48	Mar-16	Dec-17	Mar-16	May-17		2017
151817	Homewood Suites Vault	14,096.55	249,730.00	235,633.45	94.36%	0.00%	594,377.89	830,011.34	235,633.45	Jun-16	Dec-17	Jun-16	Dec-16		2017
154472	4TH ST APTS VAULT	384,225.19	-	(384,225.19)	-100.00%	0.10%	384,225.19	-	(384,225.19)			Apr-17			2017
														Emergent work to construct a new 3 unit vault of sufficient size to serve the projected loads for the Luckett & Farley building.	
155201	Luckett & Farley Vault	505,617.22	-	(505,617.22)	-100.00%	0.13%	505,617.22	-	(505,617.22)			Jun-17	Aug-18		2017
156026	Brown Hotel Vault	229.00	-	(229.00)	-100.00%	0.00%	229.00	-	(229.00)			Oct-17			2017
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Majority of the funds for this project were reallocated to the Edge on 4th Street Vault project in 2017 (154472). Capital policy requires individual projects for any job >$300k.	
CNBVLT343	NB Network Vaults - 003430	366,563.54	1,515,750.81	1,149,187.27	75.82%	0.09%	366,563.54	1,515,750.81	1,149,187.27	Jan-13	Dec-25	Jan-13			2017
CVLT343	Capital Network Vlts - 003430	976,833.03	1,126,782.93	149,949.90	13.31%	0.25%	976,833.03	1,126,782.93	149,949.90	Jan-13	Dec-25	Jan-13			2017
154269	UG FCI Harrods Creek	186,341.02	-	(186,341.02)	-100.00%	0.05%	186,341.02	-	(186,341.02)			Apr-17	Dec-17		2017
155235	UPS Underground Replacement	360,656.52	-	(360,656.52)	-100.00%	0.09%	360,656.52	-	(360,656.52)			Jun-17			2017
150330	LGE FIBERTECH NON-REIMB	-	219,220.00	219,220.00	100.00%	0.00%	7,140.38	226,360.38	219,220.00	Jan-16	Dec-16				2017
150444	TPPA2016 - TWC	19,170.90	-	(19,170.90)	-100.00%	0.00%	223,955.75	204,784.85	(19,170.90)			Jan-16	Oct-17		2017
150445	TPPA2016 - Fibertech	21,342.54	-	(21,342.54)	-100.00%	0.01%	(1,042.93)	(22,385.47)	(21,342.54)			Jan-16	Oct-17		2017
150446	TPPA2016 - CROWN CASTLE	(6,669.55)	-	6,669.55	-100.00%	0.00%	15,978.11	22,647.66	6,669.55			Jan-16	Oct-17		2017
150447	TPPA2016 - OTHER	(2,032.86)	-	2,032.86	-100.00%	0.00%	18,175.76	20,208.62	2,032.86			Jan-16	Jun-17		2017
153698	TPPA-TWC 2017	118,197.03	-	(118,197.03)	-100.00%	0.03%	118,197.03	-	(118,197.03)			Jan-17	Dec-17		2017
153699	TPPA-Fibertech 2017	16,186.20	-	(16,186.20)	-100.00%	0.00%	16,186.20	-	(16,186.20)			Jan-17	Dec-17		2017
153700	TPPA-Crown Castle 2017	(25,474.42)	-	25,474.42	-100.00%	-0.01%	(25,474.42)	-	25,474.42			Jan-17	Dec-17		2017
153701	TPPA-Other 2017	17,738.70	-	(17,738.70)	-100.00%	0.00%	17,738.70	-	(17,738.70)			Jan-17	Dec-17		2017
155860	TPPA-Other 2018	(3,900.00)	-	3,900.00	-100.00%	0.00%	(3,900.00)	-	3,900.00			Dec-17			2017
155862	TPPA-TWC 2018	(2,878.00)	-	2,878.00	-100.00%	0.00%	(2,878.00)	-	2,878.00			Dec-17			2017
148873	LEO TOOLS & EQUIPMENT 2017	116,845.30	304,999.97	188,154.67	61.69%	0.03%	116,845.30	304,999.97	188,154.67	Jan-17	Dec-17	Jan-17	Mar-18		2017
														Budget was developed on project 123137 and reallocated to project 153572. The net variance between the two projects is a positive $1,815K. Work on other LGE reliability projects took a higher priority, including the Distribution Automation projects. In total, between LG&E and KU the net variance was $1,548K.	
123137	LG&E POLE INSPECTION	-	4,329,707.70	4,329,707.70	100.00%	0.00%	-	4,329,707.70	4,329,707.70	Jan-05	Dec-10				2017
														The budget for LGE Distribution Automation in 2017 was held on project 153001. Actuals were charged to projects 154092 and 154095. The net variance for LGE in 2017 was ($503K) due to the project being ahead of schedule.	
153001	Distribution Auto LGE	-	4,824,300.42	4,824,300.42	100.00%	0.00%	-	69,009,184.64	69,009,184.64	Jan-17	Dec-19				2017
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	
153002	LGE CIFI RAP	-	3,137,800.00	3,137,800.00	100.00%	0.00%	-	8,671,450.00	8,671,450.00	Jan-17	Jan-18				2017
153004	LGE CEMI	-	425,350.00	425,350.00	100.00%	0.00%	-	2,235,180.00	2,235,180.00	Jan-17	Jan-18				2017
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual System Hardening projects.	
153006	REL System Hardening LGE	-	2,086,900.00	2,086,900.00	100.00%	0.00%	-	12,851,443.00	12,851,443.00	Jan-17	Jan-18				2017
153014	LGE Enhanced Tap Ln Coor	-	437,950.00	437,950.00	100.00%	0.00%	-	2,313,850.00	2,313,850.00	Jan-17	Dec-19				2017
														Budget is developed at a higher level to encompass multiple projects and reallocated to individual Sub Exit Cable Replacement projects.	
153015	Sub Exit Cable Repl LGE	-	1,050,960.00	1,050,960.00	100.00%	0.00%	-	5,523,252.00	5,523,252.00	Jan-17	Jan-18				2017
														The budget for LGE Distribution Automation in 2017 was held on project 153001. Actuals were charged to projects 154092 and 154095. The net variance for LGE in 2017 was ($503K) due to the project being ahead of schedule.	
154092	Distribution Auto LGE 2017	4,301,202.45	-	(4,301,202.45)	-100.00%	1.09%	4,301,202.45	-	(4,301,202.45)			Feb-17	Aug-17		2017
CLM030117	LGE MAJOR STORM CAPITAL 030117	178,738.50	-	(178,738.50)	-100.00%	0.05%	178,738.50	-	(178,738.50)			Feb-17	Jan-18		2017
150284	LGE PITP 2016	(48,108.11)	-	48,108.11	-100.00%	-0.01%	3,280,685.62	3,328,793.73	48,108.11			Jan-16	Dec-16		2017
153481	HK1234 Ckt Hardening	235,787.87	-	(235,787.87)	-100.00%	0.06%	235,787.87	-	(235,787.87)			Jan-17	Dec-17		2017
153489	DA1240 CIFI	345,308.15	-	(345,308.15)	-100.00%	0.09%	345,308.15	-	(345,308.15)			Jan-17	Dec-17		2017
														Budget was developed on project 123137 and reallocated to project 153572. The net variance between the two projects is a positive $1,815K. Work on other LGE reliability projects took a higher priority, including the Distribution Automation projects. In total, between LG&E and KU the net variance was $1,548K.	
153572	LGE Pole Inspection 2017	2,514,701.16	-	(2,514,701.16)	-100.00%	0.64%	2,514,701.16	-	(2,514,701.16)			Jan-17	Dec-17		2017
150220	LGE Ky Wired Non-Reimb	-	142,380.00	142,380.00	100.00%	0.00%	6,870.42	168,957.62	162,087.20	Nov-15	Jun-19				2017
138137	DSP MANSLICK CIRCUIT WORK	3,108.47	-	(3,108.47)	-100.00%	0.00%	1,829,577.70	1,826,469.23	(3,108.47)			Feb-15	Oct-16		2017
CCAPR340	Capital CAP/REG/RECL - 003400	284,288.94	492,571.00	208,282.06	42.28%	0.07%	284,288.94	492,571.00	208,282.06	Jan-13	Dec-25	Jan-13			2017
CNBCD340O	NB Comm OH - 003400	2,380,065.19	2,598,824.09	218,758.90	8.42%	0.60%	2,380,065.19	2,598,824.09	218,758.90	Jan-13	Dec-25	Jan-13			2017
														Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	
CNBCD340U	NB Comm UG - 003400	5,949,178.76	3,828,232.99	(2,120,945.77)	-55.40%	1.51%	5,949,178.76	3,828,232.99	(2,120,945.77)	Dec-12	Dec-25	Dec-12			2017
CNBSV340O	NB Elect Serv OH - 003400	621,400.87	377,527.49	(243,873.38)	-64.60%	0.16%	621,400.87	377,527.49	(243,873.38)	Dec-12	Dec-25	Dec-12			2017
CNBSV340U	NB Elect Serv UG - 003400	1,665,280.56	1,324,902.62	(340,377.94)	-25.69%	0.42%	1,665,280.56	1,324,902.62	(340,377.94)	Jan-13	Dec-25	Jan-13			2017
														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. Funds reallocated to other blanket projects that were running over budget or to individual public works jobs that required specific individual project number.	
CPBWK340	El Public Works - 003400	524,417.23	1,620,450.36	1,096,033.13	67.64%	0.13%	524,417.23	1,620,450.36	1,096,033.13	Jan-13	Dec-25	Jan-13			2017
														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 rates.	
CSYSEN340	Sys Enh - 003400	2,089,200.90	739,159.66	(1,350,041.24)	-182.65%	0.53%	2,089,200.90	739,159.66	(1,350,041.24)	Jan-13	Dec-25	Jan-13			2017
151912	Gas Shop at EOC	43,230.49	351,900.00	308,669.51	87.72%	0.01%	43,230.49	351,900.00	308,669.51	Jan-17	Dec-17	Jan-17	Dec-17		2017
155538	GLab Washer Ext	26,188.92	-	(26,188.92)	-100.00%	0.01%	26,188.92	-	(26,188.92)			Jul-17	Oct-17		2017
155595	GL Dielectic Tester	207,367.36	-	(207,367.36)	-100.00%	0.05%	207,367.36	-	(207,367.36)			Jul-17	Dec-17		2017
152583	STT Misc Project	-	50,000.00	50,000.00	100.00%	0.00%	-	275,000.00	275,000.00	Jan-17	Dec-28				2017
														Project closed and new projects established (153826 & 153826KU) to allow for proper allocation between companies. Actuals moved to 153826 & 153826KU.	
140409	GS TRN PPD-Trans Trng Cntr	(48,634.01)	1,000,000.00	1,048,634.01	104.86%	-0.01%	0.01	1,048,634.02	1,048,634.01	Oct-16	Jul-17	Oct-16	May-17		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
														153826 & 153826KU initially project 140409, which was closed. Additional $650K added to project budget of $1M ($1M budgeted on project 140409) as cost to construct higher than budgetary estimate developed in a prior year.	
153826	LGE Tech Trng Center	564,355.05	-	(564,355.05)	-100.00%	0.14%	564,355.05	-	(564,355.05)			Dec-16	Dec-17		2017
155718	STT-Safety Office	7,824.63	-	(7,824.63)	-100.00%	0.00%	7,824.63	-	(7,824.63)			Aug-17	Dec-17		2017
CTPD419	Capital Thrd Party - 004190	(7,348.50)	-	7,348.50	-100.00%	0.00%	(7,348.50)	-	7,348.50			Jan-13			2017
149182	DRILL WELLS CENTER 2018	378.81	-	(378.81)	-100.00%	0.00%	63,063.72	665,533.32	602,469.60			Oct-17			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 154014, 155232, and 155233. Original budget developed on projects 153935, 153936, and 153937.	
154013	AMS MAM System 2017 LG&E	1,493,598.90	-	(1,493,598.90)	-100.00%	0.38%	1,493,598.90	-	(1,493,598.90)			Jan-17			2017
														Device Management is infrastructure used by LG&E and KU, including network, servers and storage to support device management, data retention and application upgrades. See also project 154036. Original budget developed on projects 153935, 153936, and 153937.	
154035	AMS Device Management 2017 LGE	576,874.47	-	(576,874.47)	-100.00%	0.15%	576,874.47	-	(576,874.47)			Jan-17	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.	
153935	AMS - MDMS & LICENSES - LGE	-	7,003,500.00	7,003,500.00	100.00%	0.00%	-	25,590,547.50	25,590,547.50	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 153830. Original budget developed on projects 153935, 153936, and 153937.	
153829	AMS SAP Security LG&E	529,475.58	-	(529,475.58)	-100.00%	0.13%	529,475.58	-	(529,475.58)			Jan-17	Dec-17		2017
153931	AMS Meters - LGE	-	6,804,000.00	6,804,000.00	100.00%	0.00%	-	71,275,750.00	71,275,750.00	Jan-17	Jul-19			Delayed due to regulatory timing.	2017
155232	AMS MAM System LG&E Meter	342,196.50	-	(342,196.50)	-100.00%	0.09%	342,196.50	-	(342,196.50)			Jun-17			2017
LTPGENLG	Other LTP Gen Projects LGE	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-17	Dec-30				2017
133615LGE	TC PLT ENG/MTR RWNDS	-	236,001.76	236,001.76	100.00%	0.00%	-	2,642,949.51	2,642,949.51	Jun-17	Dec-19				2017
133622LGE	TC LAB PURCH MONITORS	-	81,673.02	81,673.02	100.00%	0.00%	-	914,650.44	914,650.44	Jan-17	Dec-19				2017
133627LGE	TC LAB EQUIP PURCHASES	-	49,544.50	49,544.50	100.00%	0.00%	-	570,005.95	570,005.95	Jan-17	Dec-19				2017
133653LGE	TC SAFETY & ERT EQUIP	-	51,706.60	51,706.60	100.00%	0.00%	-	579,122.96	579,122.96	Jan-17	Dec-19				2017
133712	TC1 SCR CAT L3 RE-GEN	1,250.00	-	(1,250.00)	-100.00%	0.00%	484,661.49	483,411.49	(1,250.00)			Jan-14	Apr-16		2017
134113LGE	TC2 SCR L3 REPLACEMENT	147,378.39	43,184.63	(104,193.76)	-241.28%	0.04%	147,378.39	448,770.03	301,391.64	Jan-17	May-18	Jan-17	May-18		2017
134362	TC1 REPLACE AIR HEATER BASKETS	1,439,959.69	1,180,187.47	(259,772.22)	-22.01%	0.37%	1,439,959.69	1,180,187.47	(259,772.22)	Jan-17	Nov-17	Jan-17	Dec-17		2017
135245LGE	TC2 PJFF B&C	68,567.95	-	(68,567.95)	-100.00%	0.02%	68,567.95	383,201.50	314,633.55			Jan-17	May-18		2017
														Re-generation and Installation costs associated with this layer was much lower than	
137003	TC1 SCR CATALYST L1	945,109.86	1,891,711.25	946,601.39	50.04%	0.24%	1,237,516.89	2,184,118.28	946,601.39	Jun-16	Nov-17	Jun-16	Dec-17	anticipated in original budget.	2017
137662LGE	TC2 SUB SCRAPER CONVEYOR	(6,004.18)	-	6,004.18	-100.00%	0.00%	39,492.98	45,497.16	6,004.18			Jan-16	Apr-16		2017
137797	TC1 REPL 3 ROWS IP BUCKETS	155,697.19	372,281.25	216,584.06	58.18%	0.04%	155,697.19	372,281.25	216,584.06	Jan-17	Nov-17	Jan-17	Dec-17		2017
137799	TC1 REPL LP GLAND PACKING	341,589.67	94,050.00	(247,539.67)	-263.20%	0.09%	341,589.67	94,050.00	(247,539.67)	Jan-17	Dec-17	Jan-17	Dec-17		2017
138400	TC1 SH DMW REPLACE	-	313,500.00	313,500.00	100.00%	0.00%	-	627,000.00	627,000.00	Jan-17	Nov-19				2017
138404	TC1 STEAM COOLED SPACER REPL	195,139.50	313,500.00	118,360.50	37.75%	0.05%	195,139.50	313,500.00	118,360.50	Nov-16	Nov-17	Nov-16	Dec-17		2017
138408	TC1 SH INLET HEADER CIRCUITS	196,392.39	391,875.00	195,482.61	49.88%	0.05%	196,392.39	391,875.00	195,482.61	Nov-16	Nov-17	Nov-16	Dec-17		2017
138409	TC1 WW L SW STEP PANEL REPL	260,183.83	365,750.00	105,566.17	28.86%	0.07%	260,183.83	365,750.00	105,566.17	Nov-16	Nov-17	Nov-16	Dec-17		2017
139682LGE	TC PREDICTIVE DEVICES MAINT	-	17,129.64	17,129.64	100.00%	0.00%	-	149,511.05	149,511.05	Jun-17	Dec-19				2017
139786	TC1 SCR STRUCT STEEL BYPASS	-	176,605.00	176,605.00	100.00%	0.00%	-	958,255.00	958,255.00	Jan-17	Nov-19				2017
140034LGE	TC PURCHASE FORKLIFT	20,375.43	-	(20,375.43)	-100.00%	0.01%	20,375.43	30,566.25	10,190.82			Jan-17	Jun-17		2017
140048LGE	TC2 TURBINE CONTROLS UPGRADE	85,535.59	74,456.25	(11,079.34)	-14.88%	0.02%	85,535.59	161,990.21	76,454.62	Dec-16	May-18	Dec-16	Jun-18		2017
140619LGE	TC CONVEYOR BELT REPLACE	-	117,562.50	117,562.50	100.00%	0.00%	-	2,319,334.25	2,319,334.25	Jan-17	Dec-19				2017
142753LGE	TC2 GAS IGNITE FUEL 2015	475,576.66	245,407.80	(230,168.86)	-93.79%	0.12%	1,388,104.80	1,157,935.94	(230,168.86)	Jan-14	Apr-17	Jan-14	Apr-17		2017
150005LGE	TC2 REPL EXPOSED BUS PJFF	2,233.29	12,540.00	10,306.71	82.19%	0.00%	2,233.29	12,540.00	10,306.71	Jan-17	Dec-17	Jan-17	Jun-17		2017
150008LGE	TC B COAL CONVEYOR SPARE MTR	73,027.84	-	(73,027.84)	-100.00%	0.02%	73,027.84	81,510.00	8,482.16			Jan-17	Dec-17		2017
150022LGE	TC COAL HAND CRUSHER BIN roof	91,558.69	112,075.21	20,516.52	18.31%	0.02%	91,558.69	112,075.21	20,516.52	Jan-17	Dec-17	Jan-17	Jun-17		2017
150027LGE	TC DIGITAL RADIO CONVERSION	174,835.81	170,722.70	(4,113.11)	-2.41%	0.04%	174,835.81	170,722.70	(4,113.11)	Jan-17	Dec-17	Jan-17	Nov-17		2017
150046LGE	TC MACH SHOP WELDING BOOTH	11,313.84	-	(11,313.84)	-100.00%	0.00%	34,353.37	81,820.78	47,467.41			Nov-16	Jun-17		2017
150054LGE	TC2 SSC CHAIN	19,440.34	-	(19,440.34)	-100.00%	0.00%	19,440.34	40,950.42	21,510.08			Jan-17	May-18		2017
150058LGE	TC COAL HAND BUILD ROOF REPL	-	20,377.50	20,377.50	100.00%	0.00%	-	40,755.00	40,755.00	Jun-16	Dec-18				2017
150071LGE	TC LIGHTING UPGRADE	50,451.95	-	(50,451.95)	-100.00%	0.01%	50,451.95	39,187.50	(11,264.45)			Jan-17	Nov-17		2017
150681LGE	TC2 EXPANSION JOINT REPLACE	(8,010.18)	-	8,010.18	-100.00%	0.00%	63,841.46	71,851.64	8,010.18			Apr-14	Apr-16		2017
150866LGE	TC FA COMBO MTR STARTERS	9,069.16	-	(9,069.16)	-100.00%	0.00%	103,668.17	94,599.01	(9,069.16)			Apr-14	Nov-16		2017
151000	TC1 & COMM 480V BREAK UPG	-	78,375.00	78,375.00	100.00%	0.00%	-	235,125.00	235,125.00	May-16	Nov-19				2017
151001	TC1 DIGITAL ECS UPG	67,258.89	137,156.25	69,897.36	50.96%	0.02%	67,258.89	137,156.25	69,897.36	Jan-17	Dec-17	Jan-17	Nov-17		2017
151021	TC1 ELECTROMECH RELAYS	-	104,500.00	104,500.00	100.00%	0.00%	-	522,500.00	522,500.00	Jan-17	Dec-19				2017
151031	TC1 REMOVE MAIN STOP VALVE	129,918.77	120,802.00	(9,116.77)	-7.55%	0.03%	129,918.77	120,802.00	(9,116.77)	Dec-16	Dec-17	Dec-16	Dec-17		2017
151191	TC1 COAL MILL SPRING CANS	16.40	-	(16.40)	-100.00%	0.00%	252,634.24	252,617.84	(16.40)			Apr-14	Dec-16		2017
151194LGE	TC2 TURB SHAFT VOLT MONITOR	2,867.36	-	(2,867.36)	-100.00%	0.00%	12,652.97	9,785.61	(2,867.36)			Apr-14	Jun-17		2017
151448	TC1 480V BREAKER UPGRADE	8.47	-	(8.47)	-100.00%	0.00%	51,757.72	51,749.25	(8.47)			Apr-14	Dec-16		2017
151449LGE	TC COMMON 480V BREAKER UPGRADE	749.97	-	(749.97)	-100.00%	0.00%	32,329.00	31,579.03	(749.97)			Apr-14	Dec-16		2017
152044	TC1 REAR WALL PANEL REPL	291,255.02	391,875.00	100,619.98	25.68%	0.07%	291,255.02	391,875.00	100,619.98	Nov-16	Nov-17	Nov-16	Dec-17		2017
152045	TC1 REAR WW HANG TUBE	84,403.50	78,375.00	(6,028.50)	-7.69%	0.02%	84,403.50	78,375.00	(6,028.50)	Jan-17	Nov-17	Jan-17	Dec-17		2017
152046	TC1 BP FRONT WALL PANEL REPL	243,022.16	391,875.00	148,852.84	37.98%	0.06%	243,022.16	391,875.00	148,852.84	Nov-16	Nov-17	Nov-16	Dec-17		2017
152048	TC1 COAL PIPING HANGERS	116,658.21	587,812.50	471,154.29	80.15%	0.03%	116,658.21	587,812.50	471,154.29	Jan-17	Nov-17	Jan-17	Dec-17		2017
														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.	
152049LGE	TC2 BOILER WATER WALL REPL	446,202.52	954,963.75	508,761.23	53.28%	0.11%	521,880.13	1,030,641.36	508,761.23	Sep-16	Dec-18	Sep-16	Apr-17		2017
152075	TC1 REPL HYD LIME DRYERS	-	39,187.50	39,187.50	100.00%	0.00%	-	121,123.87	121,123.87	Jan-17	Dec-19				2017
152078	TC1 DA HEATER UPGRADE	250,051.41	313,500.00	63,448.59	20.24%	0.06%	250,051.41	313,500.00	63,448.59	Jan-17	Nov-17	Jan-17	Dec-17		2017
152079LGE	TC OVATION SECUTY CENTER	-	391,875.00	391,875.00	100.00%	0.00%	-	705,375.00	705,375.00	Jan-17	May-20				2017
152081	TC1 EXP JOINTS	-	195,937.50	195,937.50	100.00%	0.00%	-	1,341,187.50	1,341,187.50	Jan-17	Nov-19				2017
152090LGE	TC A BALL MILL LINER UPGD	98,041.35	112,076.25	14,034.90	12.52%	0.02%	98,041.35	112,076.25	14,034.90	Jan-16	Dec-17	Jan-16	Jun-17		2017
152094	TC1 SCR NOX PLC UPGD	308,673.38	117,562.50	(191,110.88)	-162.56%	0.08%	308,673.38	117,562.50	(191,110.88)	Jan-17	Dec-17	Jan-17	Dec-17		2017
152099LGE	TC2 HP TURBINE BLADES LGE	109,469.53	148,912.50	39,442.97	26.49%	0.03%	132,301.81	194,081.66	61,779.85	Nov-16	May-18	Nov-16	Jun-17		2017
152101	TC1 TURBINE OVERSPEED UPGD	25,742.68	39,187.50	13,444.82	34.31%	0.01%	25,742.68	39,187.50	13,444.82	Jan-17	Dec-17	Jan-17	Dec-17		2017
152102	TC1 REPL CROSSOVER EXP JOINTS	236,523.18	391,875.00	155,351.82	39.64%	0.06%	236,523.18	391,875.00	155,351.82	Jan-17	Nov-17	Jan-17	Dec-17		2017
152103	TC1 RECYC PUMP HEADER REPL	973,909.82	1,022,250.00	48,340.18	4.73%	0.25%	973,909.82	1,022,250.00	48,340.18	Dec-16	Nov-17	Dec-16	Dec-17		2017
152271LGE	TC2 ID FAN REFURBISHMENT LGE	6,766.87	-	(6,766.87)	-100.00%	0.00%	114,435.17	107,668.30	(6,766.87)			Jan-16	Jul-17		2017
152273LGE	TC2 FD FAN REBUILD LGE	19,621.46	-	(19,621.46)	-100.00%	0.00%	54,960.80	35,339.34	(19,621.46)			Jan-16	Jun-17		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
152661LGE	TC2 B ID FAN OVERHAUL LGE	-	128,114.39	128,114.39	100.00%	0.00%	-	285,845.74	285,845.74	Jan-17	Apr-22				2017
152667	TC1 BCWP OVERHAUL	-	104,944.13	104,944.13	100.00%	0.00%	-	716,487.83	716,487.83	Jan-17	Dec-19				2017
152680	TC1 COAL MILL SPRING CAN ASY	246,390.69	153,379.88	(93,010.81)	-60.64%	0.06%	246,390.69	153,379.88	(93,010.81)	Jan-17	Dec-17	Jan-17	Jun-17		2017
152682	TC1 SO3 MONITOR	-	137,156.25	137,156.25	100.00%	0.00%	-	137,156.25	137,156.25	Jan-17	Dec-23				2017
152693LGE	TC OFFICE UPGRADES LGE	-	83,955.30	83,955.30	100.00%	0.00%	-	574,596.41	574,596.41	Jan-17	Dec-19				2017
152695LGE	TC2 MS TURBINE BVO	-	39,111.96	39,111.96	100.00%	0.00%	-	219,666.92	219,666.92	Jan-17	May-21				2017
152697LGE	TC2 HRH TURBINE BVO	-	47,394.48	47,394.48	100.00%	0.00%	-	154,219.32	154,219.32	Jan-17	May-18				2017
153003	TC1 CEM PM MONITOR CHANGE	-	78,375.00	78,375.00	100.00%	0.00%	-	78,375.00	78,375.00	Jan-17	Aug-18				2017
153004LGE	TC2 A CEM DATALOG CHANGEOUT	3,818.65	5,063.03	1,244.38	24.58%	0.00%	3,818.65	5,063.03	1,244.38	Jan-17	Dec-17	Jan-17	Jun-17		2017
153005LGE	TC2 B CEM DATA LOG CHANGEOUT	2,281.53	2,532.04	250.51	9.89%	0.00%	2,281.53	2,532.04	250.51	Jan-17	Dec-17	Jan-17	Jun-17		2017
153008	TC1 CEM PROBE CHANGEOUT	40,239.89	-	(40,239.89)	-100.00%	0.01%	40,239.89	19,855.00	(20,384.89)			Jan-17	Oct-17		2017
153015LGE	TC2 A CEM PM CHANGOUT	16,483.34	15,337.47	(1,145.87)	-7.47%	0.00%	16,483.34	15,337.47	(1,145.87)	Jan-17	Dec-17	Jan-17	Aug-17		2017
153016LGE	TC2 B CEM PM CHANGEOUT	16,561.48	15,337.47	(1,224.01)	-7.98%	0.00%	16,561.48	15,337.47	(1,224.01)	Jan-17	Dec-17	Jan-17	Aug-17		2017
153051	TC1 NATURAL GAS CONVERSION	3,658,046.53	4,949,120.00	1,291,073.47	26.09%	0.93%	3,859,957.55	5,151,031.02	1,291,073.47	Jun-16	Dec-17	Jun-16	Dec-17	Portion of project was paid for in 2016 - $202K for materials and $457K pushed into 2018 due to delays. The remaining $632K was from favorable pricing from what was originally planned for in budget.	2017
153053LGE	TC2 GEN EXCITATION REPL	152,934.76	111,684.38	(41,250.38)	-36.93%	0.04%	152,934.76	223,368.76	70,434.00	Jan-17	May-18	Jan-17	May-18		2017
153055LGE	TC2 MDBFP START UPG	-	78,375.00	78,375.00	100.00%	0.00%	-	135,375.00	135,375.00	Jan-17	Sep-18				2017
153056LGE	TC IMPOUNDMENT IMPROVEMENTS	-	313,500.00	313,500.00	100.00%	0.00%	-	1,175,625.00	1,175,625.00	Feb-16	Dec-19				2017
153069LGE	TC REPL B CHILLER	72,418.01	-	(72,418.01)	-100.00%	0.02%	72,418.01	122,265.00	49,846.99			Jan-17	Nov-17		2017
153073LGE	TC FUEL HANDLING DOZER-17	346,236.50	-	(346,236.50)	-100.00%	0.09%	346,236.50	783,750.00	437,513.50			Jan-17	Sep-17		2017
153391LGE	TC CATHODIC PROTECT 2016	896.23	-	(896.23)	-100.00%	0.00%	25,542.49	24,646.26	(896.23)			Jan-16	Dec-16		2017
153638LGE	TC RESIDENT OFFICE CONSTRUCT	15,194.28	-	(15,194.28)	-100.00%	0.00%	43,986.23	28,791.95	(15,194.28)			Jun-16	Nov-16		2017
153640LGE	TC I/E MAINT SHOP OFFICE SPACE	18,913.31	-	(18,913.31)	-100.00%	0.00%	57,642.75	38,729.44	(18,913.31)			Jun-16	Nov-16		2017
153665	TC1 ELECTRO MECH RELAY 2017	117,804.28	-	(117,804.28)	-100.00%	0.03%	208,990.81	91,186.53	(117,804.28)			Nov-16	Dec-17		2017
153689	TC1 FINAL SH DMW TUBE REPL	185,445.38	-	(185,445.38)	-100.00%	0.05%	185,445.38	-	(185,445.38)			Nov-16	Dec-17		2017
153748LGE	TC2 ID FAN OVERHAUL - 2017	112,690.56	-	(112,690.56)	-100.00%	0.03%	112,690.56	-	(112,690.56)			Dec-16	Jun-17		2017
153750	TC1 EXPANSION JOINTS 2017	495,095.30	-	(495,095.30)	-100.00%	0.13%	495,095.30	-	(495,095.30)			Dec-16	Dec-17		2017
153765LGE	TC2 MS BYPASS VALVE OVERHAUL*	6,917.15	-	(6,917.15)	-100.00%	0.00%	6,917.15	-	(6,917.15)			Dec-16	Jun-17		2017
153962LGE	TC SAFETY & ERT 2017	40,030.95	-	(40,030.95)	-100.00%	0.01%	40,030.95	-	(40,030.95)			Jan-17	Aug-17		2017
153964LGE	TC1 & COMM 480V BREAK UPD 2017	136,566.22	-	(136,566.22)	-100.00%	0.03%	136,566.22	-	(136,566.22)			Jan-17	Dec-17		2017
153971	TC1 REPL HYD LIME DRYERS 2017	35,927.68	-	(35,927.68)	-100.00%	0.01%	35,927.68	-	(35,927.68)			Jan-17	Sep-17		2017
153998LGE	TC LAB EQUIPMENT- 2017	25,972.67	-	(25,972.67)	-100.00%	0.01%	25,972.67	-	(25,972.67)			Jan-17	Oct-17		2017
154001LGE	TC LAB MONITORS- 2017	33,324.23	-	(33,324.23)	-100.00%	0.01%	33,324.23	-	(33,324.23)			Jan-17	Jun-17		2017
154003LGE	TC PREDICTIVE MAINT DEV- 2017	43,333.22	-	(43,333.22)	-100.00%	0.01%	43,333.22	-	(43,333.22)			Jan-17	Oct-17		2017
154053LGE	TC2 COAL FLOW ANALYZERS- 2017	11,804.91	-	(11,804.91)	-100.00%	0.00%	11,804.91	-	(11,804.91)			Jan-17	Jun-17		2017
154055LGE	TC SITE PAVING- 2017	79,826.98	-	(79,826.98)	-100.00%	0.02%	79,826.98	-	(79,826.98)			Jan-17	Dec-17		2017
154062LGE	TC2 COOLING TOWER MAKE-UP	33,277.66	-	(33,277.66)	-100.00%	0.01%	33,277.66	-	(33,277.66)			Jan-17	Jun-17		2017
154064LGE	TC DCS ROOM RENOVATION-	32,319.32	-	(32,319.32)	-100.00%	0.01%	32,319.32	-	(32,319.32)			Jan-17	Dec-17		2017
154066	TC1 DESP CONTROLS UPGRADE	25,656.92	-	(25,656.92)	-100.00%	0.01%	25,656.92	-	(25,656.92)			Jan-17	Dec-17		2017
154067LGE	TC MOORING CELL REFURBISHMENT-	140,271.97	-	(140,271.97)	-100.00%	0.04%	140,271.97	-	(140,271.97)			Jan-17	Oct-17		2017
154071LGE	TC -3 PHASE TEST SET	24,315.54	-	(24,315.54)	-100.00%	0.01%	24,315.54	-	(24,315.54)			Jan-17	Jun-17		2017
154088LGE	TC OVATION SECURITY CTR- 2017	105,494.28	-	(105,494.28)	-100.00%	0.03%	105,494.28	-	(105,494.28)			Jan-17	Oct-17		2017
154145	TC1 STACK LINER IMPROVE 2017	123,913.58	-	(123,913.58)	-100.00%	0.03%	123,913.58	-	(123,913.58)			Jan-17	Dec-17		2017
154156LGE	TC2 EXCITE TRANSFORM REPL-2017	83,303.05	-	(83,303.05)	-100.00%	0.02%	83,303.05	-	(83,303.05)			Jan-17	Oct-17		2017
154210LGE	TC2 2B ID FAN DE BLADE Repl	38,096.63	-	(38,096.63)	-100.00%	0.01%	38,096.63	-	(38,096.63)			Jan-17	Dec-17		2017
154225	TC1 SCR STRUCT STEEL BP 2017	53,902.69	-	(53,902.69)	-100.00%	0.01%	53,902.69	-	(53,902.69)			Jan-17	Dec-17		2017
154228	TC1 BCWP OVERHAUL 2017	91,351.52	-	(91,351.52)	-100.00%	0.02%	91,351.52	-	(91,351.52)			Jan-17	Dec-17		2017
154229LGE	TC COAL H BUILD ROOF RPL 2017	11,456.56	-	(11,456.56)	-100.00%	0.00%	11,456.56	-	(11,456.56)			Jan-17	Aug-17		2017
154288LGE	TC2 ID FAN VIBRATION PROBES-	4,611.94	-	(4,611.94)	-100.00%	0.00%	4,611.94	-	(4,611.94)			Jan-17	Jun-17		2017
154303LGE	TC2 COAL MILL EXPANSION JTS-	7,598.12	-	(7,598.12)	-100.00%	0.00%	7,598.12	-	(7,598.12)			Jan-17	Jun-17		2017
154305LGE	TC2 PENTHOUSE PLATFORM INST	5,655.40	-	(5,655.40)	-100.00%	0.00%	5,655.40	-	(5,655.40)			Jan-17	Jun-17		2017
154307LGE	TC LAB TANK REFURBISHMENT-	72,528.15	-	(72,528.15)	-100.00%	0.02%	72,528.15	-	(72,528.15)			Jan-17	Jun-17		2017
154419LGE	TC2 COAL MILL WATCH SYSTEM-	16,234.42	-	(16,234.42)	-100.00%	0.00%	16,234.42	-	(16,234.42)			Jan-17	Oct-17		2017
154476LGE	TC STATION AIR SYSTEM REFURB-	52,270.45	-	(52,270.45)	-100.00%	0.01%	52,270.45	-	(52,270.45)			Jan-17	Dec-17		2017
154575LGE	TC BAP/GSP IMPROVEMENTS 2017-	45,459.78	-	(45,459.78)	-100.00%	0.01%	45,459.78	-	(45,459.78)			Jan-17	Sep-17		2017
154583LGE	TC CONVEYOR BELT 2017-	63,884.92	-	(63,884.92)	-100.00%	0.02%	63,884.92	-	(63,884.92)			Jan-17	Dec-17		2017
154628LGE	TC UPGD CONFERENCE ROOMS-	152,602.04	-	(152,602.04)	-100.00%	0.04%	152,602.04	-	(152,602.04)			Jan-17	Dec-17		2017
155195LGE	TC2 Turbine OH Cart-	7,118.51	-	(7,118.51)	-100.00%	0.00%	7,118.51	-	(7,118.51)			Jan-17	Nov-17		2017
155197	TC1 GSU Blast Wall	116,477.02	-	(116,477.02)	-100.00%	0.03%	116,477.02	-	(116,477.02)			Jan-17	Oct-17		2017
155434LGE	TC F1 COAL CRUSHER MTR RWD-	16,054.20	-	(16,054.20)	-100.00%	0.00%	16,054.20	-	(16,054.20)			Jan-17	Aug-17		2017
155694LGE	TC LAB UTILITY VEHICLE-	8,007.95	-	(8,007.95)	-100.00%	0.00%	8,007.95	-	(8,007.95)			Jan-17	Sep-17		2017
155696	TC1 HP INNER CASING FASTNERS	169,270.15	-	(169,270.15)	-100.00%	0.04%	169,270.15	-	(169,270.15)			Jan-17	Dec-17		2017
155879LGE	TC2 PJFF COMPRESSOR REPL-	13,915.80	-	(13,915.80)	-100.00%	0.00%	13,915.80	-	(13,915.80)			Jan-17	Dec-17		2017
156014LGE	TC2 SDRS SUMP PUMP-	14,666.45	-	(14,666.45)	-100.00%	0.00%	14,666.45	-	(14,666.45)			Jan-17	Dec-17		2017
156037	TC1 GEN FIELD BLOCK REPLACE	329,956.85	-	(329,956.85)	-100.00%	0.08%	329,956.85	-	(329,956.85)			Jan-17	Dec-17		2017
156120LGE	TC TURBINE OIL CONDITION UNIT-	44,033.18	-	(44,033.18)	-100.00%	0.01%	44,033.18	-	(44,033.18)			Jan-17	Dec-17		2017
156140	TC VEHICLES 2017	175,362.80	-	(175,362.80)	-100.00%	0.04%	175,362.80	-	(175,362.80)			Jan-17	Dec-17		2017
156143	TC1 MDBFP VOITH OH	101,011.95	-	(101,011.95)	-100.00%	0.03%	101,011.95	-	(101,011.95)			Jan-17	Dec-17		2017
156146LGE	TC AMMONIA LINE BARRICADE-	24,288.52	-	(24,288.52)	-100.00%	0.01%	24,288.52	-	(24,288.52)			Jan-17	Dec-17		2017
156148LGE	TC2 COAL FLOW ANALYZE PHII-	53,990.68	-	(53,990.68)	-100.00%	0.01%	53,990.68	-	(53,990.68)			Jan-17	Dec-17		2017
156150LGE	TC OIL STORAGE BUILDING-	5,823.15	-	(5,823.15)	-100.00%	0.00%	5,823.15	-	(5,823.15)			Jan-17	May-18		2017
160001	TC1 TURBINE PPR ON IP DIAPH	76,906.80	97,968.75	21,061.95	21.50%	0.02%	76,906.80	97,968.75	21,061.95	Jan-17	Dec-17	Jan-17	Dec-17		2017
132001	TC CT HGP Insp #2	1,259,107.32	1,537,456.25	278,348.93	18.10%	0.32%	1,772,822.92	2,051,171.85	278,348.93	Dec-16	Jun-17	Dec-16	Jun-17		2017
132002	TC CT HGP Insp Unit 7	127,370.76	-	(127,370.76)	-100.00%	0.03%	127,370.76	1,727,979.61	1,600,608.85			Nov-17			2017
140404LGE	TC CT PIGGING IMPROVEMENT	319,678.10	170,124.96	(149,553.14)	-87.91%	0.08%	319,678.10	170,124.96	(149,553.14)	Jan-17	Dec-17	Jan-17	Jun-17		2017
152000LGE	TC CT REPL GEN PROT RELAY	21,877.33	-	(21,877.33)	-100.00%	0.01%	59,549.00	37,671.67	(21,877.33)			Jan-09	Apr-16		2017
152036LGE	TC CT UPGRADE GCVS/IGV	-	261,250.00	261,250.00	100.00%	0.00%	-	1,676,830.79	1,676,830.79	Jan-17	Dec-23				2017
152038LGE	TC CT SECURITY ST	15,622.27	172,425.00	156,802.73	90.94%	0.00%	15,622.27	172,425.00	156,802.73	Jan-17	Dec-18	Jan-17	Apr-18		2017
153006LGE	TCCT CEM DATA LOG CHANGEOUT	30,350.22	39,438.30	9,088.08	23.04%	0.01%	30,350.22	39,438.30	9,088.08	Jan-17	Dec-17	Jan-17	Jun-17		2017
153097LGE	TC CT 5 REBUILD EXH EXP JNTS	77,898.99	106,328.75	28,429.76	26.74%	0.02%	77,898.99	106,328.75	28,429.76	Jan-17	Dec-17	Jan-17	Jun-17		2017
154073LGE	TC CT SPARE TURNING GEAR MTR-	27,621.72	-	(27,621.72)	-100.00%	0.01%	27,621.72	-	(27,621.72)			Jan-17	Oct-17		2017
154159LGE	TC CT OVAT SECURITY CENTER-	62,629.17	-	(62,629.17)	-100.00%	0.02%	62,629.17	-	(62,629.17)			Jan-17	Oct-17		2017
151176	OF Land Purchase	0.20	-	(0.20)	-100.00%	0.00%	-	(0.20)	(0.20)			Apr-16	Feb-17		2017
151331	CR7 Station Buildings	(782.19)	-	782.19	-100.00%	0.00%	23,493.41	24,275.60	782.19			Aug-16	Jan-17		2017
151975	CR7 SEE Transformer	1,570.98	-	(1,570.98)	-100.00%	0.00%	16,396.34	14,825.36	(1,570.98)			Aug-16	Jan-17		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
153472	CR7 Chemical Storage Tank	1,835.86	-	(1,835.86)	-100.00%	0.00%	6,784.78	4,948.92	(1,835.86)			Sep-16	Mar-17	Due to LTSA - decision to treat as deferred asset. Charges/milestones will hit account 186075 until the actual C Inspection occurs which isn't until 2018.	2017
123906LGE	BRCT6 C Inspection LGE	-	2,353,720.00	2,353,720.00	100.00%	0.00%	-	9,249,030.00	9,249,030.00	Jun-16	May-19				2017
147942LGE	BRCT5 C Insp & Parts Recon LGE	2,990,913.64	3,266,000.00	275,086.36	8.42%	0.76%	4,448,522.04	4,723,608.40	275,086.36	May-16	Nov-17	May-16	Nov-17		2017
151959LGE	BRCT 6&7 Auto Gas Shutoff LGE	17,779.46	-	(17,779.46)	-100.00%	0.00%	17,779.46	-	(17,779.46)			Nov-16			2017
155923LGE	BRCT5 Inlet Coils Repl LGE	131,461.23	-	(131,461.23)	-100.00%	0.03%	131,461.23	-	(131,461.23)			Sep-17			2017
154812	CSS Metric Tools	26,130.99	-	(26,130.99)	-100.00%	0.01%	26,130.99	-	(26,130.99)			May-17	Dec-17		2017
155063	CSSLathe	57,953.33	-	(57,953.33)	-100.00%	0.01%	57,953.33	-	(57,953.33)			Jun-17	Aug-17		2017
155374	CSS 24' Overhead Fan	11,218.19	-	(11,218.19)	-100.00%	0.00%	11,218.19	-	(11,218.19)			Jun-17	Sep-17		2017
155831	CSS Induction Heater	34,383.41	-	(34,383.41)	-100.00%	0.01%	34,383.41	-	(34,383.41)			Aug-17	Oct-17		2017
155882	CSS CNC FB Lathe	39,542.79	-	(39,542.79)	-100.00%	0.01%	39,542.79	-	(39,542.79)			Sep-17	Oct-17		2017
140107	OF Station Gantry Crane	1,172,510.36	1,882,000.00	709,489.64	37.70%	0.30%	1,295,750.26	2,005,239.90	709,489.64	Aug-16	Oct-18	Aug-16		Vendor did not meet milestones during 2017 so amount carried over to 2018	2017
144530	OF Trash Racks (multi-year)	-	64,000.00	64,000.00	100.00%	0.00%	-	700,779.00	700,779.00	Jan-17	Dec-20				2017
151984	OF Maintenance Shop	167,874.13	175,000.00	7,125.87	4.07%	0.04%	167,874.13	175,000.00	7,125.87	Jun-16	Dec-17	Jun-16	Dec-17		2017
154212	OF Trash Racks (2017)	190,114.56	-	(190,114.56)	-100.00%	0.05%	190,114.56	-	(190,114.56)			Mar-17	Jun-17		2017
143640	CR7 NGCC Inventory	42,768.21	-	(42,768.21)	-100.00%	0.01%	1,110,518.06	1,067,749.85	(42,768.21)			Mar-14	Sep-18		2017
144531	CR7 Misc Project (multi-year)	-	110,552.86	110,552.86	100.00%	0.00%	-	1,245,269.52	1,245,269.52	Jun-16	Dec-18				2017
148092	CR7 NGCC CI (2017)	1,815,857.38	2,145,440.00	329,582.62	15.36%	0.46%	1,815,857.38	2,145,440.00	329,582.62	Feb-17	Nov-17	Feb-17	Nov-17		2017
148102	CR7 Annual Outage (2017)	-	84,254.00	84,254.00	100.00%	0.00%	-	84,254.00	84,254.00	Feb-17	Nov-17				2017
151949	CR7 Raw Water Intake	-	55,000.00	55,000.00	100.00%	0.00%	-	55,000.00	55,000.00	Jun-16	Oct-23				2017
152050	CR7 Station Support Building	125,130.66	55,000.00	(70,130.66)	-127.51%	0.03%	125,130.66	55,000.00	(70,130.66)	Jun-16	Jun-18	Jun-16	Jun-18		2017
152051	CR7 DC Bus Arrangement	59,043.83	77,000.00	17,956.17	23.32%	0.01%	59,043.83	77,000.00	17,956.17	Jun-16	Nov-17	Jun-16	Nov-17		2017
152053	CR7 Condition Monitoring	40,081.48	-	(40,081.48)	-100.00%	0.01%	40,081.48	44,880.00	4,798.52			Jun-16	Nov-17		2017
154322	CR7 Bypass Valve Upgrade	114,096.99	-	(114,096.99)	-100.00%	0.03%	114,096.99	-	(114,096.99)			Mar-17	Nov-17		2017
154537	CR7 Contractor Parking	90,938.60	-	(90,938.60)	-100.00%	0.02%	90,938.60	-	(90,938.60)			May-17	Nov-17		2017
154567	CR7 T3K ENHANCE	8,115.16	-	(8,115.16)	-100.00%	0.00%	8,115.16	-	(8,115.16)			May-17	Nov-17		2017
154672	CR7 Backwash Strainer	8,519.44	-	(8,519.44)	-100.00%	0.00%	8,519.44	-	(8,519.44)			May-17	Nov-17		2017
155759	CR7 HEPA Filter Replacement	93,095.78	-	(93,095.78)	-100.00%	0.02%	93,095.78	-	(93,095.78)			Aug-17	Nov-17		2017
155821	CR7 CCI Valve Outage Work	15,041.46	-	(15,041.46)	-100.00%	0.00%	15,041.46	-	(15,041.46)			Aug-17	Nov-17	Unbudgeted work needed during CR7 2017 Fall Outage to replace L-0 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 2018 planned outage.	**2017**
156027	ST L-O BLADES LGE	631,341.97	-	(631,341.97)	-100.00%	0.16%	631,341.97	-	(631,341.97)			Oct-17	Nov-17		**2017**
156108	CCCW Motor Rewind	18,778.38	-	(18,778.38)	-100.00%	0.00%	18,778.38	-	(18,778.38)			Nov-17	Dec-17		2017
143864	PR Gas Pipe Line	76,733.58	-	(76,733.58)	-100.00%	0.02%	7,693,302.29	7,616,568.71	(76,733.58)			May-14	Nov-16		2017
148082	CR GT11 Control Room	2,688.72	-	(2,688.72)	-100.00%	0.00%	117,784.68	115,095.96	(2,688.72)			Jul-16	Nov-16		2017
148086	PR13 CEMS Installation	-	185,500.00	185,500.00	100.00%	0.00%	-	185,500.00	185,500.00	Sep-17	Nov-21				2017
151999	PR Control Rm Upgrade	57,394.18	53,000.00	(4,394.18)	-8.29%	0.01%	57,394.18	53,000.00	(4,394.18)	Jun-16	Oct-17	Jun-16	Oct-17		2017
152001	PR Station Warehouse	53,699.09	-	(53,699.09)	-100.00%	0.01%	53,699.09	53,000.00	(699.09)			Feb-17	Oct-17		2017
154569	PR13 T3K ENHANCE	96,364.76	-	(96,364.76)	-100.00%	0.02%	96,364.76	-	(96,364.76)			May-17	Dec-17		2017
156181	PR13 H2 Purity Meter	12,123.79	-	(12,123.79)	-100.00%	0.00%	12,123.79	-	(12,123.79)			Nov-17	Mar-18		2017
127590	MC4 Condenser	1,929,856.64	1,000,000.00	(929,856.64)	-92.99%	0.49%	1,929,856.64	5,500,000.00	3,570,143.36	Jan-17	Nov-18	Jan-17		This variance was due to a reallocation of funds between 2018 and 2017 in order to purchase the replacement tube material to secure favorable copper pricing.	2017
132918	MC2 Economizer	2,385.24	-	(2,385.24)	-100.00%	0.00%	3,341,444.63	3,339,059.39	(2,385.24)			Jul-15	Nov-16		2017
132920	MC3 Boiler Extended Arch	1,575.12	-	(1,575.12)	-100.00%	0.00%	1,051,658.23	2,905,083.11	1,853,424.88			Jan-14	Sep-17		2017
132923	MC4 Boiler Extended Arch	961.68	-	(961.68)	-100.00%	0.00%	642,047.02	1,891,085.34	1,249,038.32			Jan-14	Sep-17		2017
132957	MC3 SCR Catalyst Layer 3	(725.50)	-	725.50	-100.00%	0.00%	1,257,334.17	1,258,059.67	725.50			Jan-15	Oct-16		2017
132983	MC1 Relays	512,166.82	475,000.00	(37,166.82)	-7.82%	0.13%	512,166.82	475,000.00	(37,166.82)	Jan-17	Nov-17	Jan-17	Oct-17		2017
132995	MC 3 & 4 Field Instrumentation	467.48	-	(467.48)	-100.00%	0.00%	348,573.81	348,106.33	(467.48)			Jan-15	Nov-16		2017
132999	MC4 Relays	526,479.41	384,000.00	(142,479.41)	-37.10%	0.13%	526,479.41	474,000.00	(52,479.41)	Jan-17	Nov-18	Jan-17			2017
136637	MC4 SCR Catalyst Layer 2 2016	924,194.80	1,260,000.00	335,805.20	26.65%	0.23%	1,373,270.74	1,709,075.94	335,805.20	Sep-15	Nov-17	Sep-15	Nov-17		2017
136642	MC2 FWTR HTRS Phase 1	421,790.41	550,000.00	128,209.59	23.31%	0.11%	421,790.41	1,303,000.00	881,209.59	Jan-17	May-18	Jan-17	Apr-18		2017
136651	MC CH Railroad Track 2017	206,931.32	150,000.00	(56,931.32)	-37.95%	0.05%	206,931.32	150,000.00	(56,931.32)	Jan-17	Nov-17	Jan-17	Dec-17		2017
136653	MC Material Chutes 2017	245,601.38	250,000.00	4,398.62	1.76%	0.06%	245,601.38	250,000.00	4,398.62	Jan-17	Nov-17	Jan-17	Nov-17		2017
136654	MC Road Paving 2017	461,480.70	275,000.00	(186,480.70)	-67.81%	0.12%	461,480.70	275,000.00	(186,480.70)	Jan-17	Nov-17	Jan-17	Nov-17		2017
136659	MC1 Expansion Joints 2017	30,094.60	90,000.00	59,905.40	66.56%	0.01%	30,094.60	90,000.00	59,905.40	Jan-17	May-17	Jan-17	Apr-17		2017
136660	MC3 Expansion Joints 2017	-	90,000.00	90,000.00	100.00%	0.00%	-	90,000.00	90,000.00	Jan-17	May-18				2017
136661	MC Safety Equipment 2017	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-17	Nov-17				2017
136662	MC Misc Equipment 2017	-	650,000.00	650,000.00	100.00%	0.00%	-	650,000.00	650,000.00	Jan-17	Nov-17			This is a placeholder project and other projects are developed for the actual pieces of equipment and funded from this project	2017
136664	MC Conveyor Belts 2017	-	570,000.00	570,000.00	100.00%	0.00%	-	570,000.00	570,000.00	Jan-17	Nov-17			This is a placeholder project and other projects are developed for the actual pieces of equipment and funded from this project	2017
136666	MC Shuttle Barge	570,816.03	-	(570,816.03)	-100.00%	0.14%	570,816.03	600,000.00	29,183.97			Jan-17	Oct-17	The project was included in the 2017-2026 business plan as a 2018 project. Earlier replacement deemed necessary than budgeted to preserve efficiency of the coal barge unloading process.	2017
139717	MC Limestone Barge	1,127,253.88	500,000.00	(627,253.88)	-125.45%	0.29%	1,127,253.88	2,500,000.00	1,372,746.12	Jan-17	May-18	Jan-17	Apr-18	The unfavorable variance is from the project originally anticipating a possible 18 month lead time on barge delivery resulting in spend being allocated over two budget years for progress payments and delivery. However, the low bidder's (Jeffboat) backlog was around 7 months at the time of the contract signing, resulting in delivery of the barge during the same calendar year.	2017
139721	MC 3C GSU Transformer	109,650.62	-	(109,650.62)	-100.00%	0.03%	1,095,920.63	1,361,270.01	265,349.38			Jul-16			2017
139734	MC1 Air Heater Baskets	-	650,000.00	650,000.00	100.00%	0.00%	-	650,000.00	650,000.00	Jan-00	Dec-00			In 2015 an inspection revealed significant deterioration of the baskets in the MC1 Air Preheater and the need for this project in 2017. However, subsequent to completion of the 2015 inspection, a fire damaged one section of the heaters diaphragm and three layers of baskets. Temporary repairs were made to return the unit to service. Significant repair work and new seal installation was performed during the unit's Fall 2016 outage. With this work, air heater performance has been maintained resulting in a new basket replacement date of 2019.	2017

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139821	MC3 SCR Catalyst L2	608,078.25	1,955,000.00	1,346,921.75	68.90%	0.15%	896,952.68	2,243,874.43	1,346,921.75	Nov-16	Apr-18	Nov-16	Apr-18	This project was delayed to the Spring of 2018. The $608k was spend that could remain in the original project year (material purchases, progress payments, etc.). A total of $1,463k has hit this project from 2016-2018. The variance between the original budget amount and the final spend is due to variances in catalyst material cost.	2017
139830	MC4 SCR CATALYST L3 2018	481,489.16	-	(481,489.16)	-100.00%	0.12%	481,489.16	2,575,000.00	2,093,510.84			Feb-17			2017
139880	MC1 FDWTR HTRS Phase 1	237,075.61	-	(237,075.61)	-100.00%	0.06%	237,075.61	2,500,000.00	2,262,924.39			Aug-17			2017
139884	MC2 AIR HTR BASKETS	159,650.14	150,000.00	(9,650.14)	-6.43%	0.04%	159,650.14	650,000.00	490,349.86	Jan-17	May-18	Jan-17	Apr-18		2017
139892	MC3 FDWTR HTRS	134,694.56	-	(134,694.56)	-100.00%	0.03%	134,694.56	2,475,000.00	2,340,305.44			Aug-17			2017
139895	MC4 AIR HTR BASKETS	1,576,169.65	-	(1,576,169.65)	-100.00%	0.40%	1,576,169.65	1,400,000.00	(176,169.65)			Jan-17	Nov-17	This project was initially included as a 2022 project in the 2017 BP for $1,500k, but was pulled forward to 2017 with an additional $300k added for a total projected cost of $1,800k. Outage inspections of the air heater in 2014 revealed it's baskets had deteriorated quicker than usual due to excessive airflow bypassing the baskets. This damage made it necessary to replace the baskets at an earlier date.	2017
139897	MC4 FDWTR HTRS	176,363.63	-	(176,363.63)	-100.00%	0.04%	176,363.63	2,500,000.00	2,323,636.37			Aug-17			2017
143604	MC2 DCS 2020	236,590.57	400,000.00	163,409.43	40.85%	0.06%	236,590.57	1,500,000.00	1,263,409.43	Jan-17	May-18	Jan-17	Apr-18		2017
143614	MC1 Fire Protection System	7,993.50	-	(7,993.50)	-100.00%	0.00%	111,292.14	103,298.64	(7,993.50)			Jul-16	Dec-16		2017
143615	MC3 Fire Protection System	(7,993.50)	-	7,993.50	-100.00%	0.00%	106,952.07	114,945.57	7,993.50			Jul-15	Dec-16		2017
143629	MC3 Waterwall Panels and TS	232,300.48	1,400,000.00	1,167,699.52	83.41%	0.06%	232,300.48	1,400,000.00	1,167,699.52	Jan-17	Apr-18	Jan-17	Apr-18	The outage was moved from 2017 to 2018 to accommodate dry bottom ash project; as a result cash flows were changed year to year and only material was procured in 2017.	2017
143632	MC Lab Compressed Air Tank	9,752.30	50,000.00	40,247.70	80.50%	0.00%	9,752.30	50,000.00	40,247.70	Jan-17	Oct-17	Jan-17	Nov-17		2017
143635	MC2 Turb L-0/L-1 Buckets	815,684.24	500,000.00	(315,684.24)	-63.14%	0.21%	815,684.24	3,500,000.00	2,684,315.76	Jan-17	May-18	Jan-17	Apr-18		2017
147023	MC Landfill 2016/2017	2,158,684.89	1,871,000.00	(287,684.89)	-15.38%	0.55%	4,628,966.60	4,341,281.71	(287,684.89)	Nov-15	Nov-17	Nov-15	Dec-17		2017
147034	MC4 Boiler Lower Slope	(16,848.66)	-	16,848.66	-100.00%	0.00%	3,729,885.25	3,746,733.91	16,848.66			Jul-15	Nov-16		2017
147040	MC3 LSSWP Strainers	342.97	-	(342.97)	-100.00%	0.00%	101,129.79	100,786.82	(342.97)			Jul-15	Dec-16		2017
147041	MC4 LSSWP Strainers	778.73	-	(778.73)	-100.00%	0.00%	105,935.18	105,156.45	(778.73)			Jul-15	Nov-16		2017
147046	MC2 Cooling Tower Rebuild	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	6,000,000.00	6,000,000.00	Jan-17	May-24			The $1M budgeted was to partially rebuild a portion of the MC2 Cooling Tower. After a detailed inspection by a cooling tower consultant, it was determined that with the completion of targeted maintenance, the tower was suitable for continued operation for additional years.	2017
147065	MC Sewage Piping	(20,916.00)	-	20,916.00	-100.00%	-0.01%	106,249.10	127,165.10	20,916.00			Jan-16	Sep-16		2017
147081	MC1 Voltage Regulator	66,427.99	65,000.00	(1,427.99)	-2.20%	0.02%	66,427.99	65,000.00	(1,427.99)	Jan-17	May-17	Jan-17	Apr-17		2017
150233	MC1 LSSWP Strainers 2015	(2,830.51)	-	2,830.51	-100.00%	0.00%	52,210.47	55,040.98	2,830.51			Nov-15	Oct-16		2017
150865	MC1 & MC2 CO Analyzers	1,389.41	-	(1,389.41)	-100.00%	0.00%	29,854.33	28,464.92	(1,389.41)			Mar-16	Jan-17		2017
151250	MC Screenhouse Roofing	59,701.71	200,000.00	140,298.29	70.15%	0.02%	59,701.71	200,000.00	140,298.29	Jan-17	Aug-17	Jan-17	Aug-17		2017
151257	MC1 Field Instrumentation 2017	312,423.29	390,000.00	77,576.71	19.89%	0.08%	312,423.29	390,000.00	77,576.71	Jan-17	Oct-17	Jan-17	Apr-17		2017
151263	MC Control Battery #2 2017	67,432.91	45,000.00	(22,432.91)	-49.85%	0.02%	67,432.91	45,000.00	(22,432.91)	Jan-17	Nov-17	Jan-17	Nov-17		2017
151264	MC Emergency Battery #2 2017	143,294.96	45,000.00	(98,294.96)	-218.43%	0.04%	143,294.96	45,000.00	(98,294.96)	Jan-17	Nov-17	Jan-17	Nov-17		2017
151271	MC4 Generator Brush Rigging	125,827.27	-	(125,827.27)	-100.00%	0.03%	125,827.27	95,000.00	(30,827.27)			Apr-17	Nov-17		2017
151279	MC4 Deepwell Pump	188,791.20	200,000.00	11,208.80	5.60%	0.05%	188,791.20	200,000.00	11,208.80	Jan-17	Aug-17	Jan-17	Aug-17		2017
151280	MC LB Conveyor Structure	-	100,000.00	100,000.00	100.00%	0.00%	-	1,050,000.00	1,050,000.00	Jan-17	Oct-25				2017
151281	MC Louvers 2017	218,586.90	180,000.00	(38,586.90)	-21.44%	0.06%	218,586.90	180,000.00	(38,586.90)	Jan-17	Oct-17	Jan-17	Nov-17		2017
151282	MC 1 & 4 Roof Drainage	501,545.95	230,000.00	(271,545.95)	-118.06%	0.13%	501,545.95	460,000.00	(41,545.95)	Jan-17	Sep-17	Jan-17	Oct-17		2017
151286	MC 3B Coal Mill Gearbox	220,967.60	-	(220,967.60)	-100.00%	0.06%	220,967.60	500,000.00	279,032.40			Apr-17	Feb-18		2017
151581	MC2 Sootblowers	231,698.97	-	(231,698.97)	-100.00%	0.06%	231,698.97	200,000.00	(31,698.97)			Jan-17	Apr-17		2017
151583	MC4 Coal Piping	168,144.18	-	(168,144.18)	-100.00%	0.04%	168,144.18	200,000.00	31,855.82			Apr-17	Nov-17		2017
153330	MC Mechanical Exhauster 2016	707.78	-	(707.78)	-100.00%	0.00%	60,252.71	59,544.93	(707.78)			Apr-16	Dec-16		2017
153647	MC2 Turbine CV Studs	4,710.07	-	(4,710.07)	-100.00%	0.00%	23,846.81	19,136.74	(4,710.07)			Nov-16	Dec-16		2017
154201	MC3 Econ Inlet Check Valve	92,980.68	-	(92,980.68)	-100.00%	0.02%	92,980.68	-	(92,980.68)			Mar-17	Apr-18		2017
154202	MC4 Econ Inlet Check Valve	92,980.68	-	(92,980.68)	-100.00%	0.02%	92,980.68	-	(92,980.68)			Mar-17			2017
154217	MC Parking Lot Lighting Grid	19,794.74	-	(19,794.74)	-100.00%	0.01%	19,794.74	-	(19,794.74)			Mar-17	Apr-17		2017
154218	MC Forklift For Mill Area	222,685.62	-	(222,685.62)	-100.00%	0.06%	222,685.62	-	(222,685.62)			Mar-17	Dec-17		2017
154311	MC D1 Coal Conv Belt 2017	35,195.80	-	(35,195.80)	-100.00%	0.01%	35,195.80	-	(35,195.80)			Mar-17	Sep-17		2017
154314	MC1 GSU Xfmr Heat Detectors	21,152.89	-	(21,152.89)	-100.00%	0.01%	21,152.89	-	(21,152.89)			Mar-17	Apr-17		2017
154315	MC2 GSU Xfmr Heat Detectors	20,289.72	-	(20,289.72)	-100.00%	0.01%	20,289.72	-	(20,289.72)			Mar-17	Apr-17		2017
154339	MC4 Attemperator Spray Valve	270,189.99	-	(270,189.99)	-100.00%	0.07%	270,189.99	-	(270,189.99)			Apr-17	Nov-17		2017
154340	MC4 Coal Feeder Controls	53,465.75	-	(53,465.75)	-100.00%	0.01%	53,465.75	-	(53,465.75)			Apr-17	Nov-17		2017
154361	MC Warehouse Tube Racks	17,091.65	-	(17,091.65)	-100.00%	0.00%	17,091.65	-	(17,091.65)			Apr-17	May-17		2017
154370	MC1 Turbine Bolts 2017	68,067.12	-	(68,067.12)	-100.00%	0.02%	68,067.12	-	(68,067.12)			Apr-17	Apr-17		2017
154436	MC EHC Filtration Skid	37,971.74	-	(37,971.74)	-100.00%	0.01%	37,971.74	-	(37,971.74)			Apr-17	May-17		2017
154437	MC Security Gate Watson Ln	29,610.52	-	(29,610.52)	-100.00%	0.01%	29,610.52	-	(29,610.52)			Apr-17	Jul-17		2017
154619	MC 1B BCP OVERHAUL 2017	168,182.23	-	(168,182.23)	-100.00%	0.04%	168,182.23	-	(168,182.23)			Jan-17	Oct-17		2017
154620	MC 1B CWP OVERHAUL 2017	136,641.40	-	(136,641.40)	-100.00%	0.03%	136,641.40	-	(136,641.40)			Jan-17	Sep-17		2017
154621	MC 4A CTP OVERHAUL 2017	41,991.74	-	(41,991.74)	-100.00%	0.01%	41,991.74	-	(41,991.74)			Jan-17	Aug-18		2017
154622	MC 1B BFP OVERHAUL 2017	165,920.57	-	(165,920.57)	-100.00%	0.04%	165,920.57	-	(165,920.57)			Jan-17	May-17		2017
154645	MC 3A CTP OVERHAUL 2019	21,379.26	-	(21,379.26)	-100.00%	0.01%	21,379.26	-	(21,379.26)			Nov-17			2017
154653	MC 4C Recyc Pump OVERHAUL 2018	1,191.93	-	(1,191.93)	-100.00%	0.00%	1,191.93	-	(1,191.93)			Nov-17	Aug-18		2017
154655	MC 4B Recyc Pump OVERHAUL 2018	36,600.85	-	(36,600.85)	-100.00%	0.01%	36,600.85	-	(36,600.85)			Nov-17			2017
155139	MC 4A Low Press Htr Drn Pump	75,589.46	-	(75,589.46)	-100.00%	0.02%	75,589.46	-	(75,589.46)			Jun-17	Jun-18		2017
155140	MC 4A Absorber Recycle Pump	107,672.72	-	(107,672.72)	-100.00%	0.03%	107,672.72	-	(107,672.72)			Jun-17	Nov-17		2017
155142	MC 3F Cooling Tower Fan GB	34,737.79	-	(34,737.79)	-100.00%	0.01%	34,737.79	-	(34,737.79)			Mar-17	Aug-17		2017
155143	MC Control House #1 HVAC	24,288.20	-	(24,288.20)	-100.00%	0.01%	24,288.20	-	(24,288.20)			Jun-17	Aug-17		2017
155247	MC 4A Ash Water Pump Motor	45,420.23	-	(45,420.23)	-100.00%	0.01%	45,420.23	-	(45,420.23)			Jun-17	Jul-17		2017
155828	MC2 Cooling Twr Chem Feed Tank	33,585.81	-	(33,585.81)	-100.00%	0.01%	33,585.81	-	(33,585.81)			Aug-17	Dec-17		2017
155878	MC S/R Boom Belt 2017	23,807.10	-	(23,807.10)	-100.00%	0.01%	23,807.10	-	(23,807.10)			Sep-17	Oct-17		2017
155950	MC4 Service Water Valve #26	40,416.01	-	(40,416.01)	-100.00%	0.01%	40,416.01	-	(40,416.01)			Sep-17	Nov-17		2017
155990	MC Trucks 2017	39,525.92	-	(39,525.92)	-100.00%	0.01%	39,525.92	-	(39,525.92)			Oct-17	Oct-17		2017
155991	MC Breen Probe	48,264.00	-	(48,264.00)	-100.00%	0.01%	48,264.00	-	(48,264.00)			Oct-17	Nov-17		2017
155992	MC PPTR Optimization System	48,865.60	-	(48,865.60)	-100.00%	0.01%	48,865.60	-	(48,865.60)			Oct-17	Dec-17		2017
155993	MC Alignment Machine 2017	30,282.31	-	(30,282.31)	-100.00%	0.01%	30,282.31	-	(30,282.31)			Oct-17	Dec-17		2017
156134	MC 1 & 2 Inst. Air Tank 2017	7,951.67	-	(7,951.67)	-100.00%	0.00%	7,951.67	-	(7,951.67)			Nov-17	Jan-18		2017
156187	MC Vibration Analyzer 2017	28,342.61	-	(28,342.61)	-100.00%	0.01%	28,342.61	-	(28,342.61)			Nov-17	Nov-17		2017
156305	MC Shop Hoist 2017	28,000.00	-	(28,000.00)	-100.00%	0.01%	28,000.00	-	(28,000.00)			Dec-17	Dec-17		2017
156307	MC Vehicle Maint Truck 2017	18,426.54	-	(18,426.54)	-100.00%	0.00%	18,426.54	-	(18,426.54)			Dec-17	Dec-17		2017
156329	MC Passenger Van 2017	27,639.00	-	(27,639.00)	-100.00%	0.01%	27,639.00	-	(27,639.00)			Dec-17	Dec-17		2017
131972LGE	BRCT7 C Inspect-LGE	-	75,240.00	75,240.00	100.00%	0.00%	-	8,948,437.60	8,948,437.60	Jan-17	Apr-21				2017
153690	Gas Monitoring Cameras LGE	381.24	-	(381.24)	-100.00%	0.00%	68,402.19	68,020.95	(381.24)			Nov-16	Dec-16		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
155901	CSS Vehicle	38,030.75	-	(38,030.75)	-100.00%	0.01%	38,030.75	-	(38,030.75)			Sep-17	Oct-17		2017
132756	GS GE Lab Equip	-	50,880.00	50,880.00	100.00%	0.00%	-	536,379.24	536,379.24	Jan-17	Apr-19				2017
132928	GS CDM Aurora Mit LGE	(50,114.28)	-	50,114.28	-100.00%	-0.01%	170,032.03	220,146.31	50,114.28			Apr-13	Mar-17		2017
133076	GS GE Dam Impnd	-	42,724.00	42,724.00	100.00%	0.00%	-	354,220.77	354,220.77	Jan-17	Aug-19				2017
136480	GS GE Test Equip Pool LGE	-	78,000.00	78,000.00	100.00%	0.00%	-	786,481.40	786,481.40	Jan-17	Oct-19				2017
136554	GS SL Coal Plvzr LGE	-	9,000.00	9,000.00	100.00%	0.00%	-	9,000.00	9,000.00	Jan-17	Nov-17				2017
136556	GS SL Slfr Anlzr LGE	22,953.45	27,188.00	4,234.55	15.58%	0.01%	22,953.45	27,188.00	4,234.55	Jan-17	Sep-17	Jan-17	Jul-17		2017
136557	GS SL Ion Chrmgrph	38,525.08	-	(38,525.08)	-100.00%	0.01%	38,525.08	70,000.00	31,474.92			Jun-17	Sep-17		2017
136559	GS SL Mer Anlzr Car Trp LGE	-	70,000.00	70,000.00	100.00%	0.00%	-	70,000.00	70,000.00	Jun-17	Oct-17				2017
144475	GS GE CORS	146,077.57	38,840.00	(107,237.57)	-276.10%	0.04%	234,224.48	126,986.91	(107,237.57)	Feb-16	Dec-17	Feb-16	Dec-17		2017
144494	GS GE PDM Equip Upgrade	-	32,626.00	32,626.00	100.00%	0.00%	-	66,416.00	66,416.00	Jan-17	Jun-20				2017
147091	GS GE CORS ENG	558.62	-	(558.62)	-100.00%	0.00%	0.00	(558.62)	(558.62)			Jan-15	Oct-17		2017
148132	GS GE CV Landfill Instrum	-	29,130.00	29,130.00	100.00%	0.00%	-	389,100.21	389,100.21	Jan-17	May-19				2017
148167	GS CDM MOD 025	-	20,000.00	20,000.00	100.00%	0.00%	-	66,820.00	66,820.00	Jan-17	Nov-25				2017
148171	GS CDM Directional Kiosk	-	5,826.00	5,826.00	100.00%	0.00%	-	5,826.00	5,826.00	Jan-17	Nov-17				2017
148175	GS CDM Industrial Defender	-	116,520.00	116,520.00	100.00%	0.00%	-	194,230.00	194,230.00	Jan-17	Apr-19				2017
149972	GS GE ME Remote Vibr	(83,900.56)	-	83,900.56	-100.00%	-0.02%	117,798.18	201,698.74	83,900.56			Sep-15	Jan-17		2017
150079	GS GE ME Oil Skid	1,067.70	-	(1,067.70)	-100.00%	0.00%	(0.00)	(1,067.70)	(1,067.70)			Oct-15	Apr-16		2017
150080	GS GE BlackStart	970,610.95	859,980.00	(110,630.95)	-12.86%	0.25%	2,233,110.38	2,122,479.43	(110,630.95)	Oct-15	Nov-17	Oct-15	Dec-17	The increase in costs for 2017 compared to budget for projects 150080 and 150080KU (Cane Run black start projects) and 151126 and 151126KU (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 budget.	2017
151126	GS GE Black Start TC	1,488,705.36	1,043,460.00	(445,245.36)	-42.67%	0.38%	2,272,473.29	1,827,227.93	(445,245.36)	Oct-15	Nov-17	Oct-15	Dec-17	The increase in costs for 2017 compared to budget for projects 150080 and 150080KU (Cane Run black start projects) and 151126 and 151126KU (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 budget.	2017
151289	GS GE Dam Impnd '16 TC	(4,795.42)	-	4,795.42	-100.00%	0.00%	-	4,795.42	4,795.42			Mar-16	Feb-18		2017
151563	GS GE Alarm Mgmt CR	(1,118.74)	-	1,118.74	-100.00%	0.00%	5,699.24	6,817.98	1,118.74			May-16	Jun-18		2017
152124	GS GE ALARM MGMT	-	79,614.50	79,614.50	100.00%	0.00%	-	79,614.50	79,614.50	Jan-17	Nov-17				2017
153683	GS CDM SUBSTATION CALLBOX	4,535.03	-	(4,535.03)	-100.00%	0.00%	4,535.03	-	(4,535.03)			Nov-16			2017
153686	GS CDM CALLBOX OTH PROD	7,950.81	-	(7,950.81)	-100.00%	0.00%	15,404.59	7,453.78	(7,950.81)			Nov-16	Feb-18		2017
153703	GS GE Alloy Analyzer 2016 LGE	2,162.40	-	(2,162.40)	-100.00%	0.00%	14,518.71	12,356.31	(2,162.40)			Nov-16	Sep-17		2017
154348	GS Gen Eng Degas Analyzer MC	20,031.86	-	(20,031.86)	-100.00%	0.01%	20,031.86	-	(20,031.86)			Mar-17	Jul-17		2017
154351	GS Gen Eng Air Sieve TC	11,268.79	-	(11,268.79)	-100.00%	0.00%	11,268.79	-	(11,268.79)			Mar-17	Jul-17		2017
155176	GS GenEng Insight CM-LGE	38,930.23	-	(38,930.23)	-100.00%	0.01%	38,930.23	-	(38,930.23)			Jun-17	Jun-18		2017
155179	GS GenEng RDI Camera LGE	14,956.25	-	(14,956.25)	-100.00%	0.00%	14,956.25	-	(14,956.25)			Aug-17	Oct-17		2017
155180	GS GenEng Insight CM CR7	20,127.27	-	(20,127.27)	-100.00%	0.01%	20,127.27	-	(20,127.27)			Jun-17			2017
155300	GS SL Mercury Analyzers 17	51,557.21	-	(51,557.21)	-100.00%	0.01%	51,557.21	-	(51,557.21)			Jun-17	Sep-17		2017
155378	GS GenEng CR7 RO	66,747.38	-	(66,747.38)	-100.00%	0.02%	66,747.38	-	(66,747.38)			Jun-17	Dec-17		2017
155460	GS GenEng MetLab Storage	23,213.01	-	(23,213.01)	-100.00%	0.01%	23,213.01	-	(23,213.01)			Jul-17	Dec-17		2017
155848	GS CDM TRIPWIRE TC	35,028.45	-	(35,028.45)	-100.00%	0.01%	35,028.45	-	(35,028.45)			Aug-17	Dec-17		2017
155851	GS CDM TRIPWIRE TC CT	9,648.60	-	(9,648.60)	-100.00%	0.00%	9,648.60	-	(9,648.60)			Aug-17	Dec-17		2017
155954	GS GenEng Videoscope	17,744.61	-	(17,744.61)	-100.00%	0.00%	17,744.61	-	(17,744.61)			Sep-17	Dec-17		2017
155958	GS SL Oil and Grs Anlyzer	16,075.83	-	(16,075.83)	-100.00%	0.00%	16,075.83	-	(16,075.83)			Sep-17	Dec-17		2017
156060	GS GenEng Electrical Test Set	22,077.56	-	(22,077.56)	-100.00%	0.01%	22,077.56	-	(22,077.56)			Oct-17	Dec-17		2017
156259	GS CDM CIPV6 CR11	23,449.80	-	(23,449.80)	-100.00%	0.01%	23,449.80	-	(23,449.80)			Nov-17	Dec-17		2017
140342LGE	OG MISC TOOLS LGE	-	15,675.00	15,675.00	100.00%	0.00%	-	68,970.00	68,970.00	May-16	Dec-23				2017
140402LGE	OG PURCH FORKLIFT 17	-	23,750.00	23,750.00	100.00%	0.00%	-	23,750.00	23,750.00	Dec-16	Dec-17				2017
137639	TC1 INSTRUMENT AIR COMP	-	195,937.50	195,937.50	100.00%	0.00%	-	195,937.50	195,937.50	Jan-17	Dec-17				2017
146001LGE	TC LAB EQUIPMENT 2016	(1,366.95)	-	1,366.95	-100.00%	0.00%	21,009.60	22,376.55	1,366.95			Apr-14	Aug-16		2017
146002LGE	TC LAB MONITORS 2016	(634.14)	-	634.14	-100.00%	0.00%	19,246.83	19,880.97	634.14			Apr-14	Jun-16		2017
154579	TC1 CORNER TUBE REPLACE	274,042.96	-	(274,042.96)	-100.00%	0.07%	274,042.96	-	(274,042.96)			Jan-17	Dec-17		2017
154581LGE	TC SKID STEER LOADER-	14,677.31	-	(14,677.31)	-100.00%	0.00%	14,677.31	-	(14,677.31)			Jan-17	Jun-17		2017
154711LGE	TC2 ACOUSTIC MONITORS-	8,585.12	-	(8,585.12)	-100.00%	0.00%	8,585.12	-	(8,585.12)			Jan-17	Jun-18		2017
154786LGE	TC2 COND POLISHER RESIN UPG-	26,842.17	-	(26,842.17)	-100.00%	0.01%	26,842.17	-	(26,842.17)			Nov-17	Jun-18		2017
155193LGE	TC2 Hydrojet Strainer-	4,820.22	-	(4,820.22)	-100.00%	0.00%	4,820.22	-	(4,820.22)			Jan-17	Oct-17		2017
160002	TC1 TURBINE REPL HP INLET SR	248,988.70	195,937.50	(53,051.20)	-27.08%	0.06%	248,988.70	195,937.50	(53,051.20)	Jan-17	Nov-17	Jan-17	Dec-17		2017
160003	TC1 TURBINE RESEAL HP-IP & LPS	156,668.09	509,960.00	353,291.91	69.28%	0.04%	156,668.09	509,960.00	353,291.91	Jan-17	Nov-17	Jan-17	Dec-17		2017
161001LGE	TC2 TURBINE PREP COUPLINGS	(405.36)	-	405.36	-100.00%	0.00%	37,914.90	38,320.26	405.36			Apr-14	Jul-16		2017
132000	TC CT HGP Insp #1	(90,789.22)	-	90,789.22	-100.00%	-0.02%	1,099,011.81	1,189,801.03	90,789.22			Jan-16	Jul-16		2017
151253	MC3 Sootblower Steam Source	133,206.26	180,000.00	46,793.74	26.00%	0.03%	133,206.26	180,000.00	46,793.74	Jan-17	Jun-18	Jan-17	Apr-18		2017
151254	MC4 Sootblower Steam Source	166,339.71	-	(166,339.71)	-100.00%	0.04%	166,339.71	180,000.00	13,660.29			Jan-17	Nov-17		2017
151256	MC Fire Protection Coal Hndlg	148,210.26	95,000.00	(53,210.26)	-56.01%	0.04%	148,210.26	95,000.00	(53,210.26)	Jan-17	May-17	Jan-17	Jun-17		2017
151582	MC3 Coal Piping	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Nov-17	Nov-18				2017
151778	MC4 DCS Hardware 2017	100,502.74	100,000.00	(502.74)	-0.50%	0.03%	100,502.74	100,000.00	(502.74)	Jan-17	Nov-17	Jan-17	Nov-17		2017
152133	MC Limestone Gear box 2016	530.35	-	(530.35)	-100.00%	0.00%	218,345.14	217,814.79	(530.35)			Jun-16	Dec-16		2017
153106	MC1 O2 Probe Grid	20,896.88	-	(20,896.88)	-100.00%	0.01%	161,613.31	140,716.43	(20,896.88)			Jul-16	Apr-17		2017
153110	MC2 O2 Probe Grid	(1,991.59)	-	1,991.59	-100.00%	0.00%	153,016.80	155,008.39	1,991.59			Jul-16	Jan-17		2017
153206	MC Video Conference System	4,497.17	-	(4,497.17)	-100.00%	0.00%	38,880.80	34,383.63	(4,497.17)			Aug-16	Sep-16		2017
153326	MC2 Closed Cooling Wtr Piping	80.53	-	(80.53)	-100.00%	0.00%	32,170.30	32,089.77	(80.53)			Aug-16	Nov-16		2017
153718	MC2 Gen HV Bushings T1 & T6	102,773.81	-	(102,773.81)	-100.00%	0.03%	140,421.06	37,647.25	(102,773.81)			Dec-16	Apr-17		2017
153840	MC1 Closed Clg Water Piping	38,011.09	-	(38,011.09)	-100.00%	0.01%	38,011.09	-	(38,011.09)			Jan-17	Apr-17		2017
153841	MC Drum Crusher	13,402.10	-	(13,402.10)	-100.00%	0.00%	13,402.10	-	(13,402.10)			Jan-17	Feb-17		2017
154084	MC4 Final Superheat Tubing	1,712,693.16	-	(1,712,693.16)	-100.00%	0.43%	1,712,693.16	-	(1,712,693.16)			Feb-17	Nov-17	The Secondary Superheater Outlet (final superheat) was found to be in a highly corroded state and degraded beyond past projections. As a result, an emergent capital project was planned to replace selected tubing to ensure reliable operation until the component could be completely replaced.	2017
155994	MC Airflow Testing Device	41,381.73	-	(41,381.73)	-100.00%	0.01%	41,381.73	-	(41,381.73)			Oct-17	Dec-17		2017
156010	MC LD2 Limestone Belt 2017	12,395.04	-	(12,395.04)	-100.00%	0.00%	12,395.04	-	(12,395.04)			Oct-17	Oct-17		2017
156029	MC Engineering Building HVAC	14,838.85	-	(14,838.85)	-100.00%	0.00%	14,838.85	-	(14,838.85)			Oct-17	Nov-17		2017
156055	MC LA Conveyor Belt 2017	10,402.53	-	(10,402.53)	-100.00%	0.00%	10,402.53	-	(10,402.53)			Oct-17	Oct-17		2017
156078	MC 1B HSWP Motor 2017	52,069.57	-	(52,069.57)	-100.00%	0.01%	52,069.57	-	(52,069.57)			Oct-17	Dec-17		2017
139595	GS GE DME Phase II LGE	-	16,745.00	16,745.00	100.00%	0.00%	25,097.56	66,967.56	41,870.00	Jan-15	Nov-18				2017
139598	GS GE Aux Trans Prot LGE	51,217.55	75,817.96	24,600.41	32.45%	0.01%	51,217.55	75,817.96	24,600.41	Jan-14	Dec-17	Jan-14	Dec-17		2017
139670	GS CDM CIP Ver 6.0 LGE	26,468.73	38,839.82	12,371.09	31.85%	0.01%	271,084.31	283,455.40	12,371.09	Sep-15	Dec-17	Sep-15	Dec-17		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
152330	MC Gypsum Dewatering Non-ECR	31,628,983.01	28,574,965.19	(3,054,017.82)	-10.69%	8.02%	31,649,872.35	72,966,426.21	41,316,553.86	Jun-16	Nov-18	Jun-16		Over budget for the year due to re-forecast of EPC milestones after contract signed. This is a multi-year project.	2017
152330	MC Gypsum Dewatering Non-ECR	7,941.93	-	(7,941.93)	-100.00%	0.00%	31,649,872.35	72,966,426.21	41,316,553.86			Jun-16			2017
117149	Trimble County 2	(9,785.00)	-	9,785.00	-100.00%	0.00%	144,633,628.61	144,643,413.61	9,785.00			Jan-03	Jan-11		2017
133679	EFFLUENT WATER STUDY-TC LGE	805,936.70	1,226,940.00	421,003.30	34.31%	0.20%	1,445,118.90	(948,117.80)	(2,393,236.70)	Jul-15	Nov-23	Jul-15			2017
134898	PE Vehicle Purchases	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jul-11	Dec-20				2017
127091	Ohio Falls Redev. #4	175,213.39	-	(175,213.39)	-100.00%	0.04%	14,938,159.21	14,762,945.82	(175,213.39)			Aug-09	Dec-16		2017
127095	Ohio Falls Redev. #8	12,515,402.26	12,583,230.07	67,827.81	0.54%	3.17%	18,329,730.46	18,397,558.27	67,827.81	Aug-09	Sep-17	Aug-09	Nov-17		2017
127202	Ohio Falls Redev. #2	2,123.69	-	(2,123.69)	-100.00%	0.00%	16,130,595.66	16,128,471.97	(2,123.69)			Aug-09	Nov-15		2017
132874	Paddy's Run Demo	711,445.68	-	(711,445.68)	-100.00%	0.18%	713,137.86	1,692.18	(711,445.68)			Apr-11	Mar-18	Delays pushed expenses into 2017 after budget was completed. This is a multi-year project.	2017
147086	LGE NALCO ENGINEERING	(0.98)	-	0.98	-100.00%	0.00%	(0.00)	0.98	0.98			Mar-15	Nov-16		2017
155705	OHIO FALLS U7 REWIND	559,471.44	-	(559,471.44)	-100.00%	0.14%	559,471.44	-	(559,471.44)			Sep-17		Project was added after budget was completed. U7 was the initial unit rehabilitated under the Ohio Falls program. Subsequent units scope included the rewind as part of the project resulting in the same scope being added to U7.	2017
155966	2017 PE VEHICLES LGE	85,620.00	-	(85,620.00)	-100.00%	0.02%	85,620.00	-	(85,620.00)			Sep-17	Dec-17		2017
139045	TC2 DSI System - LGE	(12,429.12)	-	12,429.12	-100.00%	0.00%	1,226,359.47	1,238,788.59	12,429.12			Dec-12	Jun-16		2017
133604	MC CCR-LF EXPANSION	-	4,934,024.70	4,934,024.70	100.00%	0.00%	-	(320,164.03)	(320,164.03)	Sep-12	Mar-21			ECR	2017
133671	EFFLUENT WATER STUDY-MC	1,919,425.66	3,639,000.08	1,719,574.42	47.25%	0.49%	3,765,259.47	(2,019,165.87)	(5,784,425.34)	Jul-14	Nov-22	Jul-14		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. This is a multi-year project.	2017
143042	Brown Solar Facility - LGE	6,600.21	-	(6,600.21)	-100.00%	0.00%	9,843,970.36	9,837,370.15	(6,600.21)			Dec-13	Jun-16		2017
137503	CR AP & LF Capping & Closure	1,876,146.56	-	(1,876,146.56)	-100.00%	0.48%	2,032,565.62	144,690.19	(1,887,875.43)			May-12		Additional scope added to comply with permit revisions. This is a multi-year project.	2017
137503	CR AP & LF Capping & Closure	11,728.87	-	(11,728.87)	-100.00%	0.00%	2,032,565.62	144,690.19	(1,887,875.43)			May-12			2017
150467	Comp-related Equip LGE 2016	141.09	-	(141.09)	-100.00%	0.00%	8,113.34	7,972.25	(141.09)			Jan-16	Dec-16		2017
153919	TL Comp-Rel Hardware-LG&E	2,464.17	-	(2,464.17)	-100.00%	0.00%	2,464.17	-	(2,464.17)			Jan-17	Dec-17		2017
L9-2015	PRIORITY REPL T-LINES LGE 2015	(17.17)	-	17.17	-100.00%	0.00%	(17.17)	-	17.17			Jan-15			2017
155970	OATI Meter Read Module-LG&E	3,466.55	-	(3,466.55)	-100.00%	0.00%	3,466.55	-	(3,466.55)			Sep-17	May-18		2017
137570	ROUTINE EMS-LGE 2017	-	4,312.50	4,312.50	100.00%	0.00%	-	4,312.50	4,312.50	Mar-17	Sep-17				2017
140069	DIGITAL EMS COM CHNLS-LGE-2017	-	23,792.10	23,792.10	100.00%	0.00%	-	23,792.10	23,792.10	Mar-17	Aug-17				2017
140082	LITE UPGRDE EMS SWARE LGE_2017	-	19,341.60	19,341.60	100.00%	0.00%	-	19,341.60	19,341.60	Jun-16	Apr-17				2017
140128	RTU-IP TRAFFIC TO EMS-LGE-2017	-	43,125.00	43,125.00	100.00%	0.00%	-	43,125.00	43,125.00	Mar-17	Jun-17				2017
140224	FULL UPGRD EMS SWARE-LGE-2018	-	26,054.40	26,054.40	100.00%	0.00%	57,110.31	95,791.52	38,681.21	Apr-17	Apr-18				2017
147755	EMS DBASE EXPANSION-LGE-2017	-	22,338.06	22,338.06	100.00%	0.00%	-	22,338.06	22,338.06	Jan-17	Oct-17				2017
147787	EMS APP ENHANCEMENTS-LGE-2017	6,202.55	13,110.00	6,907.45	52.69%	0.00%	6,202.55	13,110.00	6,907.45	Apr-17	May-17	Apr-17	Feb-18		2017
150096	FUL UPGRD EMS SWARE-LGE-2016	529.60	-	(529.60)	-100.00%	0.00%	67,030.22	66,500.62	(529.60)			Oct-15	Aug-17		2017
152265	SCADA PRIVATE NTWK_LGE_2016	(2,857.16)	-	2,857.16	-100.00%	0.00%	11,582.61	14,439.77	2,857.16			Jul-16	Jan-17		2017
150804	OATI Software Change - LGE	7,286.40	-	(7,286.40)	-100.00%	0.00%	14,572.80	7,286.40	(7,286.40)			Mar-16	Aug-16		2017
153497	CIP IP Connectivity - LGE	18,186.41	-	(18,186.41)	-100.00%	0.00%	48,992.08	30,805.66	(18,186.41)			Sep-16	Jun-18		2017
154300	Trans Test Lab Equip-LG&E	902.29	-	(902.29)	-100.00%	0.00%	902.29	-	(902.29)			Mar-17	Feb-18		2017
153728	CIP Intrusion Detect IT LGE	24,340.09	-	(24,340.09)	-100.00%	0.01%	40,293.90	15,953.81	(24,340.09)			Nov-16	May-18		2017
147328	PR Trimble Co-Centerfield	(6,165.01)	-	6,165.01	-100.00%	0.00%	1,788,561.34	1,794,726.35	6,165.01			Apr-16	Nov-16		2017
148857	Oxmoor Underground Repl	962,110.49	1,472,009.38	509,898.89	34.64%	0.24%	969,068.33	1,478,967.22	509,898.89	Nov-16	Feb-18	Nov-16	May-18	The budget was prepared prior to completion of a detailed engineering analysis. The project scope was less costly than assumed.	2017
151752	DSP Plainview 138kV UPG	-	135,224.98	135,224.98	100.00%	0.00%	-	430,205.24	430,205.24	Jan-17	Mar-19				2017
153350	PR Cloverport-Tip Top	1,437,672.89	-	(1,437,672.89)	-100.00%	0.36%	1,437,672.89	-	(1,437,672.89)			Jan-17	Jun-17	This project was included in the budget under the blanket funding project K9-2017.	2017
155698	SPIR Grade Lane-Fern Valley	154,968.44	-	(154,968.44)	-100.00%	0.04%	154,968.44	-	(154,968.44)			Aug-17	Oct-17		2017
155699	SPIR Ashbottom-Grade Lane	23,676.32	-	(23,676.32)	-100.00%	0.01%	23,676.32	-	(23,676.32)			Sep-17	Oct-17		2017
155700	SPIR International Tap	22,138.91	-	(22,138.91)	-100.00%	0.01%	22,138.91	-	(22,138.91)			Sep-17	Nov-17		2017
155981	SPIR Mill Creek-Northside	235,982.90	-	(235,982.90)	-100.00%	0.06%	235,982.90	-	(235,982.90)			Oct-17	Dec-17		2017
156025	SPIR Middletown-Buckner	20,416.08	-	(20,416.08)	-100.00%	0.01%	20,416.08	-	(20,416.08)			Oct-17	Jun-18		2017
156261	Windstream OPGW Repl 3851	27,005.59	-	(27,005.59)	-100.00%	0.01%	27,005.59	-	(27,005.59)			Nov-17	Dec-17		2017
L5-2016	RELOCATIONS T-LINES LG&E 2016	(160.37)	-	160.37	-100.00%	0.00%	(160.37)	-	160.37			Jan-16	Oct-17		2017
L5-2017	Relocations T Lines LGE 2017	-	50,158.18	50,158.18	100.00%	0.00%	-	50,158.18	50,158.18	Jan-17	Dec-17				2017
L8-2017	Storm Damage T-Line LGE 2017	136,815.53	143,623.01	6,807.48	4.74%	0.03%	136,815.53	143,623.01	6,807.48	Jan-17	Dec-17	Jan-17			2017
L9-2015	PRIORITY REPL T-LINES LGE 2015	14,501.34	-	(14,501.34)	-100.00%	0.00%	14,501.34	-	(14,501.34)			Jan-15			2017
L9-2016	PRIORITY REPL T-LINES LGE 2016	63,535.90	-	(63,535.90)	-100.00%	0.02%	63,535.90	-	(63,535.90)			Jan-16			2017
L9-2017	Priority Repl T-Lines LGE 2017	457,629.81	1,728,000.00	1,270,370.19	73.52%	0.12%	457,629.81	1,728,000.00	1,270,370.19	Jan-17	Dec-17	Jan-17		Actual needs were lower than expected allowing for budgeted dollars to be prioritized to other projects.	2017
L9-2018	Priority Repl T-Lines LGE 2018	202.50	-	(202.50)	-100.00%	0.00%	202.50	-	(202.50)			Dec-17			2017
LARM-2017	Priority Repl X-Arms LGE 2017	12,389.65	140,000.00	127,610.35	91.15%	0.00%	12,389.65	140,000.00	127,610.35	Jan-17	Dec-17	Jan-17			2017
LI-000108	LaGrange Road Relo	3,028.34	-	(3,028.34)	-100.00%	0.00%	3,028.34	-	(3,028.34)			Nov-17			2017
LINS-2016	Priority Repl Insltrs LGE 2016	(1,062.41)	-	1,062.41	-100.00%	0.00%	(1,062.41)	-	1,062.41			Jan-16			2017
LINS-2017	Priority Repl Insltrs LGE 2017	75,496.94	163,000.00	87,503.06	53.68%	0.02%	75,496.94	163,000.00	87,503.06	Jan-17	Dec-17	Jan-17			2017
LOTH-2016	Priority Repl Other LGE 2016	243,344.05	-	(243,344.05)	-100.00%	0.06%	243,344.05	-	(243,344.05)			Jan-16			2017
LOTH-2017	Priority Repl Other LGE 2017	224,695.04	150,000.00	(74,695.04)	-49.80%	0.06%	224,695.04	150,000.00	(74,695.04)	Jan-17	Dec-17	Jan-17			2017
LBRFAIL17	LGE-Brkr Fail-2017	-	450,000.00	450,000.00	100.00%	0.00%	-	450,000.00	450,000.00	Jan-17	Dec-17				2017
140224	FULL UPGRD EMS SWARE-LGE-2018	82,768.57	-	(82,768.57)	-100.00%	0.02%	82,768.57	138,828.29	56,059.72			Apr-17	Aug-18		2017
144110	BACKUP CC V_WALL RPLC-LGE-2016	(3,400.00)	-	3,400.00	-100.00%	0.00%	15,144.50	18,544.50	3,400.00			May-16	Sep-16		2017
131852	CIP-LGE-2017	52,358.11	322,674.02	270,315.91	83.77%	0.01%	52,358.11	322,674.02	270,315.91	Jan-17	Dec-17	Jan-17			2017
LRELAY-14	Relay Replacements-LG&E-2014	5,112.83	-	(5,112.83)	-100.00%	0.00%	5,112.83	-	(5,112.83)			Jan-14	Jan-15		2017
SU-000078	PRLY-Algonquin-Magzn (6646)	36,435.94	-	(36,435.94)	-100.00%	0.01%	36,435.94	-	(36,435.94)			Nov-17			2017
SU-000161	PRTU CENTERFIELD	11,559.38	-	(11,559.38)	-100.00%	0.00%	11,559.38	-	(11,559.38)			Nov-17			2017
SU-000262	PBR-Ashbottom (4) 138kV BKR	113,985.33	-	(113,985.33)	-100.00%	0.03%	113,985.33	-	(113,985.33)			Aug-17			2017
SU-000263	PIN-Breckenridge 69KV+	388.49	-	(388.49)	-100.00%	0.00%	388.49	-	(388.49)			Aug-17			2017
SU-000264	PIN-Ethel 69kV+	16,990.19	-	(16,990.19)	-100.00%	0.00%	16,990.19	-	(16,990.19)			Aug-17			2017
SU-000267	TEP-Skylight 69kV Capacitor	743.98	-	(743.98)	-100.00%	0.00%	743.98	-	(743.98)			Jan-17			2017
134195	DSP RUSSELL CRNR SUB	-	463,652.74	463,652.74	100.00%	0.00%	-	463,652.74	463,652.74	Jan-17	Jun-50				2017
137763	RIVER RD HWY RELO	-	1,342,148.17	1,342,148.17	100.00%	0.00%	-	1,342,148.17	1,342,148.17	Jan-17	Nov-20			Project delayed to begin during 2020	2017
146709	OUTERLOOP LANDFILL RELO	171,163.48	(33,554.48)	(204,717.96)	610.11%	0.04%	171,163.48	(33,554.48)	(204,717.96)	Sep-15	Jun-18	Sep-15	Jun-18		2017
147819	SPIR Project LGE	-	165,000.00	165,000.00	100.00%	0.00%	-	4,316,227.50	4,316,227.50	Jun-17	Dec-30				2017
L9-14	PRIORITY REPL T-LINES LGE 2014	467.82	-	(467.82)	-100.00%	0.00%	467.82	-	(467.82)			Jan-14			2017
144126	Rpl Mud Lane 6676 & 3877 Brkrs	(427.97)	-	427.97	-100.00%	0.00%	294,163.35	294,591.32	427.97			Sep-15	May-16		2017
147118	MC 4503 & 4503-33 TIE Brkrs	5,633.98	-	(5,633.98)	-100.00%	0.00%	1,136,969.94	1,131,335.96	(5,633.98)			Jun-15	Jun-16		2017
147308	Lyndon S Potential Xfrmr Rpl	68,022.42	-	(68,022.42)	-100.00%	0.02%	93,301.50	25,279.08	(68,022.42)			Jan-16	Jul-18		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
147997	TEP-Rpl TC 345kV Switches	1,512.89	-	(1,512.89)	-100.00%	0.00%	271,739.13	270,226.24	(1,512.89)			Jan-16	Apr-16		2017
150637	TEP-Middletown Brkr Rpl (3)	47,194.13	-	(47,194.13)	-100.00%	0.01%	542,210.47	495,016.34	(47,194.13)			Feb-16	May-16		2017
150734	Middletown TR2 Bushing Rpl	181,737.76	-	(181,737.76)	-100.00%	0.05%	194,856.56	13,118.80	(181,737.76)			Feb-16	Aug-17		2017
151306	Paddys Run PT Rpl	111,399.80	-	(111,399.80)	-100.00%	0.03%	152,089.01	40,689.21	(111,399.80)			Apr-16			2017
151756	LGE Breaker Replacements	-	1,206,000.03	1,206,000.03	100.00%	0.00%	-	8,839,000.03	8,839,000.03	Dec-16	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
151757	LGE Fence Replacements	-	815,999.98	815,999.98	100.00%	0.00%	-	2,800,240.01	2,800,240.01	Jan-17	Jul-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
151759	LGE Physical Security Upgrade	-	680,000.00	680,000.00	100.00%	0.00%	-	5,582,000.01	5,582,000.01	Jan-17	Dec-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
151760	LGE Transformer Bushing Rpl	-	40,800.04	40,800.04	100.00%	0.00%	-	205,700.02	205,700.02	Jan-17	Dec-19				2017
152108	REL-MT-TC Sw-CF Brkr Add	160,272.45	-	(160,272.45)	-100.00%	0.04%	160,272.45	849,999.98	689,727.53			Aug-17			2017
152109	REL-Smyrna 604 Brkr Add	30,743.49	-	(30,743.49)	-100.00%	0.01%	30,743.49	849,999.98	819,256.49			Aug-17			2017
152226	Middletown (5) 345kV Brkr Rpl	306,599.61	-	(306,599.61)	-100.00%	0.08%	306,599.61	2,750,000.00	2,443,400.39			Jan-17			2017
152614	LGE Station Grounding	-	476,000.00	476,000.00	100.00%	0.00%	-	1,918,960.11	1,918,960.11	Jan-17	Apr-20				2017
152617	2017 Spare 345 Brk-LGE	1,239,109.05	400,000.02	(839,109.03)	-209.78%	0.31%	1,239,109.05	400,000.02	(839,109.03)	Jan-17	Dec-17	Jan-17	Apr-18	The budget included spare LG&E breaker purchases on this project and $600K spare KU breakers on project 152616. During 2017, all spare breakers purchased were LG&E and were therefore were purchased to this project. The total spent was slightly higher than assumed in the 2017 budget and a portion of the related charges extended into 2018.	2017
152618	LGE Spare 138/69 XTR	674,433.07	1,500,000.00	825,566.93	55.04%	0.17%	674,433.07	1,500,000.00	825,566.93	Jan-17	Dec-17	Jan-17		The budget included the cost of a spare transformer to be purchased during 2017. An order was placed during 2017 for a lower cost transformer which was received during 2018.	2017
152620	LGE Spare Misc Equip	-	340,000.02	340,000.02	100.00%	0.00%	-	340,000.02	340,000.02	Jan-17	Dec-18				2017
152621	LGE Cap and Pin Rpl	-	714,000.00	714,000.00	100.00%	0.00%	-	2,632,960.06	2,632,960.06	Jan-17	Apr-22			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
152632	LGE Coupling Capacitor Rpl	-	204,000.03	204,000.03	100.00%	0.00%	-	754,120.03	754,120.03	Jan-17	Dec-21				2017
152639	LGE Online Monitoring Equip	-	254,999.98	254,999.98	100.00%	0.00%	-	901,000.07	901,000.07	Jan-17	Jun-19				2017
153498	RFN-Shively Fence Rpl	120,427.60	-	(120,427.60)	-100.00%	0.03%	120,427.60	-	(120,427.60)			Sep-16	May-18		2017
153591	FTR-Beargrass T01 Xfmr Rpl	451,843.76	-	(451,843.76)	-100.00%	0.11%	1,992,934.80	1,541,091.04	(451,843.76)			Nov-16	Dec-16		2017
154046	PAR-Algonquin Ground Grid Rpl	82,002.77	-	(82,002.77)	-100.00%	0.02%	82,002.77	-	(82,002.77)			Feb-17			2017
154047	PAR-Canal Ground Grid Rpl	105,415.77	-	(105,415.77)	-100.00%	0.03%	105,415.77	-	(105,415.77)			Feb-17	May-18		2017
154591	TC 345kV 4511 Breaker	255,003.60	-	(255,003.60)	-100.00%	0.06%	255,003.60	-	(255,003.60)			May-17			2017
154694	Madison 69kV Cap & Pin Rpl	220,909.29	-	(220,909.29)	-100.00%	0.06%	220,909.29	-	(220,909.29)			May-17			2017
154843	Trimble Co TCT 7-10	389,235.55	-	(389,235.55)	-100.00%	0.10%	389,235.55	-	(389,235.55)			May-17			2017
155215	RFN-Beargrass Fence	92,339.17	-	(92,339.17)	-100.00%	0.02%	92,339.17	-	(92,339.17)			Jun-17			2017
155526	FOR-Bishop Brk Rpl	136,052.18	-	(136,052.18)	-100.00%	0.03%	136,052.18	-	(136,052.18)			Jul-17			2017
155528	FOR-Ethel TR4 Brk Rpl	149,865.32	-	(149,865.32)	-100.00%	0.04%	149,865.32	-	(149,865.32)			Jul-17	Jun-18		2017
155682	POR BLUE LICK 345kV CCVT	36,770.17	-	(36,770.17)	-100.00%	0.01%	36,770.17	-	(36,770.17)			Aug-17	Apr-18		2017
156024	Press Kit Tool-LGE	22,330.00	-	(22,330.00)	-100.00%	0.01%	22,330.00	-	(22,330.00)			Oct-17	Mar-18		2017
156098	Trans Subs Test Equip LG&E	17,709.25	-	(17,709.25)	-100.00%	0.00%	17,709.25	-	(17,709.25)			Oct-17	Jun-18		2017
156131	Blue Lick Control House Roof	15,875.09	-	(15,875.09)	-100.00%	0.00%	15,875.09	-	(15,875.09)			Nov-17	Apr-18		2017
156170	PCA Stewart 69kV C&P Insul	755.89	-	(755.89)	-100.00%	0.00%	755.89	-	(755.89)			Nov-17			2017
156195	POR-Mud Lane (2) 69kV PT	488.75	-	(488.75)	-100.00%	0.00%	488.75	-	(488.75)			Nov-17			2017
L-OTHER14	LGE-Other-2014	(1,531.63)	-	1,531.63	-100.00%	0.00%	(1,531.63)	-	1,531.63			Jan-14	Jan-15		2017
L-OTHER15	LGE-Other-2015	(20,463.86)	-	20,463.86	-100.00%	-0.01%	(20,463.86)	-	20,463.86			Jan-15	Jan-16		2017
LTFFAIL17	LGE-Xfrmr Fail-2017	-	1,500,000.00	1,500,000.00	100.00%	0.00%	-	1,500,000.00	1,500,000.00	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
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	743.25	-	(743.25)	-100.00%	0.00%	743.25	-	(743.25)			Jan-17			2017
SU-000007	PBR-Watterson (3) 138kV BKRRpl	413,580.77	-	(413,580.77)	-100.00%	0.10%	413,580.77	-	(413,580.77)			Aug-17			2017
SU-000008	PBR-Aiken(1) 69kV BKR Rpl	3,908.52	-	(3,908.52)	-100.00%	0.00%	3,908.52	-	(3,908.52)			Oct-17			2017
SU-000049	PBR-Kenwood(3) 69kV BKR	77,031.46	-	(77,031.46)	-100.00%	0.02%	77,031.46	-	(77,031.46)			Aug-17			2017
139690	Test Lab Equipment-2017-LGE	-	65,028.02	65,028.02	100.00%	0.00%	-	65,028.02	65,028.02	Jan-17	Dec-17				2017
148988	Blue Lick DFR	64,131.37	109,963.67	45,832.30	41.68%	0.02%	177,033.15	222,865.45	45,832.30	Sep-16	May-18	Sep-16	May-18		2017
149028	TEP-LGE DFR 2016	3,738.20	-	(3,738.20)	-100.00%	0.00%	215,085.43	211,347.23	(3,738.20)			Jan-16	Sep-17		2017
151601	Louisville RFL9300 RPLS	6,318.35	-	(6,318.35)	-100.00%	0.00%	431,332.87	425,014.52	(6,318.35)			May-16	Feb-17		2017
153365	LGE Relay Rpl-2017	171,866.39	-	(171,866.39)	-100.00%	0.04%	213,459.02	41,592.63	(171,866.39)			Sep-16	May-18		2017
153373	Battery Replacements - LGE	-	153,092.78	153,092.78	100.00%	0.00%	-	714,432.98	714,432.98	Jan-17	Apr-18				2017
153374	DFR Installations - LGE	-	315,789.47	315,789.47	100.00%	0.00%	-	1,578,947.35	1,578,947.35	Jan-17	Jul-21				2017
153375	PLC Replacements - LGE	-	83,458.65	83,458.65	100.00%	0.00%	-	417,293.25	417,293.25	Jan-17	Apr-21				2017
LOTPR17	LG&E Other Prot Blanket 2017	275,137.72	14,280.00	(260,857.72)	-1826.73%	0.07%	275,137.72	14,280.00	(260,857.72)	Jan-17	Dec-17	Jan-17			2017
LOTPR17	LG&E Other Prot Blanket 2017	12,884.17	-	(12,884.17)	-100.00%	0.00%	12,884.17	-	(12,884.17)			Jan-17			2017
LOTPRFL17	LG&E Oth Prot Fail 2017	-	44,000.04	44,000.04	100.00%	0.00%	-	44,000.04	44,000.04	Jan-17	Dec-17				2017
LREL-FL16	LG&E Relay Failures-2016	2,332.99	-	(2,332.99)	-100.00%	0.00%	2,332.99	-	(2,332.99)			Jan-16			2017
LREL-FL17	LG&E Relay Failures-2017	7,045.16	68,000.03	60,954.87	89.64%	0.00%	7,045.16	68,000.03	60,954.87	Jan-17	Dec-17	Jan-17			2017
LRELAY-17	Relay Replacements-LG&E-2017	1,395,229.35	820,000.01	(575,229.34)	-70.15%	0.35%	1,395,229.35	820,000.01	(575,229.34)	Jan-17	Dec-17	Jan-17		Budget is developed at a higher level to encompass multiple replacements. More failure replacements were made on this project than budgeted.	2017
LRTU-17	LGE RTU Replacements-17	254,922.18	965,000.00	710,077.82	73.58%	0.06%	254,922.18	965,000.00	710,077.82	Jan-17	Dec-17	Jan-17		Budget is developed at a higher level to encompass multiple replacements. Fewer failure replacements were made on this project than budgeted. The remaining funding was used for other projects.	2017
LRTU-FL17	LG&E RTU Failures-2017	-	25,999.99	25,999.99	100.00%	0.00%	-	25,999.99	25,999.99	Jan-17	Dec-17				2017
147244	TEP ETHEL-NACHAND 69kV-	1,015,228.61	1,615,644.20	600,415.59	37.16%	0.26%	1,786,966.30	2,387,381.89	600,415.59	Aug-16	Jun-17	Aug-16	Jun-17	The budget was prepared prior to completion of a detailed engineering analysis.	2017
144330	New 69kV Bkr Station MC-CRSW	649,356.55	-	(649,356.55)	-100.00%	0.16%	1,120,189.91	470,833.36	(649,356.55)			Apr-15		The budget assumed that the project would be completed during 2016 however it extended into 2017.	2017
147312	Mill Creek 532 Line CCVT Rpl	60.11	-	(60.11)	-100.00%	0.00%	82,667.67	82,607.56	(60.11)			Jan-16	Dec-16		2017
147353	Paddy's Run Bushings	(177.66)	-	177.66	-100.00%	0.00%	36,625.19	36,802.85	177.66			Jan-16	Mar-17		2017
147357	Mud Lane Insulator Rpl	616.87	-	(616.87)	-100.00%	0.00%	338,950.99	338,334.12	(616.87)			Mar-16	Dec-16		2017
149679	Middletown CIP Security Upgrds	2,806,941.71	2,499,999.99	(306,941.72)	-12.28%	0.71%	2,806,941.71	2,499,999.99	(306,941.72)	Jan-17	Jul-18	Jan-17			2017
150254	Algonquin OCB Kit Install	262.43	-	(262.43)	-100.00%	0.00%	13,861.85	13,599.42	(262.43)			Nov-15	Feb-17		2017
151208	Mill Creek 4533 Brk Rpl	(15,798.99)	-	15,798.99	-100.00%	0.00%	592,300.10	608,099.09	15,798.99			Apr-16	Dec-16		2017
151305	Algonquin PT Rpl	51,311.95	-	(51,311.95)	-100.00%	0.01%	95,226.66	43,914.71	(51,311.95)			Apr-16	Jul-18		2017
151307	Clay 69kV BUS TIE Bush Rpl	0.20	-	(0.20)	-100.00%	0.00%	23,229.21	23,229.01	(0.20)			Apr-16	Jun-17		2017
151467	Cane Run SW CT Add	268,586.63	-	(268,586.63)	-100.00%	0.07%	795,783.62	527,196.99	(268,586.63)			May-16	May-17		2017
151750	Spare 345/138 Transformer	860,943.31	75,000.00	(785,943.31)	-1047.92%	0.22%	860,943.31	3,199,999.99	2,339,056.68	Mar-17	Sep-18	Mar-17		The budget assumed only a small portion of the project to occur during 2017, however the project was accelerated with more costs occuring during 2017 and less during 2018.	2017
152174	PBR-Ashby 138kV Brkr Rpl	389,923.54	-	(389,923.54)	-100.00%	0.10%	389,923.54	-	(389,923.54)			Jan-17	May-18		2017
152178	PBR-Shively 69kV Brkr Rpl	439,429.59	-	(439,429.59)	-100.00%	0.11%	439,429.59	-	(439,429.59)			Jan-17			2017

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152187	PBR-TC Sw 138kV Brk Rpl	292,761.48	-	(292,761.48)	-100.00%	0.07%	479,039.64	186,278.16	(292,761.48)			Oct-16	May-18		2017
152221	MC 4532 and 4504-60 TIE Brkr	1,658,722.64	647,057.14	(1,011,665.50)	-156.35%	0.42%	2,586,780.66	1,575,115.16	(1,011,665.50)	Aug-16	Nov-17	Aug-16		The need for the project was determined after the 2017 budget was prepared.	2017
152222	BL 345kV 4532-38 TIE Brkr Rpl	404,349.66	349,999.78	(54,349.88)	-15.53%	0.10%	660,403.43	606,053.55	(54,349.88)	Jul-16	Dec-17	Jul-16	May-18		2017
153280	ROR-LGE SPARE CCVT-2016	35,710.05	-	(35,710.05)	-100.00%	0.01%	35,710.05	-	(35,710.05)			Aug-16	Jun-17		2017
153419	PGG-Cane Run SW GG Iso	8,761.86	-	(8,761.86)	-100.00%	0.00%	73,811.78	65,049.92	(8,761.86)			Sep-16	Aug-17		2017
153537	OMN-Ashbottom TR2 Monitor	75,911.92	-	(75,911.92)	-100.00%	0.02%	114,685.48	38,773.56	(75,911.92)			Oct-16			2017
153538	OMN-Mill Creek TR5 Monitor	35,770.55	-	(35,770.55)	-100.00%	0.01%	35,770.55	-	(35,770.55)			Oct-16			2017
153667	POR-Cane Run Sw Insulator/C&P	1,472,497.77	-	(1,472,497.77)	-100.00%	0.37%	1,532,108.08	59,610.31	(1,472,497.77)			Nov-16	Apr-18	The need for the project was determined after the 2017 budget was prepared.	2017
153726	CIP Intrusion Detect Trans LGE	22,070.29	-	(22,070.29)	-100.00%	0.01%	36,498.08	14,427.79	(22,070.29)			Nov-16	May-18		2017
154148	RFN-Eastwood Fence Rpl	16,012.28	-	(16,012.28)	-100.00%	0.00%	16,012.28	-	(16,012.28)			Feb-17			2017
154150	RFN-Cloverport Fence Rpl	191,621.72	-	(191,621.72)	-100.00%	0.05%	191,621.72	-	(191,621.72)			Feb-17			2017
154151	RFN-Northside Fence Rpl	129,158.82	-	(129,158.82)	-100.00%	0.03%	129,158.82	-	(129,158.82)			Feb-17	Feb-18		2017
LARREST17	LGE Arrester Replacements 2017	66,870.66	202,299.98	135,429.32	66.94%	0.02%	66,870.66	202,299.98	135,429.32	Jan-17	Dec-17	Jan-17			2017
LOTFAIL16	LGE-OtherFail-2016	69.90	-	(69.90)	-100.00%	0.00%	69.90	-	(69.90)			Jan-16			2017
LOTFAIL17	LGE-OtherFail-2017	107,375.26	450,000.00	342,624.74	76.14%	0.03%	107,375.26	450,000.00	342,624.74	Jan-17	Dec-17	Jan-17			2017
LTFFAIL16	LGE-Xfrmr Fail-2016	(465,399.67)	-	465,399.67	-100.00%	-0.12%	(465,399.67)	-	465,399.67			Jan-16			2017
144995	LGE FIRE SYSTEMS 2016	14,047.72	-	(14,047.72)	-100.00%	0.00%	161,381.35	146,702.64	(14,678.72)			Jan-16	Dec-16		2017
144997	LGE SECURITY EQUIPMENT 2016	(16,567.13)	-	16,567.13	-100.00%	0.00%	114,280.87	129,203.59	14,922.72			Jan-16	Dec-16		2017
145008	LGE CAMERAS 2017	40,564.38	51,750.00	11,185.62	21.61%	0.01%	42,809.00	51,750.00	8,941.00	Jan-17	Jun-17	Jan-17	Dec-17		2017
145012	LGE FIRE SYSTEMS 2017	47,721.68	-	(47,721.68)	-100.00%	0.01%	47,721.68	-	(47,721.68)			Jan-17	Nov-17		2017
145014	LGE SECURITY EQUIPMENT 2017	36,887.32	20,700.00	(16,187.32)	-78.20%	0.01%	45,171.04	20,700.00	(24,471.04)	Jan-17	Aug-17	Jan-17	Nov-17		2017
148018	REPL AIR HANDLERS-BOC MAIN	112,088.93	135,240.00	23,151.07	17.12%	0.03%	138,035.00	443,396.07	305,361.07	Jan-16	Dec-17	Jan-16	Aug-17		2017
148022	RESTROOM RENOVATIONS-BOC	408,107.68	114,540.00	(293,567.68)	-256.30%	0.10%	409,351.40	520,505.64	111,154.24	Jan-16	Aug-18	Jan-16			2017
149492	AV EQUIPMENT - LGE 2017	5,824.53	69,000.00	63,175.47	91.56%	0.00%	5,824.53	69,000.00	63,175.47	Jul-15	Dec-17	Jul-15	Dec-17		2017
153947	AOC RR & CONFERENCE ROOM UPG	122,451.66	-	(122,451.66)	-100.00%	0.03%	122,451.66	-	(122,451.66)			Jan-17	Nov-17		2017
154817	RIVERPORT FURNITURE LGE	17,421.97	-	(17,421.97)	-100.00%	0.00%	17,421.97	-	(17,421.97)			Jun-17	Jun-18		2017
155397	BOC 3C CONF RM RENOVATION	39,558.58	-	(39,558.58)	-100.00%	0.01%	39,558.58	-	(39,558.58)			Jul-17	Jan-18		2017
155884	LGE BRANDING	55,446.82	-	(55,446.82)	-100.00%	0.01%	63,353.33	-	(63,353.33)			Sep-17			2017
155902LGE	BOC SUPPLY CHAIN FLOORING LGE	12,667.26	-	(12,667.26)	-100.00%	0.00%	12,667.26	-	(12,667.26)			Sep-17	Oct-17		2017
155908LGE	BOC DATA CENTER FLOORING LGE	16,596.08	-	(16,596.08)	-100.00%	0.00%	16,596.08	-	(16,596.08)			Sep-17	Oct-17		2017
155911LGE	BOC DIRECTORS FLOORING LGE	8,733.23	-	(8,733.23)	-100.00%	0.00%	8,733.23	-	(8,733.23)			Sep-17	Oct-17		2017
155947	SSC STORAGE BLDG POLEBARN	70,740.13	-	(70,740.13)	-100.00%	0.02%	70,740.13	-	(70,740.13)			Sep-17	Dec-17		2017
156052LGE	LGE CENTER FURNITURE LGE	20,666.96	-	(20,666.96)	-100.00%	0.01%	20,666.96	-	(20,666.96)			Oct-17	Oct-17		2017
156077	ESC QUIET ROOM - 2017	14,482.20	-	(14,482.20)	-100.00%	0.00%	14,482.20	-	(14,482.20)			Oct-17	May-18		2017
156174	SECURITY ID PRINTER - LGE	3,766.47	-	(3,766.47)	-100.00%	0.00%	3,766.47	-	(3,766.47)			Nov-17	Dec-17		2017
156189	UTILITY VEHICLE - SSC 2017	5,968.22	-	(5,968.22)	-100.00%	0.00%	5,968.22	-	(5,968.22)			Nov-17	Dec-17		2017
156205	BOC BO Breakroom Reno	1,330.39	-	(1,330.39)	-100.00%	0.00%	1,330.39	-	(1,330.39)			Nov-17	Jul-18		2017
155926	BOs Safe for BOC 2017	4,337.20	-	(4,337.20)	-100.00%	0.00%	4,337.20	-	(4,337.20)			Sep-17	Jan-18		2017
149551	MR 2016 FieldNet LG&E	16,039.61	-	(16,039.61)	-100.00%	0.00%	22,562.56	6,522.95	(16,039.61)			Jan-16	Jul-17		2017
141582	Meter Shop 2017 LG&E Electric	-	24,281.10	24,281.10	100.00%	0.00%	-	24,281.10	24,281.10	Feb-17	Dec-17				2017
142361	Retail Hardware LG&E 2017	-	75,900.00	75,900.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-17	Dec-17				2017
155251	CS Monitors 2017 LG&E	5,029.88	-	(5,029.88)	-100.00%	0.00%	5,029.88	-	(5,029.88)			Jun-17	Dec-17		2017
00008FACL	AOC LED LIGHTING	32,100.71	-	(32,100.71)	-100.00%	0.01%	32,100.71	-	(32,100.71)			Aug-17	Nov-17		2017
00057FACL	EOC FITNESS CENTER	29,180.30	-	(29,180.30)	-100.00%	0.01%	29,180.30	-	(29,180.30)			Jul-17	Nov-17		2017
00058FACL	AOC AERIAL LIFT	34,639.21	-	(34,639.21)	-100.00%	0.01%	34,639.21	-	(34,639.21)			Jul-17	Nov-17		2017
00060FACL	BOC PARKING LOT COUNTER	10,330.99	-	(10,330.99)	-100.00%	0.00%	10,330.99	-	(10,330.99)			Jul-17	Dec-17		2017
00063FACL	SSC EAST RENOVATION	138,730.59	-	(138,730.59)	-100.00%	0.04%	138,730.59	-	(138,730.59)			Jul-17	Feb-18		2017
00069FACL	EOC TRAINING ROOM RENO	59,278.45	-	(59,278.45)	-100.00%	0.02%	59,278.45	-	(59,278.45)			Aug-17	Nov-17		2017
141392	LGE FURNITURE PROJ	129,338.67	175,950.00	46,611.33	26.49%	0.03%	129,338.67	175,950.00	46,611.33	Jul-13	May-19	Jul-13			2017
141419	CARPET REPLACEMENT 2015	(51,821.84)	-	51,821.84	-100.00%	-0.01%	14,176.82	65,998.65	51,821.84			Jan-15	Jun-16		2017
141440	LGE FURN/CHAIRS 2016	(44,322.92)	-	44,322.92	-100.00%	-0.01%	-	44,322.92	44,322.92			Jan-16	Dec-16		2017
148016	CONSTRUCT ELEVATOR - AOC	752.92	-	(752.92)	-100.00%	0.00%	290,037.96	289,285.04	(752.92)			Jan-16	Dec-16		2017
148028	CARPET/FLOORING - LGE 2016	(17,138.48)	-	17,138.48	-100.00%	0.00%	7,267.83	24,406.31	17,138.48			Jan-16	Dec-16		2017
149100	GAS CONTROL & STOR RENOV	(103.98)	-	103.98	-100.00%	0.00%	179,061.62	179,165.60	103.98			Jan-16	Dec-16		2017
149473	LGE REPL FAILED EQP 2017	53,406.74	70,380.00	16,973.26	24.12%	0.01%	53,406.74	70,380.00	16,973.26	Jan-17	Dec-17	Jan-17	Jul-18		2017
149475	LGE FAC IMPROVEMENTS 2017	-	70,380.00	70,380.00	100.00%	0.00%	-	70,380.00	70,380.00	Jul-15	Nov-17				2017
149483	LGE FURN & CHAIR 2017	66,940.42	84,180.00	17,239.58	20.48%	0.02%	66,940.42	84,180.00	17,239.58	Jul-15	Dec-17	Jul-15	May-18		2017
149490	CARPET/FLOORING - LGE 2017	23,175.98	31,740.00	8,564.02	26.98%	0.01%	30,956.59	31,740.00	783.41	Jul-15	Dec-17	Jul-15	Dec-17		2017
151160	SIMP COMM CTR RECONF-LGE	(1,839.80)	-	1,839.80	-100.00%	0.00%	4,094.56	5,934.36	1,839.80			Apr-16	Dec-16		2017
152337	BOC BREAKER REPLACEMENT 2017	54,806.74	69,000.00	14,193.26	20.57%	0.01%	54,806.74	69,000.00	14,193.26	Jan-17	Jun-17	Jan-17	Oct-17		2017
152353	SEWAGE INJECTION PUMPS BOC	27,655.87	34,500.00	6,844.13	19.84%	0.01%	27,655.87	34,500.00	6,844.13	Jan-17	Jul-17	Jan-17	Oct-17		2017
152366	BOC ROOF REPLACEMENT SECTION A	94,654.71	-	(94,654.71)	-100.00%	0.02%	292,896.69	198,241.97	(94,654.71)			Jul-16	Aug-17		2017
152370	ELEC SCISSOR LIFT AOC	-	13,800.00	13,800.00	100.00%	0.00%	-	13,800.00	13,800.00	Jan-17	Oct-17				2017
152371	FACILITIES SHOP SSC	123,039.90	62,100.00	(60,939.90)	-98.13%	0.03%	123,039.90	62,100.00	(60,939.90)	Jan-17	Jul-17	Jan-17	Nov-17		2017
152374	NORTH TRENCH DRAIN SSC	-	17,250.00	17,250.00	100.00%	0.00%	8,418.00	25,668.00	17,250.00	Sep-16	Dec-16				2017
152375	HVAC CONDENSING UNIT EOC	5,925.72	6,900.00	974.28	14.12%	0.00%	5,925.72	6,900.00	974.28	Jan-17	Jun-17	Jan-17	Jun-17		2017
152378	PAVING SSC	116,620.11	51,750.00	(64,870.11)	-125.35%	0.03%	116,620.11	51,750.00	(64,870.11)	Jan-17	Oct-17	Jan-17	Mar-18		2017
152431	LGE CTR 12 REPL FLOOR LGE	-	6,210.00	6,210.00	100.00%	0.00%	-	6,210.00	6,210.00	Jan-17	Jun-17				2017
152745	BOC ROOF REPL - SECTION B MAIN	151,591.85	-	(151,591.85)	-100.00%	0.04%	151,591.85	362,940.00	211,348.15			Feb-17	Dec-17		2017
153408	BOC SIDEWALK	(2,493.69)	-	2,493.69	-100.00%	0.00%	-	2,493.69	2,493.69			Sep-16	Jun-17		2017
153629	SIMSPONVILLE CRAC IT LGE	(0.08)	-	0.08	-100.00%	0.00%	20,612.98	20,613.06	0.08			Nov-16	Jun-17		2017
153681	GAS CONTROL CREW ROOM RENO	684.65	-	(684.65)	-100.00%	0.00%	15,125.33	14,440.68	(684.65)			Nov-16	Feb-17		2017
153740	EMERGENCY RESPONSE TRAILER	450.00	-	(450.00)	-100.00%	0.00%	26,609.47	26,159.47	(450.00)			Dec-16	Mar-17		2017
153872	AOC BATHROOM	24,400.77	-	(24,400.77)	-100.00%	0.01%	24,400.77	-	(24,400.77)			Jan-17	Nov-17		2017
153916	REPL AIR HANDLERS-BOC 2017	124,848.72	-	(124,848.72)	-100.00%	0.03%	124,848.72	-	(124,848.72)			Jan-17	Nov-17		2017
153969	LGE CTR 23 CONF CTR AV LGE	16,227.65	-	(16,227.65)	-100.00%	0.00%	16,227.65	-	(16,227.65)			Jan-17	Sep-17		2017
153975	FACILTIES CAPACITY FURN LGE	121,124.35	-	(121,124.35)	-100.00%	0.03%	121,124.35	-	(121,124.35)			Jan-17	Dec-17		2017
154165	REPLACE FLOOR LGE CTR 12 LGE	27,921.44	-	(27,921.44)	-100.00%	0.01%	27,921.44	-	(27,921.44)			Jan-17	Oct-17		2017
154204	BOC 1 DIRECTORS OFFICES LGE	42,550.68	-	(42,550.68)	-100.00%	0.01%	42,550.68	-	(42,550.68)			Mar-17	Nov-17		2017
154292	BOC ELEVATION PLANTER WALL	6,530.85	-	(6,530.85)	-100.00%	0.00%	6,530.85	-	(6,530.85)			Mar-17	May-17		2017
154513	EOC CONF A SPLIT HVAC UNIT	6,486.00	-	(6,486.00)	-100.00%	0.00%	6,486.00	-	(6,486.00)			Apr-17	Nov-17		2017
154515	EOC WELDER PLUGS	3,227.23	-	(3,227.23)	-100.00%	0.00%	3,227.23	-	(3,227.23)			Apr-17	Dec-17		2017
154536	LOADING DOCK SECURITY	9,932.49	-	(9,932.49)	-100.00%	0.00%	9,932.49	-	(9,932.49)			May-17	Aug-17		2017
154674	ANNEX CHILLER REPLACE-2017	34,486.20	-	(34,486.20)	-100.00%	0.01%	34,486.20	-	(34,486.20)			May-17	Aug-17		2017
155297	WIDE FORMAT PRINTER LGE	11,382.14	-	(11,382.14)	-100.00%	0.00%	11,382.14	-	(11,382.14)			Jun-17	Nov-17		2017
155589	BOC MAILROOM IMPROVEMENTS	3,639.73	-	(3,639.73)	-100.00%	0.00%	3,639.73	-	(3,639.73)			Jul-17	Nov-17		2017
155837	FENCE AT AOC 2017	8,949.30	-	(8,949.30)	-100.00%	0.00%	8,949.30	-	(8,949.30)			Aug-17	Nov-17		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
156172	Overhead Doors - AOC	3,924.69	-	(3,924.69)	-100.00%	0.00%	3,924.69	-	(3,924.69)			Nov-17	May-18		2017
144995	LGE FIRE SYSTEMS 2016	914.48	-	(914.48)	-100.00%	0.00%	233,886.02	212,612.52	(21,273.50)			Jan-16	Dec-16		2017
145008	LGE CAMERAS 2017	3,253.08	-	(3,253.08)	-100.00%	0.00%	62,042.03	75,000.00	12,957.97			Jan-17	Dec-17		2017
148045	RIVERPORT RENOVATIONS	209,248.87	-	(209,248.87)	-100.00%	0.05%	209,248.87	-	(209,248.87)			May-16	Jun-18		2017
153561	DCC ENHANCEMENT LGE	701,682.46	-	(701,682.46)	-100.00%	0.18%	751,300.05	49,617.59	(701,682.46)			Dec-16		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 future years.	2017
149889	El Veh Chg Station LG&E 2015	40,544.26	95,000.04	54,455.78	57.32%	0.01%	40,544.26	95,000.04	54,455.78	May-16	Dec-16	May-16			2017
153065	Solar Projects - Community LGE	-	500,000.00	500,000.00	100.00%	0.00%	-	2,500,000.08	2,500,000.08	Jan-17	Dec-19			The first Solar Share array was not fully subscribed until 2018.	2017
153071	Solar Projects - Business LGE	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	4,999,999.92	4,999,999.92	Jan-17	Dec-19			The first Business Solar customer was not finalized until 2018.	2017
153075	Volt/VAR Optimization Non-DSM	236,155.27	500,000.04	263,844.77	52.77%	0.06%	441,455.27	705,300.04	263,844.77	Oct-16	Dec-17	Oct-16	Mar-18		2017
156200	Burden/Ratio Test Set Aub 2017	8,593.61	-	(8,593.61)	-100.00%	0.00%	8,593.61	-	(8,593.61)			Nov-17	Jan-18		2017
CEMTR134	LGE Electric Meters - 001340	432,957.08	517,988.60	85,031.52	16.42%	0.11%	432,957.08	517,988.60	85,031.52	Jan-13	Dec-23	Jan-13			2017
149490	CARPET/FLOORING - LGE 2017	11,276.26	-	(11,276.26)	-100.00%	0.00%	44,864.63	46,000.00	1,135.37			Jul-15	Dec-17		2017
153627	SIMPSONVILLE CRAC TRANS LGE	(0.83)	-	0.83	-100.00%	0.00%	18,671.17	18,672.00	0.83			Jan-16	Jun-17		2017
154507	UPS BATTERY REPL - LGE 2017	3,060.00	-	(3,060.00)	-100.00%	0.00%	3,060.00	-	(3,060.00)			Apr-17	Jul-18		2017
FAC00000L	SIMP NEW PARKING LGE	8,022.00	-	(8,022.00)	-100.00%	0.00%	8,022.00	-	(8,022.00)			Jun-17	Aug-17		2017
004LGE14	Call Center-Route&Report-LGE14	95,808.37	-	(95,808.37)	-100.00%	0.02%	647,471.60	551,663.23	(95,808.37)			Jan-14	Dec-16		2017
044LGE16	Outside Cable Plant-LGE16	(12,237.51)	-	12,237.51	-100.00%	0.00%	53,110.66	65,348.17	12,237.51			Jan-16	Dec-16		2017
082LGE16	Tech Ref desktop/laptops-LGE16	(63,668.61)	-	63,668.61	-100.00%	-0.02%	1,056,888.95	1,120,557.56	63,668.61			Jan-16	May-17		2017
111LGE16	Gas Tracking and Trace-LGE16	277,234.77	-	(277,234.77)	-100.00%	0.07%	555,476.79	278,242.02	(277,234.77)			Jan-16	Jan-18		2017
138LGE16	PowerPlant Module Upgr-LGE16	128,020.32	69,000.00	(59,020.32)	-85.54%	0.03%	228,554.58	169,534.26	(59,020.32)	Jan-16	Oct-17	Jan-16	Oct-17		2017
159LGE16	Cascade Impl Gen Relays-LGE16	77,059.01	-	(77,059.01)	-100.00%	0.02%	129,032.29	51,973.28	(77,059.01)			Jan-16			2017
737LGE16	BI SQL Upgrade-LGE16	21,216.49	-	(21,216.49)	-100.00%	0.01%	21,216.49	-	(21,216.49)			Oct-16	Jan-18		2017
IT0001L	ABB Upgrade-LGE17	73,041.43	91,080.00	18,038.57	19.81%	0.02%	73,041.43	91,080.00	18,038.57	Jul-17	May-18	Jul-17	Jul-18		2017
IT0002L	Access Switch Rotation-LGE17	182,814.71	186,300.09	3,485.38	1.87%	0.05%	182,814.71	186,300.09	3,485.38	May-17	Dec-17	May-17	Jan-18		2017
IT0004L	Analog Sunset-LGE17	14,012.17	99,111.15	85,098.98	85.86%	0.00%	14,012.17	99,111.15	85,098.98	Jan-17	Oct-17	Jan-17	Jan-18		2017
IT0063L	zMR Hardware-LGE17	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jun-17	Oct-17				2017
IT0093L	Server Capacity Exp-LGE17	13,229.69	22,691.70	9,462.01	41.70%	0.00%	13,229.69	22,691.70	9,462.01	Jan-17	Aug-17	Jan-17	Jan-18		2017
IT0110L	Trans Cascade-Oracle-LGE17	55,769.40	30,360.00	(25,409.40)	-83.69%	0.01%	55,769.40	30,360.00	(25,409.40)	May-17	Jul-18	May-17	Sep-18		2017
IT0114L	TRMS Upgrade-LGE17	54,722.11	41,745.00	(12,977.11)	-31.09%	0.01%	54,722.11	41,745.00	(12,977.11)	Jan-17	May-18	Jan-17	Jun-18		2017
IT0143L	Aspect Perf Mgmt Module-LGE17	42,288.06	-	(42,288.06)	-100.00%	0.01%	42,288.06	-	(42,288.06)			May-17	Jan-18		2017
IT0144L	Avaya Call Back Lic-LGE17	6,287.31	-	(6,287.31)	-100.00%	0.00%	6,287.31	-	(6,287.31)			May-17	Nov-17		2017
IT0146L	RecoverPoint Refresh-LGE17	42,147.00	-	(42,147.00)	-100.00%	0.01%	42,147.00	-	(42,147.00)			Jun-17	Jan-18		2017
IT0147L	CoreLogic Parcel GIS-LGE17	53,018.22	-	(53,018.22)	-100.00%	0.01%	53,018.22	-	(53,018.22)			Jun-17	Oct-17		2017
IT0148L	Antivirus Replacement-LGE17	42,947.80	-	(42,947.80)	-100.00%	0.01%	42,947.80	-	(42,947.80)			Jun-17	Dec-17		2017
001LGE16	Access Switch Rotation-LGE16	5,148.24	-	(5,148.24)	-100.00%	0.00%	214,262.82	209,114.57	(5,148.24)			Jan-16	Dec-16		2017
017LGE16	Electric Insp Enhan-LGE16	(6,050.84)	-	6,050.84	-100.00%	0.00%	-	6,050.84	6,050.84			Jan-16	Dec-16		2017
021LGE16	Further app virt build-LGE16	(3,914.69)	-	3,914.69	-100.00%	0.00%	69,050.25	72,964.95	3,914.69			Jan-16	Dec-16		2017
026LGE16	Lville Racks & Furn-LGE16	(51.66)	-	51.66	-100.00%	0.00%	7,774.17	7,825.83	51.66			Dec-15	Dec-16		2017
032LGE16	Mobile Radio-LGE16	(0.80)	-	0.80	-100.00%	0.00%	12,824.15	12,824.95	0.80			Jan-16	Dec-16		2017
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	(9,514.44)	-	9,514.44	-100.00%	0.00%	323,200.07	332,714.52	9,514.44			Jan-16	Dec-16		2017
039LGE16	Network Management-LGE16	131.86	-	(131.86)	-100.00%	0.00%	13,678.74	13,546.88	(131.86)			Jan-16	Dec-16		2017
040LGE15	Mobile Infrastructure-LGE15	(9,896.33)	-	9,896.33	-100.00%	0.00%	66,000.09	75,896.41	9,896.33			Jan-15	Dec-15		2017
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	(556.04)	-	556.04	-100.00%	0.00%	0.00	556.04	556.04			Dec-14	Dec-16		2017
047LGE16	Phone Expan/Break Fix-LGE16	449.20	-	(449.20)	-100.00%	0.00%	52,284.87	51,835.67	(449.20)			Jan-16	Dec-16		2017
063LGE16	Simpsonville Elect Upg-LGE16	(167.55)	-	167.55	-100.00%	0.00%	10,751.50	10,919.06	167.55			Jan-16	Dec-16		2017
064LGE16	Simpson Furn&Racks-LGE16	(124.56)	-	124.56	-100.00%	0.00%	11,140.53	11,265.08	124.56			Jan-16	Dec-16		2017
067LGE16	TeleRm Data Cent Y1/2-LGE16	(110.33)	-	110.33	-100.00%	0.00%	113,962.14	114,072.47	110.33			Jan-16	Dec-16		2017
077LGE16	Wireless Upgrade (WERUS)-LGE16	102.97	-	(102.97)	-100.00%	0.00%	61,133.59	61,030.62	(102.97)			Jan-16	Dec-16		2017
093LGE16	Server HW Refresh-LGE16	124.95	-	(124.95)	-100.00%	0.00%	159,131.04	159,006.09	(124.95)			Jan-16	Dec-16		2017
100LGE15	Replace Edge 95 units-LGE15	(7,770.70)	-	7,770.70	-100.00%	0.00%	27,197.78	34,968.48	7,770.70			Jan-15	Dec-15		2017
117LGE16	TRODS-LGE16	100.19	-	(100.19)	-100.00%	0.00%	85,501.79	85,401.60	(100.19)			Jan-16	Dec-16		2017
125LGE16	EMS CIP-LGE16	(213.09)	-	213.09	-100.00%	0.00%	61,296.55	61,509.64	213.09			Jan-16	Dec-16		2017
126LGE16	Expand EMS Dev System-LGE16	(674.75)	-	674.75	-100.00%	0.00%	89,838.62	90,513.37	674.75			Jan-16	Dec-16		2017
130LGE15	Advanced Malware Detect-LGE15	(1,142.38)	-	1,142.38	-100.00%	0.00%	-	1,142.38	1,142.38			Jan-15	Mar-17		2017
135LGE16	Rate Case 2016-LGE16	42,860.98	-	(42,860.98)	-100.00%	0.01%	46,976.31	4,115.33	(42,860.98)			Jan-16	Oct-17		2017
139LGE15	CTS/AFB-Accting Enhance-LGE15	(20,078.98)	-	20,078.98	-100.00%	-0.01%	24,019.15	44,098.13	20,078.98			Jan-15	Oct-17		2017
139LGE16	Central Firewall Mgmt-LGE16	168.94	-	(168.94)	-100.00%	0.00%	61,802.18	61,633.24	(168.94)			Jan-16	Apr-17		2017
147LGE16	MV90 upgrade-LGE16	(441.32)	-	441.32	-100.00%	0.00%	12,878.44	13,319.76	441.32			Jan-16	Dec-16		2017
148LGE16	Implement Corp. SIEM-LGE16	(0.01)	-	0.01	-100.00%	0.00%	402,528.31	402,528.32	0.01			Jan-16	Dec-16		2017
165LGE16	Non-SCADA Load Data-LGE16	(1,283.06)	-	1,283.06	-100.00%	0.00%	0.01	1,283.06	1,283.06			Jan-16	Dec-16		2017
166LGE16	Tower Replace-LGE16	5,121.59	-	(5,121.59)	-100.00%	0.00%	326,204.91	321,083.32	(5,121.59)			Jan-16	Apr-17		2017
178LGE15	Upgrade Quest Server-LGE15	182,701.02	-	(182,701.02)	-100.00%	0.05%	264,738.24	82,037.22	(182,701.02)			Sep-16	Jan-18		2017
200LGE16	Application Sec Enhance-LGE16	-	25,357.50	25,357.50	100.00%	0.00%	13,982.43	39,339.93	25,357.50	Jan-16	Nov-17				2017
202LGE15	Trans OATT Billing Tool-LGE15	(0.01)	-	0.01	-100.00%	0.00%	74,604.81	74,604.82	0.01			Jan-15	Dec-16		2017
203LGE16	PS 9.2 Upgrade-LGE16	208,060.63	207,995.93	(64.70)	-0.03%	0.05%	374,782.45	374,717.75	(64.70)	Jan-16	Aug-17	Jan-16	Jun-17		2017
204LGE16	SAP CRM/ECC Upgr-LGE16	2,567,055.73	2,899,862.52	332,806.79	11.48%	0.65%	7,833,349.23	8,166,156.02	332,806.79	Oct-15	May-17	Oct-15	May-17		2017
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	(299.69)	-	299.69	-100.00%	0.00%	1,687,196.35	1,687,496.04	299.69			Jan-15	Dec-16		2017
720LGE16	Mobile Dispatch Map-LGE16	(735.37)	-	735.37	-100.00%	0.00%	52,323.54	53,058.92	735.37			Jun-16	Dec-16		2017
721LGE16	Superna Eyeglass Lic-LGE16	6,874.87	-	(6,874.87)	-100.00%	0.00%	6,874.87	-	(6,874.87)			Mar-16	Dec-16		2017
724LGE16	PI Lic for Access Perm-LGE16	(1,459.34)	-	1,459.34	-100.00%	0.00%	471.56	1,930.90	1,459.34			Aug-16	Dec-16		2017
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	498.46	-	(498.46)	-100.00%	0.00%	3,130.35	2,631.89	(498.46)			Jul-16	Dec-16		2017
730LGE16	ABB Post Impl Enhance-LGE16	50.09	-	(50.09)	-100.00%	0.00%	18,194.11	18,144.01	(50.09)			Sep-16	Dec-16		2017
734LGE16	Cust Serv Training Tools-LGE16	(8,302.85)	-	8,302.85	-100.00%	0.00%	8,526.83	16,829.68	8,302.85			Sep-16	Dec-16		2017
741LGE16	Bluecoat Proxy Security-LGE16	(4,946.04)	-	4,946.04	-100.00%	0.00%	82,433.90	87,379.94	4,946.04			Oct-16	Dec-16		2017
743LGE16	PMO Plotters-LGE16	(2,668.15)	-	2,668.15	-100.00%	0.00%	8,302.85	10,971.00	2,668.15			Oct-16	Dec-16		2017
744LGE16	Reader Boards-LGE16	34,634.53	-	(34,634.53)	-100.00%	0.01%	87,582.60	52,948.07	(34,634.53)			Oct-16	Dec-17		2017
747LGE16	TRAC Enhancements-LGE16	69,687.76	-	(69,687.76)	-100.00%	0.02%	73,718.11	4,030.35	(69,687.76)			Nov-16	Jan-18		2017
750LGE16	AMS SAP Hardware-LGE16	283.58	-	(283.58)	-100.00%	0.00%	202,574.28	202,290.71	(283.58)			Nov-16	Dec-16		2017
753LGE16	GPS Gate Licenses-LGE16	2,906.00	-	(2,906.00)	-100.00%	0.00%	2,906.00	-	(2,906.00)			Dec-16	Dec-16		2017
IT0003L	AIS Decicsion Trans-LGE17	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-17	Dec-18				2017
IT0006L	Aspect Workfor Sched App-LGE17	22,472.99	45,540.00	23,067.01	50.65%	0.01%	22,472.99	45,540.00	23,067.01	Feb-17	Sep-17	Feb-17	Jan-18		2017
IT0011L	Cascade Biennial Tech-LGE17	-	151,799.96	151,799.96	100.00%	0.00%	-	151,799.96	151,799.96	Jan-17	Apr-19				2017
IT0014L	CFO Systems Capital-LGE17	-	37,260.00	37,260.00	100.00%	0.00%	-	37,260.00	37,260.00	Jul-17	Oct-17				2017
IT0015L	CIP Compliance Tools Yr7-LGE17	76,215.47	91,424.94	15,209.46	16.64%	0.02%	76,215.47	91,424.94	15,209.46	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0016L	Citrix XenDesktop Lic-LGE17	-	54,772.20	54,772.20	100.00%	0.00%	-	54,772.20	54,772.20	Mar-17	Mar-17				2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0019L	Computer HW for LOB's-LGE17	-	135,309.00	135,309.00	100.00%	0.00%	-	135,309.00	135,309.00	Feb-17	Oct-17				2017
IT0022L	CTI Upgrade-LGE17	-	68,310.00	68,310.00	100.00%	0.00%	-	68,310.00	68,310.00	Aug-17	Sep-17				2017
IT0023L	CTS Bookmarking Process-LGE17	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Apr-17	Oct-17				2017
IT0024L	Daily Shift Log Repl-LGE17	-	106,260.00	106,260.00	100.00%	0.00%	-	106,260.00	106,260.00	Jan-17	Oct-18				2017
IT0025L	Damage AssessEnhance-LGE17	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Oct-17	Nov-17				2017
IT0027L	Domain Cntrls ICCP-LGE17	34,015.13	45,540.03	11,524.90	25.31%	0.01%	34,015.13	45,540.03	11,524.90	Apr-17	Sep-18	Apr-17			2017
IT0028L	eDiscovery -LGE17	-	74,520.00	74,520.00	100.00%	0.00%	-	74,520.00	74,520.00	Jan-17	Feb-17				2017
IT0029L	Electric Inspect Enhance-LGE17	-	75,900.04	75,900.04	100.00%	0.00%	-	75,900.04	75,900.04	Jan-17	Nov-17				2017
IT0031L	Endpoint Protection-LGE17	-	1,863.00	1,863.00	100.00%	0.00%	-	1,863.00	1,863.00	Nov-17	Nov-17				2017
IT0032L	Entrprs Data Domain Expn-LGE17	-	51,878.22	51,878.22	100.00%	0.00%	-	51,878.22	51,878.22	May-17	Dec-17				2017
IT0034L	External Outage Map Upgr-LGE17	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-17	Dec-18				2017
IT0037L	Forest Circuit Audit App-LGE17	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Sep-17	Jul-18				2017
IT0038CG	Gas Facilty Inspections-LGE17	-	172,500.00	172,500.00	100.00%	0.00%	-	172,500.00	172,500.00	Jun-17	Dec-17				2017
IT0039CG	Gas Patrolling App-LGE17	-	51,750.04	51,750.04	100.00%	0.00%	-	51,750.04	51,750.04	Jul-17	Jul-18				2017
IT0041L	Gen Ldgr Acct Recon-LGE17-18	-	29,808.00	29,808.00	100.00%	0.00%	-	122,957.99	122,957.99	Jan-17	Aug-21				2017
IT0043L	IBM Data Model Phase 1-LGE17	-	130,410.00	130,410.00	100.00%	0.00%	-	130,410.00	130,410.00	Mar-17	Dec-17				2017
IT0044L	Impedance App-LGE17	9,186.41	30,360.00	21,173.59	69.74%	0.00%	9,186.41	30,360.00	21,173.59	Jan-17	May-18	Jan-17	Jul-18		2017
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	-	111,780.00	111,780.00	100.00%	0.00%	-	111,780.00	111,780.00	Apr-17	Nov-18				2017
IT0047CG	IRAS Enhancements-LGE17	-	327,750.00	327,750.00	100.00%	0.00%	-	327,750.00	327,750.00	May-17	Nov-17				2017
IT0049L	zKU MW Tower Repl Badger-LGE17	-	167,669.86	167,669.86	100.00%	0.00%	-	167,669.86	167,669.86	Feb-17	Nov-17				2017
IT0052L	Louisville Racks/Furn-LGE17	7,882.79	9,142.50	1,259.71	13.78%	0.00%	7,882.79	9,142.50	1,259.71	Mar-17	Jul-17	Mar-17	Jan-18		2017
IT0053L	Microsoft AppV Major Upg-LGE17	-	20,865.60	20,865.60	100.00%	0.00%	-	20,865.60	20,865.60	Jan-17	Jul-17				2017
IT0056L	Microsoft Office Upgrade-LGE17	-	40,613.41	40,613.41	100.00%	0.00%	-	40,613.41	40,613.41	Jan-17	Oct-17				2017
IT0057L	Mob 5500 Netscale HW Ref-LGE16	-	55,890.01	55,890.01	100.00%	0.00%	113,048.59	168,938.60	55,890.01	Sep-16	Dec-16				2017
IT0058L	Mbl & Wrkst Lic True-up-LGE17	-	29,435.40	29,435.40	100.00%	0.00%	-	29,435.40	29,435.40	Mar-17	Sep-17				2017
IT0059L	Mob Disp Rep (Elect OMS)-LGE17	-	349,140.01	349,140.01	100.00%	0.00%	-	349,140.01	349,140.01	Jan-17	Dec-17			Application under evaluation did not meet company needs, project cancelled during period until further proof of concept can be conducted	2017
IT0060L	Mobile Infra-LGE17	-	106,260.00	106,260.00	100.00%	0.00%	-	106,260.00	106,260.00	Jan-17	Nov-17				2017
IT0064L	Multi-Func Devices Refr-LGE17	3,856.61	9,142.50	5,285.89	57.82%	0.00%	3,856.61	9,142.50	5,285.89	Feb-17	Oct-17	Feb-17	Jan-18		2017
IT0066L	NEC MW Rad Encrypt Card-LGE17	84,346.66	130,409.95	46,063.30	35.32%	0.02%	84,346.66	130,409.95	46,063.30	Feb-17	Nov-18	Feb-17			2017
IT0070L	Network Mgmt Tech Ref-LGE17	71,373.79	120,132.45	48,758.66	40.59%	0.02%	71,373.79	120,132.45	48,758.66	Mar-17	Sep-17	Mar-17	Jan-18		2017
IT0072L	OpenText HR- Empl files -LGE17	-	101,429.97	101,429.97	100.00%	0.00%	-	101,429.97	101,429.97	Mar-17	Nov-17				2017
IT0073L	OpenText HR- Mercer file-LGE17	-	50,715.00	50,715.00	100.00%	0.00%	-	50,715.00	50,715.00	Jan-17	Oct-17				2017
IT0074L	OpenText Reg and Rates-LGE17	-	55,890.00	55,890.00	100.00%	0.00%	-	55,890.00	55,890.00	Feb-17	Sep-17				2017
IT0075L	OpenText Transmission-LGE17-18	20,738.69	91,079.97	70,341.28	77.23%	0.01%	20,738.69	182,159.79	161,421.10	Mar-17	Sep-18	Mar-17	Jan-18		2017
IT0076L	Oracle Financial Upgr-LGE17-18	-	1,146,863.43	1,146,863.43	100.00%	0.00%	-	2,566,687.36	2,566,687.36	Jan-17	Sep-21			Support extended at no additional cost - project postponed until future year	2017
IT0080L	Personal Prod Growth-LGE17	-	27,427.50	27,427.50	100.00%	0.00%	-	27,427.50	27,427.50	Feb-17	Oct-17				2017
IT0081L	Portfolio Management-LGE17	-	27,945.00	27,945.00	100.00%	0.00%	-	27,945.00	27,945.00	Mar-17	Apr-17				2017
IT0082L	PowerPlan to UI Planner-LGE17	-	27,945.00	27,945.00	100.00%	0.00%	-	27,945.00	27,945.00	Apr-17	Nov-17				2017
IT0083L	Primavera to PowerPlan-LGE17	25,895.22	212,520.00	186,624.78	87.82%	0.01%	25,895.22	212,520.00	186,624.78	Mar-17	Aug-17	Mar-17	Jan-18		2017
IT0084L	Purch/Rebuild Radio Site-LGE17	-	81,599.41	81,599.41	100.00%	0.00%	-	81,599.41	81,599.41	Jan-17	Dec-17				2017
IT0085L	Rate Case 2017-LGE17	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-17	Nov-17				2017
IT0088L	Reporting/Bus Intel-LGE17	-	60,719.96	60,719.96	100.00%	0.00%	-	60,719.96	60,719.96	Mar-17	Nov-17				2017
IT0091L	SAP Roadmap Strategy -LGE17	-	75,900.08	75,900.08	100.00%	0.00%	-	75,900.08	75,900.08	Aug-17	Dec-17				2017
IT0095L	SharePoint Upgrade-LGE17	-	93,150.00	93,150.00	100.00%	0.00%	-	93,150.00	93,150.00	May-17	Dec-17				2017
IT0098L	Simpsonville Elect Upgr-LGE17	4,928.15	18,285.00	13,356.85	73.05%	0.00%	4,928.15	18,285.00	13,356.85	Mar-17	Dec-17	Mar-17	Jan-18		2017
IT0099L	Simpsonville Furn/Racks-LGE17	7,982.60	9,142.50	1,159.90	12.69%	0.00%	7,982.60	9,142.50	1,159.90	Apr-17	Dec-17	Apr-17	Jan-18		2017
IT0100L	Site Security Improve-LGE17	9,779.54	18,629.82	8,850.29	47.51%	0.00%	9,779.54	18,629.82	8,850.29	Mar-17	Dec-17	Mar-17	Jan-18		2017
IT0102L	SQL Server EA True-up-LGE17	-	37,260.00	37,260.00	100.00%	0.00%	-	37,260.00	37,260.00	Mar-17	Mar-17				2017
IT0103L	Sys Lab software replace-LGE16	106,856.75	22,770.00	(84,086.75)	-369.29%	0.03%	115,697.01	31,610.26	(84,086.75)	Oct-16	Jul-17	Oct-16	Nov-17		2017
IT0106L	Telecom Shelter Renov-LGE17	-	37,259.65	37,259.65	100.00%	0.00%	-	37,259.65	37,259.65	Feb-17	Nov-17				2017
IT0107L	Tandberg Upgrade-LGE17	-	38,759.72	38,759.72	100.00%	0.00%	-	38,759.72	38,759.72	Jun-17	Jun-17				2017
IT0109L	TOAD Licenses-LGE17	-	18,630.00	18,630.00	100.00%	0.00%	-	18,630.00	18,630.00	Aug-17	Aug-17				2017
IT0111L	Trans Vegetation Mgt-LGE17-18	18,232.37	30,360.00	12,127.63	39.95%	0.00%	18,232.37	91,080.00	72,847.63	Feb-17	Jul-18	Feb-17			2017
IT0113CG	TC Plant Alt Transport-LGE17	-	207,000.07	207,000.07	100.00%	0.00%	-	207,000.07	207,000.07	Jan-17	Nov-20				2017
IT0116L	Turbo Virtualztion-LGE17	-	55,890.00	55,890.00	100.00%	0.00%	-	55,890.00	55,890.00	Mar-17	Jul-17				2017
IT0117L	UC&C Core Refresh-LGE17	-	186,300.16	186,300.16	100.00%	0.00%	-	186,300.16	186,300.16	Apr-17	Dec-17				2017
IT0123L	Wireless Buildout-LGE17	72,300.54	54,855.00	(17,445.54)	-31.80%	0.02%	72,300.54	54,855.00	(17,445.54)	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0124L	WMS Enhancements-LGE17	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jun-17	Oct-17				2017
IT0125L	NE KY Build Des&Yr 1/3-LG16-21	-	60,081.67	60,081.67	100.00%	0.00%	-	732,624.60	732,624.60	Jan-17	Dec-21				2017
IT0131L	SAP Regression Test Auto-LGE17	25,816.51	-	(25,816.51)	-100.00%	0.01%	25,816.51	-	(25,816.51)			Feb-17	Nov-17		2017
018LGE15	Data Protection-LGE15	1,519.64	-	(1,519.64)	-100.00%	0.00%	1,519.64	-	(1,519.64)			Jan-15	Dec-17		2017
019LGE15	Design Tool Repl (WIM)-LGE15	451,559.14	355,226.21	(96,332.93)	-27.12%	0.11%	1,225,900.46	1,129,567.53	(96,332.93)	Jan-15	Sep-17	Jan-15	May-17		2017
031LGE16	Mobile Infrastructure-LGE16	55.47	-	(55.47)	-100.00%	0.00%	96,086.59	96,031.12	(55.47)			Jan-16	Dec-16		2017
033LGE16	Mble Rad Syst Replace-LGE16	9,762.94	-	(9,762.94)	-100.00%	0.00%	927,450.18	917,687.24	(9,762.94)			Jan-16	Dec-16		2017
080LGE14	Lockout/Tagout (LOTO)-LGE14	0.17	138,000.00	137,999.83	100.00%	0.00%	541,847.31	679,847.13	137,999.83	Jan-14	Dec-16	Jan-14	Dec-15		2017
080LGE16	Gas Nomination System-LGE16	182,155.96	-	(182,155.96)	-100.00%	0.05%	289,058.44	106,902.47	(182,155.96)			Jan-16	Jan-18		2017
109LGE16	WallStreet Suite Upgr-LGE16	30,278.75	-	(30,278.75)	-100.00%	0.01%	87,481.41	57,202.66	(30,278.75)			Jan-16	Sep-17		2017
129LGE16	Implement SDE Replace-LGE16	247,693.46	196,691.04	(51,002.42)	-25.93%	0.06%	585,964.08	534,961.66	(51,002.42)	Jan-16	Dec-17	Jan-16	Sep-17		2017
153LGE16	Tertiary Data Domain-LGE16	34,759.94	-	(34,759.94)	-100.00%	0.01%	34,759.94	-	(34,759.94)			Jan-16	Jul-18		2017
158LGE15	FIM Replacement-LGE15	32,767.33	15,180.00	(17,587.33)	-115.86%	0.01%	974,150.42	956,563.08	(17,587.33)	Jan-15	Dec-16	Jan-15	Feb-17		2017
158LGE16	Tech Training Dashboards-LGE16	50,856.09	-	(50,856.09)	-100.00%	0.01%	50,856.09	-	(50,856.09)			Jan-16			2017
164LGE16	Plant Mobile-Trimble-LGE16	17,970.33	-	(17,970.33)	-100.00%	0.00%	206,103.05	188,132.72	(17,970.33)			Jan-16	Dec-16		2017
262LGE14	Redact-It Implement-LGE14	31,037.49	-	(31,037.49)	-100.00%	0.01%	68,108.01	37,070.52	(31,037.49)			Nov-14	Oct-17		2017
719LGE16	PI Alarm Mgmt-LGE16	5,014.73	-	(5,014.73)	-100.00%	0.00%	54,066.56	49,051.83	(5,014.73)			Jul-16	Dec-16		2017
726LGE16	DACS Software Upgrade-LGE16	17,475.72	-	(17,475.72)	-100.00%	0.00%	17,475.72	-	(17,475.72)			Sep-16	Dec-17		2017
736LGE16	Brown/Dix Campus Sonet-LGE16	24,631.45	-	(24,631.45)	-100.00%	0.01%	60,059.08	35,427.63	(24,631.45)			Apr-16	Jan-18		2017
740LGE16	Field Smart View Enhance-LGE16	33,396.00	-	(33,396.00)	-100.00%	0.01%	33,396.00	-	(33,396.00)			Oct-16	Oct-17		2017
742LGE16	Insight CM Expansion-LGE16	7,812.17	-	(7,812.17)	-100.00%	0.00%	31,425.12	23,612.95	(7,812.17)			Oct-16	Sep-17		2017
IT0007L	Backup Cap Exp-LGE17	38,825.02	49,221.58	10,396.56	21.12%	0.01%	38,825.02	49,221.58	10,396.56	Mar-17	Aug-17	Mar-17	Oct-17		2017
IT0008L	Bulk Power & Env Sys-LGE17	40,352.67	45,712.02	5,359.35	11.72%	0.01%	40,352.67	45,712.02	5,359.35	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0008LGE	Bulk Power Env Sys-LGE Direct	9,179.74	-	(9,179.74)	-100.00%	0.00%	9,179.74	-	(9,179.74)			Jan-17	Jan-18		2017
IT0009L	Cabling for Server Conn-LGE17	15,824.01	16,456.76	632.75	3.84%	0.00%	15,824.01	16,456.76	632.75	Feb-17	Aug-17	Feb-17	Jan-18		2017
IT0010L	Call Recording Minor Upg-LGE17	5,584.74	45,540.00	39,955.26	87.74%	0.00%	5,584.74	45,540.00	39,955.26	May-17	Mar-18	May-17	May-18		2017
IT0012L	Centrify Licensing-LGE17	6,223.69	7,452.00	1,228.31	16.48%	0.00%	6,223.69	7,452.00	1,228.31	Apr-17	Oct-17	Apr-17	Dec-17		2017
IT0013L	CERUS IV-LGE17	151,666.78	146,280.01	(5,386.77)	-3.68%	0.04%	151,666.78	146,280.01	(5,386.77)	Apr-17	Jul-17	Apr-17	Jan-18		2017
IT0017L	Commun Solar Implem-LGE17-18	20,398.99	75,900.00	55,501.01	73.12%	0.01%	20,398.99	151,800.00	131,401.01	Aug-17	Jun-18	Aug-17	Aug-18		2017
IT0018L	CIP Compliance Infr Yr7-LGE17	133,551.65	182,850.17	49,298.52	26.96%	0.03%	133,551.65	182,850.17	49,298.52	Jan-17	Nov-17	Jan-17	Jan-18		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0020L	Core Network Infrast-LGE17	54,311.71	54,854.99	543.27	0.99%	0.01%	54,311.71	54,854.99	543.27	Feb-17	Oct-17	Feb-17	Dec-17		2017
IT0021L	Corp Web Redesign Upgr-LGE17	43,102.05	45,712.50	2,610.45	5.71%	0.01%	43,102.05	45,712.50	2,610.45	Feb-17	Sep-17	Feb-17	Oct-17		2017
IT0026L	Data Protection-LGE17-18	39,661.34	13,786.20	(25,875.14)	-187.69%	0.01%	39,661.34	18,257.40	(21,403.94)	Mar-17	Jul-18	Mar-17			2017
IT0030L	EMS CIP-LGE17	58,693.19	30,937.16	(27,756.04)	-89.72%	0.01%	58,693.19	30,937.16	(27,756.04)	Mar-17	Nov-17	Mar-17	Apr-18		2017
IT0033L	Enterprise Strg Sys Refr-LGE17	119,188.29	658,260.06	539,071.77	81.89%	0.03%	262,871.97	801,943.74	539,071.77	Nov-16	Oct-17	Nov-16	Jan-18	Technology implemented was more cost effective than original technology considered; partial spending shifted into 2016	2017
IT0035L	FieldNet SoftwareUpgr-LGE17	16,613.06	22,770.00	6,156.94	27.04%	0.00%	16,613.06	22,770.00	6,156.94	Oct-17	Jun-18	Oct-17	Aug-18		2017
IT0040CG	Gas Survey Map Website-LGE17	37,200.12	34,500.04	(2,700.08)	-7.83%	0.01%	37,200.12	34,500.04	(2,700.08)	Mar-17	Dec-17	Mar-17	Dec-17		2017
IT0042L	GIS BI Reporting-LGE17	19,544.06	22,770.00	3,225.94	14.17%	0.00%	19,544.06	22,770.00	3,225.94	Jun-17	Jul-18	Jun-17			2017
IT0045L	Intrusion Prevention-LGE17-18	340,663.52	163,198.76	(177,464.76)	-108.74%	0.09%	340,663.52	419,515.34	78,851.82	Apr-17	Aug-18	Apr-17			2017
IT0048L	IT Security CIP Lab Enhn-LGE17	6,136.49	18,285.00	12,148.51	66.44%	0.00%	6,136.49	18,285.00	12,148.51	Feb-17	Nov-17	Feb-17	Jan-18		2017
IT0050L	Next Gen Radio Sys Des-LGE17	-	176,984.80	176,984.80	100.00%	0.00%	-	176,984.80	176,984.80	Jan-17	Dec-18				2017
IT0051L	Louisville Elect Upgrds-LGE17	18,913.22	18,285.00	(628.22)	-3.44%	0.00%	18,913.22	18,285.00	(628.22)	Feb-17	Dec-17	Feb-17	Oct-17		2017
IT0054L	Microsoft EA-LGE17	175,387.20	145,708.96	(29,678.25)	-20.37%	0.04%	175,387.20	145,708.96	(29,678.25)	Mar-17	Apr-17	Mar-17	Sep-17		2017
IT0055L	Microsoft Lic True-up-LGE17	11,712.04	55,890.00	44,177.96	79.04%	0.00%	11,712.04	55,890.00	44,177.96	Apr-17	Nov-17	Apr-17	Jan-18		2017
IT0061L	Mobile Radio-LGE17	64,026.07	74,519.71	10,493.64	14.08%	0.02%	64,026.07	74,519.71	10,493.64	Jan-17	Oct-17	Jan-17	Jan-18		2017
IT0062L	Monitor Replacement-LGE17	39,431.90	38,764.20	(667.70)	-1.72%	0.01%	39,431.90	38,764.20	(667.70)	Jan-17	Dec-17	Jan-17	Dec-17		2017
IT0065L	NAS Capacity Expansion-LGE17	38,319.07	37,260.00	(1,059.07)	-2.84%	0.01%	38,319.07	37,260.00	(1,059.07)	Apr-17	Jun-17	Apr-17	Oct-17		2017
IT0067L	Network Access Dev-LGE17	14,059.85	54,854.51	40,794.66	74.37%	0.00%	14,059.85	54,854.51	40,794.66	Feb-17	Jan-18	Feb-17	Jan-18		2017
IT0067LGE	Network Access DevLGE17 Direc	50,712.48	-	(50,712.48)	-100.00%	0.01%	50,712.48	-	(50,712.48)			Feb-17	Jan-18		2017
IT0068L	Network Acc Gatwy-LGE17	18,009.72	13,348.05	(4,661.67)	-34.92%	0.00%	18,009.72	13,348.05	(4,661.67)	Apr-17	Aug-17	Apr-17	Jan-18		2017
IT0069L	Network Management-LGE17	20,539.44	13,713.75	(6,825.69)	-49.77%	0.01%	20,539.44	13,713.75	(6,825.69)	Apr-17	Aug-17	Apr-17	Jan-18		2017
IT0071L	Network Test Equip-LGE17	21,074.22	37,260.00	16,185.78	43.44%	0.01%	21,074.22	37,260.00	16,185.78	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0077L	Oracle NMS Upgrade-LGE17	365,329.26	303,600.01	(61,729.26)	-20.33%	0.09%	378,260.89	316,531.64	(61,729.26)	Oct-16	Oct-17	Oct-16	Dec-17		2017
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	113,535.08	175,535.81	62,000.72	35.32%	0.03%	205,018.49	267,019.22	62,000.72	Oct-16	Oct-17	Oct-16	Dec-17		2017
IT0079L	Outside Cable Plant-LGE17	21,608.14	74,519.62	52,911.48	71.00%	0.01%	21,608.14	74,519.62	52,911.48	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0086L	Repl Oper Workstations-LGE17	45,934.76	45,540.00	(394.76)	-0.87%	0.01%	45,934.76	45,540.00	(394.76)	Mar-17	Jul-18	Mar-17			2017
IT0087L	Repl RDUs at BOC-LGE17	58,741.50	85,939.51	27,198.01	31.65%	0.01%	58,741.50	85,939.51	27,198.01	Feb-17	Aug-17	Feb-17	Jan-18		2017
IT0089L	Rev Collections Impl-LGE17	6,672.41	22,770.00	16,097.59	70.70%	0.00%	6,672.41	22,770.00	16,097.59	Jun-17	Aug-18	Jun-17	May-18		2017
IT0090L	Rplce EMS Workstations-LGE17	46,018.32	45,540.03	(478.29)	-1.05%	0.01%	46,018.32	45,540.03	(478.29)	Mar-17	Jul-18	Mar-17			2017
IT0092L	Sec Infra Enhance-LGE17	37,953.42	36,569.99	(1,383.43)	-3.78%	0.01%	37,953.42	36,569.99	(1,383.43)	Feb-17	Sep-17	Feb-17	Jan-18		2017
IT0094L	Server Hardware Refr-LGE17	140,469.48	310,479.35	170,009.87	54.76%	0.04%	290,633.75	460,643.63	170,009.87	Nov-16	Dec-17	Nov-16	Jan-18		2017
IT0096L	LogRhythm (CIP)-LGE17	34,637.57	21,942.00	(12,695.57)	-57.86%	0.01%	34,637.57	21,942.00	(12,695.57)	Apr-17	Sep-17	Apr-17	Jan-18		2017
IT0097L	LogRhythm (Corp)-LGE17	22,756.46	21,942.00	(814.46)	-3.71%	0.01%	22,756.46	21,942.00	(814.46)	Apr-17	Sep-17	Apr-17	Jan-18		2017
IT0101L	Smallworld GIS Upgr-LGE17-19	451,346.94	1,009,470.97	558,124.03	55.29%	0.11%	451,346.94	4,305,220.83	3,853,873.89	Jan-17	Mar-20	Jan-17		Underrun due to timing - spend shifted into 2018	2017
IT0104L	Sys Mgmt-SCOM-LGE17	17,198.55	24,219.02	7,020.47	28.99%	0.00%	17,198.55	24,219.02	7,020.47	Mar-17	Oct-17	Mar-17	Jan-18		2017
IT0105L	Tech Refesh desk/lap-LGE17	824,960.76	1,071,414.89	246,454.14	23.00%	0.21%	824,960.76	1,071,414.89	246,454.14	Jan-17	Dec-17	Jan-17	Jan-18		2017
IT0108L	TOA Phase 4-LGE17	43,122.65	60,720.00	17,597.35	28.98%	0.01%	43,122.65	60,720.00	17,597.35	Mar-17	Mar-18	Mar-17	May-18		2017
IT0112L	Trans Map Land Use-LGE17	77,536.46	30,360.00	(47,176.46)	-155.39%	0.02%	78,483.69	31,307.23	(47,176.46)	Nov-16	Sep-17	Nov-16	Nov-17		2017
IT0115L	TRODS-LGE17	112,130.33	53,129.99	(59,000.34)	-111.05%	0.03%	112,130.33	53,129.99	(59,000.34)	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0118L	UC&C/CUCM Upgrades-LGE17	30,794.61	102,465.08	71,670.47	69.95%	0.01%	30,794.61	102,465.08	71,670.47	Aug-17	Dec-17	Aug-17	Jan-18		2017
IT0119L	Upgrade Vmware Infra-LGE17	151,299.56	54,855.00	(96,444.56)	-175.82%	0.04%	151,299.56	54,855.00	(96,444.56)	Feb-17	Oct-17	Feb-17	Oct-17		2017
IT0120L	Upgrade EMS HW-LGE17	138,782.53	144,843.34	6,060.82	4.18%	0.04%	138,782.53	144,843.34	6,060.82	Apr-17	Dec-17	Apr-17	Apr-18		2017
IT0121L	Phone Expansion-LGE17	73,733.43	40,799.69	(32,933.73)	-80.72%	0.02%	73,733.43	40,799.69	(32,933.73)	Feb-17	Nov-17	Feb-17	Jan-18		2017
IT0122L	Windows 10 Upgrade-LGE17	71,526.60	29,807.93	(41,718.67)	-139.96%	0.02%	71,526.60	29,807.93	(41,718.67)	Jan-17	Jan-18	Jan-17	May-18		2017
IT0128L	App Security Enhance-LGE17	8,702.33	-	(8,702.33)	-100.00%	0.00%	8,702.33	-	(8,702.33)			Feb-17	Jan-18		2017
IT0132L	EMS Channel Cap Expan-LGE17	99,649.86	-	(99,649.86)	-100.00%	0.03%	99,649.86	-	(99,649.86)			Mar-17	Jan-18		2017
IT0133L	CA API Mgmt Gateways-LGE17	87,508.33	-	(87,508.33)	-100.00%	0.02%	87,508.33	-	(87,508.33)			Mar-17	Jun-18		2017
IT0135L	Strategic Sourcing-LGE17	270,853.23	-	(270,853.23)	-100.00%	0.07%	270,853.23	-	(270,853.23)			Mar-17	Aug-18		2017
IT0136L	Electric Modeling Softw-LGE17	11,877.11	-	(11,877.11)	-100.00%	0.00%	11,877.11	-	(11,877.11)			Mar-17	Sep-17		2017
IT0137L	nMkt MISO Glob Prm UPgd-LGE17	37,882.95	-	(37,882.95)	-100.00%	0.01%	37,882.95	-	(37,882.95)			Apr-17	Oct-17		2017
IT0138L	HP Apl Lifcyc Mgmt Upgrd-LGE17	29,028.91	-	(29,028.91)	-100.00%	0.01%	29,028.91	-	(29,028.91)			Apr-17	Nov-17		2017
IT0139L	Main Schedulin Tool-LGE17	260,744.93	-	(260,744.93)	-100.00%	0.07%	260,744.93	-	(260,744.93)			Apr-17	Aug-18		2017
IT0142L	Oracle NMS Enhance-LGE17	36,432.00	-	(36,432.00)	-100.00%	0.01%	36,432.00	-	(36,432.00)			May-17	Dec-17		2017
IT0145L	Monitor Proj Mgmt Packs-LGE17	14,367.43	-	(14,367.43)	-100.00%	0.00%	14,367.43	-	(14,367.43)			May-17	Jan-18		2017
IT014OL	Citrix WAF Implement-LGE17	31,541.56	-	(31,541.56)	-100.00%	0.01%	31,541.56	-	(31,541.56)			Apr-17	Nov-17		2017
IT0151L	PS Benefits Enhancements-LGE17	89,035.34	-	(89,035.34)	-100.00%	0.02%	89,035.34	-	(89,035.34)			Jul-17	Jan-18		2017
IT0154L	PE Sharepoint App-LGE17	17,247.40	-	(17,247.40)	-100.00%	0.00%	17,247.40	-	(17,247.40)			Aug-17			2017
IT0155L	Cust Serv Rept&Analytics-LGE17	116,928.99	-	(116,928.99)	-100.00%	0.03%	116,928.99	-	(116,928.99)			Sep-17			2017
IT0162L	Well Shadow-LGE17	1,930.90	-	(1,930.90)	-100.00%	0.00%	1,930.90	-	(1,930.90)			Sep-17	Jan-18		2017
IT0163L	My Account - Respnsv Des-LGE17	25,747.43	-	(25,747.43)	-100.00%	0.01%	25,747.43	-	(25,747.43)			Sep-17	May-18		2017
IT0164L	Telephony Enhancements-LGE17	16,064.15	-	(16,064.15)	-100.00%	0.00%	16,064.15	-	(16,064.15)			Sep-17			2017
IT0165L	Trans Lines Map-Enhance-LGE17	65,115.87	-	(65,115.87)	-100.00%	0.02%	65,115.87	-	(65,115.87)			Sep-17	Jan-18		2017
IT0166L	EMS Telecom Spare System-LGE17	113,955.62	-	(113,955.62)	-100.00%	0.03%	113,955.62	-	(113,955.62)			Oct-17	Jan-18		2017
IT0168L	Hyper-Converged Infras-LGE17	370,752.49	-	(370,752.49)	-100.00%	0.09%	370,752.49	-	(370,752.49)			Oct-17	Jan-18	Unbudgeted project offset by IT0033L and IT0141L to complete the refresh of LG&E KU's VMAX storage area network that reached end of life.	2017
IT0169L	iPad Refresh Project-LGE17	4,598.93	-	(4,598.93)	-100.00%	0.00%	4,598.93	-	(4,598.93)			Oct-17	Dec-17		2017
IT0170L	Sec Metrics Automation-LGE17	3,297.07	-	(3,297.07)	-100.00%	0.00%	3,297.07	-	(3,297.07)			Oct-17			2017
IT0171L	LOB Quest Initiatives-LGE17	115,466.84	-	(115,466.84)	-100.00%	0.03%	115,466.84	-	(115,466.84)			Oct-17			2017
IT0172L	Dist Automation FSV Enh-LGE17	17,492.56	-	(17,492.56)	-100.00%	0.00%	17,492.56	-	(17,492.56)			Oct-17	May-18		2017
IT0173L	Wirless Cont Tech Rfrsh-LGE17	85,566.42	-	(85,566.42)	-100.00%	0.02%	85,566.42	-	(85,566.42)			Oct-17	Jan-18		2017
IT0174L	Wireless Access Points-LGE17	54,919.18	-	(54,919.18)	-100.00%	0.01%	54,919.18	-	(54,919.18)			Oct-17	Jan-18		2017
IT0175L	Nexus Chassis DataNtwrks-LGE17	97,877.67	-	(97,877.67)	-100.00%	0.02%	97,877.67	-	(97,877.67)			Oct-17	Jan-18		2017
IT0176L	Modules Core Switches-LGE17	50,493.03	-	(50,493.03)	-100.00%	0.01%	50,493.03	-	(50,493.03)			Oct-17	Jan-18		2017
IT0177L	Logical Access-LGE17	23,095.85	-	(23,095.85)	-100.00%	0.01%	23,095.85	-	(23,095.85)			Oct-17			2017
IT0178L	InSITE Lic- Inspect mods-LGE17	24,257.64	-	(24,257.64)	-100.00%	0.01%	24,257.64	-	(24,257.64)			Nov-17	Jan-18		2017
IT0179L	MATLAB Toolboxes-LGE17	3,330.49	-	(3,330.49)	-100.00%	0.00%	3,330.49	-	(3,330.49)			Nov-17	Jan-18		2017
IT0180L	Oracle iProcurement Lic-LGE17	16,259.02	-	(16,259.02)	-100.00%	0.00%	16,259.02	-	(16,259.02)			Nov-17	Jan-18		2017
IT0181L	AGENT-LGE17	1,779.56	-	(1,779.56)	-100.00%	0.00%	1,779.56	-	(1,779.56)			Nov-17			2017
IT0182L	Dist Cust Status Portal-LGE17	15,180.00	-	(15,180.00)	-100.00%	0.00%	15,180.00	-	(15,180.00)			Nov-17			2017
IT0184L	ER Studio-LGE17	6,630.64	-	(6,630.64)	-100.00%	0.00%	6,630.64	-	(6,630.64)			Nov-17	Jan-18		2017
IT0185L	MFD Grwth Refr 16-LGE	22,535.82	-	(22,535.82)	-100.00%	0.01%	22,535.82	-	(22,535.82)			Nov-17	Dec-17		2017
IT0186L	Data Center Firewalls-LGE	195,186.14	-	(195,186.14)	-100.00%	0.05%	195,186.14	-	(195,186.14)			Dec-17			2017
IT0187L	SAP Licenses-LGE17	112,561.67	-	(112,561.67)	-100.00%	0.03%	112,561.67	-	(112,561.67)			Dec-17	Jan-18		2017
IT0224L	Exchange 20xx Upgrade-LGE18	81,275.45	-	(81,275.45)	-100.00%	0.02%	81,275.45	55,889.96	(25,385.49)			Oct-17			2017
IT0269L	Rev Collec (Transcentra)-LGE17	1,215.37	-	(1,215.37)	-100.00%	0.00%	1,215.37	30,360.00	29,144.63			Dec-17	Sep-18		2017
IT0300L	WMS Upgrade-LGE18-19	58,401.43	-	(58,401.43)	-100.00%	0.01%	58,401.43	592,019.63	533,618.19			Oct-17			2017
IT0312L	CyberArk Password Vault-LGE18	79,877.08	-	(79,877.08)	-100.00%	0.02%	79,877.08	-	(79,877.08)			Aug-17			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
IT0316L	PI Upgrade-LGE18	71,992.71	-	(71,992.71)	-100.00%	0.02%	71,992.71	-	(71,992.71)			Oct-17	Jan-18		2017
IT0341L	FieldSmart View Replace-LGE18	54,074.28	-	(54,074.28)	-100.00%	0.01%	54,074.28	-	(54,074.28)			Oct-17			2017
IT0346L	Cherwell Implementation-LGE18	114,264.68	-	(114,264.68)	-100.00%	0.03%	114,264.68	-	(114,264.68)			Aug-17	Aug-18		2017
IT0153L	MR Hardware-LGE17	26,000.91	-	(26,000.91)	-100.00%	0.01%	26,000.91	-	(26,000.91)			Aug-17	Dec-17		2017
141390	Environmental Equipment LGE	-	12,075.00	12,075.00	100.00%	0.00%	-	60,375.00	60,375.00	Jan-15	Dec-23				2017
155906	Emissions Tst Trailer&Equi-LGE	21,934.05	-	(21,934.05)	-100.00%	0.01%	21,934.05	-	(21,934.05)			Oct-17	Jun-18		2017
145402	HR Cap Equip Improvmnts LGE	-	6,762.00	6,762.00	100.00%	0.00%	-	40,572.00	40,572.00	Jan-15	Dec-23				2017
149344	SC CAPITAL - 2016 BP - LGE	-	149,040.00	149,040.00	100.00%	0.00%	-	383,640.00	383,640.00	Jan-16	Dec-23				2017
155080	AOC Forklift (12k lbs)	126,093.65	-	(126,093.65)	-100.00%	0.03%	126,093.65	-	(126,093.65)			Jun-17	Oct-17		2017
154317	Auburndale Pipe Racks-LGE17	9,635.02	-	(9,635.02)	-100.00%	0.00%	9,635.02	-	(9,635.02)			Apr-17	Aug-17		2017
155749	Auburndale Pole Racks-LGE17	136,030.92	-	(136,030.92)	-100.00%	0.03%	136,030.92	-	(136,030.92)			Aug-17	Feb-18		2017
155943	SSC Racking-LGE17	18,762.35	-	(18,762.35)	-100.00%	0.00%	18,762.35	-	(18,762.35)			Oct-17	Sep-18		2017
119902	Clear 12/04 A&G	(1,087,968.00)	-	1,087,968.00	-100.00%	-0.28%	(1,087,968.00)	-	1,087,968.00			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2017
120754	Misc. A/R Uncollect - LGE Cap	(265,604.40)	-	265,604.40	-100.00%	-0.07%	134,525.33	400,129.72	265,604.40			Jun-05			2017
148396	Prop. Tax Cap. - LGE Non-Mech	-	90,968.00	90,968.00	100.00%	0.00%	-	2,445,107.00	2,445,107.00	Jun-15	Jun-18				2017
		227,916,390.24	255,100,145.35	27,183,755.11											**2017 Total**
123137	LG&E POLE INSPECTION	-	4,421,250.40	4,421,250.40	100.00%	0.00%	-	4,421,250.40	4,421,250.40	Jan-05	Dec-10			Budget is developed on project 123137 and reallocated to project 18PITP340. The net variance between the two projects is a positive $1,495K. Work on other reliability projects and Distribution Automation took a higher priority in 2018. In total, between LG&E and KU the net variance was $1,164K.	2018
138137	DSP MANSLICK CIRCUIT WORK	(4,438.53)	-	4,438.53	100.00%	0.00%	1,825,139.17	1,829,577.70	4,438.53			Feb-15	Oct-16		2018
139654	DOWNTOWN OHIO RVR BRIDGE ELEC	112.29	-	(112.29)	100.00%	0.00%	0.00	(112.29)	(112.29)			Apr-13	Oct-15		2018
140502	SCM MODIFY CANE RUN 14KV PLANT	6,990.88	-	(6,990.88)	100.00%	0.00%	1,151,375.40	1,139,208.95	(12,166.45)			Jun-14	Dec-17		2018
144037	KY61 PRESTON HWY ELECT DIST	(161.66)	-	161.66	100.00%	0.00%	-	-	-			Jul-14	Feb-19		2018
146751	JEFFERSONTOWN CKT1123 (JT1123)	1,109.75	-	(1,109.75)	100.00%	0.00%	345,491.39	344,381.64	(1,109.75)			Jan-16	Aug-16		2018
148484	N-1 DIST XFMR PLAINVIEW CW	1,915,572.04	1,111,422.91	(804,149.13)	-72.35%	0.44%	3,137,590.11	3,297,266.91	159,676.80	Jan-18	Feb-20	Jan-18	Dec-19	The scope of the distribution circuit improvements were altered from the original budget estimates once the project began to reduce impact along Hursibourne Parkway after the project details were reviewed.	2018
148490	N1DT PLAINVIEW SUB	18,569.84	-	(18,569.84)	100.00%	0.00%	5,141,950.13	4,928,060.76	(213,889.37)			Mar-18	Jan-20		2018
148490	N1DT PLAINVIEW SUB	2,914,138.13	2,987,529.04	73,390.91	2.46%	0.67%	5,141,950.13	4,928,060.76	(213,889.37)	Mar-18	Jan-20	Mar-18	Jan-20		2018
148727	LGE SMAC 2017 PROJECT	81,742.11	-	(81,742.11)	100.00%	0.02%	3,365,813.82	4,896,339.93	1,530,526.11			Jan-17	Dec-17		2018
148727	LGE SMAC 2017 PROJECT	1,115,468.50	1,183,351.02	67,882.52	5.74%	0.26%	3,365,813.82	4,896,339.93	1,530,526.11	Jan-17	Dec-20	Jan-17	Dec-17		2018
148732	DIST CAPACITORS LGE 2017	316.96	-	(316.96)	100.00%	0.00%	113,219.31	112,902.35	(316.96)			Jan-17	Dec-17		2018
148737	DWNTWN NTWK VENT PRTCT REPL17	14,915.38	-	(14,915.38)	100.00%	0.00%	393,959.46	379,044.08	(14,915.38)			Jan-17	Dec-17		2018
148738	LEO DWNTWN NTWK VAULT RPR 2017	13,264.60	-	(13,264.60)	100.00%	0.00%	1,159,719.78	1,146,455.18	(13,264.60)			Jan-17	Dec-17		2018
148739	PILC 2017 LGE CABLE REPL	(415,718.50)	-	415,718.50	100.00%	-0.10%	8,897,683.03	9,313,401.53	415,718.50			Jan-17	Dec-17		2018
148749	SCM2017 LGE CAP&PIN INSUL UPGD	(26,204.16)	-	26,204.16	100.00%	-0.01%	144,851.04	171,055.20	26,204.16			Jan-17	Dec-17		2018
148752	SCM2017 LGE RPL SUB BATTERY	(860.54)	-	860.54	100.00%	0.00%	96,305.92	97,166.46	860.54			Jan-17	Mar-18		2018
148755	SCM2017 LGE REPL LGCY OIL BRKR	76,566.00	-	(76,566.00)	100.00%	0.02%	311,548.45	234,153.46	(77,394.99)			Jan-17	Mar-18		2018
148755	SCM2017 LGE REPL LGCY OIL BRKR	828.99	-	(828.99)	100.00%	0.00%	311,548.45	234,153.46	(77,394.99)			Jan-17	Mar-18		2018
148756	SCM2017 LGE REPL LEGACY RTU	1,462.92	-	(1,462.92)	100.00%	0.00%	139,594.63	138,131.71	(1,462.92)			Jan-17	Sep-18		2018
148777	URD CABLE REPL/REJUV LGE 2017	236.53	-	(236.53)	100.00%	0.00%	2,135,361.44	2,135,124.91	(236.53)			Jan-17	Dec-17		2018
148803	SCM2017 LGE MISC NESC COMPL	856.96	-	(856.96)	100.00%	0.00%	56,904.94	56,047.98	(856.96)			Jan-17	Dec-17		2018
148804	SCM2017 LGE OIL CONTAIN UPGRD	187.85	-	(187.85)	100.00%	0.00%	85,094.31	84,906.46	(187.85)			Jan-17	Apr-18		2018
148807	SCM2017 LGE SUB BLDNG & GND	6,166.78	-	(6,166.78)	100.00%	0.00%	73,447.49	67,280.71	(6,166.78)			Jan-17	Jul-18		2018
148808	SCM2017 LGE WILDLIFE PROTECT	161.53	-	(161.53)	100.00%	0.00%	98,029.89	97,868.36	(161.53)			Jan-17	Dec-17		2018
148873	LEO TOOLS & EQUIPMENT 2017	(8,634.54)	-	8,634.54	100.00%	0.00%	(8,634.54)	-	8,634.54			Jan-17	Mar-18		2018
148881	BACKYARD MACHINE-LEO	-	219,536.80	219,536.80	100.00%	0.00%	-	443,337.51	443,337.51	Jan-17	Dec-20				2018
148896	LEO TRANSMISSION LINE CLR 2018	-	198,363.20	198,363.20	100.00%	0.00%	-	198,363.20	198,363.20	Jan-18	Dec-18				2018
148897	DWNTWN NTWK VENT PRTCT REPL18	380,477.36	513,025.20	132,547.84	25.84%	0.09%	435,507.40	513,025.20	77,517.80	Jan-18	Dec-18	Jan-18	Jun-19		2018
148898	LEO DWNTWN NTWK VAULT RPR 2018	1,392,996.40	1,230,535.64	(162,460.76)	-13.20%	0.32%	1,445,339.13	1,230,535.64	(214,803.49)	Jan-18	Dec-18	Jan-18	Dec-18		2018
148899	PILC 2018 LGE CABLE REPL	10,844,628.54	8,757,837.37	(2,086,791.17)	-23.83%	2.50%	10,832,845.42	8,757,837.37	(2,075,008.05)	Jan-18	Dec-18	Jan-18	Dec-18	Replacement jobs in the current year were completed earlier than anticipated. Jobs planned for future years were pulled forward to better utilize contractor resources.	2018
148909	SCM2018 LGE CAP&PIN INSLTR UPG	75,169.56	144,015.93	68,846.37	47.80%	0.02%	79,786.08	144,015.93	64,229.85	Jan-18	Dec-18	Jan-18	May-19		2018
148910	SCM2018 LGE RPL SUB BATTERY	118,318.80	89,380.69	(28,938.11)	-32.38%	0.03%	118,318.80	89,380.69	(28,938.11)	Jan-18	Dec-18	Jan-18	Oct-18		2018
148911	SCM2018 LGE LEGACY RELAY REPL	3,799.35	-	(3,799.35)	100.00%	0.00%	55,331.58	75,549.41	20,217.83			Jan-18	Feb-19		2018
148911	SCM2018 LGE LEGACY RELAY REPL	50,635.27	75,549.41	24,914.14	32.98%	0.01%	55,331.58	75,549.41	20,217.83	Jan-18	Aug-18	Jan-18	Feb-19		2018
148912	SCM2018 LGE RPL LGCYAIRMAG BRK	394,713.31	360,693.74	(34,019.57)	-9.43%	0.09%	393,509.05	360,693.74	(32,815.31)	Jan-18	Dec-18	Jan-18	Feb-19		2018
148913	SCM2018 LGE REPL LGCY OIL BRKR	208,417.71	-	(208,417.71)	100.00%	0.05%	312,657.45	271,101.07	(41,556.38)			Jan-18	Dec-18		2018
148913	SCM2018 LGE REPL LGCY OIL BRKR	92,128.68	271,101.07	178,972.39	66.02%	0.02%	312,657.45	271,101.07	(41,556.38)	Jan-18	Aug-18	Jan-18	Dec-18		2018
148914	SCM2018 LGE REPL LEGACY RTU	178,032.97	140,996.84	(37,036.13)	-26.27%	0.04%	180,026.18	140,996.84	(39,029.34)	Jan-18	Dec-18	Jan-18	Jan-19		2018
148920	URD CABLE REPL/REJUV LGE 2018	2,128,778.97	2,162,001.99	33,223.02	1.54%	0.49%	2,127,191.76	2,162,001.99	34,810.23	Jan-18	Dec-18	Jan-18	Dec-18		2018
148948	SCM2018 LGE LTC OIL FILT ADDS	53,871.17	57,816.74	3,945.57	6.82%	0.01%	53,871.17	57,816.74	3,945.57	Jan-18	Dec-18	Jan-18	Oct-18		2018
148949	SCM2018 LGE MISC CAPITAL SUB	108,098.01	117,168.80	9,070.79	7.74%	0.02%	108,124.44	117,168.80	9,044.36	Jan-18	Dec-18	Jan-18	Mar-19		2018
148950	SCM2018 LGE MISC NESC COMPL	40,143.46	-	(40,143.46)	100.00%	0.01%	60,534.82	54,137.28	(6,397.54)			Jan-18	Dec-18		2018
148950	SCM2018 LGE MISC NESC COMPL	20,391.36	54,137.28	33,745.92	62.33%	0.00%	60,534.82	54,137.28	(6,397.54)	Jan-18	Dec-18	Jan-18	Dec-18		2018
148951	SCM2018 LGE OIL CONTAIN UPGRD	43,309.13	108,247.44	64,938.31	59.99%	0.01%	42,933.19	108,247.44	65,314.25	Jan-18	Dec-18	Jan-18	May-19		2018
148952	SCM2018 LGE REPL XFMR FANS	108,354.92	190,286.68	81,931.76	43.06%	0.02%	108,354.92	190,286.68	81,931.76	Jan-18	Dec-18	Jan-18	Feb-19		2018
148953	SCM2018 LGE REPL ABB VHK MECH	76,683.34	72,995.33	(3,688.01)	-5.05%	0.02%	85,660.87	72,995.33	(12,665.54)	Jan-18	Dec-18	Jan-18	Feb-19		2018
148954	SCM2018 LGE SUB BLDNG & GND	126,478.87	116,205.03	(10,273.84)	-8.84%	0.03%	126,478.87	116,205.03	(10,273.84)	Jan-18	Dec-18	Jan-18	Oct-18		2018
148955	SCM2018 LGE WILDLIFE PROTECT	108,898.54	-	(108,898.54)	100.00%	0.03%	124,772.56	80,855.23	(43,917.33)			Jan-18	May-19		2018
148955	SCM2018 LGE WILDLIFE PROTECT	12,781.32	80,855.23	68,073.91	84.19%	0.00%	124,772.56	80,855.23	(43,917.33)	Jan-18	Dec-18	Jan-18	May-19		2018
148961	2018 LGE TRANSFORMER REWIND	-	998,761.08	998,761.08	100.00%	0.00%	-	998,761.08	998,761.08	Jan-18	Dec-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2018
148963	LEO TOOLS AND EQUIPMENT 2018	139,958.72	220,118.36	80,159.64	36.42%	0.03%	139,958.72	220,118.36	80,159.64	Jan-18	Dec-18	Jan-18	Feb-19		2018
148968	SCM2018 LGE TOOLS & EQUIPMENT	37,203.52	32,404.00	(4,799.52)	-14.81%	0.01%	37,203.52	32,404.00	(4,799.52)	Jan-18	Dec-18	Jan-18	Feb-19		2018
148971	PWR QLTY/LOAD LOG/VOLT MTR 16	(15,497.09)	-	15,497.09	100.00%	0.00%	42,166.42	42,184.98	18.56			Aug-16	Jan-17		2018
148972	350 Gal Vacuum Machine	61,700.11	61,454.96	(245.15)	-0.40%	0.01%	61,700.11	61,454.96	(245.15)	Jan-18	Oct-18	Jan-18	Jun-18		2018
149061	LEO PADMOUNT SWITCHGEAR 2017	2,295.13	-	(2,295.13)	100.00%	0.00%	165,128.18	162,833.05	(2,295.13)			Jan-17	Dec-17		2018
149063	LEO PADMOUNT SWITCHGEAR 2018	155,330.81	194,168.72	38,837.91	20.00%	0.04%	162,463.62	194,168.72	31,705.10	Jan-18	Dec-18	Jan-18	Sep-19		2018
149682	N1DT Dixie Sub CW	-	333,400.67	333,400.67	100.00%	0.00%	-	333,400.67	333,400.67	Aug-18	Mar-20				2018
149948	UNIVERSITY OF LOU STREETSCAPE	(1,736.29)	-	1,736.29	100.00%	0.00%	4,893.77	6,630.06	1,736.29			Aug-15	Aug-16		2018

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150330	LGE FIBERTECH NON-REIMB	825.83	-	(825.83)	100.00%	0.00%	7,966.21	7,140.38	(825.83)			Jan-16	Apr-18		2018
150445	TPPA2016 - Fibertech	920.61	-	(920.61)	100.00%	0.00%	(122.32)	(1,042.93)	(920.61)			Jan-16	Oct-17		2018
150446	TPPA2016 - CROWN CASTLE	2,898.44	-	(2,898.44)	100.00%	0.00%	18,876.55	15,978.11	(2,898.44)			Jan-16	Oct-17		2018
150808	RECEIVE 1 XFMR FROM KU	1,277.04	-	(1,277.04)	100.00%	0.00%	1,277.04	-	(1,277.04)			Feb-16	Apr-18		2018
151231	EDO Contingency	-	1,000.00	1,000.00	100.00%	0.00%	-	(3,000.00)	(3,000.00)	Jan-07	Dec-25				2018
152331	DIST CAPACITORS LGE - 2018	135,695.21	148,261.86	12,566.65	8.48%	0.03%	135,931.73	148,261.86	12,330.13	Jan-18	Dec-18	Jan-18	Jul-19		2018
152568	Manhole Structural Rprs 2017	24,360.65	-	(24,360.65)	100.00%	0.01%	188,745.66	164,385.01	(24,360.65)			Jan-17	Dec-17		2018
152569	Repl Secondary Locators	-	35,196.81	35,196.81	100.00%	0.00%	-	75,081.78	75,081.78	Jan-17	Dec-19				2018
152572	Manhole Structural Rep 2018	227,120.95	218,474.30	(8,646.65)	-3.96%	0.05%	227,120.95	218,474.30	(8,646.65)	Jan-18	Dec-18	Jan-18	Feb-19		2018
152584	N1DT Dixie Substation	-	291,518.38	291,518.38	100.00%	0.00%	-	3,989,287.41	3,989,287.41	Nov-18	Jun-20				2018
153002	LGE CIFI RAP	-	1,655,309.60	1,655,309.60	100.00%	0.00%	-	6,671,330.00	6,671,330.00	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2018
153004	LGE CEMI	-	411,684.00	411,684.00	100.00%	0.00%	-	3,325,028.40	3,325,028.40	Jan-17	Jan-18				2018
153006	REL System Hardening LGE	-	2,269,265.38	2,269,265.38	100.00%	0.00%	-	16,165,378.40	16,165,378.40	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual System Hardening projects.	2018
153015	Sub Exit Cable Repl LGE	-	1,077,573.40	1,077,573.40	100.00%	0.00%	-	2,179,938.94	2,179,938.94	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Sub Exit Cable Replacement projects.	2018
153255	Bristol Louisville on Main	44,337.78	-	(44,337.78)	100.00%	0.01%	83,999.95	39,662.17	(44,337.78)			Aug-16	Dec-17		2018
153479	HC1293 Ckt Hardening	(2,441.64)	-	2,441.64	100.00%	0.00%	372,083.32	374,524.96	2,441.64			Jan-17	Dec-17		2018
153480	AB 1205 Ckt Hardening	32,369.81	-	(32,369.81)	100.00%	0.01%	148,694.73	116,324.92	(32,369.81)			Jan-17	Dec-17		2018
153481	HK1234 Ckt Hardening	(235.71)	-	235.71	100.00%	0.00%	235,552.16	235,787.87	235.71			Jan-17	Dec-17		2018
153483	TA1106 Ckt Hardening	(619.89)	-	619.89	100.00%	0.00%	308,851.60	309,471.49	619.89			Jan-17	Dec-17		2018
153484	HK1243 CIFI	(2,760.59)	-	2,760.59	100.00%	0.00%	89,776.10	92,536.69	2,760.59			Mar-17	Dec-17		2018
153487	FM1257 CIFI	1,353.37	-	(1,353.37)	100.00%	0.00%	13,913.15	12,559.78	(1,353.37)			Feb-17	Oct-17		2018
153572	LGE Pole Inspection 2017	(28,307.27)	-	28,307.27	100.00%	-0.01%	2,486,393.89	2,514,701.16	28,307.27			Jan-17	Dec-17		2018
153671	Kenwood 1155 CIFI 2017	81,831.97	-	(81,831.97)	100.00%	0.02%	93,663.11	11,831.14	(81,831.97)			Jan-17	Sep-18		2018
153672	Fairmount 1262 CEMI	571.23	-	(571.23)	100.00%	0.00%	86,723.92	86,152.69	(571.23)			Jan-17	Dec-17		2018
153673	Locust 1192 CIFI 2017	(40,929.12)	-	40,929.12	100.00%	-0.01%	158,072.06	199,381.36	41,309.30			Jan-17	Dec-17		2018
153674	Highland 1103 CIFI 2017	219,144.45	-	(219,144.45)	100.00%	0.05%	202,773.51	-	(202,773.51)			Jan-18	Aug-19		2018
153698	TPPA-TWC 2017	13,402.76	-	(13,402.76)	100.00%	0.00%	131,599.79	118,197.03	(13,402.76)			Jan-17	Dec-17		2018
153699	TPPA-Fibertech 2017	3,682.29	-	(3,682.29)	100.00%	0.00%	19,868.49	16,186.20	(3,682.29)			Jan-17	Dec-17		2018
153700	TPPA-Crown Castle 2017	3,326.88	-	(3,326.88)	100.00%	0.00%	(22,147.54)	(25,474.42)	(3,326.88)			Jan-17	Dec-17		2018
153701	TPPA-Other 2017	11,807.93	-	(11,807.93)	100.00%	0.00%	29,546.63	17,738.70	(11,807.93)			Jan-17	Dec-17		2018
153820	SCM2017 TRANS TOOLS & EQUIP	884.37	-	(884.37)	100.00%	0.00%	884.37	-	(884.37)			Jan-17	Apr-18		2018
153925	UPS CENTENNIAL HUB EXP	789,881.55	1,430,588.00	640,706.45	44.79%	0.18%	2,366,858.61	3,007,565.06	640,706.45	Jan-17	Dec-18	Jan-17	Nov-18	More work completed in 2017 on this project that was originally anticipated at the time of the 2018 budget development. Overall project costs were relatively consistent with the initial project approved amount.	2018
153926	UPS CENTENNIAL HUB EXP SUB	123,494.83	-	(123,494.83)	100.00%	0.03%	579,522.56	715,154.79	135,632.23			Jan-17	Dec-17		2018
153926	UPS CENTENNIAL HUB EXP SUB	133,128.75	392,416.95	259,288.20	66.07%	0.03%	579,522.56	715,154.79	135,632.23	Jan-17	Oct-18	Jan-17	Dec-17		2018
154050	EXIT CIRCUITS AL1440	(11,309.01)	-	11,309.01	100.00%	0.00%	33,996.97	45,305.98	11,309.01			Feb-17	Jul-17		2018
154052	EXIT CIRCUIT AL1441	16,541.43	-	(16,541.43)	100.00%	0.00%	32,941.11	16,399.68	(16,541.43)			Feb-17	Jul-17		2018
154090	Dixie 1224 New Circuit Phase 1	215.65	-	(215.65)	100.00%	0.00%	264,801.04	264,585.39	(215.65)			Apr-17	Dec-17		2018
154092	Distribution Auto LGE 2017	11,966,909.99	-	(11,966,909.99)	100.00%	2.76%	26,702,730.81	4,301,202.45	(22,401,528.36)			Feb-17	Aug-17	The budget for LGE Distribution Automation construction work in 2018 was held on project 156000. Actuals were charged to project 154092. The variance between the two construction projects was $1,430K. The total variance between LG&E and KU (including the IT projects) was ($2,788K) due to the project being ahead of schedule and more reclosers able to be installed on the KU side.	2018
154121	Bus Duct Clifton Sub	13,459.74	-	(13,459.74)	100.00%	0.00%	97,400.30	83,940.56	(13,459.74)			Mar-17	Dec-17		2018
154122	Spare Transformer Magazine Sub	66,632.41	-	(66,632.41)	100.00%	0.02%	91,812.60	25,180.19	(66,632.41)			Mar-17	Mar-18		2018
154154	UPS Worldport Sectionalizing	685.58	-	(685.58)	100.00%	0.00%	660,124.65	659,439.07	(685.58)			Jan-17	Dec-17		2018
154269	UG FCI Harrods Creek	6,675.19	-	(6,675.19)	100.00%	0.00%	193,016.21	186,341.02	(6,675.19)			Apr-17	Dec-17		2018
154472	4TH ST APTS VAULT	419,869.38	-	(419,869.38)	100.00%	0.10%	804,094.57	384,225.19	(419,869.38)			Apr-17	Nov-18		2018
154473	LINCOLN PK VAULT REPLACEMENT	496,310.68	-	(496,310.68)	100.00%	0.11%	498,083.70	-	(498,083.70)			Jan-17	Dec-18		2018
154565	FUSE UNFUSED TAPS	1,483.45	-	(1,483.45)	100.00%	0.00%	152,336.21	150,852.76	(1,483.45)			May-17	Dec-17		2018
154592	MADISON 14KV UPGRADE	1,051.63	-	(1,051.63)	100.00%	0.00%	59,433.02	58,381.39	(1,051.63)			May-17	Apr-18		2018
154676	TA1106-Phase3	163,036.71	-	(163,036.71)	100.00%	0.04%	277,316.27	114,279.56	(163,036.71)			May-17	Dec-17		2018
155051	UPS CENTENNIAL SUB-REIMB	3,380.36	-	(3,380.36)	100.00%	0.00%	(0.00)	179.57	179.57			Jun-17	Nov-17		2018
155051	UPS CENTENNIAL SUB-REIMB	(3,559.93)	-	3,559.93	100.00%	0.00%	(0.00)	179.57	179.57			Jun-17	Nov-17		2018
155141	Grants Vault	353,830.19	-	(353,830.19)	100.00%	0.08%	491,408.52	-	(491,408.52)			Sep-18	Jul-19		2018
155201	Luckett & Farley Vault	58,388.26	-	(58,388.26)	100.00%	0.01%	564,005.48	505,617.22	(58,388.26)			Jun-17	Aug-18		2018
155235	UPS Underground Replacement	611,067.65	-	(611,067.65)	100.00%	0.14%	971,724.17	360,656.52	(611,067.65)			Jun-17	Nov-18	Emergent work that began in late 2017 (after 2018 BP finalized) for th replacement of both sets of cable on the first half of the GL1335 (Grade Lane) circuit feeding UPS Worldport. Funded from the CIFI budgeted project. CIFI projects are budgeted at a high level to encompass multiple projects and reallocated to individual projects as locations are identified.	2018
155314	SCM2020 LGE TXFMR TOOLS	-	15,642.37	15,642.37	100.00%	0.00%	-	46,662.97	46,662.97	Jan-18	Aug-20				2018
155376	N1 Hikes Ln Sub - CW	-	193,572.40	193,572.40	100.00%	0.00%	-	1,996,815.29	1,996,815.29	Nov-18	Jun-20				2018
155377	N1 Hikes Ln Sub	-	167,160.00	167,160.00	100.00%	0.00%	-	5,981,079.30	5,981,079.30	Nov-18	Apr-20				2018
155386	N1DT Pleasure Ridge Sub	893,079.73	-	(893,079.73)	100.00%	0.21%	4,243,934.80	-	(4,243,934.80)			May-18	Jul-20	Project started earlier than anticipated and replaces previously planned N1DT projects based on revised priority of N1DT projects.	2018
155430	TA1173 CIFI 2017	247,862.44	-	(247,862.44)	100.00%	0.06%	301,219.63	53,357.19	(247,862.44)			Jul-17	Dec-17		2018
155553	1 TRANSFORMER FROM KU	1,535.18	-	(1,535.18)	100.00%	0.00%	1,535.18	-	(1,535.18)			Jul-17	Apr-18		2018
155680	CR1421 Exit Circuit	52,043.19	-	(52,043.19)	100.00%	0.01%	289,195.40	237,152.21	(52,043.19)			Aug-17	Mar-18		2018
155681	CR1422 Exit Circuit	66,671.62	-	(66,671.62)	100.00%	0.02%	267,970.96	201,299.34	(66,671.62)			Aug-17	Mar-18		2018
155729	EASTWOOD LAND IMPROVEMENTS	48,677.52	-	(48,677.52)	100.00%	0.01%	48,677.52	-	(48,677.52)			Aug-17	Dec-17		2018
155745	UPGRADE PADDYS RUN SERVICE	196.72	-	(196.72)	100.00%	0.00%	19,522.01	19,325.29	(196.72)			Aug-17	Dec-17		2018
155809	HB1147 Ckt Hardening	9,834.47	-	(9,834.47)	100.00%	0.00%	293,597.80	-	(293,597.80)			Aug-17	Jun-19		2018
155810	SK1128 Skyline Enhancement	120,179.84	-	(120,179.84)	100.00%	0.03%	141,213.31	21,033.47	(120,179.84)			Aug-17	Dec-17		2018
155835	Dixie 1224 New Circuit Phase 3	4,058.06	-	(4,058.06)	100.00%	0.00%	77,681.80	73,623.74	(4,058.06)			Aug-17	Dec-17		2018
155859	TPPA-Fibertech 2018	9,159.75	-	(9,159.75)	100.00%	0.00%	11,529.56	-	(11,529.56)			Jan-18	Jun-19		2018
155860	TPPA-Other 2018	3,900.00	-	(3,900.00)	100.00%	0.00%	-	(3,900.00)	(3,900.00)			Dec-17	Apr-19		2018
155861	TPPA-Crown Castle 2018	(635.69)	-	635.69	100.00%	0.00%	(635.69)	-	635.69			Jan-18	Mar-19		2018
155862	TPPA-TWC 2018	30,883.93	-	(30,883.93)	100.00%	0.01%	31,341.92	(2,878.00)	(34,219.92)			Dec-17	Mar-20		2018
155864	CF1204 CIFI 2018	137,383.96	-	(137,383.96)	100.00%	0.03%	136,459.87	-	(136,459.87)			Apr-18	Mar-19		2018
155865	AK1290 CIFI 2018	562,668.15	-	(562,668.15)	100.00%	0.13%	565,965.02	-	(565,965.02)			Jan-18	Nov-18	CIFI projects are budgeted at a high level to encompass multiple projects and reallocated to individual projects as locations are identified. Budget in project 153002.	2018
155866	PV1252 CIFI 2018	216,229.15	-	(216,229.15)	100.00%	0.05%	232,213.00	-	(232,213.00)			Jan-18	Apr-19		2018
155867	SY1250 CIFI 2018	43,943.95	-	(43,943.95)	100.00%	0.01%	43,943.95	-	(43,943.95)			Jan-18	Feb-19		2018
155868	EW1241 Ckt Hardening	220,305.11	-	(220,305.11)	100.00%	0.05%	220,646.99	-	(220,646.99)			Jan-18	Feb-19		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
155869	CA1341 Ckt Hardening	116,016.49	-	(116,016.49)	100.00%	0.03%	113,970.35	-	(113,970.35)			Apr-18	May-19		2018
155870	BR1351 Ckt Hardening	468,014.45	-	(468,014.45)	100.00%	0.11%	826,271.59	-	(826,271.59)			May-18	Oct-20		2018
155988	Convention Ctr Vault-West	287,849.52	-	(287,849.52)	100.00%	0.07%	287,904.25	54.73	(287,849.52)			Oct-17	May-18		2018
156000	Distribution Auto LGE 2018	-	13,397,140.40	13,397,140.40	100.00%	0.00%	-	13,397,140.40	13,397,140.40	Jan-18	Jan-18			The budget for LGE Distribution Automation construction work in 2018 was held on project 156000. Actuals were charged to project 154092. The variance between the two construction projects was $1,430K. The total variance between LG&E and KU (including the IT projects) was ($2,788K) due to the project being ahead of schedule and more reclosers able to be installed on the KU side.	2018
156026	Brown Hotel Vault	392,477.23	-	(392,477.23)	100.00%	0.09%	399,790.23	229.00	(399,561.23)			Oct-17	Dec-18		2018
156036	1 XFMR FROM KU	26,856.94	-	(26,856.94)	100.00%	0.01%	26,856.94	-	(26,856.94)			Oct-17	Apr-18		2018
156056	Wire Turret Trailer	3,070.46	-	(3,070.46)	100.00%	0.00%	70,080.28	67,009.82	(3,070.46)			Oct-17	Aug-18		2018
156136	SO Exit Circuit Duct	(26,576.87)	-	26,576.87	100.00%	-0.01%	72,314.32	98,891.19	26,576.87			Dec-17	Mar-18		2018
156137	AK1292 CIFI 2018	78,559.22	-	(78,559.22)	100.00%	0.02%	261,015.84	-	(261,015.84)			Jan-18	Sep-19		2018
156139	CA1342 CKT HARDENING	168,705.46	-	(168,705.46)	100.00%	0.04%	147,235.07	-	(147,235.07)			Jan-18	Jun-19		2018
156141	ET1171 CKT HARDENING	100,081.98	-	(100,081.98)	100.00%	0.02%	100,081.98	-	(100,081.98)			Jan-18	Feb-19		2018
156144	ET1168 CIFI 2018	250,456.95	-	(250,456.95)	100.00%	0.06%	250,030.13	-	(250,030.13)			Jan-18	Feb-19		2018
156167	FM1260 CIFI 2018	39,424.43	-	(39,424.43)	100.00%	0.01%	39,424.43	-	(39,424.43)			Jan-18	Feb-19		2018
156379	Enhanced Tap Line-2018	89,618.06	-	(89,618.06)	100.00%	0.02%	89,618.06	-	(89,618.06)			Jan-18	Mar-19		2018
156402	DE Exit Circuit Repl	118,172.30	-	(118,172.30)	100.00%	0.03%	118,172.30	-	(118,172.30)			Jan-18	Jun-18		2018
156403	DE Exit Circuit Duct Repl	156,787.92	-	(156,787.92)	100.00%	0.04%	156,787.92	-	(156,787.92)			Jan-18	Jun-18		2018
156426	UPGRADE 4KV XFMR WITH LTC	32,080.19	-	(32,080.19)	100.00%	0.01%	32,080.19	-	(32,080.19)			Jan-18	Mar-18		2018
156430	SCM2018 LGE ARRESTERS	10,046.88	-	(10,046.88)	100.00%	0.00%	54,264.94	-	(54,264.94)			Jan-18	Jan-19		2018
156430	SCM2018 LGE ARRESTERS	43,940.08	-	(43,940.08)	100.00%	0.01%	54,264.94	-	(54,264.94)			Jan-18	Jan-19		2018
156435	Cane Run 14kV Station Modify	293,880.10	-	(293,880.10)	100.00%	0.07%	303,649.46	-	(303,649.46)			Feb-18	May-19		2018
156445	LEO CABLE HOG-2018	222,276.52	-	(222,276.52)	100.00%	0.05%	222,276.52	-	(222,276.52)			Jan-18	Sep-18		2018
156469	Churchill Downs-Square D	5,270.02	-	(5,270.02)	100.00%	0.00%	-	-	-			May-18	Sep-19		2018
156516	FERN VALLEY - CEMI 2018	40,253.72	-	(40,253.72)	100.00%	0.01%	40,333.64	-	(40,333.64)			Feb-18	May-19		2018
156543	CR1420 Exit Circuit	36,603.86	-	(36,603.86)	100.00%	0.01%	36,603.86	-	(36,603.86)			Feb-18	Jun-18		2018
156700	XFMR FROM KU	8,210.78	-	(8,210.78)	100.00%	0.00%	8,210.78	-	(8,210.78)			Mar-18	Aug-18		2018
156783	LGE Spare Transformer	523,025.61	-	(523,025.61)	100.00%	0.12%	674,607.89	-	(674,607.89)			Mar-18	Apr-19	Funding allocated from 2018 LGE Transformer Rewind budgeted project. Emergent project due to lack of dedicated spare to back up 15 legacy 69:14kV substation transformers that have an average age of 67 years, with three units over 80 years old. None of these units are a rewind candidate and will need a spare for replacement in the event of failure.	2018
157649	Bluelick Rd PBWK	821,410.95	-	(821,410.95)	100.00%	0.19%	1,681,053.52	-	(1,681,053.52)			Jul-18	Sep-20	Public Works funds are budgeted at a high level and reallocated to individual public works jobs that require a specific individual project number.	2018
157826	Ahrens School Vault	395,833.98	-	(395,833.98)	100.00%	0.09%	518,056.81	-	(518,056.81)			May-18	Nov-18		2018
157849	Grade Lane Security Upgrades	241,849.68	-	(241,849.68)	100.00%	0.06%	370,730.93	-	(370,730.93)			May-18	Jan-19		2018
157973	AS TRANS 3 LTC	20,609.90	-	(20,609.90)	100.00%	0.00%	20,609.90	-	(20,609.90)			Jun-18	Jun-18		2018
157977	SO Exit Ckt Duct Repl	1,286,391.53	-	(1,286,391.53)	100.00%	0.30%	1,345,234.59	-	(1,345,234.59)			Jun-18	Dec-18	Emergent project due to the deteriorated condition and small size of the existing duct.	2018
158070	Purchase Shop Truck	31,050.47	-	(31,050.47)	100.00%	0.01%	31,050.47	-	(31,050.47)			Jun-18	Nov-18		2018
158073	SSC Security Upgrades	92,537.47	-	(92,537.47)	100.00%	0.02%	92,373.02	-	(92,373.02)			Jun-18	May-19		2018
158108	HANCOCK SUB PROPERTY	24.00	-	(24.00)	100.00%	0.00%	24.00	-	(24.00)			Jun-18	Jan-19		2018
158310	MG1314 Exit Circuit	28,965.90	-	(28,965.90)	100.00%	0.01%	28,965.90	-	(28,965.90)			Aug-18	Feb-19		2018
158311	FV1138 Exit Circuit	12,108.30	-	(12,108.30)	100.00%	0.00%	12,108.30	-	(12,108.30)			Aug-18	Feb-19		2018
158312	FV1140 Exit Circuit	7,711.71	-	(7,711.71)	100.00%	0.00%	6,089.25	-	(6,089.25)			Aug-18	Feb-19		2018
158313	FV1141 Exit Circuit	11,984.48	-	(11,984.48)	100.00%	0.00%	11,984.48	-	(11,984.48)			Aug-18	Feb-19		2018
158314	TA1172 Exit Circuit	30,725.62	-	(30,725.62)	100.00%	0.01%	30,725.62	-	(30,725.62)			Aug-18	Feb-19		2018
158315	TA1173 Exit Circuit	17,310.44	-	(17,310.44)	100.00%	0.00%	17,310.44	-	(17,310.44)			Aug-18	Feb-19		2018
158316	WT1151 Exit Circuit	19,832.25	-	(19,832.25)	100.00%	0.00%	19,968.82	-	(19,968.82)			Aug-18	May-19		2018
158317	SM1398 Exit Circuit	98,624.28	-	(98,624.28)	100.00%	0.02%	216,711.44	-	(216,711.44)			Aug-18	May-20		2018
158335	Westin Moxy Vault	219,957.42	-	(219,957.42)	100.00%	0.05%	639,317.82	-	(639,317.82)			Aug-18	Sep-19		2018
158342	LEO Polaris 4x4-2018	23,262.54	-	(23,262.54)	100.00%	0.01%	23,262.54	-	(23,262.54)			Aug-18	Feb-19		2018
158405	TRANS2 Magazine Sub	113,250.49	-	(113,250.49)	100.00%	0.03%	407,468.03	-	(407,468.03)			Sep-18	Sep-19		2018
158425	ATV LG&E Sub	37,206.00	-	(37,206.00)	100.00%	0.01%	37,206.00	-	(37,206.00)			Sep-18	Feb-19		2018
158426	Survey GPS Trimble	33,857.72	-	(33,857.72)	100.00%	0.01%	33,857.72	-	(33,857.72)			Sep-18	Feb-19		2018
158428	All Terrain Forklift LGE SCM	123,907.86	-	(123,907.86)	100.00%	0.03%	125,099.82	-	(125,099.82)			Sep-18	Feb-19		2018
158432	Holiday Inn - K.E.A. Vault	12,371.63	-	(12,371.63)	100.00%	0.00%	460,100.00	-	(460,100.00)			Sep-18	Nov-19		2018
158599	LG&E 4kv Dummy Breakers	56,965.52	-	(56,965.52)	100.00%	0.01%	46,744.35	-	(46,744.35)			Oct-18	Feb-19		2018
158601	Vacuum Rtg for LG&E SC&M	367,539.93	-	(367,539.93)	100.00%	0.08%	410,699.38	-	(410,699.38)			Oct-18	May-19		2018
158629	Shawnee SubStation Exit	37,293.76	-	(37,293.76)	100.00%	0.01%	37,293.76	-	(37,293.76)			Oct-18	Feb-19		2018
158657	ONE XFRM FROM KU	1,200.83	-	(1,200.83)	100.00%	0.00%	1,200.83	-	(1,200.83)			Oct-18	Mar-19		2018
158684	EW 1241 (Eastwood West)	56,495.48	-	(56,495.48)	100.00%	0.01%	72,287.32	-	(72,287.32)			Nov-18	Aug-19		2018
158743	Manslick Sub Drainage	11,448.00	-	(11,448.00)	100.00%	0.00%	48,357.77	-	(48,357.77)			Nov-18			2018
18PITP340	LGE PITP 2018	2,926,701.28	-	(2,926,701.28)	100.00%	0.68%	2,889,985.19	-	(2,889,985.19)			Jan-18	Dec-18	Budget is developed on project 123137 and reallocated to project 18PITP340. The net variance between the two projects is a positive $1,495K. Work on other reliability projects and Distribution Automation took a higher priority in 2018. In total, between LG&E and KU the net variance was $1,164K.	2018
CCAPR340	Capital CAP/REG/RECL - 003400	1,349,453.86	280,335.61	(1,069,118.25)	-381.37%	0.31%	1,349,453.86	280,335.61	(1,069,118.25)	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with capacitors/regulators/reclosers. 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.	2018
CLM032118	LGE Major Storm-Capital-032118	117,162.51	-	(117,162.51)	100.00%	0.03%	117,162.51	-	(117,162.51)			Mar-18	Sep-18		2018
CLM053118	LGE MAJOR STORM-053118	612,346.92	-	(612,346.92)	100.00%	0.14%	613,097.65	-	(613,097.65)			May-18	Dec-18	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 $3.2M over budget due to higher storm activity than the average.	2018
CLM062618	LGE Major Storm-Capital-062618	258,895.80	-	(258,895.80)	100.00%	0.06%	258,895.80	-	(258,895.80)			Jun-18	Dec-18		2018
CLM072018	LGE Major Storm-Capital-072018	905,139.53	-	(905,139.53)	100.00%	0.21%	905,139.53	-	(905,139.53)			Jul-18	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 total, the full year variance on storms this year is $3.2M over budget due to higher storm activity than the average.	2018
CLM102018	LGE Major Storm-Capital-102018	113,404.38	-	(113,404.38)	100.00%	0.03%	113,404.38	-	(113,404.38)			Oct-18	Apr-19		2018
CLM111418	LGE Major Storm-Capital-111418	1,971,965.41	-	(1,971,965.41)	100.00%	0.45%	1,873,071.69	-	(1,873,071.69)			Nov-18	May-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 total, the full year variance on storms this year is $3.2M over budget due to higher storm activity than the average.	2018

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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
CNBCD340O	NB Comm OH - 003400	2,015,069.90	2,998,715.19	983,645.29	32.80%	0.46%	2,015,069.90	2,998,715.19	983,645.29	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The decrease is due to lower than anticipated new development.	2018
CNBCD340U	NB Comm UG - 003400	4,279,531.46	5,103,567.80	824,036.34	16.15%	0.99%	4,279,531.46	5,103,567.80	824,036.34	Dec-12	Dec-25	Dec-12		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The decrease is due to lower than anticipated new development.	2018
CNBRD340O	NB Resid OH - 003400	1,433,272.52	1,721,921.39	288,648.87	16.76%	0.33%	1,433,272.52	1,721,921.39	288,648.87	Jan-13	Jan-19	Jan-13			2018
CNBRD340U	NB Resid UG - 003400	58,869.55	-	(58,869.55)	100.00%	0.01%	58,869.55	-	(58,869.55)			Jan-13			2018
CNBRD341U	NB Resid UG - 003410	4,647,281.59	5,481,207.50	833,925.91	15.21%	1.07%	4,647,281.59	5,481,207.50	833,925.91	Jan-13	Jan-19	Jan-13		This line should be merged with the line below, net change is $803k overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2018
CNBRD341U	NB Resid UG - 003410	1,636,801.07	-	(1,636,801.07)	100.00%	0.38%	1,636,801.07	-	(1,636,801.07)			Jan-13		This line should be merged with the line above, net change is $803k overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2018
CNBSV340O	NB Elect Serv OH - 003400	737,439.53	528,712.03	(208,727.50)	-39.48%	0.17%	737,439.53	528,712.03	(208,727.50)	Dec-12	Jan-19	Dec-12			2018
CNBSV340U	NB Elect Serv UG - 003400	1,769,008.11	1,669,002.16	(100,005.95)	-5.99%	0.41%	1,769,008.11	1,669,002.16	(100,005.95)	Jan-13	Dec-25	Jan-13			2018
CNBVLT343	NB Network Vaults - 003430	112,362.16	1,650,208.13	1,537,845.97	93.19%	0.03%	112,362.16	1,650,208.13	1,537,845.97	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Capital policy requires individual projects for any job >$300k, which are funded from this budgeted project if available. Total NB Network Vaults Projects exceeded budget by $703k.	2018
CPBWK340	El Public Works - 003400	136,702.37	1,651,865.71	1,515,163.34	91.72%	0.03%	136,702.37	1,651,865.71	1,515,163.34	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Funds reallocated to other blanket projects that were running over budget or to individual public works jobs that required specific individual project number.	2018
CRCST340	Cust Requested - 003400	342,110.48	175,838.72	(166,271.76)	-94.56%	0.08%	342,110.48	175,838.72	(166,271.76)	Jan-13	Jan-19	Jan-13			2018
CRDCBL340	Repl Defective Cable - 003400	1,098,539.82	1,189,123.68	90,583.86	7.62%	0.25%	1,098,539.82	1,189,123.68	90,583.86	Jan-13	Dec-25	Jan-13			2018
CRDD340O	Capital Rep Def OH - 003400	3,455,932.80	3,587,889.04	131,956.24	3.68%	0.80%	3,455,932.80	3,587,889.04	131,956.24	Jan-13	Jan-19	Jan-13			2018
CRDD340U	Capital Rep Def UG - 003400	734,426.03	685,771.93	(48,654.10)	-7.09%	0.17%	734,426.03	685,771.93	(48,654.10)	Jan-13	Dec-19	Jan-13			2018
CRELD340	Capital Reliability - 003400	392,979.27	394,775.08	1,795.81	0.45%	0.09%	392,979.27	394,775.08	1,795.81	Jan-13	Jan-19	Jan-13			2018
CRPOLE340	Pole Repair/Replace - 003400	3,566,383.93	3,698,929.93	132,546.00	3.58%	0.82%	3,566,383.93	3,698,929.93	132,546.00	Dec-12	Jan-19	Dec-12			2018
CRSTLT332	Repair Street Lights - 003320	2,659,938.32	3,519,594.24	859,655.92	24.42%	0.61%	2,659,938.32	3,519,594.24	859,655.92	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with street lighting repair and replacement. Annual budgets are based on historical investment rates for repairing and replacing street lights. Funds reallocated to other blankets that were running over budget.	2018
CSTLT332	NB Street Lights - 003320	1,814,074.78	2,141,196.70	327,121.92	15.28%	0.42%	1,814,074.78	2,141,196.70	327,121.92	Dec-12	Jan-19	Dec-12			2018
CSTRM323	Cap Minor Storms - 003230	771,709.40	-	(771,709.40)	100.00%	0.18%	771,709.40	-	(771,709.40)			Jan-13		Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is $3.2M over budget due to higher storm activity than the average.	2018
CSTRMLGE	Cap LGE Major Storms	-	1,518,125.21	1,518,125.21	100.00%	0.00%	-	1,518,125.21	1,518,125.21	Jan-13	Dec-25			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is $3.2M over budget due to higher storm activity than the average.	2018
CSYSEN340	Sys Enh - 003400	538,255.96	903,194.93	364,938.97	40.41%	0.12%	538,255.96	903,194.93	364,938.97	Jan-13	Jan-19	Jan-13			2018
CTBRD340O	Cap Trouble Orders OH - 003400	3,302,424.72	3,446,425.15	144,000.43	4.18%	0.76%	3,302,424.72	3,446,425.15	144,000.43	Dec-12	Jan-19	Dec-12			2018
CTBRD340U	Cap Trouble Orders UG - 003400	1,105,088.43	1,202,372.46	97,284.03	8.09%	0.25%	1,105,088.43	1,202,372.46	97,284.03	Dec-12	Dec-25	Dec-12			2018
CTPD340	Capital Thrd Party - 003400	567,129.49	745,755.53	178,626.04	23.95%	0.13%	567,129.49	745,755.53	178,626.04	Jan-13	Jan-19	Jan-13			2018
CTPD340	Capital Thrd Party - 003400	(13,188.52)	-	13,188.52	100.00%	0.00%	(13,188.52)	-	13,188.52			Jan-13			2018
CVLT343	Capital Network Vlts - 003430	1,107,835.32	1,184,343.42	76,508.10	6.46%	0.26%	1,107,835.32	1,184,343.42	76,508.10	Jan-13	Jan-19	Jan-13			2018
CXFRM311	LGE Line Transformers	5,752,805.83	6,322,661.87	569,856.04	9.01%	1.33%	5,752,805.83	6,322,661.87	569,856.04	Jan-13	Jan-19	Jan-13		Project variance due to less transformer purchases than anticipated.	2018
CXFRM340	NB Transformers - 003400	330,930.54	548,672.84	217,742.30	39.69%	0.08%	330,930.54	548,672.84	217,742.30	Jan-13	Jan-19	Jan-13			2018
152583	STT Misc Project	-	50,000.00	50,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-17	Dec-30				2018
153826	LGE Tech Trng Center	29,413.09	-	(29,413.09)	100.00%	0.01%	593,768.14	564,355.05	(29,413.09)			Dec-16	Dec-17		2018
155595	GL Dielectric Tester	64.81	-	(64.81)	100.00%	0.00%	207,432.17	207,367.36	(64.81)			Jul-17	Dec-17		2018
157273	STT Awning LGE	12,789.36	-	(12,789.36)	100.00%	0.00%	12,498.27	-	(12,498.27)			Sep-18	Dec-18		2018
158438LGE	STT Mobile Trng Unit LGE	151,811.88	-	(151,811.88)	100.00%	0.04%	146,475.38	-	(146,475.38)			Sep-18	Dec-18		2018
124518	TC1 RECYC PUMP PIPING EBW	-	367,524.60	367,524.60	100.00%	0.00%	-	2,299,177.49	2,299,177.49	Jan-18	Nov-21				2018
124526	TC COAL YARD BUILDING SIDING	-	57,983.25	57,983.25	100.00%	0.00%	-	235,824.68	235,824.68	Jan-18	Jun-21				2018
127578	MC4 Economizer	656,030.10	650,000.00	(6,030.10)	-0.93%	0.15%	658,305.35	650,000.00	(8,305.35)	Jan-18	Nov-18	Jan-18	Dec-18		2018
127590	MC4 Condenser	1,609,231.09	2,010,000.00	400,768.91	19.94%	0.37%	3,545,295.19	3,939,856.64	394,561.45	Jan-17	Nov-18	Jan-17	Nov-18		2018
132002	TC CT HGP Insp Unit 7	941,754.54	1,532,399.17	590,644.63	38.54%	0.22%	1,325,081.95	2,163,401.70	838,319.75	Nov-17	Dec-18	Nov-17	Nov-18	Early arrival of parts in 2017 of $345K. Pushed spare parts of $730K to arrive in 2019. The rest is attributable to favorable contract pricing.	2018
132960	MC1 DCS 2019	278,128.44	300,000.00	21,871.56	7.29%	0.06%	626,832.82	900,000.00	273,167.18	Jan-18	May-19	Jan-18	Sep-19		2018
132967	MC4 Precipitator 2018	1,246,427.87	700,000.00	(546,427.87)	-78.06%	0.29%	1,251,852.22	700,000.00	(551,852.22)	Jan-18	Nov-18	Jan-18	Nov-18	The overall budget was $1M, but CWIP increased and RWIP decreased; Increased workscope as well	2018
132999	MC4 Relays	25,833.77	-	(25,833.77)	100.00%	0.01%	552,313.18	526,479.41	(25,833.77)			Jan-17	Nov-18		2018
133076	GS GE Dam Impnd	-	41,170.40	41,170.40	100.00%	0.00%	-	221,387.96	221,387.96	Mar-18	Oct-19				2018
133615LGE	TC PLT ENG/MTR RWNDS	-	276,672.29	276,672.29	100.00%	0.00%	-	1,730,816.27	1,730,816.27	Jun-17	Sep-21				2018
133622LGE	TC LAB PURCH MONITORS	-	95,747.89	95,747.89	100.00%	0.00%	-	598,986.05	598,986.05	Jan-17	Sep-21				2018
133627LGE	TC LAB EQUIP PURCHASES	-	59,825.64	59,825.64	100.00%	0.00%	-	374,259.47	374,259.47	Jan-17	Aug-21				2018
133653LGE	TC SAFETY & ERT EQUIP	-	60,617.78	60,617.78	100.00%	0.00%	-	379,250.37	379,250.37	Jan-17	Nov-21				2018
134113LGE	TC2 SCR L3 REPLACEMENT	112,204.87	328,423.86	216,218.99	65.84%	0.03%	259,583.26	475,802.25	216,218.99	Jan-17	May-18	Jan-17	May-18		2018
134362	TC1 REPLACE AIR HEATER BASKETS	105.22	-	(105.22)	100.00%	0.00%	1,440,064.91	1,439,959.69	(105.22)			Jan-17	Dec-17		2018
135245LGE	TC2 PJFF B&C	154,526.52	277,948.50	123,421.98	44.40%	0.04%	223,094.47	346,516.45	123,421.98	Jan-17	May-18	Jan-17	May-18		2018
136480	GS GE Test Equip Pool	-	72,975.92	72,975.92	100.00%	0.00%	-	490,003.62	490,003.62	Feb-18	Oct-19				2018
136636	MC3 SCR Catalyst Layer 1	98,920.09	-	(98,920.09)	100.00%	0.02%	1,599,947.45	1,730,840.93	130,893.48			Jul-18	Jan-20		2018
136637	MC4 SCR Catalyst Layer 2 2016	18,358.72	-	(18,358.72)	100.00%	0.00%	1,391,629.46	1,373,270.74	(18,358.72)			Sep-15	Nov-17		2018
136642	MC2 FWTR HTRS Phase 1	778,344.20	968,000.00	189,655.80	19.59%	0.18%	1,200,134.61	1,389,790.41	189,655.80	Jan-17	May-18	Jan-17	Apr-18		2018
136651	MC CH Railroad Track 2017	(1,637.95)	-	1,637.95	100.00%	0.00%	205,293.37	206,931.32	1,637.95			Jan-17	Dec-17		2018
136653	MC Material Chutes 2017	(26,057.50)	-	26,057.50	100.00%	-0.01%	219,543.88	245,601.38	26,057.50			Jan-17	Nov-17		2018
136654	MC Road Paving 2017	31,535.10	-	(31,535.10)	100.00%	0.01%	493,015.80	461,480.70	(31,535.10)			Jan-17	Nov-17		2018

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136660	MC3 Expansion Joints 2017	18,030.40	90,000.00	71,969.60	79.97%	0.00%	18,030.40	90,000.00	71,969.60	Jan-18	May-18	Jan-18	Apr-18		2018
137003	TC1 SCR CATALYST L1	(13.76)	-	13.76	100.00%	0.00%	1,237,503.13	1,237,516.89	13.76			Jun-16	Dec-17		2018
137633LGE	TC2 SLMS UNIT	42,801.83	26,814.26	(15,987.57)	-59.62%	0.01%	47,861.33	26,814.26	(21,047.07)	Jan-17	Apr-19	Jan-17	Nov-18		2018
137797	TC1 REPL 3 ROWS IP BUCKETS	49,497.65	-	(49,497.65)	100.00%	0.01%	205,194.84	155,697.19	(49,497.65)			Jan-17	Dec-17		2018
138409	TC1 WW L SW STEP PANEL REPL	(8,694.39)	-	8,694.39	100.00%	0.00%	251,489.44	260,183.83	8,694.39			Nov-16	Dec-17		2018
139595	GS GE DME Phase II LGE	-	25,125.00	25,125.00	100.00%	0.00%	25,097.56	50,222.56	25,125.00	Jan-15	Nov-18				2018
139670	GS CDM CIP Ver 6.0 LGE	5,053.89	-	(5,053.89)	100.00%	0.00%	276,138.20	271,084.31	(5,053.89)			Sep-15	Dec-17		2018
139682LGE	TC PREDICTIVE DEVICES MAINT	-	20,080.65	20,080.65	100.00%	0.00%	-	125,617.85	125,617.85	Jun-17	Jun-21				2018
139717	MC Limestone Barge	695,680.91	1,380,000.00	684,319.09	49.59%	0.16%	1,822,934.79	2,507,253.88	684,319.09	Jan-17	May-18	Jan-17	Apr-18	Project began in 2017 thus reducing the amount needed in 2018	2018
139718	MC4 Inter SH Pendants	1,371,652.20	1,450,000.00	78,347.80	5.40%	0.32%	1,390,895.16	1,450,000.00	59,104.84	Jan-18	Nov-18	Jan-18	Dec-18		2018
139721	MC 3C GSU Transformer	1,643.88	-	(1,643.88)	100.00%	0.00%	1,570,287.49	1,470,920.63	(99,366.86)			Jul-16	Jan-20		2018
139767	MC CH Railroad Track 2018	123,697.64	149,999.99	26,302.35	17.53%	0.03%	123,697.64	149,999.99	26,302.35	Jan-18	Sep-18	Jan-18	Nov-18		2018
139814	MC Matl Handling Chutes 2018	226,264.74	225,000.00	(1,264.74)	-0.56%	0.05%	224,445.24	225,000.00	554.76	Sep-17	May-18	Sep-17	Apr-18		2018
139821	MC3 SCR Catalyst L2	505,194.14	455,000.00	(50,194.14)	-11.03%	0.12%	1,402,146.82	1,351,952.68	(50,194.14)	Nov-16	Apr-18	Nov-16	Apr-18		2018
139830	MC4 SCR CATALYST L3 2018	1,128,509.44	1,251,000.00	122,490.56	9.79%	0.26%	1,630,936.04	1,732,489.16	101,553.12	Feb-17	Nov-18	Feb-17	Dec-18		2018
139836	MC2 Expansion Joints 2018	24,324.64	90,000.01	65,675.37	72.97%	0.01%	24,324.64	90,000.01	65,675.37	Jan-18	May-18	Jan-18	Apr-18		2018
139841	MC4 Expansion Joints 2018	41,078.51	95,000.01	53,921.50	56.76%	0.01%	41,078.51	95,000.01	53,921.50	Jun-18	Nov-18	Jun-18	Nov-18		2018
139851	MC Misc Equipment 2018	-	650,000.00	650,000.00	100.00%	0.00%	-	650,000.00	650,000.00	Jan-18	Nov-18			This is a placeholder project that funds newly created projects	2018
139876	MC2 TURBINE MISC	-	2,800,000.00	2,800,000.00	100.00%	0.00%	-	2,800,000.00	2,800,000.00	Jan-18	May-18			This is a placeholder project that funds newly created projects	2018
139880	MC1 FDWTR HTRS Phase 1	201,302.64	332,000.00	130,697.36	39.37%	0.05%	1,412,675.14	1,397,075.61	(15,599.53)	Aug-17	May-19	Aug-17	Sep-19		2018
139884	MC2 AIR HTR BASKETS	1,000,933.90	1,250,000.00	249,066.10	19.93%	0.23%	1,160,584.04	1,409,650.14	249,066.10	Jan-17	May-18	Jan-17	Apr-18		2018
139892	MC3 FDWTR HTRS	154,167.29	22,000.00	(132,167.29)	-600.76%	0.04%	1,083,813.44	1,097,694.56	13,881.12	Aug-17	Nov-19	Aug-17	Dec-19		2018
139895	MC4 AIR HTR BASKETS	(30,800.14)	-	30,800.14	100.00%	-0.01%	1,545,369.51	1,576,169.65	30,800.14			Jan-17	Nov-17		2018
139897	MC4 FDWTR HTRS	925,361.78	1,009,000.00	83,638.22	8.29%	0.21%	1,035,137.40	1,185,363.63	150,226.23	Aug-17	Nov-18	Aug-17	Nov-18		2018
139901	MC Conveyor Belts 2018	-	250,000.00	250,000.00	100.00%	0.00%	-	250,000.00	250,000.00	Jan-18	Nov-18				2018
139902	MC Safety Equipment 2018	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-18	Nov-18				2018
140048LGE	TC2 TURBINE CONTROLS UPGRADE	93,630.02	108,092.04	14,462.02	13.38%	0.02%	179,165.61	193,627.63	14,462.02	Dec-16	May-18	Dec-16	Jun-18		2018
140107	OF Station Gantry Crane	439,395.00	-	(439,395.00)	100.00%	0.10%	1,735,145.26	1,295,750.26	(439,395.00)			Aug-16	Oct-18		2018
140342LGE	MISC TOOLS LGE	-	17,841.00	17,841.00	100.00%	0.00%	-	187,891.99	187,891.99	May-16	Dec-23				2018
140344LGE	KEY SEATER LGE	-	29,735.00	29,735.00	100.00%	0.00%	-	29,735.00	29,735.00	Jan-18	Dec-18				2018
140614LGE	TC2 EXPANSION JOINTS	72,574.33	84,744.75	12,170.42	14.36%	0.02%	72,574.33	84,744.75	12,170.42	Jan-18	May-18	Jan-18	May-18		2018
140619LGE	TC CONVEYOR BELT REPLACE	-	137,732.52	137,732.52	100.00%	0.00%	-	1,479,313.31	1,479,313.31	Jan-17	Sep-21				2018
140654LGE	TC CBU BKT & CHAIN	-	420,366.08	420,366.08	100.00%	0.00%	-	1,313,370.83	1,313,370.83	Jan-18	Dec-24				2018
140660LGE	TC CT LC1 UPGRADE #3	105,516.50	127,094.53	21,578.03	16.98%	0.02%	105,516.50	127,094.53	21,578.03	Jan-18	Oct-18	Jan-18	Nov-18		2018
143604	MC2 DCS 2020	449,859.15	800,000.00	350,140.85	43.77%	0.10%	686,449.72	1,036,590.57	350,140.85	Jan-17	May-18	Jan-17	Apr-18		2018
143629	MC3 Waterwall Panels and TS	1,333,296.67	1,200,000.00	(133,296.67)	-11.11%	0.31%	1,554,728.93	1,432,300.48	(122,428.45)	Jan-17	Apr-18	Jan-17	Apr-18		2018
143633	MC Misc Lab Equipment 2018	67,248.56	65,000.00	(2,248.56)	-3.46%	0.02%	67,248.56	65,000.00	(2,248.56)	Jan-18	Nov-18	Jan-18	Aug-18		2018
143635	MC2 Turb L-0/L-1 Buckets	1,714,984.39	1,511,000.00	(203,984.39)	-13.50%	0.40%	2,530,668.63	2,326,684.24	(203,984.39)	Jan-17	May-18	Jan-17	Apr-18		2018
143637	MC3 Turbine L-0 Buckets 2019	801,888.35	999,999.94	198,111.59	19.81%	0.19%	2,577,244.59	3,474,777.19	897,532.60	Jun-18	Jan-20	Jun-18	Jan-20		2018
143640	CR7 NGCC Inventory	(34,028.82)	-	34,028.82	100.00%	-0.01%	1,075,445.44	1,110,518.06	35,072.62			Mar-14	Sep-18		2018
144475	GS GE CORS	229.50	-	(229.50)	100.00%	0.00%	234,453.98	234,224.48	(229.50)			Feb-16	Dec-17		2018
144531	CR7 Misc Project (multi-year)	-	88,234.07	88,234.07	100.00%	0.00%	-	683,706.06	683,706.06	Jun-16	Dec-30				2018
147023	MC Landfill 2016/2017	(1,540.98)	-	1,540.98	100.00%	0.00%	4,627,425.62	4,628,966.60	1,540.98			Nov-15	Dec-17		2018
147048	MC4 Spare GSU Transformer	300,000.00	-	(300,000.00)	100.00%	0.07%	1,351,741.26	1,462,165.76	110,424.50			Nov-18	Jan-20		2018
147057	MC2 Reheat Outlet Header	463,773.08	750,000.00	286,226.92	38.16%	0.11%	463,773.08	750,000.00	286,226.92	Nov-17	May-18	Nov-17	Apr-18		2018
147058	MC3 Econ Inlet Header	87,915.99	-	(87,915.99)	100.00%	0.02%	1,050,556.93	1,100,910.88	50,353.95			Oct-18	Jan-20		2018
147061	MC4 IR Panels	1,612,046.44	1,560,000.00	(52,046.44)	-3.34%	0.37%	1,578,880.07	1,560,000.00	(18,880.07)	Jan-18	Nov-18	Jan-18	Nov-18		2018
147069	MC Stacker/Reclaimer	-	1,300,000.00	1,300,000.00	100.00%	0.00%	-	8,399,108.81	8,399,108.81	Jan-18	Jun-22			Moved to a future year	2018
147078	MC 1&2 Reactant Supply Loop	229,095.56	-	(229,095.56)	100.00%	0.05%	537,683.33	1,767,210.36	1,229,527.03			Jul-18	May-19		2018
147082	MC2 Voltage Regulator	68,457.99	65,000.00	(3,457.99)	-5.32%	0.02%	68,457.99	65,000.00	(3,457.99)	Jan-18	May-18	Jan-18	Apr-18		2018
147083	MC3 Voltage Regulator2	62,923.09	70,000.00	7,076.91	10.11%	0.01%	62,923.09	70,000.00	7,076.91	Jan-18	May-18	Jan-18	Apr-18		2018
147942LGE	BRCT5 C Insp & Parts Recon LGE	(468.90)	-	468.90	100.00%	0.00%	4,448,053.14	4,448,522.04	468.90			May-16	Nov-17		2018
148083	OF Bridge Resurface	-	50,000.00	50,000.00	100.00%	0.00%	507,264.20	50,000.00	(457,264.20)	Jun-18	Oct-20				2018
148084	OF Asphault Repl	-	35,000.00	35,000.00	100.00%	0.00%	-	35,000.00	35,000.00	Jan-18	Oct-19				2018
148092	CR7 NGCC CI (2017)	(254,760.00)	-	254,760.00	100.00%	-0.06%	1,561,097.38	1,815,857.38	254,760.00			Feb-17	Nov-17		2018
148115	CR7 DCS Controls Plat	122,757.38	121,054.33	(1,703.05)	-1.41%	0.03%	122,757.38	121,054.33	(1,703.05)	Feb-18	Nov-18	Feb-18	Nov-18		2018
148132	GS GE CV Landfill Instrum	-	40,422.50	40,422.50	100.00%	0.00%	-	246,675.30	246,675.30	Jan-18	Oct-19				2018
148175	GS CDM Tripwire	-	79,550.00	79,550.00	100.00%	0.00%	-	118,380.00	118,380.00	Jan-17	Nov-19				2018
149019LGE	TC2 TDBFP RECIRC VALVE A	-	29,622.90	29,622.90	100.00%	0.00%	-	29,622.90	29,622.90	Jan-18	Oct-18				2018
150013LGE	TC2 BURNER NOZZLE REPL-2018	75,451.31	46,610.21	(28,841.10)	-61.88%	0.02%	74,354.74	46,610.21	(27,744.53)	Nov-17	May-18	Nov-17	May-18		2018
150015LGE	TC2 BURNER NOZZLE REPL	34,984.63	-	(34,984.63)	100.00%	0.01%	140,025.52	46,796.87	(93,228.65)			Jan-18	Dec-19		2018
150016LGE	TC2 BURNER DENSIT REFURB-2018	-	25,423.43	25,423.43	100.00%	0.00%	-	25,423.43	25,423.43	Jan-17	Dec-18				2018
150018LGE	TC2 COAL FLOW ANALYZERS	-	42,372.38	42,372.38	100.00%	0.00%	-	104,954.78	104,954.78	Mar-18	Apr-19				2018
150027LGE	TC DIGITAL RADIO CONVERSION	27,113.33	-	(27,113.33)	100.00%	0.01%	201,949.14	174,835.81	(27,113.33)			Jan-17	Nov-17		2018
150031LGE	TC ASH POND MOWERS	-	55,663.92	55,663.92	100.00%	0.00%	-	175,888.85	175,888.85	Jan-18	Dec-23				2018
150034LGE	TC2 COAL MILL AREA HOIST UPG	11,602.86	16,948.95	5,346.09	31.54%	0.00%	11,602.86	16,948.95	5,346.09	Nov-17	Dec-18	Nov-17	Oct-18		2018
150035	TC1 UPPER ARCH REPLACEMENT	-	133,807.50	133,807.50	100.00%	0.00%	-	424,189.88	424,189.88	Jan-18	Nov-25				2018
150053LGE	TC ELECTROMECH RELAY	-	169,489.50	169,489.50	100.00%	0.00%	-	830,343.00	830,343.00	Jan-18	Dec-22				2018
150054LGE	TC2 SSC CHAIN	20,875.55	-	(20,875.55)	100.00%	0.00%	40,315.89	19,440.34	(20,875.55)			Jan-17	May-18		2018
150058LGE	TC COAL HAND BUILD ROOF REPL	23,282.88	23,193.30	(89.58)	-0.39%	0.01%	23,664.68	23,193.30	(471.38)	Jun-16	Dec-18	Jun-16	Jul-18		2018
150060LGE	TC COAL HAND BYPASS GATE	31,476.03	46,386.60	14,910.57	32.14%	0.01%	51,791.87	46,386.60	(5,405.27)	Jan-18	Dec-18	Jan-18	Jan-19		2018
150071LGE	TC LIGHTING UPGRADE	71.83	-	(71.83)	100.00%	0.00%	50,523.78	50,451.95	(71.83)			Jan-17	Nov-17		2018
150080	GS GE BlackStart	218.52	-	(218.52)	100.00%	0.00%	2,233,328.90	2,233,110.38	(218.52)			Oct-15	Dec-17		2018
151001	TC1 DIGITAL ECS UPG	681.48	-	(681.48)	100.00%	0.00%	67,940.37	67,258.89	(681.48)			Jan-17	Nov-17		2018
151031	TC1 REMOVE MAIN STOP VALVE	67,277.19	-	(67,277.19)	100.00%	0.02%	197,491.66	129,918.77	(67,572.89)			Dec-16	Dec-17		2018
151126	GS GE Black Start TC	2,131.54	-	(2,131.54)	100.00%	0.00%	2,274,604.83	2,272,473.29	(2,131.54)			Oct-15	Dec-17		2018
151244	MC Limestone Lining Screw B	210,405.38	190,000.00	(20,405.38)	-10.74%	0.05%	210,405.38	190,000.00	(20,405.38)	Jan-18	Oct-18	Jan-18	Nov-18		2018
151245	MC Limestone Lining Screw C	246,617.16	-	(246,617.16)	100.00%	0.06%	393,243.36	190,333.78	(202,909.58)			Jun-18	May-19		2018
151252	MC2 Clg Tower Serv Bldg Roof	13,005.40	40,000.00	26,994.60	67.49%	0.00%	13,005.40	40,000.00	26,994.60	Jan-18	Oct-18	Jan-18	Aug-18		2018
151253	MC3 Sootblower Steam Source	107,975.65	60,000.01	(47,975.64)	-79.96%	0.02%	241,181.91	193,206.27	(47,975.64)	Jan-17	Jun-18	Jan-17	Apr-18		2018
151254	MC4 Sootblower Steam Source	4,627.09	-	(4,627.09)	100.00%	0.00%	170,966.80	166,339.71	(4,627.09)			Jan-17	Nov-17		2018
151258	MC2 Field Instrumentation 2018	414,909.61	390,000.00	(24,909.61)	-6.39%	0.10%	414,909.61	390,000.00	(24,909.61)	Nov-17	May-18	Nov-17	Apr-18		2018
151269	MC3 Generator Brush Rigging	152,947.61	95,000.00	(57,947.61)	-61.00%	0.04%	151,947.61	95,000.00	(56,947.61)	Jan-18	Apr-18	Jan-18	Apr-18		2018
151281	MC Louvers 2017	(10,181.60)	-	10,181.60	100.00%	0.00%	208,405.30	218,586.90	10,181.60			Jan-17	Nov-17		2018
151282	MC 1 & 4 Roof Drainage	(40,000.00)	-	40,000.00	100.00%	-0.01%	461,545.95	501,545.95	40,000.00			Jan-17	Oct-17		2018
151286	MC 3B Coal Mill Gearbox	207,588.15	256,000.00	48,411.85	18.91%	0.05%	428,555.75	476,967.60	48,411.85	Apr-17	Feb-18	Apr-17	Feb-18		2018
151287	MC Sump Pumps	74,100.92	55,000.00	(19,100.92)	-34.73%	0.02%	74,100.92	55,000.00	(19,100.92)	Jan-18	Oct-18	Jan-18	Aug-18		2018
151563	GS GE Alarm Mgmt CR	(5,699.24)	-	5,699.24	100.00%	0.00%	0.00	5,699.24	5,699.24			May-16	Jun-18		2018
151582	MC3 Coal Piping	206,252.92	199,999.99	(6,252.93)	-3.13%	0.05%	208,473.89	199,999.99	(8,473.90)	Nov-17	Nov-18	Nov-17	Nov-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
151583	MC4 Coal Piping	(46.96)	-	46.96	100.00%	0.00%	168,097.22	168,144.18	46.96			Apr-17	Nov-17		2018
151782	MC3 DCS Hardware 2018	96,246.58	100,000.00	3,753.42	3.75%	0.02%	96,246.58	100,000.00	3,753.42	Jan-18	May-18	Jan-18	Apr-18		2018
151949	CR7 Raw Water Intake	-	10,999.99	10,999.99	100.00%	0.00%	-	659,901.96	659,901.96	Jun-16	Mar-24				2018
151959LGE	BRCT 6&7 Auto Gas Shutoff LGE	2,983.22	-	(2,983.22)	100.00%	0.00%	20,762.68	17,779.46	(2,983.22)			Nov-16	Jul-18		2018
151984	OF Maintenance Shop	10,711.16	-	(10,711.16)	100.00%	0.00%	178,585.29	167,874.13	(10,711.16)			Jun-16	Dec-17		2018
151999	PR Control Rm Upgrade	(4,247.07)	-	4,247.07	100.00%	0.00%	53,147.11	57,394.18	4,247.07			Jun-16	Oct-17		2018
152004LGE	TC CT EX2000 DIGITAL FE CT7	65,530.70	67,252.30	1,721.60	2.56%	0.02%	65,530.70	67,252.30	1,721.60	Jan-17	Dec-18	Jan-17	Nov-18		2018
152005LGE	TC CT EX2000 DIGITAL FE CT8	65,530.70	67,252.30	1,721.60	2.56%	0.02%	65,530.70	67,252.30	1,721.60	Apr-17	Dec-18	Apr-17	Nov-18		2018
152009LGE	TC CT BULK CO STORAGE	3,214.55	253,342.20	250,127.65	98.73%	0.00%	-	253,342.20	253,342.20	Jan-18	Sep-19	Jan-18			2018
152013LGE	TC CT MARK VI UPGD CT7	83,570.05	85,416.86	1,846.81	2.16%	0.02%	83,570.05	85,416.86	1,846.81	Jan-17	Dec-18	Jan-17	Nov-18		2018
152014LGE	TC CT MARK VI UPGD CT8	98,664.20	100,675.57	2,011.37	2.00%	0.02%	98,664.20	100,675.57	2,011.37	Jan-18	Dec-18	Jan-18	Nov-18		2018
152038LGE	TC CT SECURITY ST	56,182.40	41,576.00	(14,606.40)	-35.13%	0.01%	71,905.68	57,198.27	(14,707.41)	Jan-17	Dec-18	Jan-17	Apr-18		2018
152048	TC1 COAL PIPING HANGERS	11,256.60	-	(11,256.60)	100.00%	0.00%	127,914.81	116,658.21	(11,256.60)			Jan-17	Dec-17		2018
152049LGE	TC2 BOILER WATER WALL REPL	541,958.80	785,138.84	243,180.04	30.97%	0.13%	1,063,838.93	1,307,018.97	243,180.04	Sep-16	Dec-18	Sep-16	Apr-17		2018
152050	CR7 Station Support Building	38,892.13	30,029.76	(8,862.37)	-29.51%	0.01%	164,022.79	155,160.42	(8,862.37)	Jun-16	Jun-18	Jun-16	Jun-18		2018
152057	CR7 Annual Outage (2018)	-	53,331.26	53,331.26	100.00%	0.00%	-	53,331.26	53,331.26	Jun-16	Nov-18				2018
152061LGE	TC2 REPL ZED PLATE & REFACTORY	-	33,895.24	33,895.24	100.00%	0.00%	-	33,895.24	33,895.24	Jan-17	May-18				2018
152068LGE	TC2 BOILER WWALL 2018	-	76,194.75	76,194.75	100.00%	0.00%	-	76,194.75	76,194.75	Jan-18	Oct-18				2018
152078	TC1 DA HEATER UPGRADE	(61.47)	-	61.47	100.00%	0.00%	249,989.94	250,051.41	61.47			Jan-17	Dec-17		2018
152092LGE	TC B BALL MILL LINER UPGD	89,013.83	131,389.12	42,375.29	32.25%	0.02%	85,194.93	131,389.12	46,194.19	Jan-17	Dec-18	Jan-17	Jun-18		2018
152094	TC1 SCR NOX PLC UPGD	(2,577.32)	-	2,577.32	100.00%	0.00%	306,096.06	308,673.38	2,577.32			Jan-17	Dec-17		2018
152099LGE	TC2 HP TURBINE BLADES LGE	104,603.30	169,489.50	64,886.20	38.28%	0.02%	236,905.11	301,791.31	64,886.20	Nov-16	May-18	Nov-16	Jun-17		2018
152103	TC1 RECYC PUMP HEADER REPL	182.74	-	(182.74)	100.00%	0.00%	974,092.56	973,909.82	(182.74)			Dec-16	Dec-17		2018
152126	GS GE TR ONLINE DGA	-	51,060.00	51,060.00	100.00%	0.00%	-	149,628.00	149,628.00	Jan-18	Dec-18				2018
152128	GS SL GAS GC	31,390.28	25,530.00	(5,860.28)	-22.95%	0.01%	31,390.28	25,530.00	(5,860.28)	Jan-18	Sep-18	Jan-18	Oct-18		2018
152693LGE	TC OFFICE UPGRADES %	-	92,773.20	92,773.20	100.00%	0.00%	-	496,899.75	496,899.75	Jan-17	Aug-21				2018
152697LGE	TC2 HRH TURBINE BVO	-	59,321.33	59,321.33	100.00%	0.00%	-	59,321.33	59,321.33	Jan-17	May-18				2018
153003	TC1 CEM PM MONITOR CHANGE	98,676.73	77,955.00	(20,721.73)	-26.58%	0.02%	98,676.73	77,955.00	(20,721.73)	Jan-17	Aug-18	Jan-17	Nov-18		2018
153008	TC1 CEM PROBE CHANGEOUT	(5,385.00)	-	5,385.00	100.00%	0.00%	34,854.89	40,239.89	5,385.00			Jan-17	Oct-17		2018
153009	TC1 CEM SHELTER & ASSOC EQUIP	11,590.89	-	(11,590.89)	100.00%	0.00%	368,558.90	74,113.49	(294,445.41)			Jan-18	Dec-18		2018
153016LGE	TC2 B CEM PM CHANGEOUT	62.94	-	(62.94)	100.00%	0.00%	16,624.42	16,561.48	(62.94)			Jan-17	Aug-17		2018
153034LGE	TC2 UPG SAMPLE LINES SWAS	6,121.61	25,423.43	19,301.82	75.92%	0.00%	6,121.61	25,423.43	19,301.82	Jan-17	Dec-18	Jan-17	Jun-18		2018
153051	TC1 NATURAL GAS CONVERSION	538,677.58	-	(538,677.58)	100.00%	0.12%	4,401,845.23	3,859,957.55	(541,887.68)			Jun-16	Dec-17	Aux Boiler delays unbudgeted carryover work into 2018	2018
153053LGE	TC2 GEN EXCITATION REPL	119,787.24	171,573.16	51,785.92	30.18%	0.03%	248,263.53	324,507.92	76,244.39	Jan-17	May-18	Jan-17	May-18		2018
153055LGE	TC2 MDBFP START UPG	-	29,622.90	29,622.90	100.00%	0.00%	35,630.70	103,680.15	68,049.45	Jan-18	Nov-20				2018
153056LGE	TC IMPOUNDMENT IMPROVEMENTS	-	356,820.00	356,820.00	100.00%	0.00%	-	961,005.00	961,005.00	Feb-16	Aug-21				2018
153069LGE	TC REPL B CHILLER	(8,086.97)	-	8,086.97	100.00%	0.00%	64,331.04	72,418.01	8,086.97			Jan-17	Nov-17		2018
153077	TC1 SCR CATALYST L2 NEW	331,962.84	218,552.25	(113,410.59)	-51.89%	0.08%	1,098,117.35	2,399,963.35	1,301,846.00	Jan-18	Nov-19	Jan-18	Dec-19		2018
153098LGE	TC CT 7 REBUILD EXH EXP JOINTS	134,449.73	124,651.50	(9,798.23)	-7.86%	0.03%	134,449.73	124,651.50	(9,798.23)	Jan-18	Nov-18	Jan-18	Nov-18		2018
153640LGE	TC I/E MAINT SHOP OFFICE SPACE	551.94	-	(551.94)	100.00%	0.00%	58,194.69	57,642.75	(551.94)			Jun-16	Nov-16		2018
153665	TC1 ELECTRO MECH RELAY 2017	110,849.83	-	(110,849.83)	100.00%	0.03%	319,840.64	208,990.81	(110,849.83)			Nov-16	Dec-17		2018
153683	GS CDM SUBSTATION CALLBOX	1,419.22	-	(1,419.22)	100.00%	0.00%	5,954.25	4,535.03	(1,419.22)			Nov-16	Oct-18		2018
153686	GS CDM CALLBOX OTH PROD	(1,996.81)	-	1,996.81	100.00%	0.00%	13,407.78	15,404.59	1,996.81			Nov-16	Feb-18		2018
153750	TC1 EXPANSION JOINTS 2017	(182,116.50)	-	182,116.50	100.00%	-0.04%	312,978.80	495,095.30	182,116.50			Dec-16	Dec-17		2018
153964LGE	TC1 & COMM 480V BREAK UPD 2017	(765.85)	-	765.85	100.00%	0.00%	135,800.37	136,566.22	765.85			Jan-17	Dec-17		2018
154001LGE	TC LAB MONITORS- 2017	816.69	-	(816.69)	100.00%	0.00%	34,140.92	33,324.23	(816.69)			Jan-17	Jun-17		2018
154055LGE	TC SITE PAVING- 2017	4,644.19	-	(4,644.19)	100.00%	0.00%	84,471.17	79,826.98	(4,644.19)			Jan-17	Dec-17		2018
154062LGE	TC2 COOLING TOWER MAKE-UP	547.93	-	(547.93)	100.00%	0.00%	33,825.59	33,277.66	(547.93)			Jan-17	Jun-17		2018
154064LGE	TC DCS ROOM RENOVATION-	442.53	-	(442.53)	100.00%	0.00%	32,761.85	32,319.32	(442.53)			Jan-17	Dec-17		2018
154066	TC1 DESP CONTROLS UPGRADE	(24.56)	-	24.56	100.00%	0.00%	25,632.36	25,656.92	24.56			Jan-17	Dec-17		2018
154084	MC4 Final Superheat Tubing	(58,069.32)	-	58,069.32	100.00%	-0.01%	1,654,623.84	1,712,693.16	58,069.32			Feb-17	Nov-17		2018
154156LGE	TC2 EXCITE TRANSFORM REPL-2017	(50,097.31)	-	50,097.31	100.00%	-0.01%	33,205.74	83,303.05	50,097.31			Jan-17	Oct-17		2018
154201	MC3 Econ Inlet Check Valve	53,489.61	35,000.00	(18,489.61)	-52.83%	0.01%	146,470.29	127,980.68	(18,489.61)	Mar-17	May-18	Mar-17	Apr-18		2018
154202	MC4 Econ Inlet Check Valve	29,967.29	35,000.00	5,032.71	14.38%	0.01%	122,947.97	127,980.68	5,032.71	Mar-17	Dec-18	Mar-17	Dec-18		2018
154210LGE	TC2 2B ID FAN DE BLADE Repl	194.21	-	(194.21)	100.00%	0.00%	38,290.84	38,096.63	(194.21)			Jan-17	Dec-17		2018
154218	MC Forklift For Mill Area	7,983.11	-	(7,983.11)	100.00%	0.00%	230,668.73	222,685.62	(7,983.11)			Mar-17	Dec-17		2018
154228	TC1 BCWP OVERHAUL 2017	(298.45)	-	298.45	100.00%	0.00%	91,053.07	91,351.52	298.45			Jan-17	Dec-17		2018
154290LGE	TC2 GENERATOR PIPING ELBOWS-	12,372.36	-	(12,372.36)	100.00%	0.00%	12,372.36	-	(12,372.36)			Jan-17	Jun-18		2018
154322	CR7 Bypass Valve Upgrade	1,332.17	55,000.00	53,667.83	97.58%	0.00%	115,429.16	169,096.99	53,667.83	Mar-17	Feb-18	Mar-17	Nov-17		2018
154328	MC Perform Monitoring Software	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jan-18	Nov-18				2018
154329	MC 1A Circ Wtr Pump OVERHAUL	-	190,000.00	190,000.00	100.00%	0.00%	-	190,000.00	190,000.00	Jan-18	Nov-18				2018
154331	MC1 Hydrogen Coolers	250,000.00	-	(250,000.00)	100.00%	0.06%	293,049.55	234,703.21	(58,346.34)			Aug-18	Mar-19		2018
154332	MC2 Hydrogen Coolers	243,150.05	-	(243,150.05)	100.00%	0.06%	274,942.19	234,703.21	(40,238.98)			Aug-18	May-19		2018
154334	MC3 Attemperator Spray Valve	298,570.14	230,000.00	(68,570.14)	-29.81%	0.07%	298,570.14	230,000.00	(68,570.14)	Aug-17	Apr-18	Aug-17	Apr-18		2018
154338	MC3 Hydrogen Coolers	294,640.73	-	(294,640.73)	100.00%	0.07%	305,458.03	234,703.21	(70,754.82)			Aug-18	Dec-19		2018
154339	MC4 Attemperator Spray Valve	3,888.33	-	(3,888.33)	100.00%	0.00%	274,078.32	270,189.99	(3,888.33)			Apr-17	Nov-17		2018
154341	MC4 Hydrogen Coolers	258,055.47	-	(258,055.47)	100.00%	0.06%	283,956.64	234,703.21	(49,253.43)			Aug-18	Dec-19		2018
154375	MC2 Service Water Valves	38,375.67	55,000.00	16,624.33	30.23%	0.01%	38,375.67	55,000.00	16,624.33	Dec-17	Jun-18	Dec-17	Apr-18		2018
154376	MC3 Service Water Valves	36,691.11	95,000.00	58,308.89	61.38%	0.01%	36,691.11	95,000.00	58,308.89	Jan-18	Jun-18	Jan-18	Apr-18		2018
154386	MC Coal Barge Unloading PLC	20,119.23	60,000.01	39,880.78	66.47%	0.00%	61,660.21	60,000.01	(1,660.20)	Jan-18	Feb-19	Jan-18	Feb-19		2018
154387	MC Coal Hndlg Fire System	267,028.69	274,999.98	7,971.29	2.90%	0.06%	259,840.56	274,999.98	15,159.42	Jan-18	Dec-18	Jan-18	Dec-18		2018
154398	MC4 O2 Probes	371,500.17	250,000.00	(121,500.17)	-48.60%	0.09%	377,516.72	250,000.00	(127,516.72)	Jan-18	Nov-18	Jan-18	Dec-18		2018
154399	MC Boiler Video Camera	33,543.44	40,000.00	6,456.56	16.14%	0.01%	33,543.44	40,000.00	6,456.56	Jan-18	Dec-18	Jan-18	Dec-18		2018
154402	MC1 Primary Air Flow Xmtrs	126,729.74	250,000.00	123,270.26	49.31%	0.03%	667,794.83	350,000.00	(317,794.83)	Jan-18	May-19	Jan-18	May-19		2018
154403	MC2 Primary Air Flow Xmtrs	444,640.19	350,000.00	(94,640.19)	-27.04%	0.10%	444,640.19	350,000.00	(94,640.19)	Nov-17	May-18	Nov-17	Apr-18		2018
154406	MC Air Dryer Controls	25,229.46	48,000.00	22,770.54	47.44%	0.01%	25,229.46	48,000.00	22,770.54	Jan-18	Aug-18	Jan-18	Nov-18		2018
154407	MC1 Turb Oil Demuls System	32,183.66	-	(32,183.66)	100.00%	0.01%	48,998.25	97,982.18	48,983.93			Nov-18	Oct-19		2018
154412	MC "B" Reactant Feed Bldg Roof	42,453.74	-	(42,453.74)	100.00%	0.01%	42,453.74	65,000.00	22,546.26			Jun-18	Jul-18		2018
154413	MC Turbine Room Roof Exh	350,745.21	570,000.00	219,254.79	38.47%	0.08%	350,745.21	570,000.00	219,254.79	Jan-18	Jul-18	Jan-18	Aug-18		2018
154414	MC Oil/Water Separator	186,157.93	300,000.00	113,842.07	37.95%	0.04%	175,927.93	300,000.00	124,072.07	Jan-18	Dec-18	Jan-18	Oct-18		2018
154416	MC Snow Plow Vehicle	50,492.65	50,000.00	(492.65)	-0.99%	0.01%	50,492.65	50,000.00	(492.65)	Jan-18	Oct-18	Jan-18	Oct-18		2018
154476LGE	TC STATION AIR SYSTEM REFURB-	400.14	-	(400.14)	100.00%	0.00%	52,670.59	52,270.45	(400.14)			Jan-17	Dec-17		2018
154537	CR7 Contractor Parking	311.38	-	(311.38)	100.00%	0.00%	91,249.98	90,938.60	(311.38)			May-17	Nov-17		2018
154540	MC Gypsum Loading System	826,386.26	850,000.00	23,613.74	2.78%	0.19%	1,585,998.88	850,000.00	(735,998.88)	Jan-18	Jan-19	Jan-18	Jan-19		2018
154542	MC4 Secondary Air Meters	920,371.35	-	(920,371.35)	100.00%	0.21%	995,266.02	916,369.58	(78,896.44)			Jan-18	May-19	Began project in 2018 instead of 2019	2018
154543	MC3 Boiler Flame Scanners	166,363.45	124,999.99	(41,363.46)	-33.09%	0.04%	165,363.45	124,999.99	(40,363.46)	May-17	Apr-18	May-17	Apr-18		2018
154544	MC4 Boiler Flame Scanners	217,116.55	153,000.00	(64,116.55)	-41.91%	0.05%	219,403.65	153,000.00	(66,403.65)	Jan-18	Nov-18	Jan-18	Nov-18		2018
154555	MC1 SH Division Pnls - Partial	3,243.23	200,000.00	196,756.77	98.38%	0.00%	368,978.24	500,000.00	131,021.76	Nov-18	May-19	Nov-18	May-19		2018
154556	MC1 WW Weld Overlay 2019	216,000.00	1,000,000.00	784,000.00	78.40%	0.05%	1,856,074.07	2,700,000.00	843,925.93	Nov-18	May-19	Nov-18	May-19	Pushed progress payments into 2019 from 2018	2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
154561	MC2 WW Weld Overlay 2018	2,539,067.23	2,299,999.99	(239,067.24)	-10.39%	0.59%	2,539,067.23	2,299,999.99	(239,067.24)	May-17	May-18	May-17	Apr-18		2018
154579	TC1 CORNER TUBE REPLACE	16,400.62	-	(16,400.62)	100.00%	0.00%	290,443.58	274,042.96	(16,400.62)			Jan-17	Dec-17		2018
154583LGE	TC CONVEYOR BELT 2017-	644.48	-	(644.48)	100.00%	0.00%	64,529.40	63,884.92	(644.48)			Jan-17	Dec-17		2018
154598	MC 1A MDBFP OVERHAUL	90,352.75	-	(90,352.75)	100.00%	0.02%	174,652.25	137,477.72	(37,174.53)			Dec-18	May-19		2018
154599	MC 1A Recycle Pump OVERHAUL	102,525.32	120,000.00	17,474.68	14.56%	0.02%	102,525.32	120,000.00	17,474.68	Nov-17	Nov-18	Nov-17	Nov-18		2018
154621	MC 4A CTP OVERHAUL 2017	113,575.29	100,000.00	(13,575.29)	-13.58%	0.03%	155,567.03	141,991.74	(13,575.29)	Jan-17	Aug-18	Jan-17	Aug-18		2018
154628LGE	TC UPGD CONFERENCE ROOMS-	5,554.86	-	(5,554.86)	100.00%	0.00%	158,156.90	152,602.04	(5,554.86)			Jan-17	Dec-17		2018
154637	MC 2A MDBFP OVERHAUL 2018	159,574.04	140,000.00	(19,574.04)	-13.98%	0.04%	159,574.04	140,000.00	(19,574.04)	Jan-18	Jun-18	Jan-18	May-18		2018
154638	MC 2B BCP OVERHAUL 2018	113,470.26	115,000.00	1,529.74	1.33%	0.03%	113,470.26	115,000.00	1,529.74	Jan-18	Sep-18	Jan-18	Apr-18		2018
154641	MC 2B Recycl Pmp OVERHAUL 2018	64,009.12	120,000.00	55,990.88	46.66%	0.01%	64,009.12	120,000.00	55,990.88	Nov-17	Nov-18	Nov-17	Dec-18		2018
154645	MC 3A CTP OVERHAUL 2019	187,208.00	-	(187,208.00)	100.00%	0.04%	325,448.48	163,856.98	(161,591.50)			Nov-17	Nov-19		2018
154647	MC 4A CTP OVERHAUL 2018	115,063.69	144,999.99	29,936.30	20.65%	0.03%	115,063.69	144,999.99	29,936.30	Jan-18	Nov-18	Jan-18	Dec-18		2018
154653	MC 4C Recyc Pump OVERHAUL 2018	62,990.25	120,000.00	57,009.75	47.51%	0.01%	64,182.18	121,191.93	57,009.75	Nov-17	Sep-18	Nov-17	Aug-18		2018
154655	MC 4B Recyc Pump OVERHAUL 2018	13,668.40	120,000.00	106,331.60	88.61%	0.00%	50,269.25	156,600.85	106,331.60	Nov-17	Dec-18	Nov-17	Nov-18		2018
154678	MC1 Warm-up Gas Valves	46,419.33	65,000.00	18,580.67	28.59%	0.01%	323,026.50	110,000.00	(213,026.50)	Nov-17	May-19	Nov-17	May-19		2018
154679	MC2 Warm-up Gas Valves	213,221.24	45,000.00	(168,221.24)	-373.82%	0.05%	213,221.24	45,000.00	(168,221.24)	Oct-17	May-18	Oct-17	Apr-18		2018
154708	TC1 LOWER FURNACE WW REPL-	145,657.31	178,410.00	32,752.69	18.36%	0.03%	1,240,140.42	751,095.00	(489,045.42)	Jan-18	Nov-19	Jan-18	Dec-19		2018
154711LGE	TC2 ACOUSTIC MONITORS-	10,276.79	19,084.32	8,807.53	46.15%	0.00%	18,861.91	27,669.44	8,807.53	Jan-17	Dec-18	Jan-17	Jun-18		2018
154713LGE	TC2 HYDROJET PIPING	55,111.87	10,444.30	(44,667.57)	-427.67%	0.01%	52,261.87	10,444.30	(41,817.57)	Jan-18	Dec-18	Jan-18	Jun-18		2018
154717LGE	TC2 CAGE RING HADER MAIN-	-	30,335.40	30,335.40	100.00%	0.00%	-	30,335.40	30,335.40	Jan-18	Dec-18				2018
154719LGE	TC2 REPL SB CONTROL VLV-	-	31,047.90	31,047.90	100.00%	0.00%	33,030.67	31,047.90	(1,982.77)	Jan-18	Aug-19				2018
154721LGE	TC2 ID FAN SEAL AIR UPG-	52,130.48	42,372.38	(9,758.10)	-23.03%	0.01%	52,130.48	42,372.38	(9,758.10)	Nov-17	Dec-18	Nov-17	May-18		2018
154729LGE	TC COAL CONVEYOR VFD UPGD-	-	46,386.60	46,386.60	100.00%	0.00%	136,879.23	140,062.50	3,183.27	Jan-18	Dec-19				2018
154731LGE	TC COAL SURGE BIN ROOF-	38,562.23	23,193.30	(15,368.93)	-66.26%	0.01%	38,562.23	23,193.30	(15,368.93)	Jan-18	Dec-18	Jan-18	Jun-18		2018
154733LGE	TC2 BATTERY UPGD-	5,885.16	42,372.38	36,487.22	86.11%	0.00%	5,885.16	42,372.38	36,487.22	Nov-17	Dec-18	Nov-17	Jun-18		2018
154749LGE	TC2 GAS SCANNER UPGD-	38,216.74	33,897.90	(4,318.84)	-12.74%	0.01%	38,216.74	33,897.90	(4,318.84)	Jan-18	Dec-18	Jan-18	Jun-18		2018
154751LGE	TC LIMESTONE PREP CHUTE REPL-	36,071.72	34,789.95	(1,281.77)	-3.68%	0.01%	39,966.61	34,789.95	(5,176.66)	Jan-18	Dec-18	Jan-18	Jun-18		2018
154753	TC VEHICLES	-	71,364.00	71,364.00	100.00%	0.00%	-	414,384.00	414,384.00	Jan-18	Dec-21				2018
154757LGE	TC SWP RECIRC VLV-	-	50,983.92	50,983.92	100.00%	0.00%	-	50,983.92	50,983.92	Jan-18	Dec-18				2018
154759LGE	TC LED LIGHTING-	-	133,807.50	133,807.50	100.00%	0.00%	-	688,481.06	688,481.06	Jan-18	Apr-21				2018
154761	TC1 BOILER ROOF EXHAUSTERS	-	53,523.00	53,523.00	100.00%	0.00%	-	217,685.01	217,685.01	Jan-18	Sep-20				2018
154762LGE	TC HVAC UPGD	-	26,761.50	26,761.50	100.00%	0.00%	-	137,696.68	137,696.68	Jan-18	Jul-21				2018
154763LGE	TC2 COMMON WASTE SUMP UPG-	6,517.43	16,948.95	10,431.52	61.55%	0.00%	6,671.47	33,470.40	26,798.93	Jan-17	Dec-18	Jan-17	Jun-18		2018
154773LGE	TC2 TURBINE OIL FILTER UPG-	31,018.19	27,118.32	(3,899.87)	-14.38%	0.01%	31,344.12	35,379.05	4,034.93	Nov-17	Dec-18	Nov-17	Jun-18		2018
154786LGE	TC2 COND POLISHER RESIN UPG-	11,494.16	41,524.94	30,030.78	72.32%	0.00%	38,336.33	68,367.11	30,030.78	Nov-17	May-18	Nov-17	Jun-18		2018
154790LGE	TC CT CEMS REPL-	15,915.61	39,192.95	23,277.34	59.39%	0.00%	15,915.61	115,975.83	100,060.22	Jan-18	Aug-18	Jan-18	Jun-18		2018
154805LGE	TC LBU CLAMSHELL SPARE	60,863.53	58,742.58	(2,120.95)	-3.61%	0.01%	60,863.53	58,742.58	(2,120.95)	Jan-18	Sep-18	Jan-18	Nov-18		2018
154810LGE	TC CITY WATER LOOP TIE-	11,910.63	23,193.30	11,282.67	48.65%	0.00%	11,910.62	45,801.60	33,890.98	Jan-18	Dec-18	Jan-18	Dec-18		2018
154812	CSS Metric Tools	2,768.15	-	(2,768.15)	100.00%	0.00%	28,899.14	26,130.99	(2,768.15)			May-17	Dec-17		2018
154833	CR7 EQ OVERHAUL	-	204,500.00	204,500.00	100.00%	0.00%	-	2,146,000.00	2,146,000.00	Jun-17	Dec-30				2018
154835	PR13 GAS HEATER	-	105,000.00	105,000.00	100.00%	0.00%	-	105,000.00	105,000.00	Jun-17	Jun-18				2018
154841	OF MAIN SUMP PUMP	27,463.65	-	(27,463.65)	100.00%	0.01%	27,463.65	33,528.67	6,065.02			May-18	Jul-18		2018
155075LGE	TC2 BIASING DAMPER UPG-	-	38,135.15	38,135.15	100.00%	0.00%	-	38,135.15	38,135.15	Jan-18	Dec-18				2018
155077LGE	TC INSIGHT CM VIB MONITOR-	-	22,301.25	22,301.25	100.00%	0.00%	-	108,131.25	108,131.25	Jan-18	Dec-19				2018
155109LGE	BRCT5 Gen Prot Relay Upgr-LGE	76,213.92	-	(76,213.92)	100.00%	0.02%	65,310.76	-	(65,310.76)			Jan-18	Oct-18		2018
155115	GS Gen Eng Bushing Monitor	-	38,295.00	38,295.00	100.00%	0.00%	-	38,295.00	38,295.00	Jan-18	Dec-18				2018
155117	GS Gen Eng Cont DGA	-	25,530.00	25,530.00	100.00%	0.00%	-	25,530.00	25,530.00	Jan-18	Dec-18				2018
155119	GS GenEng Discharge Monitor	-	31,912.50	31,912.50	100.00%	0.00%	-	31,912.50	31,912.50	Jan-18	Dec-18				2018
155120	GS GenEng GIC Monitor	-	21,275.00	21,275.00	100.00%	0.00%	-	21,275.00	21,275.00	Jan-18	Dec-18				2018
155121	GS GenEng SP Relays	-	23,000.00	23,000.00	100.00%	0.00%	-	23,000.00	23,000.00	Jan-18	Dec-18				2018
155123	GS GenEng Thermal Monitor	-	19,147.50	19,147.50	100.00%	0.00%	-	19,147.50	19,147.50	Jan-18	Dec-18				2018
155126	GS GenEng Vibration Monitor	-	17,020.00	17,020.00	100.00%	0.00%	-	139,120.00	139,120.00	Jan-18	Oct-21				2018
155139	MC 4A Low Press Htr Drn Pump	12,750.87	-	(12,750.87)	100.00%	0.00%	88,340.33	75,589.46	(12,750.87)			Jun-17	Jun-18		2018
155140	MC 4A Absorber Recycle Pump	(4,873.98)	-	4,873.98	100.00%	0.00%	102,798.74	107,672.72	4,873.98			Jun-17	Nov-17		2018
155146LG	BRCT5 Encl Vent Ctrls Upgr LGE	30,434.41	-	(30,434.41)	100.00%	0.01%	30,434.41	-	(30,434.41)			Jan-18	Nov-18		2018
155149LGE	BRCT6 GT Thermal Insul - LGE	77,445.73	-	(77,445.73)	100.00%	0.02%	298,725.01	-	(298,725.01)			Oct-18	Jun-19		2018
155155LGE	BRCT6 QuenchCooler Nozzles-LGE	79,335.94	-	(79,335.94)	100.00%	0.02%	79,335.94	-	(79,335.94)			Jan-18	Aug-18		2018
155176	GS GenEng Insight CM-LGE	706.91	17,802.00	17,095.09	96.03%	0.00%	39,637.14	56,732.23	17,095.09	Jun-17	Jun-18	Jun-17	Jun-18		2018
155180	GS GenEng Insight CM CR7	3,007.50	-	(3,007.50)	100.00%	0.00%	23,134.77	20,127.27	(3,007.50)			Jun-17	Dec-18		2018
155193LGE	TC2 Hydrojet Strainer-	(1,816.51)	-	1,816.51	100.00%	0.00%	9,104.48	4,820.22	(4,284.26)			Jan-17	Oct-17		2018
155195LGE	TC2 Turbine OH Cart-	10,245.41	-	(10,245.41)	100.00%	0.00%	17,363.92	7,118.51	(10,245.41)			Jan-17	Nov-17		2018
155372LGE	TC2 ABB BREAKER UPG-	98,337.23	124,596.30	26,259.07	21.08%	0.02%	104,531.26	124,596.30	20,065.04	Nov-17	Dec-18	Nov-17	Jun-18		2018
155378	GS GenEng CR7 RO	746.52	-	(746.52)	100.00%	0.00%	67,493.90	66,747.38	(746.52)			Jun-17	Dec-17		2018
155396	MC1 Air Heater Baskets 2019	680,766.67	630,000.00	(50,766.67)	-8.06%	0.16%	1,296,987.48	1,391,172.02	94,184.54	Jan-18	May-19	Jan-18	May-19		2018
155443LGE	TC F COAL CONV GALLERY REBLD-	-	92,773.20	92,773.20	100.00%	0.00%	697,233.97	937,825.20	240,591.23	Jan-18	Sep-20				2018
155544LGE	BRCT 6&7 Spare Gas Anlyzr-LGE	16,580.44	-	(16,580.44)	100.00%	0.00%	16,580.44	-	(16,580.44)			Jul-17	Feb-18		2018
155821	CR7 CCI Valve Outage Work	837.79	-	(837.79)	100.00%	0.00%	15,879.25	15,041.46	(837.79)			Aug-17	Nov-17		2018
155879LGE	TC2 PJFF COMPRESSOR REPL-	4,085.07	-	(4,085.07)	100.00%	0.00%	16,233.84	13,915.80	(2,318.04)			Jan-17	Dec-17		2018
155923LGE	BRCT5 Inlet Coils Repl LGE	50,754.42	94,100.00	43,345.58	46.06%	0.01%	160,988.74	225,561.23	64,572.49	Sep-17	Oct-18	Sep-17	Oct-18		2018
156014LGE	TC2 SDRS SUMP PUMP-	2,333.64	-	(2,333.64)	100.00%	0.00%	17,000.09	14,666.45	(2,333.64)			Jan-17	Dec-17		2018
156027	ST L-O BLADES LGE	(1,605.56)	-	1,605.56	100.00%	0.00%	643,142.32	631,341.97	(11,800.35)			Oct-17	Nov-17		2018
156037	TC1 GEN FIELD BLOCK REPLACE	11,030.29	-	(11,030.29)	100.00%	0.00%	340,987.14	329,956.85	(11,030.29)			Jan-17	Dec-17		2018
156108	CCCW Motor Rewind	(7,256.52)	-	7,256.52	100.00%	0.00%	11,521.86	18,778.38	7,256.52			Nov-17	Dec-17		2018
156120LGE	TC TURBINE OIL CONDITION UNIT-	26,937.48	-	(26,937.48)	100.00%	0.01%	70,970.66	44,033.18	(26,937.48)			Jan-17	Dec-17		2018
156134	MC 1 & 2 Inst. Air Tank 2017	2,880.37	-	(2,880.37)	100.00%	0.00%	10,832.04	7,951.67	(2,880.37)			Nov-17	Jan-18		2018
156143	TC1 MDBFP VOITH OH	(553.56)	-	553.56	100.00%	0.00%	100,458.39	101,011.95	553.56			Jan-17	Dec-17		2018
156146LGE	TC AMMONIA LINE BARRICADE-	0.42	-	(0.42)	100.00%	0.00%	24,288.94	24,288.52	(0.42)			Jan-17	Dec-17		2018
156148LGE	TC2 COAL FLOW ANALYZE PHII-	2,850.76	-	(2,850.76)	100.00%	0.00%	56,841.44	53,990.68	(2,850.76)			Jan-17	Dec-17		2018
156150LGE	TC OIL STORAGE BUILDING-	15,662.40	-	(15,662.40)	100.00%	0.00%	21,958.23	5,823.15	(16,135.08)			Jan-17	May-18		2018
156181	PR13 H2 Purity Meter	2,038.74	-	(2,038.74)	100.00%	0.00%	14,162.53	12,123.79	(2,038.74)			Nov-17	Mar-18		2018
156183	CR7 Spare CCCW Pump	15,166.44	-	(15,166.44)	100.00%	0.00%	15,166.44	-	(15,166.44)			Nov-17	Mar-18		2018
156255LGE	TC2 COAL FLOW ANALYZERS 2018-	39,612.06	-	(39,612.06)	100.00%	0.01%	39,612.06	-	(39,612.06)			Nov-17	Jun-18		2018
156259	GS CDM CIPV6 CR11	1,488.55	-	(1,488.55)	100.00%	0.00%	24,938.35	23,449.80	(1,488.55)			Nov-17	Dec-17		2018
156264LGE	TC SAFETY & ERT EQUIP- 2018-	20,118.70	-	(20,118.70)	100.00%	0.00%	20,118.70	-	(20,118.70)			Jan-18	Jun-18		2018
156305	MC Shop Hoist 2017	3,503.89	-	(3,503.89)	100.00%	0.00%	31,503.89	28,000.00	(3,503.89)			Dec-17	Dec-17		2018
156382LGE	TC LIGHTING UPG-2018-	137,135.52	-	(137,135.52)	100.00%	0.03%	143,276.97	-	(143,276.97)			Jan-18	Jun-18		2018
156412LGE	TC2 O2 PROBE REPLACEMENT-	37,492.20	-	(37,492.20)	100.00%	0.01%	37,492.20	-	(37,492.20)			Jan-18	Jun-18		2018
156422	MC2 Turbine Rings/Packing 2018	968,317.18	-	(968,317.18)	100.00%	0.22%	968,317.18	-	(968,317.18)			Jan-18	Apr-18	This project was a spin-off of the Turbine placeholder project 139876	2018
156459	MC2 MDBFP Motors Power Feed	254,706.25	-	(254,706.25)	100.00%	0.06%	254,706.25	-	(254,706.25)			Jan-18	Apr-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
156467	MC 3&4 Clg Twr Serv Bldg Roof	55,912.85	-	(55,912.85)	100.00%	0.01%	55,912.85	-	(55,912.85)			Jan-18	Jul-18		2018
156477LGE	TC MOORING CELL UPGD 2018-	162,569.60	-	(162,569.60)	100.00%	0.04%	162,569.60	-	(162,569.60)			Jan-18	Aug-18		2018
156482LGE	TC ELECTROMECH RELAY 2018-	69,364.19	-	(69,364.19)	100.00%	0.02%	69,364.19	-	(69,364.19)			Jan-18	Oct-18		2018
156486	TC1 BOILER RM ROOF EXHST 2018	66,105.43	-	(66,105.43)	100.00%	0.02%	66,105.44	-	(66,105.44)			Jan-18	Jan-19		2018
156490	TC1 MULTIPLEX RM HVAC UNITS	37,130.06	-	(37,130.06)	100.00%	0.01%	37,130.06	-	(37,130.06)			Jan-18	Oct-18		2018
156492LGE	TC ASH POND MOWERS 2018-	96,272.29	-	(96,272.29)	100.00%	0.02%	96,272.29	-	(96,272.29)			Jan-18	Jun-18		2018
156494LGE	TC LAB MONITORS 2018-	34,642.25	-	(34,642.25)	100.00%	0.01%	34,820.87	-	(34,820.87)			Jan-18	Jun-18		2018
156496LGE	TC LAB EQUIPMENT 2018-	7,089.82	-	(7,089.82)	100.00%	0.00%	35,964.01	-	(35,964.01)			Jan-18	Jun-18		2018
156503LGE	TC CONVEYOR BELT REPL 2018-	91,421.36	-	(91,421.36)	100.00%	0.02%	91,421.36	-	(91,421.36)			Jan-18	Aug-18		2018
156506LGE	TC2 SPARE MSV & CRV STRAINERS-	58,084.27	-	(58,084.27)	100.00%	0.01%	58,084.27	-	(58,084.27)			Jan-18	Jun-18		2018
156510	MC Limestone Maint Vehicle	33,196.45	-	(33,196.45)	100.00%	0.01%	33,196.45	-	(33,196.45)			Feb-18	Feb-18		2018
156544LGE	BRCT5 Spare NOx Pump - LGE	32,858.70	-	(32,858.70)	100.00%	0.01%	36,262.33	-	(36,262.33)			Feb-18	Dec-18		2018
156611	TC ERT TRUCK	58,395.94	-	(58,395.94)	100.00%	0.01%	58,395.94	-	(58,395.94)			Jan-18	Apr-18		2018
156612LGE	TC2 INSIGHT CM VIB MONIT 2018	4,489.60	-	(4,489.60)	100.00%	0.00%	4,489.60	-	(4,489.60)			Jan-18	Jun-18		2018
156632LGE	TC REBUILD SWP DIS STRAINER-	58,059.02	-	(58,059.02)	100.00%	0.01%	58,059.02	-	(58,059.02)			Jan-18	Apr-18		2018
156635LGE	TC CBU BUCKETS & CHAINS 2018-	89,552.72	-	(89,552.72)	100.00%	0.02%	112,240.92	-	(112,240.92)			Jan-18	Nov-18		2018
156639	GS GenEng RTU TC	(717.84)	-	717.84	100.00%	0.00%	-	-	-			Feb-18	Dec-18		2018
156656LGE	TC F COAL CONV GLRY RBLD-2018	233,268.81	-	(233,268.81)	100.00%	0.05%	247,133.02	-	(247,133.02)			Jan-18	Nov-18		2018
156674LGE	TC IMPOUNDMENT IMPROVE-2018	51,283.23	-	(51,283.23)	100.00%	0.01%	51,283.23	-	(51,283.23)			Jan-18	Oct-18		2018
156680	MC2 Turbine 7th Stage Buckets	179,232.55	-	(179,232.55)	100.00%	0.04%	179,232.55	-	(179,232.55)			Mar-18	Apr-18		2018
156702LGE	TC SERVICE BUILD ROOF REPL-	22,557.42	-	(22,557.42)	100.00%	0.01%	22,557.42	-	(22,557.42)			Jan-18	Jul-18		2018
156707LGE	TC PREDICT MAINT DEVICE 2018-	30,181.19	-	(30,181.19)	100.00%	0.01%	30,181.19	-	(30,181.19)			Jan-18	Oct-18		2018
156753	MC4 SH Outlet 2020	874,292.18	-	(874,292.18)	100.00%	0.20%	3,831,753.55	-	(3,831,753.55)			May-18		Pulled a progress payment into 2018 from 2019	2018
156781	GS GenEng Stereoscope	7,134.76	-	(7,134.76)	100.00%	0.00%	7,134.76	-	(7,134.76)			Mar-18	Aug-18		2018
156802LGE	TC2 TURBINE DIAPHRAGMS REBLD-	102,397.43	-	(102,397.43)	100.00%	0.02%	102,397.43	-	(102,397.43)			Jan-18	Jun-18		2018
156852	MC2 Turbine HP Buckets 2018	183,516.53	-	(183,516.53)	100.00%	0.04%	183,516.53	-	(183,516.53)			Mar-18	Apr-18		2018
156909	PR13 SFC Switch Cab	127,416.67	-	(127,416.67)	100.00%	0.03%	227,339.61	-	(227,339.61)			Mar-18	May-19		2018
156956LGE	TC2 DEMISTER CHEVRONS SPARE	72,604.76	-	(72,604.76)	100.00%	0.02%	72,604.76	-	(72,604.76)			Jan-18	Jun-18		2018
156999	TC1 HRH ELBOW	22,406.25	-	(22,406.25)	100.00%	0.01%	626,518.88	-	(626,518.88)			May-18	Dec-19		2018
157182	PR13 Site Riverside Fence	18,459.80	-	(18,459.80)	100.00%	0.00%	18,459.80	-	(18,459.80)			May-18	Oct-18		2018
157186	PR13 Truck	16,364.82	-	(16,364.82)	100.00%	0.00%	30,877.00	-	(30,877.00)			Sep-18	Nov-18		2018
157239	MC Ammonia Fogging System	58,243.96	-	(58,243.96)	100.00%	0.01%	174,739.11	-	(174,739.11)			Jun-18	Nov-19		2018
157248LGE	TC2 ABB MAINS BREAKER UPGD*	190,130.67	-	(190,130.67)	100.00%	0.04%	189,222.88	-	(189,222.88)			Jan-18	Dec-18		2018
157301	TC1 O2 PROBE REPLACE	245,281.04	-	(245,281.04)	100.00%	0.06%	231,949.94	-	(231,949.94)			Jan-18	Aug-18		2018
157322	CR7 HRH2 Blending Valve	37,511.70	-	(37,511.70)	100.00%	0.01%	37,387.43	-	(37,387.43)			Apr-18	Dec-18		2018
157531LGE	TC GYPSUM BARGE UNLOADER-	165,687.60	-	(165,687.60)	100.00%	0.04%	165,687.60	-	(165,687.60)			Jan-18	Oct-18		2018
157539	MC D1 Magnetic Separator	82,985.64	-	(82,985.64)	100.00%	0.02%	82,985.64	-	(82,985.64)			Apr-18	Oct-18		2018
157540	MC Alloy Analyzer	23,112.05	-	(23,112.05)	100.00%	0.01%	23,112.05	-	(23,112.05)			Apr-18	Jun-18		2018
157541	MC4 Service Water Valve	33,293.92	-	(33,293.92)	100.00%	0.01%	33,293.92	-	(33,293.92)			Apr-18	Dec-18		2018
157595	MC 3A Clg Twr Fan GB 2018	18,188.56	-	(18,188.56)	100.00%	0.00%	18,188.56	-	(18,188.56)			Apr-18	Aug-18		2018
157730LGE	TC LS-TRIPPER REFURBISHMENT	120,717.06	-	(120,717.06)	100.00%	0.03%	120,717.06	-	(120,717.06)			Jan-18	Nov-18		2018
157734	TC1 FRONT LOWER SLOPE-	171,752.74	-	(171,752.74)	100.00%	0.04%	196,192.10	-	(196,192.10)			Jan-18	Nov-18		2018
157744	MC I&E Vehicle 2018	29,239.90	-	(29,239.90)	100.00%	0.01%	29,239.90	-	(29,239.90)			May-18	May-18		2018
157746	MC1 Coal Feeders	59,700.00	-	(59,700.00)	100.00%	0.01%	464,237.65	-	(464,237.65)			Jun-18	May-19		2018
157777LGE	TC2 LOWER SLOPE REPLACE-	154,278.17	-	(154,278.17)	100.00%	0.04%	465,147.88	-	(465,147.88)			Jan-18	Dec-19		2018
157789	GS XRF GUN LGE	5,269.09	-	(5,269.09)	100.00%	0.00%	5,269.09	-	(5,269.09)			Jun-18	Aug-18		2018
157792	GS Filter Skid LGE	40,126.16	-	(40,126.16)	100.00%	0.01%	40,126.16	-	(40,126.16)			May-18	May-19		2018
157795	GS Filter Skid CR	16,206.41	-	(16,206.41)	100.00%	0.00%	15,701.27	-	(15,701.27)			May-18	Jun-19		2018
157803	GS Integrated GNSS System	8,731.96	-	(8,731.96)	100.00%	0.00%	8,731.96	-	(8,731.96)			May-18	Jun-18		2018
157804	GS CR7 Bus Tie	15,570.54	-	(15,570.54)	100.00%	0.00%	17,225.74	-	(17,225.74)			May-18	Dec-19		2018
157943	GS Cane Run Card Readers	5,124.44	-	(5,124.44)	100.00%	0.00%	5,124.44	-	(5,124.44)			May-18	Aug-18		2018
157945	GS Trimble Card Readers	10,063.53	-	(10,063.53)	100.00%	0.00%	10,063.53	-	(10,063.53)			May-18	Aug-18		2018
157955	MC Sewage Lift Station #9 2018	57,160.86	-	(57,160.86)	100.00%	0.01%	57,160.86	-	(57,160.86)			May-18	Sep-18		2018
157964	MC3 SO2 Low Range Analyzer	15,885.80	-	(15,885.80)	100.00%	0.00%	15,885.80	-	(15,885.80)			May-18	Jul-18		2018
157975	2019 F250 Ext Cab	36,903.55	-	(36,903.55)	100.00%	0.01%	36,903.55	-	(36,903.55)			Jun-18	Oct-18		2018
157976	Gantry Crane	26,484.15	-	(26,484.15)	100.00%	0.01%	26,484.15	-	(26,484.15)			Jun-18	Sep-18		2018
157995	CR7 BFP Instruments LGE	29,784.49	-	(29,784.49)	100.00%	0.01%	29,784.49	-	(29,784.49)			Jun-18	Nov-18		2018
157997	CR7 Sump Pumps LGE	29,292.79	-	(29,292.79)	100.00%	0.01%	29,292.79	-	(29,292.79)			Jun-18	Nov-18		2018
158001	CR7 8" Gas Valves LGE	18,085.98	-	(18,085.98)	100.00%	0.00%	18,085.08	-	(18,085.08)			Jun-18	Nov-18		2018
158003	CR7 Hytorc Wrenches	4,886.04	-	(4,886.04)	100.00%	0.00%	4,886.04	-	(4,886.04)			Jun-18	Sep-18		2018
158005	CR7 STB CRANE VFD	3,320.04	-	(3,320.04)	100.00%	0.00%	3,320.04	-	(3,320.04)			Jun-18	Oct-18		2018
158007	CR7 CO Analyzer	3,711.54	-	(3,711.54)	100.00%	0.00%	3,711.54	-	(3,711.54)			Jun-18	Dec-18		2018
158021	Surface Grinder	98,886.15	-	(98,886.15)	100.00%	0.02%	98,886.15	-	(98,886.15)			Jun-18	Sep-18		2018
158026	PR12 Gen Cir Breaker	20,589.44	-	(20,589.44)	100.00%	0.00%	20,589.44	-	(20,589.44)			Jun-18	Jul-18		2018
158083	GS TC Inclinometers	65,484.85	-	(65,484.85)	100.00%	0.02%	65,484.86	-	(65,484.86)			Jun-18	Dec-18		2018
158109	TC CCRT VEHICLES	170,764.47	-	(170,764.47)	100.00%	0.04%	170,764.47	-	(170,764.47)			Jan-18	Oct-18		2018
158115LGE	TC LED SAFETY MESSAGE BOARD-	26,567.46	-	(26,567.46)	100.00%	0.01%	26,567.46	-	(26,567.46)			Jan-18	Aug-18		2018
158117LGE	TC2 ECON HOPPER VIBRATORS-	30,081.36	-	(30,081.36)	100.00%	0.01%	30,421.70	-	(30,421.70)			Jan-18	Nov-18		2018
158124	MC Guardhouse (old) Roof	23,561.57	-	(23,561.57)	100.00%	0.01%	23,561.57	-	(23,561.57)			Jun-18	Aug-18		2018
158134	MC 2H Clg Twr Fan GB 2018	23,920.77	-	(23,920.77)	100.00%	0.01%	23,920.77	-	(23,920.77)			Jun-18	Aug-18		2018
158144	MC3 Xfmrs Fire Protection Ppg	46,144.42	-	(46,144.42)	100.00%	0.01%	46,144.42	-	(46,144.42)			Apr-18	Jul-18		2018
158145	MC 4B Clg Twr Pump Motor 2018	130,492.47	-	(130,492.47)	100.00%	0.03%	130,492.47	-	(130,492.47)			Jun-18	Aug-18		2018
158210LGE	TC RESTROOM UPGD SERV BUILD	86,596.13	-	(86,596.13)	100.00%	0.02%	171,752.70	-	(171,752.70)			Jan-18	Dec-19		2018
158223LGE	TC B COAL CONVEYOR MTR RWND%	10,498.95	-	(10,498.95)	100.00%	0.00%	10,498.95	-	(10,498.95)			Jan-18	Aug-18		2018
158231LGE	TC BUGGY PARKING STRUCTURE-	45,994.07	-	(45,994.07)	100.00%	0.01%	45,994.07	-	(45,994.07)			Jan-18	Dec-18		2018
158233LGE	TC PLATFORMS INSTALL-	124,219.93	-	(124,219.93)	100.00%	0.03%	150,376.59	-	(150,376.59)			Jan-18	Nov-18		2018
158235	TC VEHICLES 2018	84,763.83	-	(84,763.83)	100.00%	0.02%	84,763.83	-	(84,763.83)			Jan-18	Sep-18		2018
158246	MC S/R Boom Belt 2018	30,505.35	-	(30,505.35)	100.00%	0.01%	30,505.35	-	(30,505.35)			Jul-18	Aug-18		2018
158247	MC4 Water Coil Air Heater 2018	232,522.22	-	(232,522.22)	100.00%	0.05%	232,522.22	-	(232,522.22)			Jul-18	Nov-18		2018
158251	MC G4 Conveyor Belt 2018	26,166.90	-	(26,166.90)	100.00%	0.01%	26,166.90	-	(26,166.90)			Jul-18	Oct-18		2018
158252	MC LB Conveyor Belt 2018	67,112.37	-	(67,112.37)	100.00%	0.02%	68,837.37	-	(68,837.37)			Jul-18	Oct-18		2018
158255	MC S/R Boom Belt Capital Spare	27,114.36	-	(27,114.36)	100.00%	0.01%	27,114.36	-	(27,114.36)			Jul-18	Oct-18		2018
158262LGE	TC CCRT OFFICE AREA-	18,471.85	-	(18,471.85)	100.00%	0.00%	18,642.13	-	(18,642.13)			Jan-18	Jan-19		2018
158265	TC1 SSC BACKUP SECONDARY CONV	7,388.89	-	(7,388.89)	100.00%	0.00%	7,388.89	-	(7,388.89)			Jan-18	Jan-19		2018
158266LGE	TC2 DSI AIR COMPRESSOR RELOC-	20,558.00	-	(20,558.00)	100.00%	0.00%	20,536.97	-	(20,536.97)			Jan-18	Oct-18		2018
158273	MC 4A CTP Motor 2018	97,647.85	-	(97,647.85)	100.00%	0.02%	97,647.85	-	(97,647.85)			Aug-18	Dec-18		2018
158304	MC2 Turbine Controls HMI	44,213.30	-	(44,213.30)	100.00%	0.01%	44,213.30	-	(44,213.30)			Aug-18	Nov-18		2018
158318	CR7 HRSG2 BYPASS VALVE	7,348.03	-	(7,348.03)	100.00%	0.00%	7,939.27	-	(7,939.27)			Aug-18	Dec-18		2018
158320	TC1 SDRS BUILDING ROOF REPL	201,535.72	-	(201,535.72)	100.00%	0.05%	201,535.71	-	(201,535.71)			Jan-18	Nov-18		2018

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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
158328LGE	TC CT MULTILIN UPG 2018-	96,039.11	-	(96,039.11)	100.00%	0.02%	108,290.14	-	(108,290.14)			Jan-18	Oct-18		2018
158348	TC1 SCANNER FAN UPGD 2018	12,562.61	-	(12,562.61)	100.00%	0.00%	12,562.61	-	(12,562.61)			Jan-18	Nov-18		2018
158350	TC1 FD FAN LOGIC UPDATE	45,902.82	-	(45,902.82)	100.00%	0.01%	45,902.83	-	(45,902.83)			Jan-18	Nov-18		2018
158351	MC Outfall 001 Sampling Area	26,117.02	-	(26,117.02)	100.00%	0.01%	26,117.02	-	(26,117.02)			Aug-18	Nov-18		2018
158375LGE	TC FRONT END LOADER 2018-	116,183.23	-	(116,183.23)	100.00%	0.03%	116,183.23	-	(116,183.23)			Jan-18	Nov-18		2018
158386	MC Trash Pump 2018	59,646.81	-	(59,646.81)	100.00%	0.01%	59,646.81	-	(59,646.81)			Sep-18	Dec-18		2018
158389	GS GenEng AQCS Sampling System	30,211.46	-	(30,211.46)	100.00%	0.01%	30,211.46	-	(30,211.46)			Sep-18	Dec-18		2018
158391	CR7 #7 Gearbox	444.05	-	(444.05)	100.00%	0.00%	444.05	-	(444.05)			Sep-18	Oct-18		2018
158397	TC1 REACTION TANK MAKE UP LINE	136,928.57	-	(136,928.57)	100.00%	0.03%	147,213.54	-	(147,213.54)			Jan-18	Nov-18		2018
158399LGE	TC TWS B&C UNIT REPLACEMENT-	262,342.35	-	(262,342.35)	100.00%	0.06%	246,950.17	-	(246,950.17)			Jan-18	Dec-18		2018
158407LGE	TC BENTLY NEVADA SYST UPGD-	46,236.27	-	(46,236.27)	100.00%	0.01%	63,074.52	-	(63,074.52)			Jan-18	Nov-18		2018
158412LGE	TC CT SWITCHYARD BATTERIES-	9,764.42	-	(9,764.42)	100.00%	0.00%	9,851.18	-	(9,851.18)			Jan-18	Oct-18		2018
158436	MC4 Turbine CV and MSV Studs	82,865.59	-	(82,865.59)	100.00%	0.02%	82,865.59	-	(82,865.59)			Sep-18	Nov-18		2018
158467	MC House Crane Bus Bar	32,301.97	-	(32,301.97)	100.00%	0.01%	28,459.06	-	(28,459.06)			Sep-18	Dec-18		2018
158469	MC Clearwell Pump "C" 2018	70,933.83	-	(70,933.83)	100.00%	0.02%	71,531.27	-	(71,531.27)			Sep-18	Dec-18		2018
158528LGE	TC PLANT MOBILE EQUIPMENT-2018	76,463.35	-	(76,463.35)	100.00%	0.02%	119,600.84	-	(119,600.84)			Jan-18	Oct-18		2018
158556LGE	TC CT9 EXHAUST VERT DUCT-	143,874.65	-	(143,874.65)	100.00%	0.03%	144,384.23	-	(144,384.23)			Jan-18	Nov-18		2018
158558LGE	TC CT9 RO PURCHASE-	129,525.90	-	(129,525.90)	100.00%	0.03%	121,775.39	-	(121,775.39)			Jan-18	Dec-18		2018
158561	MC2 Primary Air Dampers 2019	26,140.62	-	(26,140.62)	100.00%	0.01%	138,606.33	-	(138,606.33)			Oct-18	May-19		2018
158570	MC #2 Control Battery Charger	23,931.17	-	(23,931.17)	100.00%	0.01%	21,084.09	-	(21,084.09)			Oct-18	Dec-18		2018
158571	MC #2 Emerg Battery Charger	24,737.73	-	(24,737.73)	100.00%	0.01%	22,182.88	-	(22,182.88)			Oct-18	Dec-18		2018
158593	CSS Office Container	40,266.29	-	(40,266.29)	100.00%	0.01%	43,060.66	-	(43,060.66)			Oct-18	Dec-18		2018
158611	GS SL CVAF LGE	9,333.92	-	(9,333.92)	100.00%	0.00%	9,333.92	-	(9,333.92)			Oct-18	Dec-18		2018
158636	MC Trip Rm Conv Belt Cap Spare	29,236.38	-	(29,236.38)	100.00%	0.01%	29,236.38	-	(29,236.38)			Oct-18	Dec-18		2018
158639	CSS Gearbox Test Std	127,208.79	-	(127,208.79)	100.00%	0.03%	139,656.45	-	(139,656.45)			Oct-18	Jul-19		2018
158654	MC 4B GSU Bushings 2018	71,735.57	-	(71,735.57)	100.00%	0.02%	131,625.94	-	(131,625.94)			Sep-18	Sep-19		2018
158692	MC 1B Coal Mill Gearbox 2018	245,881.44	-	(245,881.44)	100.00%	0.06%	248,873.70	-	(248,873.70)			Nov-18	Nov-18		2018
158699	CSS Vertical Lathe	140,435.14	-	(140,435.14)	100.00%	0.03%	157,067.54	-	(157,067.54)			Nov-18	Dec-18		2018
158703	GS MILL CREEK LANDFILL WELLS	32,407.67	-	(32,407.67)	100.00%	0.01%	40,086.08	-	(40,086.08)			Nov-18	Dec-18		2018
158704	MC 3A NOx Probe 2018	39,817.40	-	(39,817.40)	100.00%	0.01%	40,184.64	-	(40,184.64)			Nov-18	Dec-18		2018
158712LGE	TC F1 CONVEYOR BELT INSTALL-	79,024.26	-	(79,024.26)	100.00%	0.02%	79,024.26	-	(79,024.26)			Jan-18	Nov-18		2018
158714LGE	TC B CONVEYOR BELT INSTALL-	13,689.17	-	(13,689.17)	100.00%	0.00%	13,629.17	-	(13,629.17)			Jan-18	Dec-18		2018
158777	CR7 Man Lifts LGE	22,799.65	-	(22,799.65)	100.00%	0.01%	22,799.65	-	(22,799.65)			Nov-18	Dec-18		2018
158788	MC4 TDBFP Expansion Joint 2018	19,632.15	-	(19,632.15)	100.00%	0.00%	25,868.50	-	(25,868.50)			Nov-18	Mar-19		2018
158789	MC GPP Maint Vehicle 2018	15,855.54	-	(15,855.54)	100.00%	0.00%	15,855.54	-	(15,855.54)			Nov-18	Dec-18		2018
158790	MC Ops Personnel Carrier 2018	19,664.35	-	(19,664.35)	100.00%	0.00%	19,664.35	-	(19,664.35)			Nov-18	Dec-18		2018
158805	CSS LP Engine Welder	8,143.71	-	(8,143.71)	100.00%	0.00%	8,143.71	-	(8,143.71)			Dec-18	Dec-18		2018
158810	MC Doble 3-Phase Test Set	70,056.87	-	(70,056.87)	100.00%	0.02%	70,056.87	-	(70,056.87)			Dec-18	Dec-18		2018
158813	GS CDM Doble Test Set	21,923.35	-	(21,923.35)	100.00%	0.01%	23,269.18	-	(23,269.18)			Dec-18	Dec-18		2018
158829	MC Crane 2018	716,990.33	-	(716,990.33)	100.00%	0.17%	718,132.40	-	(718,132.40)			Dec-18	Dec-18	Project was identified as a necessity late 2018 when existing crane failed inspection	2018
158853LGE	TC F2 COAL CRUSHER ASSEMBLY-	9,864.44	-	(9,864.44)	100.00%	0.00%	43,380.98	-	(43,380.98)			Jan-18	Sep-19		2018
160002	TC1 TURBINE REPL HP INLET SR	2,977.54	-	(2,977.54)	100.00%	0.00%	251,966.24	248,988.70	(2,977.54)			Jan-17	Dec-17		2018
161002LGE	TC2 TURBINE RESEAL HP-IP PATH	78,599.09	128,365.90	49,766.81	38.77%	0.02%	78,599.09	128,365.90	49,766.81	Jan-18	May-18	Jan-18	May-18		2018
161003LGE	TC2 TURBINE REPL HP INLET SNS	65,957.38	48,137.74	(17,819.64)	-37.02%	0.02%	66,253.95	48,137.74	(18,116.21)	Jan-18	May-18	Jan-18	May-18		2018
LTPGENLG	Other LTP Gen Projects LGE	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-17	Dec-30				2018
127091	Ohio Falls Redev. #4	6,394.42	-	(6,394.42)	100.00%	0.00%	14,944,553.63	14,938,159.21	(6,394.42)			Aug-09	Dec-16		2018
127095	Ohio Falls Redev. #8	342,808.58	1,270,000.00	927,191.42	73.01%	0.08%	18,693,915.76	19,599,730.46	905,814.70	Aug-09	Sep-17	Aug-09	Nov-17	Water level issues pushed work into 2019.	2018
127202	Ohio Falls Redev. #2	2,688.67	-	(2,688.67)	100.00%	0.00%	16,133,284.33	16,130,595.66	(2,688.67)			Aug-09	Nov-15		2018
133671	EFFLUENT WATER STUDY-MC	989,170.94	1,004,000.00	14,829.06	1.48%	0.23%	5,120,021.80	4,769,259.47	(350,762.33)	Jul-14	Dec-24	Jul-14	Nov-20		2018
133679	EFFLUENT WATER STUDY-TC LGE	395,734.59	518,700.00	122,965.41	23.71%	0.09%	1,971,190.06	1,963,818.90	(7,371.16)	Jul-15	Nov-23	Jul-15	Nov-20		2018
134898	PE Vehicle Purchases	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jul-11	Dec-20				2018
137503	CR AP & LF Capping & Closure	(2,032,565.62)	1,110,000.00	3,142,565.62	283.11%	-0.47%	(1,591.65)	3,142,565.62	3,144,157.27	May-12	Jun-18	May-12		Budget went to 107 s/b 108. Credit in actuals result of 107 charges moved to 108.	2018
137503	CR AP & LF Capping & Closure	(1,591.65)	-	1,591.65	100.00%	0.00%	(1,591.65)	3,142,565.62	3,144,157.27			May-12			2018
148469	CR DEMO - PE ONLY	36,392.95	-	(36,392.95)	100.00%	0.01%	-	-	-			Jan-14	Nov-20		2018
152330	MC Gypsum Dewatering Non-ECR	41,677,801.42	49,861,000.00	8,183,198.58	16.41%	9.62%	74,968,468.02	88,810,872.35	13,842,404.33	Jun-16	Jun-19	Jun-16	Jun-19	Reforecast moving majority of contingency to 2019.	2018
152330	MC Gypsum Dewatering Non-ECR	33,275.42	-	(33,275.42)	100.00%	0.01%	74,968,468.02	88,810,872.35	13,842,404.33			Jun-16	Jun-19		2018
155705	OHIO FALLS U7 REWIND	6,592,242.93	6,200,000.00	(392,242.93)	-6.33%	1.52%	7,174,339.17	6,759,471.44	(414,867.73)	Sep-17	Jul-18	Sep-17	Dec-18		2018
159966	2017 PE VEHICLES LGE	5,137.74	-	(5,137.74)	100.00%	0.00%	90,757.74	85,620.00	(5,137.74)			Sep-17	Dec-17		2018
157740	NEW CR EQUIP AND STORAGE SHED	176,113.56	-	(176,113.56)	100.00%	0.04%	193,105.26	-	(193,105.26)			Apr-18	Aug-18		2018
131852	CIP-LGE-2017	134,327.19	-	(134,327.19)	100.00%	0.03%	204,346.02	52,358.11	(151,987.91)			Jan-17	Dec-18		2018
131853	CIP-LGE-2018	97,499.33	334,082.11	236,582.78	70.82%	0.02%	341,770.10	334,082.11	(7,687.99)	Jan-18	Dec-19	Jan-18	Oct-19		2018
134198	CR CNL-DLPRK 69KV	263,043.71	200,332.50	(62,711.21)	-31.30%	0.06%	4,631,433.14	2,884,720.39	(1,746,712.75)	Feb-18	Jan-20	Feb-18	Feb-20		2018
135403	TEP MUD LN-SMYRNA 69KV	-	13,012.17	13,012.17	100.00%	0.00%	-	418,504.57	418,504.57	Jan-18	Jun-19			The budget was prepared prior to completion of a detailed engineering analysis. The final scope of work was less costly than assumed in the budget.	2018
139096	Back-up Cntrl Ctr- Dist-LG&E	(21.96)	-	21.96	100.00%	0.00%	(21.96)	-	21.96			Jan-13	Jun-14	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
139691	Test Lab Equipment-2018-LGE	-	68,316.23	68,316.23	100.00%	0.00%	-	68,316.23	68,316.23	Jan-18	Dec-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
140440	TEP-CR-NORTH TAP-SO PARK	354,247.47	158,009.08	(196,238.39)	-124.19%	0.08%	2,647,315.36	2,631,385.36	(15,930.00)	Oct-18	Jun-19	Oct-18	May-19		2018
144330	New 69kV Bkr Station MC-CRSW	12,158.09	-	(12,158.09)	100.00%	0.00%	1,132,348.00	1,120,189.91	(12,158.09)			Apr-15	Oct-18		2018
146709	OUTERLOOP LANDFILL RELO	(3,833.84)	(46,052.44)	(42,218.60)	91.68%	0.00%	3,790.41	125,111.04	121,320.63	Sep-15	Jun-18	Sep-15	Jun-18		2018
147230	TEP-Watterson Term Eqp	-	25,000.00	25,000.00	100.00%	0.00%	-	25,000.00	25,000.00	Jan-18	Dec-18				2018
147244	TEP ETHEL-NACHAND 69kV-	393.63	-	(393.63)	100.00%	0.00%	1,793,766.51	1,786,966.30	(6,800.21)			Aug-16	Jun-17		2018
147308	Lyndon S Potential Xfrmr Rpl	7,028.40	-	(7,028.40)	100.00%	0.00%	100,329.90	93,301.50	(7,028.40)			Jan-16	Jul-18		2018
147527	REL Locust Sub Switch MOS	206,984.81	465,499.20	258,514.39	55.53%	0.05%	210,382.35	465,499.20	255,116.85	May-18	Dec-18	May-18	Dec-18		2018
147819	SPIR Project LGE	-	363,000.00	363,000.00	100.00%	0.00%	-	2,800,766.40	2,800,766.40	Jan-18	Dec-30				2018
148821	SR Floyd-Seminole 69kV	278,120.62	200,043.89	(78,076.73)	-39.03%	0.06%	757,172.81	1,500,271.84	743,099.03	Apr-18	Aug-20	Apr-18	Aug-20		2018
148857	Oxmoor Underground Repl	390,536.88	-	(390,536.88)	100.00%	0.09%	1,359,605.21	969,068.33	(390,536.88)			Nov-16	May-18		2018
148988	Blue Lick DFR	7,178.72	-	(7,178.72)	100.00%	0.00%	184,211.87	177,033.15	(7,178.72)			Sep-16	May-18		2018
149679	Middletown CIP Security Upgrds	979,173.57	1,518,000.00	538,826.43	35.50%	0.23%	3,828,995.83	4,324,941.71	495,945.88	Jan-17	Jul-18	Jan-17	Oct-18	More work was completed during 2017 than the 2018 budget assumed (and less in 2018).	2018
151208	Mill Creek 4533 Brk Rpl	194.44	-	(194.44)	100.00%	0.00%	592,494.54	592,300.10	(194.44)			Apr-16	Dec-16		2018
151305	Algonquin PT Rpl	98.06	-	(98.06)	100.00%	0.00%	95,324.72	95,226.66	(98.06)			Apr-16	Jul-18		2018
151306	Paddys Run PT Rpl	2,939.63	-	(2,939.63)	100.00%	0.00%	149,872.55	152,089.01	2,216.46			Apr-16	Dec-18		2018
151466	MT 345 Bus Redundancy	359,317.16	152,759.91	(206,557.25)	-135.22%	0.08%	354,219.47	445,374.55	91,155.08	Jan-18	Dec-18	Jan-18	Dec-18		2018
151750	Spare 345/138 Transformer	1,757,806.11	2,168,765.68	410,959.57	18.95%	0.41%	2,623,652.46	3,029,708.99	406,056.53	Mar-17	Dec-18	Mar-17	Dec-18		2018

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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
151752	DSP Plainview 138kV UPG	1,410,664.01	139,950.81	(1,270,713.20)	-907.97%	0.33%	1,414,936.79	449,879.49	(965,057.30)	Apr-18	Nov-18	Apr-18	Nov-18	The budget was prepared prior to completion of a detailed engineering analysis. The project scope was more costly than assumed in the budget.	2018
151755	LGE Arrester Replacements	-	75,000.00	75,000.00	100.00%	0.00%	-	570,524.94	570,524.94	Jan-18	Jul-21				2018
151757	LGE Fence Replacements	-	816,000.17	816,000.17	100.00%	0.00%	-	3,664,083.12	3,664,083.12	Jan-18	Jul-22			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
152108	REL-MT-TC Sw-CF Brkr Add	749,804.24	742,010.30	(7,793.94)	-1.05%	0.17%	934,058.99	902,282.75	(31,776.24)	Aug-17	Dec-18	Aug-17	Dec-18		2018
152109	REL-Smyrna 604 Brkr Add	714,582.82	793,227.61	78,644.79	9.91%	0.16%	969,243.06	823,971.10	(145,271.96)	Aug-17	Dec-18	Aug-17	Dec-18		2018
152123	REL-Harmony Landing Auto	-	210,968.91	210,968.91	100.00%	0.00%	-	210,968.91	210,968.91	Jan-17	Dec-18				2018
152174	PBR-Ashby 138kV Brkr Rpl	1,436.34	-	(1,436.34)	100.00%	0.00%	391,359.88	389,923.54	(1,436.34)			Jan-17	May-18		2018
152178	PBR-Shively 69kV Brkr Rpl	27,421.70	93,152.00	65,730.30	70.56%	0.01%	466,851.29	532,581.59	65,730.30	Jan-17	Mar-18	Jan-17	Oct-18		2018
152221	MC 4532 and 4504-60 TIE Brkr	(1,915.26)	-	1,915.26	100.00%	0.00%	2,584,865.40	2,586,780.66	1,915.26			Aug-16	Oct-18		2018
152222	BL 345kV 4532-38 TIE Brkr Rpl	1,017.34	-	(1,017.34)	100.00%	0.00%	661,420.77	660,403.43	(1,017.34)			Jul-16	May-18		2018
152224	Clifty Creek DL1/DL2 Brkr Rpl	220,995.71	100,000.00	(120,995.71)	-121.00%	0.05%	1,130,473.86	1,199,998.72	69,524.86	Jan-18	Apr-21	Jan-18			2018
152226	Middletown (5) 345kV Brkr Rpl	1,943,338.49	1,986,983.30	43,644.81	2.20%	0.45%	2,556,330.56	2,293,582.91	(262,747.65)	Jan-17	Mar-19	Jan-17	Oct-18		2018
152614	LGE Station Grounding	-	74,997.99	74,997.99	100.00%	0.00%	-	615,957.96	615,957.96	Jan-17	Apr-20				2018
152617	2017 Spare 345 Brk-LGE	4,322.52	-	(4,322.52)	100.00%	0.00%	1,243,431.57	1,239,109.05	(4,322.52)			Jan-17	Apr-18		2018
152618	LGE Spare 138/69 XTR	372,190.82	693,251.38	321,060.56	46.31%	0.09%	1,046,623.89	1,367,684.45	321,060.56	Jan-17	Dec-17	Jan-17	Oct-18		2018
152639	LGE Online Monitoring Equip	-	255,000.80	255,000.80	100.00%	0.00%	-	1,274,998.32	1,274,998.32	Jan-18	Dec-25				2018
153350	PR Cloverport-Tip Top	(10,422.73)	-	10,422.73	100.00%	0.00%	1,427,250.16	1,437,672.89	10,422.73			Jan-17	Jun-17		2018
153365	LGE Relay Rpl-2017	1,144.24	-	(1,144.24)	100.00%	0.00%	214,603.26	213,459.02	(1,144.24)			Sep-16	May-18		2018
153373	Battery Replacements - LGE	-	153,092.42	153,092.42	100.00%	0.00%	-	765,276.01	765,276.01	Jan-17	Dec-22				2018
153498	RFN-Shively Fence Rpl	(3,783.22)	-	3,783.22	100.00%	0.00%	116,644.38	120,427.60	3,783.22			Sep-16	May-18		2018
153537	OMN-Ashbottom TR2 Monitor	(25,635.57)	-	25,635.57	100.00%	-0.01%	103,744.04	114,685.48	10,941.44			Oct-16	Dec-19		2018
153538	OMN-Mill Creek TR5 Monitor	60,763.30	-	(60,763.30)	100.00%	0.01%	122,255.87	35,770.55	(86,485.32)			Oct-16	Dec-19		2018
153667	POR-Cane Run Sw Insulator/C&P	(206,139.72)	-	206,139.72	100.00%	-0.05%	1,325,968.36	1,532,108.08	206,139.72			Nov-16	Apr-18		2018
153726	CIP Intrusion Detect Trans LGE	1,643.80	-	(1,643.80)	100.00%	0.00%	51,136.97	36,498.08	(14,638.89)			Nov-16	May-18		2018
154046	PAR-Algonquin Ground Grid Rpl	217,463.19	-	(217,463.19)	100.00%	0.05%	280,705.27	82,002.77	(198,702.50)			Feb-17	Oct-18		2018
154047	PAR-Canal Ground Grid Rpl	90,581.64	-	(90,581.64)	100.00%	0.02%	195,997.41	105,415.77	(90,581.64)			Feb-17	May-18		2018
154148	RFN-Eastwood Fence Rpl	84,287.83	-	(84,287.83)	100.00%	0.02%	157,208.29	16,012.28	(141,196.01)			Feb-17	Dec-18		2018
154150	RFN-Cloverport Fence Rpl	14,165.30	-	(14,165.30)	100.00%	0.00%	205,787.02	191,621.72	(14,165.30)			Feb-17	Oct-18		2018
154222	Oxmoor-Aiken Starbucks Relo	133.72	-	(133.72)	100.00%	0.00%	133.72	-	(133.72)			Aug-17	Jun-18		2018
154591	TC 345kV 4511 Breaker	438,798.26	250,000.00	(188,798.26)	-75.52%	0.10%	688,918.85	505,003.60	(183,915.25)	May-17	Dec-18	May-17	Oct-18		2018
154694	Madison 69kV Cap & Pin Rpl	100,684.50	-	(100,684.50)	100.00%	0.02%	361,876.46	220,909.29	(140,967.17)			May-17	Feb-19		2018
154843	Trimble Co TCT 7-10	2,258,328.55	1,519,767.20	(738,561.35)	-48.60%	0.52%	2,671,958.46	1,909,002.75	(762,955.71)	May-17	Dec-18	May-17	Dec-18	Please check budget - I see $2,443K which would not result in a $500K variance	2018
155215	RFN-Beargrass Fence	161,953.94	-	(161,953.94)	100.00%	0.04%	254,293.11	92,339.17	(161,953.94)			Jun-17	Oct-18		2018
155526	FOR-Bishop Brk Rpl	6,104.46	-	(6,104.46)	100.00%	0.00%	139,243.85	136,052.18	(3,191.67)			Jul-17	Oct-18		2018
155528	FOR-Ethel TR4 Brk Rpl	(37,278.03)	-	37,278.03	100.00%	-0.01%	112,587.29	149,865.32	37,278.03			Jul-17	Jun-18		2018
155682	POR BLUE LICK 345kV CCVT	24,264.84	-	(24,264.84)	100.00%	0.01%	61,035.01	36,770.17	(24,264.84)			Aug-17	Apr-18		2018
155698	SPIR Grade Lane-Fern Valley	159.52	-	(159.52)	100.00%	0.00%	155,127.96	154,968.44	(159.52)			Aug-17	Oct-17		2018
155981	SPIR Mill Creek-Northside	(180.67)	-	180.67	100.00%	0.00%	235,802.23	235,982.90	180.67			Oct-17	Dec-17		2018
156025	SPIR Middletown-Buckner	39,104.81	-	(39,104.81)	100.00%	0.01%	59,520.89	20,416.08	(39,104.81)			Oct-17	Jun-18		2018
156049LGE	Sville Projectors & Scr LGE	18,197.77	-	(18,197.77)	100.00%	0.00%	18,197.77	-	(18,197.77)			Oct-17	May-18		2018
156098	Trans Subs Test Equip LG&E	11,913.48	-	(11,913.48)	100.00%	0.00%	29,622.73	17,709.25	(11,913.48)			Oct-17	Jun-18		2018
156131	Blue Lick Control House Roof	523.09	-	(523.09)	100.00%	0.00%	16,398.18	15,875.09	(523.09)			Nov-17	Apr-18		2018
156170	PCA Stewart 69kV C&P Insul	204,339.31	-	(204,339.31)	100.00%	0.05%	194,364.04	755.89	(193,608.15)			Nov-17	Dec-18		2018
156195	POR-Mud Lane (2) 69kV PT	154,105.66	-	(154,105.66)	100.00%	0.04%	125,159.90	488.75	(124,671.15)			Nov-17	Dec-18		2018
156261	Windstream OPGW Repl 3851	(27,005.59)	-	27,005.59	100.00%	-0.01%	-	27,005.59	27,005.59			Nov-17	Dec-17		2018
156444	RFN Clay Fence	64,747.07	-	(64,747.07)	100.00%	0.01%	166,005.29	-	(166,005.29)			Jan-18	May-19		2018
156447	Tip Top Surge Arrestors	9,965.96	-	(9,965.96)	100.00%	0.00%	9,314.64	-	(9,314.64)			Jan-18	Oct-18		2018
156449	CR Sw TR2 Trans Bushing	16,398.85	-	(16,398.85)	100.00%	0.00%	16,398.85	-	(16,398.85)			Jan-18	Aug-18		2018
156450	MC Sw TR8 Trans Surge Arrest	9,689.46	-	(9,689.46)	100.00%	0.00%	9,689.46	-	(9,689.46)			Jan-18	Oct-18		2018
156471	PRTU-Kenzig Rd RTU	47,240.38	-	(47,240.38)	100.00%	0.01%	47,240.38	-	(47,240.38)			Jan-18	Oct-18		2018
156481	RFN-Tip Top Fence	52,742.02	-	(52,742.02)	100.00%	0.01%	170,183.57	-	(170,183.57)			Jan-18	Jun-20		2018
156515	LWC Crescent Hill Plant Relo	2,014.98	-	(2,014.98)	100.00%	0.00%	2,014.98	-	(2,014.98)			Mar-18	Jun-18		2018
156518	TEP-TC Reactors at TCSW	765,588.88	-	(765,588.88)	100.00%	0.18%	2,793,426.26	-	(2,793,426.26)			Feb-18	May-19	Project was budgeted in SU-000098 in 2021.	2018
156530	LG&E 69kV Spare Brk	45,700.57	-	(45,700.57)	100.00%	0.01%	45,700.57	-	(45,700.57)			Jan-18	Jul-18		2018
156683	RFN-Oxmoor Fence	44,909.62	-	(44,909.62)	100.00%	0.01%	185,560.51	-	(185,560.51)			Mar-18	Dec-19		2018
156695	POR-Online Monitors-lab tests	66,254.29	-	(66,254.29)	100.00%	0.02%	66,254.29	-	(66,254.29)			Mar-18	Feb-19		2018
156794	SPIR Fern Valley-Ashbottom	58,654.85	-	(58,654.85)	100.00%	0.01%	58,654.85	-	(58,654.85)			Apr-18	Jun-18		2018
156806	TEP-Cane Run Switching 138kV	1,150,192.87	-	(1,150,192.87)	100.00%	0.27%	1,166,064.52	-	(1,166,064.52)			Mar-18	Dec-18	Emerging project not anticipated at time of budget.	2018
156820	TEP-Trimble County Relay	413,713.08	-	(413,713.08)	100.00%	0.10%	420,272.38	-	(420,272.38)			Mar-18	May-19		2018
157294	Tip Top 69kV PT Replace	127,918.60	-	(127,918.60)	100.00%	0.03%	181,044.84	-	(181,044.84)			Mar-18	Dec-18		2018
157431	Watterson C House- Roof Repl	29,783.37	-	(29,783.37)	100.00%	0.01%	29,783.37	-	(29,783.37)			Apr-18	Nov-18		2018
157533	Middletown Grounding Upgrade	187,510.77	-	(187,510.77)	100.00%	0.04%	168,264.37	-	(168,264.37)			Apr-18	Dec-18		2018
157588	Harmony Landing 6690 Kit	16,658.65	-	(16,658.65)	100.00%	0.00%	16,685.15	-	(16,685.15)			Apr-18	Dec-18		2018
157723	SPIR Northside-Clifty Creek	1,434,453.81	-	(1,434,453.81)	100.00%	0.33%	1,436,408.71	-	(1,436,408.71)			May-18	Oct-18	The budget was included in project 147819.	2018
158018	Mobile Control House- LGE	198,052.77	-	(198,052.77)	100.00%	0.05%	554,608.79	-	(554,608.79)			May-18	Dec-19		2018
158067	TCC OpEngExp & Training Room-L	3,511.14	-	(3,511.14)	100.00%	0.00%	3,511.14	-	(3,511.14)			Jun-18	Feb-19		2018
158098	PIN- Blue Lick 345kV Repl	46,265.88	-	(46,265.88)	100.00%	0.01%	50,782.43	-	(50,782.43)			Jun-18	Dec-18		2018
158112	PBU- Paddys Run 138kV Repl	10,314.64	-	(10,314.64)	100.00%	0.00%	15,976.45	-	(15,976.45)			Jun-18	Feb-19		2018
158158	SPIR Mill Creek-Paddys West	862,962.44	-	(862,962.44)	100.00%	0.20%	982,266.85	-	(982,266.85)			Aug-18	Apr-19	The budget was included in project 147819.	2018
158258	PPLC- Cloverport 3850-3854 DCB	59,064.09	-	(59,064.09)	100.00%	0.01%	114,775.55	-	(114,775.55)			Aug-18	Nov-19		2018
L-OTHER15	LGE-Other-2015	79,609.48	-	(79,609.48)	100.00%	0.02%	79,609.48	-	(79,609.48)			Jan-15	Jan-16		2018
L5-2018	Relocations T Lines LGE 2018	343.88	52,046.12	51,702.24	99.34%	0.00%	343.88	52,046.12	51,702.24	Jan-18	Apr-18	Jan-18	Apr-20		2018
L8-2016	STORM DAMAGE T-LINE LGE 2016	(43,185.03)	-	43,185.03	100.00%	-0.01%	(43,185.03)	-	43,185.03			Jan-16			2018
L8-2018	Storm Damage T-Line LGE 2018	347,145.80	147,743.35	(199,402.45)	-134.97%	0.08%	347,145.80	147,743.35	(199,402.45)	Jan-18	Apr-18	Jan-18	Feb-19		2018
L9-2016	PRIORITY REPL T-LINES LGE 2016	6,309.41	-	(6,309.41)	100.00%	0.00%	6,309.41	-	(6,309.41)			Jan-16			2018
L9-2017	Priority Repl T-Lines LGE 2017	130,106.91	-	(130,106.91)	100.00%	0.03%	130,106.91	-	(130,106.91)			Jan-17	Nov-18		2018
L9-2018	Priority Repl T-Lines LGE 2018	1,521,982.56	576,000.00	(945,982.56)	-164.23%	0.35%	1,521,982.56	576,000.00	(945,982.56)	Dec-17	Apr-18	Dec-17		More work was completed during 2018 than the budget assumed.	2018
LARM-2017	Priority Repl X-Arms LGE 2017	10,116.93	-	(10,116.93)	100.00%	0.00%	10,116.93	-	(10,116.93)			Jan-17	Nov-18		2018
LARREST17	LGE Arrester Replacements 2017	(34,361.38)	-	34,361.38	100.00%	-0.01%	(34,361.38)	-	34,361.38			Jan-17			2018
LBRFAIL18	LGE-Brkr Fail-2018	-	450,000.00	450,000.00	100.00%	0.00%	-	450,000.00	450,000.00	Jan-18	Apr-18				2018
LI-000037	PR CR Switching-Shively	63,489.98	-	(63,489.98)	100.00%	0.01%	974,519.44	1,100,000.00	125,480.56			Oct-18			2018
LI-000054	MOS Lebanon J 423-805-815-825	187,227.02	100,000.24	(87,226.78)	-87.23%	0.04%	187,233.21	100,000.24	(87,232.97)	Jan-18	Jun-19	Jan-18	Jun-18		2018
LI-000057	REL Jeffersontown ALT 4	5,498.77	100,000.00	94,501.23	94.50%	0.00%	1,128,238.44	1,100,000.00	(28,238.44)	Sep-18	Jun-19	Sep-18	May-19		2018
LI-000090	TEP-MOT-Skylight-Harmony Ldg	-	38,000.00	38,000.00	100.00%	0.00%	-	1,499,999.88	1,499,999.88	Jan-18	Jun-19				2018
LI-000108	LaGrange Road Relo	200.35	208,682.96	208,482.61	99.90%	0.00%	-	211,711.30	211,711.30	Nov-17	Dec-19	Nov-17	Jul-19		2018
LI-158279	SPIR Kenzig Road-Northside	149,811.55	-	(149,811.55)	100.00%	0.03%	252,337.19	-	(252,337.19)			Oct-18	Apr-19		2018
LI-158281	SPIR Paddys West-Kenzig Rd	164,506.59	-	(164,506.59)	100.00%	0.04%	322,472.30	-	(322,472.30)			Nov-18	Apr-19		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
LI-158437	TEP-CR-Eastwood-Simpsnvll 69kV	88,182.46	-	(88,182.46)	100.00%	0.02%	1,751,169.51	-	(1,751,169.51)			Oct-18	May-19		2018
LINS-2017	Priority Repl Inslrs LGE 2017	10,090.36	-	(10,090.36)	100.00%	0.00%	10,090.36	-	(10,090.36)			Jan-17	Nov-18		2018
LINS-2018	Priority Repl Inslrs LGE 2018	46,836.66	81,000.00	34,163.34	42.18%	0.01%	46,836.66	81,000.00	34,163.34	Jan-18	Apr-18	Jan-18	Aug-19		2018
LOTFAIL16	LGE-OtherFail-2016	(16,206.24)	-	16,206.24	100.00%	0.00%	(16,206.24)	-	16,206.24			Jan-16	Oct-18		2018
LOTFAIL17	LGE-OtherFail-2017	31,709.57	-	(31,709.57)	100.00%	0.01%	31,709.57	-	(31,709.57)			Jan-17			2018
LOTFAIL18	LGE-OtherFail-2018	790,112.46	550,000.50	(240,111.96)	-43.66%	0.18%	790,112.46	550,000.50	(240,111.96)	Jan-18	Dec-18	Jan-18			2018
LOTH-2016	Priority Repl Other LGE 2016	(12,945.10)	-	12,945.10	100.00%	0.00%	(12,945.10)	-	12,945.10			Jan-16			2018
LOTH-2017	Priority Repl Other LGE 2017	1,469.89	-	(1,469.89)	100.00%	0.00%	1,469.89	-	(1,469.89)			Jan-17			2018
LOTH-2018	Priority Repl Other LGE 2018	234,435.89	150,000.00	(84,435.89)	-56.29%	0.05%	234,435.89	150,000.00	(84,435.89)	Jan-18	Apr-18	Jan-18			2018
LOTPR14	LG&E Other Prot Blanket 2014	(460.66)	-	460.66	100.00%	0.00%	(460.66)	-	460.66			Jan-14	Jan-15		2018
LOTPR17	LG&E Other Prot Blanket 2017	180,079.59	-	(180,079.59)	100.00%	0.04%	180,079.59	-	(180,079.59)			Jan-17			2018
LOTPR18	LG&E Other Prot Blanket 2018	-	14,392.12	14,392.12	100.00%	0.00%	-	14,392.12	14,392.12	Jan-18	Dec-18				2018
LRELAY-14	Relay Replacements-LG&E-2014	1,793.75	-	(1,793.75)	100.00%	0.00%	1,793.75	-	(1,793.75)			Jan-14	Jan-15		2018
LRELAY-17	Relay Replacements-LG&E-2017	772,064.17	-	(772,064.17)	100.00%	0.18%	772,064.17	-	(772,064.17)			Jan-17		The budget assumed that the project would be completed during 2017, however it extended into 2018.	2018
LRELAY-18	Relay Replacements-LG&E-2018	-	(1.68)	(1.68)	100.00%	0.00%	-	(1.68)	(1.68)	Jan-18	Dec-18				2018
LRTU-17	LGE RTU Replacements-17	101,716.19	-	(101,716.19)	100.00%	0.02%	101,716.19	-	(101,716.19)			Jan-17			2018
LTFFAIL16	LGE-Xfrmr Fail-2016	(447.98)	-	447.98	100.00%	0.00%	(447.98)	-	447.98			Jan-16	Oct-18		2018
LTFFAIL18	LGE-Xfrmr Fail-2018	-	1,500,000.00	1,500,000.00	100.00%	0.00%	-	1,500,000.00	1,500,000.00	Jan-18	Dec-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
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	13,145.74	-	(13,145.74)	100.00%	0.00%	326,847.74	300,743.25	(26,104.49)			Jan-17	Dec-18		2018
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	308,099.12	300,000.00	(8,099.12)	-2.70%	0.07%	326,847.74	300,743.25	(26,104.49)	Jan-17	Dec-18	Jan-17	Dec-18		2018
SU-000007	PBR-Watterson (3) 138kV BKRRpl	1,175,691.10	1,045,695.56	(129,995.54)	-12.43%	0.27%	1,609,497.27	1,459,276.33	(150,220.94)	Aug-17	Aug-18	Aug-17	Oct-18		2018
SU-000008	PBR-Aiken(1) 69kV BKR Rpl	371,385.44	369,999.96	(1,385.48)	-0.37%	0.09%	372,162.54	373,908.48	1,745.94	Oct-17	Dec-18	Oct-17	Dec-18		2018
SU-000017	PAR-Collins Arrsters 6684,6685	13,814.98	75,000.00	61,185.02	81.58%	0.00%	13,814.98	75,000.00	61,185.02	Jan-18	Oct-21	Jan-18			2018
SU-000029	PGG-Clifton GG Audit/Rmdiation	140,428.47	200,000.04	59,571.57	29.79%	0.03%	146,835.66	200,000.04	53,164.38	Jan-18	Aug-19	Jan-18	Aug-19		2018
SU-000034	PGG-Shively Grnd Grid Enhance	10,897.86	249,999.96	239,102.10	95.64%	0.00%	68,924.49	249,999.96	181,075.47	Jan-18	Dec-19	Jan-18	Dec-19		2018
SU-000041	PBR-Algonquin PIN PRLY	282,271.96	50,000.04	(232,271.92)	-464.54%	0.07%	1,139,543.81	250,000.08	(889,543.73)	Jan-18	Jun-20	Jan-18	Jun-20		2018
SU-000045	PBR-Jeffersontown(1) 138kV BKR	-	50,000.04	50,000.04	100.00%	0.00%	-	250,000.08	250,000.08	Jan-18	Mar-19				2018
SU-000049	PBR-Kenwood(3) 69kV BKR	597,605.23	-	(597,605.23)	100.00%	0.14%	676,594.47	727,031.50	50,437.03			Aug-17	Oct-18	The budget assumed that the project would be completed during 2019 however it was accelerated into 2018.	2018
SU-000049	PBR-Kenwood(3) 69kV BKR	998.51	-	(998.51)	100.00%	0.00%	676,594.47	727,031.50	50,437.03			Aug-17	Oct-18		2018
SU-000051	PBR-Magazine (2) 69kV BKR	-	75,000.00	75,000.00	100.00%	0.00%	-	300,000.00	300,000.00	Jan-18	Dec-24				2018
SU-000054	PBR-PaddysRun (3) 69kV BKR	-	99,999.96	99,999.96	100.00%	0.00%	-	474,999.96	474,999.96	Jan-18	Mar-19				2018
SU-000057	PRLY-Cmpgrnd - PaddysRun(3803)	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jan-18	Dec-18				2018
SU-000059	PRLY-Clay LGE -Madison (6627)	308,999.12	240,000.00	(68,999.12)	-28.75%	0.07%	665,098.97	240,000.00	(425,098.97)	Jan-18	Jun-20	Jan-18	Jun-20		2018
SU-000060	PRLY-Ashbottom - S Park (6639)	248,457.91	240,000.00	(8,457.91)	-3.52%	0.06%	327,215.97	240,000.00	(87,215.97)	Jan-18	Feb-19	Jan-18	Feb-19		2018
SU-000061	PRLY-Aiken-Middletown (6657)	656,883.97	240,000.00	(416,883.97)	-173.70%	0.15%	621,710.32	240,000.00	(381,710.32)	Nov-17	Dec-18	Nov-17	Dec-18		2018
SU-000062	PRLY-Nachand-Wattrson (6667)	10,407.31	240,000.00	229,592.69	95.66%	0.00%	186,856.92	240,000.00	53,143.08	Jan-18	Jun-20	Jan-18	Jun-20		2018
SU-000063	PRLY-Grady-Paddys Run (6633)	287,205.20	240,000.00	(47,205.20)	-19.67%	0.07%	1,619,893.97	480,000.00	(1,139,893.97)	Jan-18	Mar-21	Jan-18			2018
SU-000072	PRLY-Canal - Del Park (6616)	244,479.96	-	(244,479.96)	100.00%	0.06%	1,270,151.00	240,000.00	(1,030,151.00)			Aug-18	Dec-19		2018
SU-000077	PRLY-Aiken-Oxmoor (6650)	565,927.77	-	(565,927.77)	100.00%	0.13%	566,985.33	240,000.00	(326,985.33)			Dec-17	Feb-19	The budget assumed that the project would be completed during 2019 however it was accelerated into 2018.	2018
SU-000078	PRLY-Algonquin-Magzn (6646)	361,372.72	-	(361,372.72)	100.00%	0.08%	399,780.57	276,435.94	(123,344.63)			Nov-17	Oct-18		2018
SU-000095	PIN Trimble Co TCT SW (4515)	-	120,000.00	120,000.00	100.00%	0.00%	-	120,000.00	120,000.00	Jan-18	Dec-18				2018
SU-000103	PBR Bcknr-Trmble Co Swtch 4544	-	240,000.00	240,000.00	100.00%	0.00%	494,928.24	240,000.00	(254,928.24)	Nov-18	Jun-20				2018
SU-000125	PDFR Waterside West	-	150,000.00	150,000.00	100.00%	0.00%	3,518.00	150,000.00	146,482.00	Jan-18	Jan-21				2018
SU-000126	PDFR Mill Creek Switching	-	150,000.00	150,000.00	100.00%	0.00%	39,760.79	150,000.00	110,239.21	Jan-18	Jan-21				2018
SU-000127	PDFR Beargrass	-	150,000.00	150,000.00	100.00%	0.00%	14,548.80	150,000.00	135,451.20	Jan-18	Mar-21				2018
SU-000132	PRLY Ashbottom-Kenwood (6649)	1,669.29	-	(1,669.29)	100.00%	0.00%	737,377.69	240,000.00	(497,377.69)			Jan-18	Dec-19		2018
SU-000137	PRLY Breckenridge-Ethel (3872)	7,285.72	-	(7,285.72)	100.00%	0.00%	148,448.69	240,000.00	91,551.31			Oct-18	Jun-20		2018
SU-000138	PR Buckner-Mddltwn 345 4543	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Jan-18	Dec-19				2018
SU-000141	PR Clifton-Hillcrest (6628)	158,223.19	-	(158,223.19)	100.00%	0.04%	599,799.46	240,000.00	(359,799.46)			Jan-18	Dec-19		2018
SU-000157	PRTU BLUE LICK	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-18	Dec-18				2018
SU-000158	PRTU MUD LANE	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Dec-17	Dec-18				2018
SU-000159	PRTU OXMOOR	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Dec-17	Dec-18				2018
SU-000160	PRTU ALGONQUIN	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-18	Dec-18				2018
SU-000161	PRTU CENTERFIELD	110,139.88	150,000.00	39,860.12	26.57%	0.03%	121,332.58	161,559.38	40,226.80	Nov-17	Jul-18	Nov-17	Oct-18		2018
SU-000162	PRTU PADDYS WEST	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-18	Dec-18				2018
SU-000261	REL Jeffersontown ALT 4 SU	386,368.16	-	(386,368.16)	100.00%	0.09%	1,888,736.39	1,449,960.00	(438,776.39)			Jan-18	Jun-19		2018
SU-000262	PBR-Ashbottom (4) 138kV BKR	1,396,685.21	572,682.00	(824,003.21)	-143.88%	0.32%	1,691,830.68	686,667.33	(1,005,163.35)	Aug-17	Dec-19	Aug-17	Dec-19	The budget was prepared prior to completion of a detailed engineering analysis.	2018
SU-000263	PIN-Breckenridge 69KV+	391,641.00	240,000.00	(151,641.00)	-63.18%	0.09%	708,323.39	240,388.49	(467,934.90)	Aug-17	Dec-19	Aug-17	Dec-19		2018
SU-000264	PIN-Ethel 69kV+	371,361.64	279,009.37	(92,352.27)	-33.10%	0.09%	391,690.05	295,999.56	(95,690.49)	Aug-17	Feb-19	Aug-17	Feb-19		2018
SU-000265	PIN-Seminole 69 kV+	-	240,000.00	240,000.00	100.00%	0.00%	-	240,000.00	240,000.00	Aug-17	Dec-18				2018
SU-000266	PIN-Algonquin 69KV	-	75,000.00	75,000.00	100.00%	0.00%	-	249,960.00	249,960.00	Jan-18	Dec-19				2018
SU-000267	TEP-Skylight 69kV Capacitor	16,354.01	537,500.00	521,145.99	96.96%	0.00%	-	538,243.98	538,243.98	Jan-17	Dec-18	Jan-17	Dec-18	Project cancelled due to lack of need.	2018
SU-000268	TEP-Wttrsn-Jffrsn 138kV Trm Eq	-	75,000.00	75,000.00	100.00%	0.00%	-	75,000.00	75,000.00	Jan-18	Dec-50				2018
SU-000269	PBR-Taylor (1) 69kV PIN PAR	82,273.97	-	(82,273.97)	100.00%	0.02%	582,114.39	300,000.00	(282,114.39)			Jan-18	Dec-19		2018
SU-000271	PGG-Seminole GG	9,846.72	-	(9,846.72)	100.00%	0.00%	166,138.32	249,960.00	83,821.68			Nov-18	Aug-19		2018
SU-000278	PIN-Lyndon South 138-69+	461,846.40	125,040.00	(336,806.40)	-269.36%	0.11%	552,481.51	625,080.00	72,598.49	Jun-18	Feb-19	Jun-18	Feb-19		2018
SU-000294	PBR-Magazine PRLY PIR PAR	5,633.34	-	(5,633.34)	100.00%	0.00%	8,536.08	-	(8,536.08)			Jul-18	Dec-19		2018
SU-000370	PBR-Canal (11) BKR (PIN)	257,913.51	-	(257,913.51)	100.00%	0.06%	2,774,181.10	-	(2,774,181.10)			Jun-18			2018
00063FACL	SSC EAST RENOVATION	118.91	-	(118.91)	100.00%	0.00%	201,177.74	201,058.83	(118.91)			Jul-17	Feb-18		2018
141583	MS Aub 2018 PowerMaster 3302 X	-	82,080.00	82,080.00	100.00%	0.00%	-	82,080.00	82,080.00	Feb-18	Aug-18				2018
148045	RIVERPORT RENOVATIONS	6,416.20	-	(6,416.20)	100.00%	0.00%	215,665.07	209,248.87	(6,416.20)			May-16	Jun-18		2018
149889	El Veh Chg Station LG&E 2015	48,739.10	84,806.54	36,067.44	42.53%	0.01%	48,739.10	84,806.54	36,067.44	May-16	Dec-16	May-16	Apr-19		2018
153065	Solar Projects - Community LGE	-	910,636.81	910,636.81	100.00%	0.00%	-	3,381,581.26	3,381,581.26	Jan-17	Dec-19			The first Solar Share array was fully subscribed in mid-2018. The design & 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 $643k (project #s 157857 / 8) and construction of the facility began in ernest in 2019 (#158336 / 7 for infrastructure and #158286 / 7 for the 1st array). The net variance between all projects is $1.190 million.	2018
153071	Solar Projects - Business LGE	-	1,034,224.82	1,034,224.82	100.00%	0.00%	-	5,151,599.38	5,151,599.38	Jan-17	Dec-19			Estimates were included in the 2018 budget for Business Solar projects. Actual costs were recorded in separate, specific projects when negotiations with interested customers were final.	2018
153075	Volt/VAR Optimization Non-DSM	(376,782.56)	-	376,782.56	100.00%	-0.09%	64,672.71	441,455.27	376,782.56			Oct-16	Mar-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
153561	DCC ENHANCEMENT LGE	3,683,979.31	1,729,566.24	(1,954,413.07)	-113.00%	0.85%	5,746,383.39	4,235,049.47	(1,511,333.92)	Dec-16	Jun-19	Dec-16	Apr-19	2018 BP based on lower initial estimates. Full project spend (LGE & KU) is 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 also included additional $1.153M that was pulled forward from 2019.	2018
153931	AMS Meters - LGE	-	6,504,448.86	6,504,448.86	100.00%	0.00%	-	67,714,579.70	67,714,579.70	Oct-18	Jul-19			Project deferred/cancelled due to PSC decision in the AMS order.	2018
154507	UPS BATTERY REPL - LGE 2017	60.16	-	(60.16)	100.00%	0.00%	3,120.16	3,060.00	(60.16)			Apr-17	Jul-18		2018
155232	AMS MAM System LG&E Meter	92,200.72	-	(92,200.72)	100.00%	0.02%	434,397.22	342,196.50	(92,200.72)			Jun-17	Feb-19		2018
155529	MV-90 Daily Read LG&E	225,185.20	426,830.00	201,644.80	47.24%	0.05%	583,140.00	799,830.00	216,690.00	Jan-18	Oct-20	Jan-18			2018
157587	Bus Solar ArchDiocese of Lou	79,009.29	-	(79,009.29)	100.00%	0.02%	84,971.53	-	(84,971.53)			Apr-18	Aug-18		2018
157587	Bus Solar ArchDiocese of Lou	5,962.24	-	(5,962.24)	100.00%	0.00%	84,971.53	-	(84,971.53)			Apr-18	Aug-18		2018
157857	Solar Share Land 2018 LG&E	282,647.54	-	(282,647.54)	100.00%	0.07%	282,647.54	-	(282,647.54)			May-18	Oct-18		2018
158136	MS Aub 2018 PowerMaster 3302	32,158.71	-	(32,158.71)	100.00%	0.01%	32,158.71	-	(32,158.71)			Jan-18	Feb-19		2018
158286	Solar Share Array 1 2018 LG&E	1,915.29	-	(1,915.29)	100.00%	0.00%	503,250.72	-	(503,250.72)			Aug-18	Aug-19		2018
158297	SSC Assembly Room	44,489.03	-	(44,489.03)	100.00%	0.01%	45,487.65	-	(45,487.65)			Aug-18	May-19		2018
158336	Solar Share Infrastructure LGE	242.03	-	(242.03)	100.00%	0.00%	629,097.75	-	(629,097.75)			Aug-18	Aug-19		2018
CEMTR134	LGE Electric Meters - 001340	819,327.73	646,596.35	(172,731.38)	-26.71%	0.19%	819,327.73	646,596.35	(172,731.38)	Jan-13	Dec-24	Jan-13			2018
IT0365L	MR Hardware-LGE18	28,628.08	-	(28,628.08)	100.00%	0.01%	18,723.55	-	(18,723.55)			Sep-18	Dec-18		2018
155906	Emissions Tst Trailer&Equi-LGE	2,062.42	-	(2,062.42)	100.00%	0.00%	23,996.47	21,934.05	(2,062.42)			Oct-17	Jun-18		2018
156547	AMT Testing Analyzer&Equip-LGE	15,417.27	-	(15,417.27)	100.00%	0.00%	18,056.41	-	(18,056.41)			Feb-18	Jan-19		2018
156677	AMT MAP System-LGE18	122,225.57	-	(122,225.57)	100.00%	0.03%	122,225.57	-	(122,225.57)			Mar-18	Oct-18		2018
148396	Prop. Tax Cap. - LGE Non-Mech	-	351,393.00	351,393.00	100.00%	0.00%	-	4,278,238.92	4,278,238.92	Jun-15	Jun-20				2018
153093	Purchase Garage Equip 17 BP	(237.88)	-	237.88	100.00%	0.00%	9,492.44	9,730.32	237.88			Jan-17	Dec-17		2018
154095	IT Distrbution Automation LGE	976,379.55	846,795.60	(129,583.95)	-15.30%	0.23%	2,976,416.52	1,757,747.79	(1,218,668.73)	Jun-17	Jun-20	Jun-17			2018
155316	LGE HW/SW 2018	37,365.38	117,959.01	80,593.64	68.32%	0.01%	37,365.38	351,885.16	314,519.78	Jan-18	Nov-18	Jan-18	Jan-19		2018
155393	Purchase Garage Equip 2018BP	18,241.65	20,700.00	2,458.35	11.88%	0.00%	18,241.65	62,100.00	43,858.35	Jan-18	Jan-18	Jan-18	Oct-18		2018
158614	STT Gas Air Compr	45,296.07	-	(45,296.07)	100.00%	0.01%	45,296.07	-	(45,296.07)			Sep-18	Dec-18		2018
156801	Muldraugh Office Remodel	10,031.99	-	(10,031.99)	100.00%	0.00%	10,031.99	-	(10,031.99)			Mar-18	May-18		2018
137572	ROUTINE EMS-LGE 2018	-	4,312.50	4,312.50	100.00%	0.00%	-	4,312.50	4,312.50	Mar-18	Sep-18			The budget assumed that the project would be completed during 2017 however it extended into 2018 at an overall higher cost.	2018
140058	EMS DBASE EXPANSION-LGE-2018	-	66,240.00	66,240.00	100.00%	0.00%	-	66,240.00	66,240.00	Mar-18	Jul-18			Material was budgeted for 2018 and accelerated to 2017 to ensure project remained on schedule for construction.	2018
140072	DIGITAL EMS COM CHNLS-LGE-2018	-	66,233.47	66,233.47	100.00%	0.00%	-	66,233.47	66,233.47	Mar-18	Aug-18			The project was budgeted with high level estimates but was able to be completed with lower contract labor costs than anticipated.	2018
140224	FULL UPGRD EMS SWARE-LGE-2018	38,186.35	-	(38,186.35)	100.00%	0.01%	95,296.66	114,495.41	19,198.75			Apr-17	Aug-18	The project was assumed to be completed during 2019 when the 2018 budget was prepared.	2018
140224	FULL UPGRD EMS SWARE-LGE-2018	-	57,385.10	57,385.10	100.00%	0.00%	95,296.66	114,495.41	19,198.75	Apr-17	Apr-18			The project was assumed to be completed during 2019 when the 2018 budget was prepared.	2018
147791	EMS APP ENHANCEMENTS-LGE-2018	16,035.27	13,110.00	(2,925.27)	-22.31%	0.00%	16,505.50	13,110.00	(3,395.50)	Apr-18	Dec-18	Apr-18	Feb-19		2018
147800	RTU-IP TRAFFIC TO EMS-LGE-2018	-	40,855.30	40,855.30	100.00%	0.00%	-	40,855.30	40,855.30	Jan-18	Aug-18				2018
150096	FUL UPGRD EMS SWARE-LGE-2016	(19,114.46)	-	19,114.46	100.00%	0.00%	47,915.75	67,030.22	19,114.46			Oct-15	Aug-17		2018
153497	CIP IP Connectivity - LGE	14.36	-	(14.36)	100.00%	0.00%	49,006.44	48,992.08	(14.36)			Sep-16	Jun-18		2018
153728	CIP Intrusion Detect IT LGE	1,814.73	-	(1,814.73)	100.00%	0.00%	56,455.22	40,293.90	(16,161.32)			Nov-16	May-18		2018
153919	TL Comp-Rel Hardware-LG&E	9,322.70	-	(9,322.70)	100.00%	0.00%	11,786.87	2,464.17	(9,322.70)			Jan-17	Dec-17		2018
154300	Trans Test Lab Equip-LG&E	(902.26)	-	902.26	100.00%	0.00%	0.03	902.29	902.26			Mar-17	Feb-18		2018
155970	OATI Meter Read Module-LG&E	3,663.57	-	(3,663.57)	100.00%	0.00%	7,130.12	3,466.55	(3,663.57)			Sep-17	May-18		2018
157290	TL Comp Rel Hardware LG&E	17,943.93	-	(17,943.93)	100.00%	0.00%	17,943.93	-	(17,943.93)			Mar-18	Jan-19		2018
00029FACL	AOC SPACE EXPANSION	20,075.83	448,500.00	428,424.17	95.52%	0.00%	186,852.52	448,500.00	261,647.48	Jan-18	Dec-20	Jan-18		Project delayed. 2018 spend includes design work only.	2018
00030FACL	AOC FAÇADE RESTORATION	-	57,270.00	57,270.00	100.00%	0.00%	-	57,270.00	57,270.00	Jan-18	Nov-18				2018
00031FACL	EOC SPACE EXPANSION	5,970.14	213,900.00	207,929.86	97.21%	0.00%	46,167.00	213,900.00	167,733.00	Jan-18	Dec-20	Jan-18			2018
00032FACL	LGE CTR FITNESS CTR FLOOR LGE	12,075.92	9,522.00	(2,553.92)	-26.82%	0.00%	12,317.22	9,522.00	(2,795.22)	Jan-18	Dec-18	Jan-18	Feb-19		2018
00039FACL	LGE CTR 12TH FLOOR KITCHEN LGE	25,898.22	15,870.00	(10,028.22)	-63.19%	0.01%	26,020.04	15,870.00	(10,150.04)	Jan-18	Dec-18	Jan-18	Apr-19		2018
00040FACL	BOC GUARDSHACK	37,436.18	48,300.00	10,863.82	22.49%	0.01%	149,091.01	48,300.00	(100,791.01)	Jan-18	Jul-20	Jan-18	Aug-20		2018
00052FACL	BOC AHU-4 BOC-2 AHU RM	-	86,250.00	86,250.00	100.00%	0.00%	-	86,250.00	86,250.00	Jan-18	Nov-18				2018
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	64,855.40	-	(64,855.40)	100.00%	0.01%	1,690,677.30	1,725,000.00	34,322.70			Jan-18	Dec-18		2018
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	1,310,980.38	1,162,650.00	(148,330.38)	-12.76%	0.30%	1,690,677.30	1,725,000.00	34,322.70	Jan-18	May-19	Jan-18	Dec-18		2018
00067FACL	BOC ANNEX LGE	15,202.03	612,883.94	597,681.91	97.52%	0.00%	562,285.76	612,883.94	50,598.18	Apr-18	May-20	Apr-18	Sep-20	Project delayed. 2018 spend includes design work only.	2018
00069FACL	EOC TRAINING ROOM RENO	72.44	-	(72.44)	100.00%	0.00%	59,350.89	59,278.45	(72.44)			Aug-17	Nov-17		2018
00072FACL	CALL CENTER RENO BOC 3 LGE	170,206.69	-	(170,206.69)	100.00%	0.04%	461,628.40	-	(461,628.40)			Aug-17	Feb-19		2018
00106FACL	RADIANT HEAT PANELS - LGE	11,520.61	-	(11,520.61)	100.00%	0.00%	11,520.61	-	(11,520.61)			Apr-18	Mar-19		2018
00107FACL	BOC ROOM 201 RENO - LGE	14,215.10	-	(14,215.10)	100.00%	0.00%	301,990.36	-	(301,990.36)			Apr-18	Dec-19		2018
141392	LGE FURNITURE PROJ	304,982.90	175,950.00	(129,032.90)	-73.33%	0.07%	304,982.90	175,950.00	(129,032.90)	Jul-13	May-19	Jul-13	Mar-20		2018
142367	Retail Hardware LG&E 2018	-	75,900.00	75,900.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-18	Dec-18				2018
145008	LGE CAMERAS 2017	(555.45)	-	555.45	100.00%	0.00%	42,253.55	42,809.00	555.45			Jan-17	Dec-17		2018
145014	LGE SECURITY EQUIPMENT 2017	(8,121.30)	-	8,121.30	100.00%	0.00%	37,049.74	45,171.04	8,121.30			Jan-17	Nov-17		2018
145021	LGE SECURITY EQUIPMENT 2018	8,318.12	-	(8,318.12)	100.00%	0.00%	45,528.69	113,850.08	68,321.39			Jan-18	Jan-19		2018
145021	LGE SECURITY EQUIPMENT 2018	37,403.35	113,850.08	76,446.73	67.15%	0.01%	45,528.69	113,850.08	68,321.39	Jan-18	Dec-18	Jan-18	Jan-19		2018
145027	LGE SECURITY EQUIPMENT 2019	8,121.30	-	(8,121.30)	100.00%	0.00%	288,089.84	113,850.00	(174,239.84)			Dec-18	Apr-20		2018
148022	RESTROOM RENOVATIONS-BOC	670,870.79	689,312.18	18,441.39	2.68%	0.15%	1,111,939.59	1,098,663.58	(13,276.01)	Jan-16	Aug-18	Jan-16	Dec-18		2018
149473	LGE REPL FAILED EQP 2017	9,453.00	-	(9,453.00)	100.00%	0.00%	62,859.74	53,406.74	(9,453.00)			Jan-17	Jul-18		2018
149474	LGE REPL FAILED EQP 2018	159,582.67	71,760.00	(87,822.67)	-122.38%	0.04%	138,533.36	71,760.00	(66,773.36)	Jul-15	Jun-18	Jul-15	Feb-19		2018
149476	LGE FAC IMPROVEMENTS 2018	-	71,760.00	71,760.00	100.00%	0.00%	-	71,760.00	71,760.00	Jul-15	Dec-18				2018
149483	LGE FURN & CHAIR 2017	1,445.65	-	(1,445.65)	100.00%	0.00%	68,386.07	66,940.42	(1,445.65)			Jul-15	May-18		2018
149484	LGE FURN & CHAIR 2018	59,575.40	85,560.00	25,984.60	30.37%	0.01%	63,464.19	85,560.00	22,095.81	Jul-15	Nov-18	Jul-15	Jul-19		2018
149490	CARPET/FLOORING - LGE 2017	5,408.01	-	(5,408.01)	100.00%	0.00%	18,392.09	30,956.59	12,564.51			Jul-15	Dec-17		2018
149490	CARPET/FLOORING - LGE 2017	(17,972.51)	-	17,972.51	100.00%	0.00%	18,392.09	30,956.59	12,564.51			Jul-15	Dec-17		2018
149491	CARPET/FLOORING - LGE 2018	62,701.43	32,430.00	(30,271.43)	-93.34%	0.01%	62,701.43	32,430.00	(30,271.43)	Jul-15	Oct-18	Jul-15	Feb-19		2018
149492	AV EQUIPMENT - LGE 2017	5,282.03	-	(5,282.03)	100.00%	0.00%	11,106.56	5,824.53	(5,282.03)			Jul-15	Dec-17		2018
149493	AV EQUIPMENT - LGE 2018	27,357.73	104,880.00	77,522.27	73.92%	0.01%	35,901.91	104,880.00	68,978.09	Jul-15	Nov-18	Jul-15	Jul-19		2018
152378	PAVING SSC	9,464.63	-	(9,464.63)	100.00%	0.00%	126,084.74	116,620.11	(9,464.63)			Jan-17	Mar-18		2018
153829	AMS SAP Security LG&E	711.14	-	(711.14)	100.00%	0.00%	530,186.72	529,475.58	(711.14)			Jan-17	Dec-17		2018
153947	AOC RR & CONFERENCE ROOM UPG	325.82	-	(325.82)	100.00%	0.00%	122,777.48	122,451.66	(325.82)			Jan-17	Nov-17		2018
154013	AMS MAM System 2017 LG&E	2,071,153.95	1,324,910.38	(746,243.57)	-56.32%	0.48%	3,639,543.90	2,818,509.28	(821,034.62)	Jan-17	Oct-18	Jan-17	Feb-19	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 unforeseen system architecture complexity of a multiple meter shop operation, and the work necessary to prepare approximately 40 company sites to house MAM equipment.	2018
154035	AMS Device Management 2017 LGE	2,128.32	-	(2,128.32)	100.00%	0.00%	579,002.79	576,874.47	(2,128.32)			Jan-17	Dec-17		2018
154108	REPLACE AIR HANDLERS BOC	139,577.94	86,250.00	(53,327.94)	-61.83%	0.03%	142,137.51	86,250.00	(55,887.51)	Feb-17	Nov-18	Feb-17	Oct-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
154817	RIVERPORT FURNITURE LGE	12.41	-	(12.41)	100.00%	0.00%	17,434.37	17,421.97	(12.41)			Jun-17	Jun-18		2018
155397	BOC 3C CONF RM RENOVATION	(690.00)	-	690.00	100.00%	0.00%	38,868.58	39,558.58	690.00			Jul-17	Jan-18		2018
155484	AMS IT Systems - LG&E	-	5,588,122.28	5,588,122.28	100.00%	0.00%	-	31,990,696.25	31,990,696.25	Oct-18	Jun-21			Project deferred/cancelled due to PSC decision in the AMS order.	2018
155497	AMS Network-Communications LGE	-	295,099.20	295,099.20	100.00%	0.00%	-	3,091,331.18	3,091,331.18	Oct-18	Apr-19				2018
155884	LGE BRANDING	23,916.45	-	(23,916.45)	100.00%	0.01%	167,137.78	63,353.33	(103,784.45)			Sep-17	Feb-19		2018
155884	LGE BRANDING	77,270.75	-	(77,270.75)	100.00%	0.02%	167,137.78	63,353.33	(103,784.45)			Sep-17	Feb-19		2018
156077	ESC QUIET ROOM - 2017	1,433.60	-	(1,433.60)	100.00%	0.00%	15,915.80	14,482.20	(1,433.60)			Oct-17	May-18		2018
156172	Overhead Doors - AOC	1,386.90	-	(1,386.90)	100.00%	0.00%	5,311.59	3,924.69	(1,386.90)			Nov-17	May-18		2018
156205	BOC BO Breakroom Reno	29,312.42	-	(29,312.42)	100.00%	0.01%	30,642.81	1,330.39	(29,312.42)			Nov-17	Jul-18		2018
156206LGE	NOC BUILD OUT LGE	13,411.69	-	(13,411.69)	100.00%	0.00%	13,411.69	-	(13,411.69)			Nov-17	Jul-18		2018
156395	SOUNDPROOF CREDIT UNION	10,120.19	-	(10,120.19)	100.00%	0.00%	10,120.19	-	(10,120.19)			Jan-18	Feb-18		2018
156464	INSTALL HEAT AT BOC	16,763.19	-	(16,763.19)	100.00%	0.00%	335,210.21	-	(335,210.21)			Jan-18			2018
156465	SSC TRSFMR SHOP RR AND BREAK	1,123.17	-	(1,123.17)	100.00%	0.00%	82,166.42	-	(82,166.42)			Jan-18			2018
157563LGE	CONF RM 3G BOC RENO LGE	4,709.93	-	(4,709.93)	100.00%	0.00%	4,709.93	-	(4,709.93)			Apr-18	Mar-19		2018
157751	BOC PARKING LOT IMPROVEMENT	17,601.09	-	(17,601.09)	100.00%	0.00%	17,601.09	-	(17,601.09)			May-18	Oct-18		2018
157842	BOC Foyer Remodel	24,753.67	-	(24,753.67)	100.00%	0.01%	24,753.67	-	(24,753.67)			May-18	Apr-19		2018
158057	SSC PARKING LOT RESURFACE	13,033.55	-	(13,033.55)	100.00%	0.00%	13,033.55	-	(13,033.55)			Jun-18	Jul-18		2018
158064	AOC Trailers	154,578.98	-	(154,578.98)	100.00%	0.04%	223,862.68	-	(223,862.68)			Jun-18	Aug-19		2018
158139LGE	KUGO Facilties Office LGE	6,468.62	-	(6,468.62)	100.00%	0.00%	6,468.62	-	(6,468.62)			Jun-18	Oct-18		2018
158143	EOC FIRE SYSTEM	13,092.79	-	(13,092.79)	100.00%	0.00%	13,092.79	-	(13,092.79)			Jun-18	Jul-18		2018
158171	Purchase EOC Trailers	73,464.60	-	(73,464.60)	100.00%	0.02%	88,814.01	-	(88,814.01)			Jul-18	May-19		2018
158213	BOC 3RD FL VAV INSTALL	4,814.21	-	(4,814.21)	100.00%	0.00%	4,814.21	-	(4,814.21)			Jul-18	Oct-18		2018
158259LGE	RENO HVAC & 14TH FLOOR OFF LGE	11,274.49	-	(11,274.49)	100.00%	0.00%	11,274.49	-	(11,274.49)			Jul-18	Mar-19		2018
158296	ESC DRAINAGE REFURBISHMENT	24,026.94	-	(24,026.94)	100.00%	0.01%	24,026.94	-	(24,026.94)			Aug-18	Apr-19		2018
158300	BOC Fitness Center Flooring	32,603.20	-	(32,603.20)	100.00%	0.01%	32,603.20	-	(32,603.20)			Aug-18	Nov-18		2018
158365	DIGITAL SIGN - BOC 2018	15,021.80	-	(15,021.80)	100.00%	0.00%	15,021.80	-	(15,021.80)			Sep-18	Jan-19		2018
158417LGE	BOC3 Billing Int ConF Room LGE	15,677.06	-	(15,677.06)	100.00%	0.00%	15,738.50	-	(15,738.50)			Sep-18	Jul-19		2018
158433	SSC Paving	24,132.29	-	(24,132.29)	100.00%	0.01%	28,854.91	-	(28,854.91)			Sep-18	Dec-19		2018
158533	UTILITY VEHICLE AND CART SSC	4,607.76	-	(4,607.76)	100.00%	0.00%	13,850.95	-	(13,850.95)			Oct-18	Jan-19		2018
158596	BOC Bldg Restoration (Int)	68,211.55	-	(68,211.55)	100.00%	0.02%	68,211.55	-	(68,211.55)			Oct-18	Apr-19		2018
158598	BOC Bldg Restoration (Ext)	14,344.49	-	(14,344.49)	100.00%	0.00%	537,483.61	-	(537,483.61)			Oct-18			2018
158624LGE	BOC2 Data Center Reconfig LGE	7,359.80	-	(7,359.80)	100.00%	0.00%	9,246.73	-	(9,246.73)			Oct-18	Dec-19		2018
158659	AOC ELECTRIC GOLF CART	4,609.07	-	(4,609.07)	100.00%	0.00%	4,609.07	-	(4,609.07)			Oct-18	Mar-19		2018
158693LGE	IT 20th Floor Furniture LGE	4,704.40	-	(4,704.40)	100.00%	0.00%	5,050.59	-	(5,050.59)			Nov-18	Dec-19		2018
158701	Work at Home RSC 2018 L	3,289.82	-	(3,289.82)	100.00%	0.00%	3,808.12	-	(3,808.12)			Nov-18	May-19		2018
158707	CS Monitors 2018 LG&E	3,396.49	-	(3,396.49)	100.00%	0.00%	3,396.49	-	(3,396.49)			Nov-18	Apr-19		2018
002LGE16	Analog Sunset-LGE16	6,724.63	-	(6,724.63)	100.00%	0.00%	28,873.57	22,148.94	(6,724.63)			Jan-16	Dec-16		2018
004LGE14	Call Center-Route&Report-LGE14	(1,838.43)	-	1,838.43	100.00%	0.00%	645,633.17	647,471.60	1,838.43			Jan-14	Dec-16		2018
018LGE15	Data Protection-LGE15	(1,519.64)	-	1,519.64	100.00%	0.00%	-	1,519.64	1,519.64			Jan-15	Dec-17		2018
031LGE16	Mobile Infrastructure-LGE16	(49,158.97)	-	49,158.97	100.00%	-0.01%	46,927.62	96,086.59	49,158.97			Jan-16	Dec-16		2018
080LGE16	Gas Nomination System-LGE16	3.38	-	(3.38)	100.00%	0.00%	289,061.82	289,058.44	(3.38)			Jan-16	Jan-18		2018
082LGE16	Tech Ref desktop/laptops-LGE16	(737.84)	-	737.84	100.00%	0.00%	1,056,151.12	1,056,888.95	737.84			Jan-16	May-17		2018
111LGE16	Gas Tracking and Trace-LGE16	10,731.89	-	(10,731.89)	100.00%	0.00%	566,208.69	555,476.79	(10,731.89)			Jan-16	Jan-18		2018
153LGE16	Tertiary Data Domain-LGE16	6,401.68	-	(6,401.68)	100.00%	0.00%	41,161.63	34,759.94	(6,401.68)			Jan-16	Jul-18		2018
158LGE16	Tech Training Dashboards-LGE16	42,688.01	-	(42,688.01)	100.00%	0.01%	93,560.58	50,856.09	(42,704.49)			Jan-16	Jan-19		2018
159LGE16	Cascade Impl Gen Relays-LGE16	23,564.83	19,005.36	(4,559.47)	-23.99%	0.01%	152,117.47	148,037.65	(4,079.82)	Jan-16	Oct-18	Jan-16	Jul-18		2018
178LGE15	Upgrade Quest Server-LGE15	(1,169.25)	-	1,169.25	100.00%	0.00%	263,568.99	264,738.24	1,169.25			Sep-16	Jan-18		2018
736LGE16	Brown/Dix Campus Sonet-LGE16	(2,518.90)	-	2,518.90	100.00%	0.00%	57,540.18	60,059.08	2,518.90			Apr-16	Jan-18		2018
737LGE16	BI SQL Upgrade-LGE16	(1,119.96)	-	1,119.96	100.00%	0.00%	20,096.53	21,216.49	1,119.96			Oct-16	Jan-18		2018
744LGE16	Reader Boards-LGE16	(437.18)	-	437.18	100.00%	0.00%	87,145.42	87,582.60	437.18			Oct-16	Dec-17		2018
747LGE16	TRAC Enhancements-LGE16	9.03	-	(9.03)	100.00%	0.00%	73,727.13	73,718.11	(9.03)			Nov-16	Jan-18		2018
IT0001L	ABB Upgrade-LGE17	66,321.05	12,144.00	(54,177.05)	-446.12%	0.02%	139,362.48	85,185.43	(54,177.05)	Jul-17	May-18	Jul-17	Jul-18		2018
IT0002L	Access Switch Rotation-LGE17	224.73	-	(224.73)	100.00%	0.00%	183,039.44	182,814.71	(224.73)			May-17	Jan-18		2018
IT0003L	AIS Decicion Trans-LGE17	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-17	Dec-18				2018
IT0004L	Analog Sunset-LGE17	310.21	-	(310.21)	100.00%	0.00%	14,322.38	14,012.17	(310.21)			Jan-17	Jan-18		2018
IT0006L	Aspect Workfor Sched App-LGE17	(699.49)	-	699.49	100.00%	0.00%	21,773.50	22,472.99	699.49			Feb-17	Jan-18		2018
IT0008L	Bulk Power & Env Sys-LGE17	(10,676.17)	-	10,676.17	100.00%	0.00%	29,676.50	40,352.67	10,676.17			Jan-17	Jan-18		2018
IT0008LGE	Bulk Power Env Sys-LGE Direct	10,722.48	-	(10,722.48)	100.00%	0.00%	19,902.22	9,179.74	(10,722.48)			Jan-17	Jan-18		2018
IT0010L	Call Recording Minor Upg-LGE17	11,146.66	-	(11,146.66)	100.00%	0.00%	16,731.40	5,584.74	(11,146.66)			May-17	May-18		2018
IT0011L	Cascade Biennial Tech-LGE17	66,598.05	151,799.93	85,201.88	56.13%	0.02%	142,412.85	151,799.93	9,387.08	Jan-18	May-19	Jan-18	Aug-19		2018
IT0015L	CIP Compliance Tools Yr7-LGE17	40.59	-	(40.59)	100.00%	0.00%	76,256.07	76,215.47	(40.59)			Jan-17	Jan-18		2018
IT0017L	Commun Solar Implem-LGE17-18	72,175.02	15,180.00	(56,995.02)	-375.46%	0.02%	92,574.02	35,578.99	(56,995.02)	Aug-17	Jun-18	Aug-17	Aug-18		2018
IT0018L	CIP Compliance Infr Yr7-LGE17	2,770.79	-	(2,770.79)	100.00%	0.00%	136,322.44	133,551.65	(2,770.79)			Jan-17	Jan-18		2018
IT0026L	Data Protection-LGE17-18	9,692.61	4,388.40	(5,304.21)	-120.87%	0.00%	49,353.95	44,049.74	(5,304.21)	Mar-17	Jul-18	Mar-17	Dec-18		2018
IT0027L	Domain Cntrls ICCP-LGE17	6,381.17	-	(6,381.17)	100.00%	0.00%	41,178.07	34,015.13	(7,162.94)			Apr-17	Feb-19		2018
IT0034L	External Outage Map Upgr-LGE17	27,823.39	-	(27,823.39)	100.00%	0.01%	37,147.56	-	(37,147.56)			Jul-18	Feb-19		2018
IT0035L	FieldNet SoftwareUpgr-LGE17	8,801.08	-	(8,801.08)	100.00%	0.00%	25,414.14	16,613.06	(8,801.08)			Oct-17	Aug-18		2018
IT0042L	GIS BI Reporting-LGE17	27,191.69	-	(27,191.69)	100.00%	0.01%	46,735.76	19,544.06	(27,191.69)			Jun-17	Dec-18		2018
IT0044L	Impedance App-LGE17	11,612.05	-	(11,612.05)	100.00%	0.00%	20,798.46	9,186.41	(11,612.05)			Jan-17	Jul-18		2018
IT0045L	Intrusion Prevention-LGE17-18	24,762.11	252,264.89	227,502.78	90.18%	0.01%	372,317.56	592,928.41	220,610.86	Apr-17	Aug-18	Apr-17	Dec-18		2018
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	123,067.24	-	(123,067.24)	100.00%	0.03%	121,052.18	-	(121,052.18)			Apr-17	Dec-18		2018
IT0050L	Next Gen Radio Sys Des-LGE17	193,713.16	-	(193,713.16)	100.00%	0.04%	-	-	-			Jan-17	Dec-19		2018
IT0062L	Monitor Replacement-LGE17	1,495.58	-	(1,495.58)	100.00%	0.00%	40,927.47	39,431.90	(1,495.58)			Jan-17	Dec-17		2018
IT0064L	Multi-Func Devices Refr-LGE17	(3,856.49)	-	3,856.49	100.00%	0.00%	0.12	3,856.61	3,856.49			Feb-17	Jan-18		2018
IT0066L	NEC MW Rad Encrypt Card-LGE17	119,370.95	53,820.00	(65,550.95)	-121.80%	0.03%	203,717.60	138,166.66	(65,550.95)	Feb-17	Nov-18	Feb-17	Dec-18		2018
IT0070L	Network Mgmt Tech Ref-LGE17	111.04	-	(111.04)	100.00%	0.00%	71,484.83	71,373.79	(111.04)			Mar-17	Jan-18		2018
IT0071L	Network Test Equip-LGE17	142.60	-	(142.60)	100.00%	0.00%	21,216.82	21,074.22	(142.60)			Jan-17	Jan-18		2018
IT0075L	OpenText Transmission-LGE17-18	3.38	91,080.00	91,076.62	100.00%	0.00%	20,742.07	111,818.69	91,076.62	Mar-17	Sep-18	Mar-17	Jan-18		2018
IT0077L	Oracle NMS Upgrade-LGE17	307.71	-	(307.71)	100.00%	0.00%	378,568.60	378,260.89	(307.71)			Oct-16	Dec-17		2018
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	212.17	-	(212.17)	100.00%	0.00%	205,230.66	205,018.49	(212.17)			Oct-16	Dec-17		2018
IT0083L	Primavera to PowerPlan-LGE17	3,234.90	-	(3,234.90)	100.00%	0.00%	29,130.12	25,895.22	(3,234.90)			Mar-17	Jan-18		2018
IT0086L	Repl Oper Workstations-LGE17	7,114.55	-	(7,114.55)	100.00%	0.00%	53,049.31	45,934.76	(7,114.55)			Mar-17	Jan-19		2018
IT0089L	Rev Collections Impl-LGE17	18,608.03	-	(18,608.03)	100.00%	0.00%	25,280.44	6,672.41	(18,608.03)			Jun-17	May-18		2018
IT0090L	Rplce EMS Workstations-LGE17	7,759.97	-	(7,759.97)	100.00%	0.00%	53,778.30	46,018.32	(7,759.97)			Mar-17	Jan-19		2018
IT0094L	Server Hardware Refr-LGE17	81.68	-	(81.68)	100.00%	0.00%	290,715.44	290,633.75	(81.68)			Nov-16	Jan-18		2018
IT0100L	Site Security Improve-LGE17	(116.22)	-	116.22	100.00%	0.00%	9,663.32	9,779.54	116.22			Mar-17	Jan-18		2018
IT0101L	Smallworld GIS Upgr-LGE17-19	501,473.16	910,800.06	409,326.89	44.94%	0.12%	2,512,809.29	1,665,746.65	(847,062.64)	Jan-17	Feb-20	Jan-17	Feb-20	Spend was shifted from 2018 into 2019.	2018
IT0105L	Tech Refesh desk/lap-LGE17	1,345.51	-	(1,345.51)	100.00%	0.00%	826,306.27	824,960.76	(1,345.51)			Jan-17	Jan-18		2018
IT0108L	TOA Phase 4-LGE17	9,020.63	-	(9,020.63)	100.00%	0.00%	52,143.29	43,122.65	(9,020.63)			Mar-17	May-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0110L	Trans Cascade-Oracle-LGE17	41,385.76	22,770.00	(18,615.76)	-81.76%	0.01%	97,155.16	78,539.40	(18,615.76)	May-17	Jul-18	May-17	Sep-18		2018
IT0111L	Trans Vegetation Mgt-LGE17-18	108,303.32	60,720.00	(47,583.32)	-78.37%	0.02%	126,535.70	78,952.37	(47,583.32)	Feb-17	Jul-18	Feb-17	Jan-19		2018
IT0114L	TRMS Upgrade-LGE17	15,036.79	-	(15,036.79)	100.00%	0.00%	69,758.90	54,722.11	(15,036.79)			Jan-17	Jun-18		2018
IT0115L	TRODS-LGE17	165.64	-	(165.64)	100.00%	0.00%	112,295.97	112,130.33	(165.64)			Jan-17	Jan-18		2018
IT0120L	Upgrade EMS HW-LGE17	0.17	-	(0.17)	100.00%	0.00%	138,782.69	138,782.53	(0.17)			Apr-17	Apr-18		2018
IT0121L	Phone Expansion-LGE17	(31,409.41)	-	31,409.41	100.00%	-0.01%	42,324.02	73,733.43	31,409.41			Feb-17	Jan-18		2018
IT0122L	Windows 10 Upgrade-LGE17	3,962.06	-	(3,962.06)	100.00%	0.00%	75,488.66	71,526.60	(3,962.06)			Jan-17	May-18		2018
IT0123L	Wireless Buildout-LGE17	(12,324.48)	-	12,324.48	100.00%	0.00%	59,976.06	72,300.54	12,324.48			Jan-17	Jan-18		2018
IT0125L	NE KY Build Des&Yr 1/3-LGE21	-	3,588.00	3,588.00	100.00%	0.00%	-	703,697.19	703,697.19	Jan-18	Dec-21				2018
IT0132L	EMS Channel Cap Expan-LGE17	810.78	-	(810.78)	100.00%	0.00%	100,460.64	99,649.86	(810.78)			Mar-17	Jan-18		2018
IT0133L	CA API Mgmt Gateways-LGE17	9,991.75	-	(9,991.75)	100.00%	0.00%	97,500.08	87,508.33	(9,991.75)			Mar-17	Jun-18		2018
IT0135L	Strategic Sourcing-LGE17	116,666.96	11,702.40	(104,964.56)	-896.95%	0.03%	415,412.11	282,555.63	(132,856.47)	Mar-17	Jun-18	Mar-17	Aug-18		2018
IT0139L	Main Schedulin Tool-LGE17	69,412.19	-	(69,412.19)	100.00%	0.02%	330,157.11	260,744.93	(69,412.19)			Apr-17	Aug-18		2018
IT0143L	Aspect Perf Mgmt Module-LGE17	(675.42)	-	675.42	100.00%	0.00%	41,612.64	42,288.06	675.42			May-17	Jan-18		2018
IT0151L	PS Benefits Enhancements-LGE17	2,121.41	-	(2,121.41)	100.00%	0.00%	91,156.74	89,035.34	(2,121.41)			Jul-17	Jan-18		2018
IT0154L	PE Sharepoint App-LGE17	108,988.83	-	(108,988.83)	100.00%	0.03%	132,174.63	17,247.40	(114,927.23)			Aug-17	Feb-19		2018
IT0155L	Cust Serv Rept&Analytics-LGE17	106,383.35	-	(106,383.35)	100.00%	0.02%	223,312.35	116,928.99	(106,383.35)			Sep-17	Sep-18		2018
IT0163L	My Account - Respnsv Des-LGE17	22,462.76	-	(22,462.76)	100.00%	0.01%	48,210.20	25,747.43	(22,462.76)			Sep-17	May-18		2018
IT0164L	Telephony Enhancements-LGE17	32,220.63	-	(32,220.63)	100.00%	0.01%	48,284.79	16,064.15	(32,220.63)			Sep-17	May-18		2018
IT0165L	Trans Lines Map-Enhance-LGE17	6,133.43	-	(6,133.43)	100.00%	0.00%	71,249.30	65,115.87	(6,133.43)			Sep-17	Jan-18		2018
IT0166L	EMS Telecom Spare System-LGE17	76.27	-	(76.27)	100.00%	0.00%	113,693.63	113,955.62	261.99			Oct-17	Jan-18		2018
IT0169L	iPad Refresh Project-LGE17	9,850.12	-	(9,850.12)	100.00%	0.00%	14,449.05	4,598.93	(9,850.12)			Oct-17	Dec-17		2018
IT0170L	Sec Metrics Automation-LGE17	33,863.65	-	(33,863.65)	100.00%	0.01%	37,217.82	3,297.07	(33,920.75)			Oct-17	Jan-19		2018
IT0171L	LOB Quest Initiatives-LGE17	110,348.92	-	(110,348.92)	100.00%	0.03%	227,675.28	115,466.84	(112,208.45)			Oct-17	Apr-19		2018
IT0177L	Logical Access-LGE17	97,833.72	-	(97,833.72)	100.00%	0.02%	120,932.88	23,095.85	(97,837.03)			Oct-17	Dec-18		2018
IT0178L	InSITE Lic- Inspect mods-LGE17	1,455.46	-	(1,455.46)	100.00%	0.00%	25,713.10	24,257.64	(1,455.46)			Nov-17	Jan-18		2018
IT0181L	AGENT-LGE17	11,493.70	-	(11,493.70)	100.00%	0.00%	13,273.26	1,779.56	(11,493.70)			Nov-17	Jan-19		2018
IT0182L	Dist Cust Status Portal-LGE17	155,713.09	-	(155,713.09)	100.00%	0.04%	170,893.09	15,180.00	(155,713.09)			Nov-17	Oct-19		2018
IT0186L	Data Center Firewalls-LGE	51,445.97	-	(51,445.97)	100.00%	0.01%	246,632.11	195,186.14	(51,445.97)			Dec-17	Dec-18		2018
IT0188L	3rd Prty Attach Pmt Appl-LGE18	5,683.68	-	(5,683.68)	100.00%	0.00%	5,683.68	-	(5,683.68)			Jan-18	Apr-18		2018
IT0189L	Dyn Stblty Prcs Tool Enh-LGE18	6,654.95	-	(6,654.95)	100.00%	0.00%	6,654.95	-	(6,654.95)			Jan-18	May-18		2018
IT0190L	Blade Servers for ES & A-LGE18	35,438.37	-	(35,438.37)	100.00%	0.01%	35,438.37	-	(35,438.37)			Jan-18	Jul-18		2018
IT0192L	Int/DMZ Firewll Tech Upg-LGE18	175,667.98	-	(175,667.98)	100.00%	0.04%	175,667.98	-	(175,667.98)			Jan-18	Nov-18		2018
IT0194L	ITS Integration-LGE18	38,955.79	-	(38,955.79)	100.00%	0.01%	61,716.88	-	(61,716.88)			Feb-18	Apr-19		2018
IT0197L	3rd Prty Pymt (FiServ)-LGE18	16,109.60	-	(16,109.60)	100.00%	0.00%	16,802.38	-	(16,802.38)			Mar-18	Dec-18		2018
IT0199L	2018 Cybersecurity Chngs-LGE18	76,262.44	-	(76,262.44)	100.00%	0.02%	76,262.44	-	(76,262.44)			Mar-18	Dec-18		2018
IT0200L	TOA East-West Split-LGE18	11,497.70	-	(11,497.70)	100.00%	0.00%	11,497.70	-	(11,497.70)			Mar-18	Jun-18		2018
IT0202L	Access Switch Rotation-LGE18	183,337.22	179,399.31	(3,937.91)	-2.20%	0.04%	183,337.22	179,399.31	(3,937.91)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0203L	Aligne Upgrade-LGE18	89,295.72	30,360.00	(58,935.72)	-194.12%	0.02%	88,317.10	30,360.00	(57,957.10)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0204L	Analog Sunset-LGE18	44,982.31	125,580.00	80,597.69	64.18%	0.01%	44,982.31	125,580.00	80,597.69	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0205L	Avaya Release Upgr-LGE18	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Jan-18	Nov-18				2018
IT0206L	Bulk Power & Env Syst-LGE18	62,508.33	71,760.00	9,251.67	12.89%	0.01%	62,508.33	71,760.00	9,251.67	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0207L	Cabling Server Connect-LGE18	11,690.01	16,146.00	4,455.99	27.60%	0.00%	11,690.01	16,146.00	4,455.99	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0208L	Centrify Licensing-LGE18	6,346.05	7,176.00	829.95	11.57%	0.00%	6,346.05	7,176.00	829.95	Apr-18	Jul-18	Apr-18	Jul-18		2018
IT0209L	CERUS IV-LGE18	152,486.78	143,520.00	(8,966.78)	-6.25%	0.04%	152,486.78	143,520.00	(8,966.78)	Apr-18	Sep-18	Apr-18	Dec-18		2018
IT0211L	ClP Compliance Tools Yr8-LGE18	36,910.80	89,700.15	52,789.35	58.85%	0.01%	36,918.67	89,700.15	52,781.48	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0212L	Citrix XenDsktp Mjr Upg-LGE18	67,576.01	56,659.35	(10,916.66)	-19.27%	0.02%	87,895.68	56,659.35	(31,236.33)	Jan-18	Mar-19	Jan-18	Apr-19		2018
IT0213L	Citrix XenMobile Upgr-LGE18	-	25,473.42	25,473.42	100.00%	0.00%	-	25,473.42	25,473.42	Jan-18	May-18				2018
IT0214L	Comp-Retire Topic 715-LGE18-19	-	179,400.00	179,400.00	100.00%	0.00%	-	179,400.00	179,400.00	Jan-18	Dec-18				2018
IT0215L	ClP Compl Infrastrct Yr8-LGE18	80,511.37	179,400.00	98,888.63	55.12%	0.02%	81,539.67	179,400.00	97,860.33	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0216L	Computer HW for LOB's-LGE18	-	132,756.00	132,756.00	100.00%	0.00%	-	132,756.00	132,756.00	Mar-18	Sep-18				2018
IT0217L	Core Network Infrastr-LGE18	57,778.39	53,820.00	(3,958.39)	-7.35%	0.01%	57,778.39	53,820.00	(3,958.39)	Feb-18	Aug-18	Feb-18	Dec-18		2018
IT0219L	EE DSM Filing-LGE18-19	66,724.91	91,080.14	24,355.23	26.74%	0.02%	82,422.79	166,980.04	84,557.25	Jan-18	Dec-19	Jan-18	Apr-19		2018
IT0220L	Elec Facility Enhance-LGE18-19	-	106,260.00	106,260.00	100.00%	0.00%	-	106,260.00	106,260.00	Jan-18	Dec-18				2018
IT0221L	ke	56,983.93	30,949.26	(26,034.67)	-84.12%	0.01%	62,101.73	30,949.26	(31,152.47)	Jan-18	Jan-19	Jan-18	Mar-19		2018
IT0222L	Endpoint Protection-LGE18	2,392.75	1,794.00	(598.75)	-33.38%	0.00%	2,392.75	1,794.00	(598.75)	May-18	Jun-18	May-18	Sep-18		2018
IT0223L	Enterp Data Domain Expan-LGE18	-	49,956.69	49,956.69	100.00%	0.00%	-	49,956.69	49,956.69	Aug-18	Aug-18				2018
IT0224L	Exchange 20xx Upgrade-LGE18	5,445.25	86,112.00	80,666.75	93.68%	0.00%	86,720.70	167,387.45	80,666.75	Oct-17	Oct-18	Oct-17	Sep-18		2018
IT0225L	FERC Form 1 Tool Repl-LGE18-19	-	179,400.00	179,400.00	100.00%	0.00%	-	361,631.76	361,631.76	Jan-18	Dec-21				2018
IT0231L	IP Management-LGE18	128,901.07	125,580.00	(3,321.07)	-2.64%	0.03%	128,901.07	125,580.00	(3,321.07)	Feb-18	Jul-18	Feb-18	Dec-18		2018
IT0232CG	IRAS Enhancements-LGE18	229,609.24	-	(229,609.24)	100.00%	0.05%	283,579.88	327,750.00	44,170.12			Jan-18	Dec-19		2018
IT0232CG	IRAS Enhancements-LGE18	-	327,750.00	327,750.00	100.00%	0.00%	283,579.88	327,750.00	44,170.12	Jan-18	Nov-19				2018
IT0233CG	IRAS Intern Corrosion-LGE18-19	-	345,000.00	345,000.00	100.00%	0.00%	60,982.71	488,789.79	427,807.08	Jan-18	Jun-20			This project was shifted to 2019.	2018
IT0234L	IT Security Infras-LGE18	9,344.09	26,918.28	17,574.19	65.29%	0.00%	9,344.09	26,918.28	17,574.19	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0235L	ITSM CIP/AIM-LGE18-19	-	107,640.00	107,640.00	100.00%	0.00%	-	215,280.00	215,280.00	Jan-18	Jun-19				2018
IT0238L	Louisv Electrical Upgr-LGE18	19,272.89	17,940.00	(1,332.89)	-7.43%	0.00%	19,272.89	17,940.00	(1,332.89)	Feb-18	Nov-18	Feb-18	Dec-18		2018
IT0239L	Louis Racks and Furn-LGE18	8,120.00	8,970.00	850.00	9.48%	0.00%	8,120.00	8,970.00	850.00	Feb-18	Oct-18	Feb-18	Oct-18		2018
IT0240L	Low Income Assist Portal-LGE18	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Mar-18	Aug-18				2018
IT0241L	Maximo Upgrade-LGE18	141,616.86	151,799.99	10,183.13	6.71%	0.03%	156,108.74	303,599.88	147,491.14	Mar-18	Mar-19	Mar-18	Feb-19		2018
IT0242L	Megastar & DVM MW Repl-LGE18	184,697.10	199,341.12	14,644.01	7.35%	0.04%	184,697.10	199,341.12	14,644.01	Jan-18	Nov-19	Jan-18	Dec-18		2018
IT0243L	Microsoft EA-LGE18	92,846.81	134,020.08	41,173.27	30.72%	0.02%	92,846.81	134,020.08	41,173.27	Apr-18	Jul-18	Apr-18	Aug-18		2018
IT0244L	Microsoft Lic True-up-LGE18	87,215.72	53,820.00	(33,395.72)	-62.05%	0.02%	87,245.27	53,820.00	(33,425.27)	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0245L	Mbl & Wrkst Lic True-up-LGE18	30,494.24	27,268.80	(3,225.44)	-11.83%	0.01%	30,494.24	27,268.80	(3,225.44)	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0247L	Mobile Infrastructure-LGE18	-	45,540.00	45,540.00	100.00%	0.00%	-	45,540.00	45,540.00	Jan-18	Dec-18				2018
IT0248L	Mobile Radio-LGE18	72,724.07	71,760.00	(964.07)	-1.34%	0.02%	73,489.12	71,760.00	(1,729.12)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0249L	Monitor Replacement-LGE18	53,081.63	38,032.80	(15,048.83)	-39.57%	0.01%	53,081.63	38,032.80	(15,048.83)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0250L	zMR Hardware-LGE18	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jun-18	Aug-18				2018
IT0251L	Multi-Func Dev Ref-LGE18	10,298.42	14,352.00	4,053.58	28.24%	0.00%	10,298.42	14,352.00	4,053.58	Feb-18	Nov-18	Feb-18	Dec-18		2018
IT0252L	NAS Capacity Expan-LGE18	76,725.25	71,760.00	(4,965.25)	-6.92%	0.02%	76,725.25	71,760.00	(4,965.25)	Jun-18	Jun-18	Jun-18	Nov-18		2018
IT0253L	Network Access Infrast-LGE18	14,580.93	53,820.00	39,239.07	72.91%	0.00%	1,001.38	53,820.00	52,818.62	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0253LGE	Ntwrk Access Infr-DIRECT LGE18	3,716.69	-	(3,716.69)	100.00%	0.00%	17,296.23	-	(17,296.23)			Jan-18	Dec-18		2018
IT0254L	Network Access Gateways-LGE18	19,328.98	17,940.00	(1,388.98)	-7.74%	0.00%	19,328.98	17,940.00	(1,388.98)	Jan-18	Aug-18	Jan-18	Dec-18		2018
IT0255L	Network Management-LGE18	11,866.84	13,455.00	1,588.16	11.80%	0.00%	11,866.84	13,455.00	1,588.16	Jun-18	Sep-18	Jun-18	Dec-18		2018
IT0256L	Network Test Equip-LGE18	23,214.24	44,850.00	21,635.76	48.24%	0.01%	23,214.24	44,850.00	21,635.76	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0258L	Open Text Data Automate-LGE18	-	37,950.00	37,950.00	100.00%	0.00%	-	37,950.00	37,950.00	Jan-18	Aug-18				2018
IT0259L	OTN Ext Lex-Dix Ring-LGE18	425,077.90	312,156.00	(112,921.90)	-36.17%	0.10%	424,086.61	312,156.00	(111,930.61)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0260L	Outside Cable Plant-LGE18	15,807.60	71,760.00	55,952.40	77.97%	0.00%	15,807.60	71,760.00	55,952.40	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0261L	PeopleSoft Tools Enhance-LGE18	38,576.06	51,750.00	13,173.94	25.46%	0.01%	38,576.06	51,750.00	13,173.94	Jan-18	Oct-18	Jan-18	Aug-18		2018
IT0262L	Personal Prod Refresh-LGE18	516.30	26,910.00	26,393.70	98.08%	0.00%	-	26,910.00	26,910.00	Feb-18	Oct-18	Feb-18	Mar-18		2018

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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
IT0263L	Purch/Rebuild Radio Site-LGE18	-	107,640.00	107,640.00	100.00%	0.00%	-	107,640.00	107,640.00	Jan-18	Dec-18				2018
IT0264L	Rate Case 2018-LGE18-19	28,253.76	30,360.03	2,106.27	6.94%	0.01%	177,564.97	144,209.83	(33,355.13)	Jan-18	Jul-19	Jan-18	Aug-19		2018
IT0265L	Replace Video Units-LGE18	38,763.63	35,880.00	(2,883.63)	-8.04%	0.01%	39,066.80	35,880.00	(3,186.80)	Mar-18	Oct-18	Mar-18	Dec-18		2018
IT0266L	Reporting/Business Intel-LGE18	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Mar-18	Nov-18				2018
IT0267L	Rev Collections Experian-LGE18	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jan-18	Apr-18				2018
IT0269L	Rev Collec (Transcentra)-LGE17	23,468.78	15,180.00	(8,288.78)	-54.60%	0.01%	24,684.14	16,395.37	(8,288.78)	Dec-17	Aug-18	Dec-17	Sep-18		2018
IT0271L	SAN Capacity Expansion-LGE18	21,277.71	107,640.00	86,362.29	80.23%	0.00%	21,277.71	107,640.00	86,362.29	Apr-18	Aug-18	Apr-18	Dec-18		2018
IT0272L	SAN Switch Refresh-LGE18	190,487.41	538,200.41	347,713.00	64.61%	0.04%	190,487.41	538,200.41	347,713.00	Jul-18	Oct-18	Jul-18	Dec-18	This project replaces four SAN switches. Due to another initiative, the configuration needs for the replacement SAN switches are lower than originally planned.	2018
IT0273L	SAP CCS/CSS Releases-LGE18	186,684.30	227,700.35	41,016.05	18.01%	0.04%	186,982.27	227,700.35	40,718.07	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0274L	SAP Roadmap Strategy -LGE18	-	151,800.21	151,800.21	100.00%	0.00%	-	151,800.21	151,800.21	Feb-18	Dec-18				2018
IT0275L	Security Infrast Enhance-LGE18	36,226.21	35,880.00	(346.21)	-0.96%	0.01%	36,492.49	35,880.00	(612.49)	Jan-18	Jul-18	Jan-18	Dec-18		2018
IT0276L	Server Cap Expn & Reliab-LGE18	31,446.06	30,499.38	(946.68)	-3.10%	0.01%	31,446.06	30,499.38	(946.68)	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0277L	Server Infrast Upgr-LGE18	112,343.96	165,048.00	52,704.04	31.93%	0.03%	112,690.98	165,048.00	52,357.02	Feb-18	Dec-18	Feb-18	Dec-18		2018
IT0278L	LogRhythm (CIP)-LGE18	24,322.64	23,322.00	(1,000.64)	-4.29%	0.01%	23,860.45	23,322.00	(538.45)	May-18	Aug-18	May-18	Jan-19		2018
IT0279L	LogRhythm (Corp)-LGE18	24,322.64	23,322.00	(1,000.64)	-4.29%	0.01%	23,860.45	23,322.00	(538.45)	May-18	Aug-18	May-18	Jan-19		2018
IT0280L	Simpsonville Elect Upgr-LGE18	17,078.20	17,940.00	861.80	4.80%	0.00%	17,078.20	17,940.00	861.80	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0281L	Simpsonville Furn & Rack-LGE18	5,760.26	8,970.00	3,209.74	35.78%	0.00%	5,760.26	8,970.00	3,209.74	Feb-18	Sep-18	Feb-18	Dec-18		2018
IT0282L	Site Security Improvemts-LGE18	6,126.78	17,940.00	11,813.22	65.85%	0.00%	6,126.78	17,940.00	11,813.22	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0285CG	SynerGEE Gas Area Module-LGE18	12,740.50	103,500.00	90,759.50	87.69%	0.00%	12,740.50	103,500.00	90,759.50	Apr-18	Jun-18	Apr-18	Nov-18		2018
IT0287L	Tech Refesh desk/lap-LGE18	1,019,947.52	935,376.05	(84,571.46)	-9.04%	0.24%	1,008,936.20	935,376.05	(73,560.14)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0288L	Telecom Site Reno-LGE18	48,046.98	35,880.00	(12,166.98)	-33.91%	0.01%	48,046.98	35,880.00	(12,166.98)	Jan-18	Oct-18	Jan-18	Dec-18		2018
IT0289L	TOA-LGE18	4,974.45	30,360.03	25,385.58	83.62%	0.00%	49,102.05	30,360.03	(18,742.02)	Apr-18	Jun-19	Apr-18	Aug-19		2018
IT0290L	Transmission Map-LGE18	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	May-18	Dec-18				2018
IT0291L	TRODS-LGE18	122,672.35	-	(122,672.35)	100.00%	0.03%	122,631.24	-	(122,631.24)			Jan-18	Dec-18		2018
IT0292L	UC4 Upgrade to V12.2-LGE18	902.35	17,940.00	17,037.65	94.97%	0.00%	13,655.51	17,940.00	4,284.49	Dec-18	Jun-19	Dec-18	Jul-19		2018
IT0295L	Upgrade Vmware Infrast-LGE18	32,426.97	57,408.00	24,981.03	43.51%	0.01%	37,743.66	57,408.00	19,664.34	Jan-18	Oct-18	Jan-18	Dec-18		2018
IT0296L	Video Streaming Appl Upg-LGE18	-	35,880.00	35,880.00	100.00%	0.00%	-	35,880.00	35,880.00	Apr-18	Dec-18				2018
IT0297L	Phone Expan/Break Fix-LGE18	52,920.63	53,820.00	899.37	1.67%	0.01%	53,137.07	53,820.00	682.93	Feb-18	Dec-18	Feb-18	Dec-18		2018
IT0298L	Wireless Buildout-LGE18	63,972.48	53,820.00	(10,152.48)	-18.86%	0.01%	64,497.47	53,820.00	(10,677.47)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0299L	WMS Work Mgmt Sys Enh-LGE18	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	May-18	Aug-18				2018
IT0300L	WMS Upgrade-LGE18-19	579,662.70	683,100.26	103,437.56	15.14%	0.13%	637,892.03	741,501.70	103,609.67	Oct-17	Dec-18	Oct-17	Oct-18		2018
IT0307L	Simpsonville to Dix Dam-LGE18	31,731.09	-	(31,731.09)	100.00%	0.01%	31,716.39	-	(31,716.39)			Jan-18	Dec-18		2018
IT0308L	Expense Reimb Replace-LGE18	-	179,400.00	179,400.00	100.00%	0.00%	-	179,400.00	179,400.00	Jan-18	Dec-18				2018
IT0309L	Invoice Routing Automate-LGE18	-	179,400.00	179,400.00	100.00%	0.00%	-	179,400.00	179,400.00	Jan-18	Dec-18				2018
IT0310L	PS Test Script Automate-LGE18	45,312.18	120,750.03	75,437.86	62.47%	0.01%	45,312.18	120,750.03	75,437.86	Jan-18	Nov-18	Jan-18	Sep-18		2018
IT0311L	Mx Scheduler Program-LGE18	-	57,092.01	57,092.01	100.00%	0.00%	-	57,092.01	57,092.01	Jan-18	Apr-18				2018
IT0312L	CyberArk Password Vault-LGE18	110,381.91	53,820.00	(56,561.91)	-105.09%	0.03%	190,219.95	133,697.08	(56,522.87)	Aug-17	Sep-18	Aug-17	Dec-18		2018
IT0313L	nMarket PJM Module Upgr-LGE18	-	35,880.00	35,880.00	100.00%	0.00%	-	35,880.00	35,880.00	Jan-18	Jun-18				2018
IT0314L	HR Dashboard Enhance-LGE18	51,891.63	103,500.14	51,608.51	49.86%	0.01%	105,941.58	103,500.14	(2,441.44)	Jan-18	Apr-19	Jan-18	May-19		2018
IT0315L	Mobile App/API Monitor-LGE18	27,115.10	89,700.00	62,584.90	69.77%	0.01%	-	89,700.00	89,700.00	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0316L	PI Upgrade-LGE18	-	48,438.00	48,438.00	100.00%	0.00%	71,992.71	120,430.71	48,438.00	Oct-17	Dec-17				2018
IT0317L	Safety Dashboard Enhance-LGE18	-	22,770.00	22,770.00	100.00%	0.00%	-	22,770.00	22,770.00	Jan-18	Oct-18				2018
IT0318L	Mobile Safety App-LGE18	-	45,540.00	45,540.00	100.00%	0.00%	-	45,540.00	45,540.00	Jan-18	Nov-18				2018
IT0319L	EMS Hardware Labor-LGE18	9,759.59	10,764.00	1,004.41	9.33%	0.00%	9,759.59	10,764.00	1,004.41	Jan-18	Mar-18	Jan-18	Apr-18		2018
IT0320L	DB Refresh-LGE18	46,828.41	53,820.00	6,991.59	12.99%	0.01%	46,904.14	53,820.00	6,915.86	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0321L	SCCM Upgrades-LGE18	17,266.24	28,704.00	11,437.76	39.85%	0.00%	17,266.24	28,704.00	11,437.76	Jan-18	Sep-18	Jan-18	Nov-18		2018
IT0322L	Nxt Gen Radio System Des-LGE18	-	152,490.00	152,490.00	100.00%	0.00%	-	152,490.00	152,490.00	Jan-18	Sep-18				2018
IT0324L	PowerPlan Lease Mod Fin-LGE18	8,574.13	17,940.00	9,365.87	52.21%	0.00%	11,472.10	17,940.00	6,467.90	Jan-18	Jan-19	Jan-18	Jan-19		2018
IT0325L	Windows 10 Upgrade-LGE18	131,553.20	130,963.44	(589.76)	-0.45%	0.03%	131,579.74	130,963.44	(616.30)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0326L	Office 2016 Upgrade-LGE18	-	64,584.00	64,584.00	100.00%	0.00%	-	64,584.00	64,584.00	Jan-18	Dec-18				2018
IT0327L	Work Safety Audit App-LGE18	-	22,770.00	22,770.00	100.00%	0.00%	-	22,770.00	22,770.00	Jan-18	Dec-18				2018
IT0328L	BI Report Aligne Fuels-LGE18	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Jan-18	Oct-18				2018
IT0329L	Lockout/Tagout Replace-LGE18	442,486.70	607,200.07	164,713.37	27.13%	0.10%	660,076.91	607,200.07	(52,876.85)	Jan-18	Jun-20	Jan-18	Sep-20		2018
IT0330L	ITSM Tools-LGE18	20,826.77	143,520.00	122,693.23	85.49%	0.00%	20,852.46	143,520.00	122,667.54	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0331L	Rate Case Filing 2017-LGE18	-	30,360.03	30,360.03	100.00%	0.00%	-	30,360.03	30,360.03	Jan-18	Jun-18				2018
IT0332L	OpenText Bill Integrity-LGE18	29,483.11	33,396.00	3,912.89	11.72%	0.01%	56,462.77	33,396.00	(23,066.77)	Jan-18	Mar-19	Jan-18	May-19		2018
IT0333L	Cst Rel Mgmt Maj Acts-LGE18-19	-	45,540.00	45,540.00	100.00%	0.00%	26,323.18	45,540.00	19,216.82	Jan-18	Sep-20				2018
IT0334L	My Account Enhancement-LGE18	117,479.04	75,900.00	(41,579.04)	-54.78%	0.03%	144,297.95	75,900.00	(68,397.95)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0335L	iPad Refresh Project-LGE18	203,763.31	119,501.21	(84,262.10)	-70.51%	0.05%	204,738.43	119,501.21	(85,237.22)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0337CG	Barcode Gas Mat Steel-LGE18-19	-	276,000.22	276,000.22	100.00%	0.00%	-	276,000.22	276,000.22	Jan-18	Dec-19				2018
IT0338L	IVR Enhancements-LGE18	-	182,160.33	182,160.33	100.00%	0.00%	-	182,160.33	182,160.33	Jan-18	Sep-18				2018
IT0339L	Upgrade PowerBase 8.x-LGE18	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Jan-18	Nov-18				2018
IT0340L	Repl Opentext AP (OTAP)-LGE19	-	143,520.00	143,520.00	100.00%	0.00%	-	143,520.00	143,520.00	Jan-18	Dec-19				2018
IT0341L	FieldSmart View Replace-LGE18	66,112.63	151,800.24	85,687.61	56.45%	0.02%	137,982.63	205,874.52	67,891.89	Oct-17	Mar-19	Oct-17	Mar-19		2018
IT0342L	Mob Dis Replace Elec OMS-LGE18	117,496.83	212,520.10	95,023.27	44.71%	0.03%	264,925.21	212,520.10	(52,405.11)	Jan-18	Sep-19	Jan-18	Oct-19		2018
IT0343L	Sfty/Tec Tm Rec OpenTxt-LGE18	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Jan-18	Dec-18				2018
IT0344L	Budg Enh Mass All/IntCom-LGE18	-	80,730.00	80,730.00	100.00%	0.00%	-	123,786.00	123,786.00	Jan-18	Apr-19				2018
IT0345L	Hyperion Upgrade-LKS18-LGE18	-	43,056.00	43,056.00	100.00%	0.00%	-	43,056.00	43,056.00	Jan-18	Dec-18				2018
IT0346L	Cherwell Implementation-LGE18	222,012.32	107,640.00	(114,372.32)	-106.25%	0.05%	336,277.01	221,904.68	(114,372.32)	Aug-17	Jul-18	Aug-17	Aug-18		2018
IT0347L	OpenText for Tax Returns-LGE18	-	35,880.00	35,880.00	100.00%	0.00%	-	35,880.00	35,880.00	Jan-18	Oct-18				2018
IT0348L	OpenText Cred/Cont Adm-LGE18	-	44,850.00	44,850.00	100.00%	0.00%	-	44,850.00	44,850.00	Jan-18	Nov-18				2018
IT0349L	KY Containerized E-mail-LGE18	-	19,734.00	19,734.00	100.00%	0.00%	-	19,734.00	19,734.00	Jan-18	May-18				2018
IT0350L	Business Offices Kiosks-LGE19	-	37,950.00	37,950.00	100.00%	0.00%	-	37,950.00	37,950.00	Jan-18	Dec-19				2018
IT0351L	Landlord Portal -LGE18	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Jan-18	Dec-18				2018
IT0352L	Exp/Repl Cust Comm Chan-LGE18	97,095.75	91,080.00	(6,015.75)	-6.60%	0.02%	187,694.17	91,080.00	(96,614.17)	Jan-18	Dec-19	Jan-18	Dec-19		2018
IT0353L	UC&C/CUCM Upgrades-LGE18	37,193.20	-	(37,193.20)	100.00%	0.01%	37,123.81	-	(37,123.81)			May-18	Dec-18		2018
IT0354L	PEPSE Upgrade-LGE18	14,278.65	-	(14,278.65)	100.00%	0.00%	14,278.65	-	(14,278.65)			Jun-18	Feb-19		2018
IT0356L	AFT Fathom Licenses-LGE18	3,991.36	-	(3,991.36)	100.00%	0.00%	3,991.36	-	(3,991.36)			Jul-18	Feb-19		2018
IT0357L	TrnsLnesWkMgt WO&DB Appr-LGE18	107,006.24	-	(107,006.24)	100.00%	0.02%	107,076.57	-	(107,076.57)			Aug-18	Jan-19		2018
IT0358L	TRAC Phase 2-LGE18-19	19,998.38	-	(19,998.38)	100.00%	0.00%	143,464.30	-	(143,464.30)			Aug-18	Dec-19		2018
IT0359L	Oracle Alerting Mods-LGE18	9,382.20	-	(9,382.20)	100.00%	0.00%	9,395.54	-	(9,395.54)			Aug-18	Feb-19		2018
IT0360L	Geographix Licenses-LGE18	13,681.89	-	(13,681.89)	100.00%	0.00%	13,681.89	-	(13,681.89)			Aug-18	Jan-19		2018
IT0362L	Phire -LGE18	19,411.76	-	(19,411.76)	100.00%	0.00%	19,411.76	-	(19,411.76)			Aug-18	Dec-18		2018
IT0363L	Infrast Mgmt Clusters-LGE18	79,301.29	-	(79,301.29)	100.00%	0.02%	79,301.29	-	(79,301.29)			Aug-18	Dec-18		2018
IT0364L	ALM Licenses-LGE18	12,582.34	-	(12,582.34)	100.00%	0.00%	12,582.34	-	(12,582.34)			Aug-18	Aug-18		2018
IT0366L	SAP HANA DB Server Ref-LGE18	786,778.19	-	(786,778.19)	100.00%	0.18%	786,878.84	-	(786,878.84)			Sep-18	Dec-18	This is a combination of the HANA BW project and a HANA Server Refresh pull forward from 2019, necessary to provide security of customer data.	2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0367L	EFrankfort TC Shelter-LGE18-19	8,951.54	-	(8,951.54)	100.00%	0.00%	53,254.75	-	(53,254.75)			Sep-18	Jul-19		2018
IT0368L	GlobalScape ASM-LGE18	4,144.86	-	(4,144.86)	100.00%	0.00%	4,144.86	-	(4,144.86)			Sep-18	Dec-18		2018
IT0369L	BW on HANA Upgrade-LGE18-19	100,161.90	-	(100,161.90)	100.00%	0.02%	327,480.64	-	(327,480.64)			Sep-18	May-19		2018
IT0370L	EOL ASR Switches-LGE18	229,093.25	-	(229,093.25)	100.00%	0.05%	263,157.70	-	(263,157.70)			Sep-18	Nov-19		2018
IT0371L	NIST Program Initiatives-LGE18	23,490.22	-	(23,490.22)	100.00%	0.01%	22,627.31	-	(22,627.31)			Oct-18	Jan-19		2018
IT0372L	CyberSecuri-Microseg1-LGE18-19	455,751.17	-	(455,751.17)	100.00%	0.11%	466,884.24	-	(466,884.24)			Oct-18	Dec-19	Project created to implement the Tetration product to give the ability to meet Enterprise Security Standards set by the PPL Corporation. Tetration will integrate with our networking products in order to implement and manage micro-segmentation rules.	2018
IT0373L	Toad for Oracle Licenses-LGE18	4,472.85	-	(4,472.85)	100.00%	0.00%	4,472.85	-	(4,472.85)			Nov-18	Jan-19		2018
IT0374L	SIP Voice Infrastruct-LGE18-20	112,232.65	-	(112,232.65)	100.00%	0.03%	153,407.23	-	(153,407.23)			Nov-18	Dec-19		2018
IT0375L	Service Suite Test Auto-LGE18	4,302.72	-	(4,302.72)	100.00%	0.00%	6,699.84	-	(6,699.84)			Dec-18	Mar-19		2018
IT0423L	DB Backup Storage Ref-LGE18	124,096.91	179,400.00	55,303.09	30.83%	0.03%	124,096.91	179,400.00	55,303.09	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0480L	Time and Labor Upgr-LGE19-21	-	520,260.19	520,260.19	100.00%	0.00%	-	1,076,399.95	1,076,399.95	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
IT0550L	Computing Infra Upg-LGE18	498,990.40	-	(498,990.40)	100.00%	0.12%	499,981.47	-	(499,981.47)			Aug-18	Feb-19	This project was originally budgeted in 2019 and was pulled forward in order to implement production clusters for migration of applications and databases from SAN storage/blade computing to HCI "Ready Nodes".	2018
IT0620L	DACS/SONET Repl Eng/Des-LGE18	64,583.99	143,520.00	78,936.01	55.00%	0.01%	64,583.99	143,520.00	78,936.01	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT1016L	KY SDN Impl (Phase 1)-LGE19	35,012.37	-	(35,012.37)	100.00%	0.01%	128,924.74	89,700.00	(39,224.74)			Aug-18	Dec-19		2018
141390	Environmental Equipment LGE	-	12,075.00	12,075.00	100.00%	0.00%	-	60,375.00	60,375.00	Jan-15	Dec-30				2018
145402	HR Cap Equip Improvmnts LGE	-	6,762.00	6,762.00	100.00%	0.00%	-	33,810.00	33,810.00	Jan-15	Dec-26				2018
158332LGE	EEI Scanner for HR-LGE18	2,610.23	-	(2,610.23)	100.00%	0.00%	2,610.23	-	(2,610.23)			Aug-18	Jan-19		2018
149344	SC CAPITAL - 2016 BP - LGE	-	138,000.00	138,000.00	100.00%	0.00%	-	496,800.00	496,800.00	Jan-16	Dec-26				2018
156641	AOC Warehouse Forklift-LGE18	22,163.89	-	(22,163.89)	100.00%	0.01%	22,163.89	-	(22,163.89)			Feb-18	Jun-18		2018
119902	Clear 12/04 A&G	700,222.99	-	(700,222.99)	100.00%	0.16%	700,222.99	-	(700,222.99)			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2018
120754	Misc. A/R Uncollect - LGE Cap	95,966.55	-	(95,966.55)	100.00%	0.02%	165,886.36	134,525.33	(31,361.04)			Jun-05			2018
		256,339,554.27	271,184,812.25	14,845,257.99											**2018 Total**
00114FACL	Dix Dam Replace CRAC Units LGE	-	10,994.05	10,994.05	100.00%	0.00%	-	10,994.05	10,994.05	Jan-19	Dec-19				2019
0064FACTL	SIMP SWITCHGEAR UPG TR L	-	36,003.52	36,003.52	100.00%	0.00%	36,501.16	36,003.52	(497.64)	Jan-19	Oct-19				2019
0064FACTL	SIMP SWITCHGEAR UPG TR L	36,501.16	-	(36,501.16)	100.00%	0.01%	36,501.16	36,003.52	(497.64)			Jan-19	Dec-19		2019
123137	LG&E POLE INSPECTION	-	4,566,479.51	4,566,479.51	100.00%	0.00%	-	4,566,479.51	4,566,479.51	Jan-05	Dec-10			Budget is developed on project 123137 and reallocated to project 19PITP340. The net variance between the two projects is a positive $723K. Addressing the current backlog and priority rejects resulted in more spend in KU. In total, between LG&E and KU the net variance 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.	2019
123906LGE	BRCT6 C Inspection LGE	6,608,704.71	7,549,071.38	940,366.67	12.46%	1.99%	6,608,704.71	7,549,071.38	940,366.67	Jun-16	Jun-19	Jun-16	Jun-19	Same as project 123906 (projects are linked).	2019
124090	MC Limestone Unld Bucket	-	64,480.87	64,480.87	100.00%	0.00%	-	64,480.87	64,480.87	Jun-19	Nov-19				2019
124518	TC1 RECYC PUMP PIPING EBW	-	364,084.97	364,084.97	100.00%	0.00%	-	2,320,241.27	2,320,241.27	Jan-19	Nov-21				2019
124526	TC COAL YARD BUILDING SIDING	-	57,441.16	57,441.16	100.00%	0.00%	-	175,443.55	175,443.55	Jan-18	Jun-21				2019
126736	Manslick Substation Expansion	-	-	-	100.00%	0.00%	-	-	-						2019
127095	Ohio Falls Redev. #8	21,376.72	-	(21,376.72)	100.00%	0.01%	18,693,915.76	18,672,539.04	(21,376.72)			Aug-09	Nov-17		2019
127578	MC4 Economizer	2,275.25	-	(2,275.25)	100.00%	0.00%	658,305.35	656,030.10	(2,275.25)			Jan-18	Dec-18		2019
127590	MC4 Condenser	6,207.46	-	(6,207.46)	100.00%	0.00%	3,545,295.19	3,539,087.73	(6,207.46)			Jan-17	Nov-18		2019
131715	N1DT Pleasure Ridge Sub-CW	996,136.13	1,779,052.37	782,916.24	44.01%	0.30%	996,136.13	2,774,535.12	1,778,398.99	May-18	Oct-20	May-18		Portion of the project delayed to 2020.The project timing depends on the completion of related projects in Distibution Substations and Transmission. The Substation and Transmission projects had delays in 2019, which impacted the timing of project 131715.	2019
131852	CIP-LGE-2017	17,660.72	-	(17,660.72)	100.00%	0.01%	204,346.02	186,685.30	(17,660.72)			Jan-17	Dec-18		2019
131853	CIP-LGE-2018	244,270.77	-	(244,270.77)	100.00%	0.07%	341,770.10	97,499.33	(244,270.77)			Jan-18	Oct-19		2019
132002	TC CT HGP Insp Unit 7	255,956.65	301,785.45	45,828.80	15.19%	0.08%	1,325,081.95	1,370,910.75	45,828.80	Nov-17	Dec-18	Nov-17	Nov-18		2019
132756	GS GE Lab Equip	-	56,413.60	56,413.60	100.00%	0.00%	-	341,902.04	341,902.04	Jan-18	Aug-19				2019
132960	MC1 DCS 2019	348,704.38	400,000.00	51,295.62	12.82%	0.10%	626,832.82	678,128.44	51,295.62	Jan-18	May-19	Jan-18	Sep-19		2019
132967	MC4 Precipitator 2018	5,424.35	-	(5,424.35)	100.00%	0.00%	1,251,852.22	1,246,427.87	(5,424.35)			Jan-18	Nov-18		2019
132976	MC Dozer #1	2,071,588.62	2,200,000.00	128,411.38	5.84%	0.62%	2,071,588.62	2,200,000.00	128,411.38	Jan-19	Sep-19	Jan-19	Jan-20		2019
132989	MC2 Relays	318,672.00	-	(318,672.00)	100.00%	0.10%	318,672.00	595,044.70	276,372.70			Jan-19	Nov-20		2019
133076	GS GE Dam Impnd	-	37,880.10	37,880.10	100.00%	0.00%	-	204,402.52	204,402.52	Mar-18	Oct-19				2019
133615LGE	TC PLT ENG/MTR RWNDS	-	142,522.85	142,522.85	100.00%	0.00%	-	908,269.72	908,269.72	Jun-17	Sep-21				2019
133622LGE	TC LAB PURCH MONITORS	-	49,189.85	49,189.85	100.00%	0.00%	-	314,122.85	314,122.85	Jan-17	Sep-21				2019
133627LGE	TC LAB EQUIP PURCHASES	-	30,337.55	30,337.55	100.00%	0.00%	-	195,621.14	195,621.14	Jan-17	Aug-21				2019
133653LGE	TC SAFETY & ERT EQUIP	-	31,226.40	31,226.40	100.00%	0.00%	-	192,532.34	192,532.34	Jan-17	Nov-21				2019
133671	EFFLUENT WATER STUDY-MC	365,591.39	242,000.00	(123,591.39)	-51.07%	0.11%	5,120,021.80	357,879.77	(4,762,142.03)	Jul-14	Dec-24	Jul-14	Nov-20		2019
133679	EFFLUENT WATER STUDY-TC LGE	130,336.57	94,380.00	(35,956.57)	-38.10%	0.04%	1,971,190.06	93,232.73	(1,877,957.33)	Jul-15	Nov-23	Jul-15	Nov-20		2019
134113LGE	TC2 SCR L3 REPLACEMENT	-	-	-	100.00%	0.00%	259,583.26	259,583.26	-						2019
134198	CR CNL-DLPRK 69KV	4,368,389.43	4,067,418.28	(300,971.15)	-7.40%	1.31%	4,631,433.14	4,949,222.99	317,789.85	Feb-18	Jan-20	Feb-18	Feb-20		2019
134238	DSP LIME KILN SUBSTATION	-	79,431.01	79,431.01	100.00%	0.00%	-	894,300.63	894,300.63	Jan-19	May-23				2019
134898	PE Vehicle Purchases	-	200,000.00	200,000.00	100.00%	0.00%	-	200,000.00	200,000.00	Jul-11	Dec-20				2019
136480	GS GE Test Equip Pool	-	67,209.04	67,209.04	100.00%	0.00%	-	445,935.04	445,935.04	Feb-18	Oct-19				2019
136562	GS SL Coal Mstr Ash Anlzr LGE	-	106,433.25	106,433.25	100.00%	0.00%	-	106,433.25	106,433.25	Jan-19	Sep-19				2019
136636	MC3 SCR Catalyst Layer 1	1,501,027.36	1,787,420.48	286,393.12	16.02%	0.45%	1,599,947.45	1,886,340.57	286,393.12	Jul-18	Nov-19	Jul-18	Jan-20		2019
137039	TC1 RPLCE AIR HEATER BASKETS	991,055.22	998,182.17	7,126.95	0.71%	0.30%	991,055.22	998,182.17	7,126.95	Jan-19	Nov-19	Jan-19	Dec-19		2019
137503	CR AP & LF Capping & Closure	-	-	-	100.00%	0.00%	(1,591.65)	(1,591.65)	-						2019
137585LGE	TC2 DCS UPGRADE	298,318.97	368,382.19	70,063.22	19.02%	0.09%	298,318.97	368,382.19	70,063.22	Jan-19	May-19	Jan-19	Dec-19		2019
137587	TC1 DCS UPGRADE	765,614.52	1,061,548.75	295,934.23	27.88%	0.23%	765,614.52	1,061,548.75	295,934.23	Jan-19	Dec-19	Jan-19	Dec-19		2019
137633LGE	TC2 SLMS UNIT	5,059.50	12,226.54	7,167.04	58.62%	0.00%	47,861.33	55,028.37	7,167.04	Jan-17	Apr-19	Jan-17	Nov-18		2019
138395	TC1 SH FRONT PLATEN	-	159,592.50	159,592.50	100.00%	0.00%	-	159,592.50	159,592.50	Jan-17	Nov-19				2019
138400	TC1 SH DMW REPLACE	385,370.25	257,388.75	(127,981.50)	-49.72%	0.12%	385,370.25	257,388.75	(127,981.50)	Jan-19	Nov-19	Jan-19	Dec-19		2019
139670	GS CDM CIP Ver 6.0 LGE	-	-	-	100.00%	0.00%	276,138.20	276,138.20	-						2019
139682LGE	TC PREDICTIVE DEVICES MAINT	-	22,307.03	22,307.03	100.00%	0.00%	-	135,264.03	135,264.03	Jun-17	Jun-21				2019
139718	MC4 Inter SH Pendants	19,242.96	-	(19,242.96)	100.00%	0.01%	1,390,895.16	1,371,652.20	(19,242.96)			Jan-18	Dec-18		2019
139721	MC 3C GSU Transformer	472,722.98	371,657.10	(101,065.88)	-27.19%	0.14%	1,570,287.49	1,469,221.61	(101,065.88)	Jul-16	Nov-19	Jul-16	Jan-20		2019
139725	TC1 REPLACE BOILER BLD ROOF	585,760.02	512,183.40	(73,576.62)	-14.37%	0.18%	585,760.02	512,183.40	(73,576.62)	Jan-19	Dec-19	Jan-19	Dec-19		2019
139814	MC Matl Handling Chutes 2018	(1,819.50)	-	1,819.50	100.00%	0.00%	224,445.24	226,264.74	1,819.50			Sep-17	Apr-18		2019
139830	MC4 SCR CATALYST L3 2018	20,937.44	-	(20,937.44)	100.00%	0.01%	1,630,936.04	1,609,998.60	(20,937.44)			Feb-17	Dec-18		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
139871	MC3 INT SH PENDANTS	1,307,849.30	-	(1,307,849.30)	100.00%	0.39%	1,307,849.30	1,578,594.96	270,745.66			Feb-19	Jan-20	Based upon damage identified during the 2018 spring maintenance outage, the project was pulled forward into 2019 to mitigate potential boiler tube failures on Mill Creek Unit 3 intermediate superheat due to erosion, corrosion, and dissimilar metal weld failures (DMW's). The increase in the project cost is due to a modification in the scope to relocate half of the roof tubes replacements and higher than estimated labor costs to replace the DMW's.	2019
139873	MC1 TURB MISC	-	3,874,026.74	3,874,026.74	100.00%	0.00%	-	3,874,026.74	3,874,026.74	Jan-19	May-19			This is a placeholder project and other projects are identified for miscellaneous turbine overhaul work and funded from this project.	2019
139878	MC3 TURB MISC	-	2,344,998.17	2,344,998.17	100.00%	0.00%	-	2,344,998.17	2,344,998.17	Jan-19	Dec-19			This is a placeholder project and other projects are identified for miscellaneous turbine overhaul work and funded from this project.	2019
139880	MC1 FDWTR HTRS Phase 1	974,296.89	820,869.34	(153,427.55)	-18.69%	0.29%	1,412,675.14	1,259,247.59	(153,427.55)	Aug-17	May-19	Aug-17	Sep-19		2019
139889	MC3 AIR HTR BASKETS	1,159,278.29	1,291,150.44	131,872.15	10.21%	0.35%	1,159,278.29	1,291,150.44	131,872.15	Jan-19	Dec-19	Jan-19	Jan-20		2019
139892	MC3 FDWTR HTRS	794,951.59	932,945.51	137,993.92	14.79%	0.24%	1,083,813.44	1,221,807.36	137,993.92	Aug-17	Nov-19	Aug-17	Dec-19		2019
139897	MC4 FDWTR HTRS	(66,588.01)	-	66,588.01	100.00%	-0.02%	1,035,137.40	1,101,725.41	66,588.01			Aug-17	Nov-18		2019
139991	TEP-CR-MIDVALLEY-FNCHVL	-	77,998.46	77,998.46	100.00%	0.00%	-	3,108,272.93	3,108,272.93	Oct-19	Dec-20				2019
140014LGE	TC CT DCS UPGRADE	88,196.45	89,083.65	887.20	1.00%	0.03%	88,196.45	89,083.65	887.20	Jan-19	Oct-19	Jan-19	Dec-19		2019
140032LGE	TC PURCHASE JLG LIFT	-	98,379.70	98,379.70	100.00%	0.00%	-	98,379.70	98,379.70	Jan-19	Dec-19				2019
140342LGE	MISC TOOLS LGE	-	36,892.39	36,892.39	100.00%	0.00%	-	204,001.28	204,001.28	May-16	Dec-23				2019
140440	TEP-CR-NORTH TAP-SO PARK	2,293,067.89	2,322,697.78	29,629.89	1.28%	0.69%	2,647,315.36	2,676,945.25	29,629.89	Oct-18	Jun-19	Oct-18	May-19		2019
140502	SCM MODIFY CANE RUN 14KV PLANT	5,175.57	-	(5,175.57)	100.00%	0.00%	1,151,375.40	1,146,199.83	(5,175.57)			Jun-14	Dec-17		2019
140619LGE	TC CONVEYOR BELT REPLACE	-	70,787.63	70,787.63	100.00%	0.00%	-	853,955.99	853,955.99	Jan-17	Sep-21				2019
140654LGE	TC CBU BKT & CHAIN	-	223,070.25	223,070.25	100.00%	0.00%	-	420,031.25	420,031.25	Jan-18	Dec-24				2019
140659LGE	TC CT LCI UPGRADE #2	116,214.71	118,513.22	2,298.51	1.94%	0.03%	116,214.71	118,513.22	2,298.51	Jan-17	May-19	Jan-17	Nov-19		2019
142399	MC3 Gen Stator Bar Install	1,961,607.32	2,477,714.00	516,106.68	20.83%	0.59%	1,961,607.32	2,477,714.00	516,106.68	Jan-19	Jan-20	Jan-19	Jan-20	Carryover from 2019 - MC Turbine Overhaul Capital $240k. This project is to replace the MC3 Generator Stator Bars with new Generator Stator Bars previously purchased in 2013 on capital project 135638.	2019
142753LGE	TC2 GAS IGNITE FUEL 2015	(7,336.91)	-	7,336.91	100.00%	0.00%	1,380,767.89	1,388,104.80	7,336.91			Jan-14	Apr-17		2019
143591	MC CH Railroad Track 2019	130,599.75	145,802.75	15,203.00	10.43%	0.04%	130,599.75	145,802.75	15,203.00	Jan-19	Nov-19	Jan-19	Jan-20		2019
143592	MC Material Hndlg Chutes 2019	256,711.61	218,219.73	(38,491.88)	-17.64%	0.08%	256,711.61	218,219.73	(38,491.88)	Jan-19	Nov-19	Jan-19	Jan-20		2019
143595	MC4 SCR Catalyst L1 2020	378,800.64	-	(378,800.64)	100.00%	0.11%	378,800.64	2,385,134.25	2,006,333.61			May-19			2019
143600	MC1 Expansion Joints 2019	53,101.58	88,225.17	35,123.59	39.81%	0.02%	53,101.58	88,225.17	35,123.59	Jan-19	Oct-19	Jan-19	May-19		2019
143601	MC3 Expansion Joints 2019	74,749.21	88,225.17	13,475.96	15.27%	0.02%	74,749.21	88,225.17	13,475.96	Jan-19	Nov-19	Jan-19	Jan-20		2019
143603	MC Misc Equipment 2019	-	644,205.64	644,205.64	100.00%	0.00%	-	644,205.64	644,205.64	Jan-19	Nov-19			This is a placeholder project and other projects are identified to cover the repair or replacement of equipment that fails during the calendar year and funded from this project. Regardless of the best predictive and/or preventive maintenance efforts, due to age and usage, equipment will fail, making repairs or replacement needed. This equipment includes large 4kv motors, controllers, small transformer, etc.	2019
143605	MC3 DCS (2019)	862,763.98	1,170,223.10	307,459.12	26.27%	0.26%	862,763.98	1,170,223.10	307,459.12	Jan-19	Dec-19	Jan-19	Jan-20		2019
143606	MC4 DCS Upgrade	341,799.12	-	(341,799.12)	100.00%	0.10%	341,799.12	1,189,932.07	848,132.95			Nov-19			2019
143609	MC Conveyor Belts 2019	-	243,001.50	243,001.50	100.00%	0.00%	-	243,001.50	243,001.50	Jan-19	Nov-19				2019
143611	MC Safety Equipmeet 2019	-	33,728.46	33,728.46	100.00%	0.00%	-	33,728.46	33,728.46	Jan-19	Nov-19				2019
143629	MC3 Waterwall Panels and TS	(10,868.22)	-	10,868.22	100.00%	0.00%	1,554,728.93	1,565,597.15	10,868.22			Jan-17	Apr-18		2019
143634	MC Misc Lab Equipment 2019	-	62,496.82	62,496.82	100.00%	0.00%	-	62,496.82	62,496.82	Jan-19	Nov-19				2019
143637	MC3 Turbine L-0 Buckets 2019	1,775,356.24	1,790,000.00	14,643.76	0.82%	0.53%	2,577,244.59	2,591,888.35	14,643.76	Jun-18	Jan-20	Jun-18	Jan-20		2019
143640	CR7 NGCC Inventory	(1,043.80)	-	1,043.80	100.00%	0.00%	1,075,445.44	1,076,489.24	1,043.80			Mar-14	Sep-18		2019
144037	KY61 PRESTON HWY ELECT DIST	161.66	-	(161.66)	100.00%	0.00%	-	(161.66)	(161.66)			Jul-14	Feb-19		2019
144494	GS GE PDM IOTec Repl	10,909.97	-	(10,909.97)	100.00%	0.00%	10,909.97	35,892.33	24,982.36			Nov-19	Apr-20		2019
144503	GS CDM GMD Protection	-	21,002.83	21,002.83	100.00%	0.00%	-	132,351.27	132,351.27	Jun-19	Oct-19				2019
144510	GS CDM CIP Ver 7.0 LGE	-	69,721.88	69,721.88	100.00%	0.00%	-	69,721.88	69,721.88	Jan-19	Nov-19				2019
144531	CR7 Misc Project (multi-year)	-	116,050.04	116,050.04	100.00%	0.00%	-	721,379.56	721,379.56	Jun-16	Dec-30				2019
144782	LGE Loaned to Transmission	-	(2,545.37)	(2,545.37)	100.00%	0.00%	-	(7,107.36)	(7,107.36)	Jan-19	May-21				2019
146709	OUTERLOOP LANDFILL RELO	(163,539.23)	-	163,539.23	100.00%	-0.05%	3,790.41	167,329.64	163,539.23			Sep-15	Jun-18		2019
147048	MC4 Spare GSU Transformer	1,051,741.26	1,587,221.16	535,479.90	33.74%	0.32%	1,351,741.26	1,887,221.16	535,479.90	Nov-18	Nov-19	Nov-18	Jan-20	The original bids came back more favorable then previous similar projects.	2019
147054	MC1 Reheat Outlet Header	872,239.83	937,938.02	65,698.19	7.00%	0.26%	872,239.83	937,938.02	65,698.19	Dec-18	May-19	Dec-18	May-19		2019
147056	MC2 Boiler Lower Slope	467,186.98	869,995.63	402,808.65	46.30%	0.14%	467,186.98	2,570,269.91	2,103,082.93	Jan-19	Apr-21	Jan-19			2019
147058	MC3 Econ Inlet Header	962,640.94	1,170,019.05	207,378.11	17.72%	0.29%	1,050,556.93	1,257,935.04	207,378.11	Oct-18	Dec-19	Oct-18	Jan-20		2019
147061	MC4 IR Panels	(33,166.37)	-	33,166.37	100.00%	-0.01%	1,578,880.07	1,612,046.44	33,166.37			Jan-18	Nov-18		2019
147078	MC 1&2 Reactant Supply Loop	308,587.77	991,424.18	682,836.41	68.87%	0.09%	537,683.33	1,220,519.74	682,836.41	Jul-18	May-20	Jul-18	May-19	The scope of the project was reduced. Specifically, the replacement of the recycle pumps was not included in the project.	2019
147244	TEP ETHEL-NACHAND 69kV-	6,406.58	-	(6,406.58)	100.00%	0.00%	1,793,766.51	1,787,359.93	(6,406.58)			Aug-16	Jun-17		2019
147470LGE	TC C COAL CONVEYOR SPARE MTR	42,210.42	-	(42,210.42)	100.00%	0.01%	42,210.42	76,709.59	34,499.17			Aug-19	Dec-19		2019
147527	REL Locust Sub Switch MOS	3,397.54	-	(3,397.54)	100.00%	0.00%	210,382.35	206,984.81	(3,397.54)			May-18	Dec-18		2019
147745	SIMP V_WALL C_RPLC-LGE 2019	-	151,033.85	151,033.85	100.00%	0.00%	-	151,033.85	151,033.85	Jan-19	May-19				2019
148083	OF Bridge Resurface	507,264.20	73,513.77	(433,750.43)	-590.03%	0.15%	507,264.20	73,513.77	(433,750.43)	Jun-18	Oct-20	Jun-18	Nov-20	Budget is developed at a higher level to encompass multiple Priority Other replacements. More replacements were made on this project than budgeted.	2019
148084	OF Asphault Repl	-	29,298.98	29,298.98	100.00%	0.00%	-	29,298.98	29,298.98	Jan-18	Oct-19			The budget assumed that the project would be completed during 2019 however extended into 2020.	2019
148132	GS GE CV Landfill Instrum	-	40,745.49	40,745.49	100.00%	0.00%	-	253,211.59	253,211.59	Jan-18	Oct-19			The budget assumed that the project would be completed during 2018 however it extended into 2019.	2019
148175	GS CDM Tripwire	-	37,505.06	37,505.06	100.00%	0.00%	-	37,505.06	37,505.06	Jan-17	Nov-19			The budget assumed that the project would be completed during 2019 however extended into 2020.	2019
148396	Prop. Tax Cap. - LGE Non-Mech	-	375,251.71	375,251.71	100.00%	0.00%	-	4,443,814.30	4,443,814.30	Jun-15	Jun-20			The budget assumed that the project would be completed during 2019 however extended into 2020.	2019
148469	CR DEMO - PE ONLY	-	-	-	100.00%	0.00%	-	36,392.95	36,392.95					The budget assumed that the majority of the project would be completed during 2019 however extended into 2020.	2019
148469	CR DEMO - PE ONLY	(36,392.95)	-	36,392.95	100.00%	-0.01%	-	36,392.95	36,392.95			Jan-14	Nov-20	The budget was prepared before the detailed engineering analysis was completed. The final scope of work was less costly than assumed in the budget.	2019
148484	N-1 DIST XFMR PLAINVIEW CW	1,222,018.07	937,998.96	(284,019.11)	-30.28%	0.37%	3,137,590.11	2,853,571.00	(284,019.11)	Jan-18	Feb-20	Jan-18	Dec-19		2019
148490	N1DT PLAINVIEW SUB	229,653.93	-	(229,653.93)	100.00%	0.07%	5,141,950.13	5,977,924.35	835,974.22			Mar-18	Jan-20		2019
148490	N1DT PLAINVIEW SUB	1,979,588.23	3,045,216.38	1,065,628.15	34.99%	0.60%	5,141,950.13	5,977,924.35	835,974.22	Mar-18	Jan-20	Mar-18	Jan-20	Material, grading and project contingency were much less than anticipated.	2019
148679	DSP GENE SUBSTATION 17-18	-	-	-	100.00%	0.00%	-	-	-						2019
148727	LGE SMAC 2017 PROJECT	429,201.93	-	(429,201.93)	100.00%	0.13%	3,365,813.82	4,914,647.49	1,548,833.67			Jan-17	Dec-17		2019
148727	LGE SMAC 2017 PROJECT	1,001,365.76	1,346,286.57	344,920.81	25.62%	0.30%	3,365,813.82	4,914,647.49	1,548,833.67	Jan-17	Dec-20	Jan-17	Dec-17		2019
148821	SR Floyd-Seminole 69kV	479,052.19	904,735.45	425,683.26	47.05%	0.14%	757,172.81	1,182,856.07	425,683.26	Apr-18	Aug-20	Apr-18	Aug-20	This project was included in the budget under project number 127111. 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

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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
148822	CR Olin-Tip Top 69kV Phase I	401,862.15	206,338.60	(195,523.55)	-94.76%	0.12%	401,862.15	10,872,659.96	10,470,797.81	Jun-19	Dec-21	Jun-19		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
148857	Oxmoor Underground Repl	-	-	-	100.00%	0.00%	1,359,605.21	1,359,605.21	-					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
148884	DIST XFMR LIME KILN CW	1,555.85	1,499,089.68	1,497,533.83	99.90%	0.00%	1,555.85	2,329,663.47	2,328,107.62	Jan-19	Mar-20	Jan-19		Project delayed - Contract with VA Hospital has not been signed.	2019
148885	DIST XFMR LIME KILN SUB	1,634,404.88	2,999,216.59	1,364,811.71	45.51%	0.49%	1,634,404.88	7,099,217.25	5,464,812.37	Jan-19	Mar-20	Jan-19		Project delayed - Contract with VA Hospital has not been signed.	2019
148886	N1DT MUD LN SMYRNA	-	-	-	100.00%	0.00%	-	1,600,000.00	1,600,000.00						2019
148888	N1DT MUDLN/SMYRNA SUB	-	-	-	100.00%	0.00%	-	3,500,000.00	3,500,000.00						2019
148897	DWNTWN NTWK VENT PRTCT REPL18	55,030.04	-	(55,030.04)	100.00%	0.02%	435,507.40	380,477.36	(55,030.04)			Jan-18	Jun-19		2019
148898	LEO DWNTWN NTWK VAULT RPR 2018	52,342.73	-	(52,342.73)	100.00%	0.02%	1,445,339.13	1,392,996.40	(52,342.73)			Jan-18	Dec-18		2019
148899	PILC 2018 LGE CABLE REPL	(11,783.12)	-	11,783.12	100.00%	0.00%	10,832,845.42	10,844,628.54	11,783.12			Jan-18	Dec-18		2019
148909	SCM2018 LGE CAP&PIN INSLTR UPG	4,616.52	-	(4,616.52)	100.00%	0.00%	79,786.08	75,169.56	(4,616.52)			Jan-18	May-19		2019
148911	SCM2018 LGE LEGACY RELAY REPL	896.96	-	(896.96)	100.00%	0.00%	55,331.58	54,434.62	(896.96)			Jan-18	Feb-19		2019
148912	SCM2018 LGE RPL LGCYAIRMAG BRK	(1,204.26)	-	1,204.26	100.00%	0.00%	393,509.05	394,713.31	1,204.26			Jan-18	Feb-19		2019
148913	SCM2018 LGE REPL LGCY OIL BRKR	6,433.68	-	(6,433.68)	100.00%	0.00%	312,657.45	300,546.39	(12,111.06)			Jan-18	Dec-18		2019
148913	SCM2018 LGE REPL LGCY OIL BRKR	5,677.38	-	(5,677.38)	100.00%	0.00%	312,657.45	300,546.39	(12,111.06)			Jan-18	Dec-18		2019
148914	SCM2018 LGE REPL LEGACY RTU	1,993.21	-	(1,993.21)	100.00%	0.00%	180,026.18	178,032.97	(1,993.21)			Jan-18	Jan-19		2019
148920	URD CABLE REPL/REJUV LGE 2018	(1,587.21)	-	1,587.21	100.00%	0.00%	2,127,191.76	2,128,778.97	1,587.21			Jan-18	Dec-18		2019
148949	SCM2018 LGE MISC CAPITAL SUB	26.43	-	(26.43)	100.00%	0.00%	108,124.44	108,098.01	(26.43)			Jan-18	Mar-19		2019
148951	SCM2018 LGE OIL CONTAIN UPGRD	(375.94)	-	375.94	100.00%	0.00%	42,933.19	43,309.13	375.94			Jan-18	May-19		2019
148953	SCM2018 LGE REPL ABB VHK MECH	8,977.53	-	(8,977.53)	100.00%	0.00%	85,660.87	76,683.34	(8,977.53)			Jan-18	Feb-19		2019
148955	SCM2018 LGE WILDLIFE PROTECT	3,092.70	-	(3,092.70)	100.00%	0.00%	124,772.56	121,679.86	(3,092.70)			Jan-18	May-19		2019
148955	SCM2018 LGE WILDLIFE PROTECT	-	-	-	100.00%	0.00%	124,772.56	121,679.86	(3,092.70)						2019
148971	PWR QLTY/LOAD LOG/VOLT MTR 16	15,478.53	-	(15,478.53)	100.00%	0.00%	42,166.42	26,687.89	(15,478.53)			Aug-16	Jan-17		2019
149063	LEO PADMOUNT SWITCHGEAR 2018	7,132.81	-	(7,132.81)	100.00%	0.00%	162,463.62	155,330.81	(7,132.81)			Jan-18	Sep-19		2019
149679	Middletown CIP Security Upgrds	42,880.55	-	(42,880.55)	100.00%	0.01%	3,828,995.83	3,786,115.28	(42,880.55)			Jan-17	Oct-18		2019
149682	N1DT Dixie Sub CW	-	-	-	100.00%	0.00%	-	-	-						2019
149889	El Veh Chg Station LG&E 2015	45,463.50	-	(45,463.50)	100.00%	0.01%	45,463.50	-	(45,463.50)			May-16	Apr-19		2019
150013LGE	TC2 BURNER NOZZLE REPL-2018	(1,096.57)	-	1,096.57	100.00%	0.00%	74,354.74	75,451.31	1,096.57			Nov-17	May-18		2019
150015LGE	TC2 BURNER NOZZLE REPL	105,040.89	46,173.25	(58,867.64)	-127.49%	0.03%	140,025.52	81,157.88	(58,867.64)	Jan-18	May-19	Jan-18	Dec-19		2019
150017LGE	TC2 BURNERS (C,F ROWS)	-	25,185.20	25,185.20	100.00%	0.00%	-	79,359.59	79,359.59	Jan-19	May-20				2019
150018LGE	TC2 COAL FLOW ANALYZERS	-	24,451.93	24,451.93	100.00%	0.00%	-	24,451.93	24,451.93	Mar-18	Apr-19				2019
150031LGE	TC ASH POND MOWERS	-	58,890.55	58,890.55	100.00%	0.00%	-	185,557.47	185,557.47	Jan-18	Dec-23				2019
150035	TC1 UPPER ARCH REPLACEMENT	-	211,189.69	211,189.69	100.00%	0.00%	-	211,189.69	211,189.69	Jan-19	Nov-25				2019
150052LGE	TC2 LOWER SLOPE WW REPL	-	42,546.93	42,546.93	100.00%	0.00%	-	173,400.56	173,400.56	Jan-19	May-20				2019
150053LGE	TC ELECTROMECH RELAY	-	84,766.70	84,766.70	100.00%	0.00%	-	334,620.80	334,620.80	Jan-18	Dec-22				2019
150058LGE	TC COAL HAND BUILD ROOF REPL	381.80	-	(381.80)	100.00%	0.00%	23,664.68	23,282.88	(381.80)			Jun-16	Jul-18		2019
150059LGE	TC UPG COAL HAND SAMPLER	253,013.11	133,842.15	(119,170.96)	-89.04%	0.08%	253,013.11	133,842.15	(119,170.96)	Jan-19	Nov-19	Jan-19	Mar-20		2019
150060LGE	TC COAL HAND BYPASS GATE	20,315.84	-	(20,315.84)	100.00%	0.01%	51,791.87	31,476.03	(20,315.84)			Jan-18	Jan-19		2019
150065LGE	TC WASTE PUMPS SLUDGE PIT	-	33,460.54	33,460.54	100.00%	0.00%	-	33,460.54	33,460.54	Jan-19	Dec-19				2019
150220	LGE Ky Wired Non-Reimb	(6,870.42)	-	6,870.42	100.00%	0.00%	-	6,870.42	6,870.42			Nov-15	Oct-18		2019
150222	LGE Ky Wired Reimbursable	-	-	-	100.00%	0.00%	-	-	-						2019
150655	Rebuild TT3311 MU1104 Ph4	(2,103.33)	-	2,103.33	100.00%	0.00%	385,118.71	387,222.04	2,103.33			Jan-16	Jul-17		2019
151000	TC1 480V BREAK UPG	30,475.55	85,796.25	55,320.70	64.48%	0.01%	30,475.55	85,796.25	55,320.70	Jan-19	Nov-19	Jan-19	Apr-20		2019
151006	TC2 NOX SHELTER UPGD	72,644.88	96,886.15	24,241.27	25.02%	0.02%	72,644.88	96,886.15	24,241.27	Jan-19	Jul-19	Jan-19	Oct-19		2019
151010	TC1 COAL CONDUITS	-	128,694.38	128,694.38	100.00%	0.00%	-	128,694.38	128,694.38	Jan-19	Oct-19				2019
151015	TC1 BURNERS (ROW A)	-	343,185.00	343,185.00	100.00%	0.00%	-	343,185.00	343,185.00	Jan-19	Nov-19				2019
151021	TC1 ELECTROMECH RELAYS	509,327.06	359,485.14	(149,841.92)	-41.68%	0.15%	509,327.06	696,670.14	187,343.08	Jan-19	Dec-19	Jan-19	Dec-19		2019
151031	TC1 REMOVE MAIN STOP VALVE	295.70	-	(295.70)	100.00%	0.00%	197,491.66	197,195.96	(295.70)			Dec-16	Dec-17		2019
151231	EDO Contingency	-	-	-	100.00%	0.00%	-	-	-						2019
151243	MC Limestone Lining Screw A	184,907.61	-	(184,907.61)	100.00%	0.06%	184,907.61	302,509.25	117,601.64			May-19	Aug-20		2019
151245	MC Limestone Lining Screw C	146,626.20	240,000.00	93,373.80	38.91%	0.04%	393,243.36	486,617.16	93,373.80	Jun-18	Apr-19	Jun-18	May-19		2019
151249	MC Plant Fire Protection	-	376,760.96	376,760.96	100.00%	0.00%	-	753,530.82	753,530.82	Jan-19	Sep-21				2019
151255	MC 3B GSU Transformer Install	446,747.82	371,657.10	(75,090.72)	-20.20%	0.13%	446,747.82	371,657.10	(75,090.72)	Jan-19	Nov-19	Jan-19	Jan-20		2019
151259	MC3 Field Instrumentation 2019	471,875.69	366,952.15	(104,923.54)	-28.59%	0.14%	471,875.69	366,952.15	(104,923.54)	Jan-19	Nov-19	Jan-19	Feb-20		2019
151269	MC3 Generator Brush Rigging	(1,000.00)	-	1,000.00	100.00%	0.00%	151,947.61	152,947.61	1,000.00			Jan-18	Apr-18		2019
151306	Paddys Run PT Rpl	(5,156.09)	-	5,156.09	100.00%	0.00%	149,872.55	155,028.64	5,156.09			Apr-16	Dec-18		2019
151466	MT 345 Bus Redundancy	(5,097.69)	18,282.10	23,379.79	127.88%	0.00%	354,219.47	377,599.26	23,379.79	Jan-18	Dec-18	Jan-18	Dec-18		2019
151481	DIST CAPACITORS LGE- 2019	140,793.25	150,046.83	9,253.58	6.17%	0.04%	140,793.25	701,087.23	560,293.98	Jan-19	Dec-20	Jan-19	Jun-20		2019
151482	LEO TRANSMISSION LINE CLR	-	559,498.14	559,498.14	100.00%	0.00%	-	1,252,842.22	1,252,842.22	Jan-19	Dec-19			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transmission underbuild projects are developed.	2019
151483	LEO PADMOUNT SWITCHGEAR 2019	271,118.19	298,893.53	27,775.34	9.29%	0.08%	271,118.19	298,893.53	27,775.34	Jan-19	Dec-19	Jan-19	Jun-20		2019
151484	DWNTWN NTWK VENT PRTCT REPL19	588,418.24	1,425,454.30	837,036.06	58.72%	0.18%	588,418.24	1,425,454.30	837,036.06	Jan-19	Dec-19	Jan-19	Mar-20	Project underran because a portion of the planned work was performed in other projects.	2019
151485	LEO DWNTWN NTWK VAULT RPR 2019	1,540,872.73	1,699,409.87	158,537.14	9.33%	0.46%	1,540,872.73	1,699,409.87	158,537.14	Jan-19	Dec-19	Jan-19	Dec-19		2019
151486	PILC 2019 LGE CABLE REPL	12,064,868.69	11,245,191.39	(819,677.30)	-7.29%	3.63%	12,064,868.69	11,245,191.39	(819,677.30)	Jan-19	Dec-19	Jan-19	Dec-19	Additional cable replaced due to the availability of additional crews in 2019. This is a multi-year program so more work was able to be completed in 2019 which will allow completion of the total project sooner.	2019
151495	SCM2019 LGE CAP&PIN INSLTR UPG	157,023.59	148,876.12	(8,147.47)	-5.47%	0.05%	157,023.59	148,876.12	(8,147.47)	Jan-19	Dec-19	Jan-19	Feb-20		2019
151496	SCM2019 LGE RPL SUB BATTERY	342,804.29	92,922.04	(249,882.25)	-268.92%	0.10%	342,804.29	92,922.04	(249,882.25)	Jan-19	Dec-19	Jan-19	Dec-19		2019
151497	SCM2019 LGE LEGACY RELAY REPL	45,105.97	-	(45,105.97)	100.00%	0.01%	62,184.68	79,890.88	17,706.20			Jan-19	Feb-20		2019
151497	SCM2019 LGE LEGACY RELAY REPL	17,078.71	79,890.88	62,812.17	78.62%	0.01%	62,184.68	79,890.88	17,706.20	Jan-19	Dec-19	Jan-19	Feb-20		2019
151498	SCM2019 LGE REPLLGCYAIRMAG BRK	454,669.67	-	(454,669.67)	100.00%	0.14%	574,762.53	359,940.65	(214,821.88)			Jan-19	Dec-19		2019
151498	SCM2019 LGE REPLLGCYAIRMAG BRK	120,092.86	359,940.65	239,847.79	66.64%	0.04%	574,762.53	359,940.65	(214,821.88)	Jan-19	Dec-19	Jan-19	Dec-19		2019
151499	SCM2019 LGE REPL LGCY OIL BRKR	339,306.26	-	(339,306.26)	100.00%	0.10%	435,540.57	385,999.99	(49,540.58)			Jan-19	Jun-19		2019
151499	SCM2019 LGE REPL LGCY OIL BRKR	96,234.31	385,999.99	289,765.68	75.07%	0.03%	435,540.57	385,999.99	(49,540.58)	Jan-19	Dec-19	Jan-19	Jun-19		2019
151500	SCM2019 LGE REPL LEGACY RTU	2,880.61	-	(2,880.61)	100.00%	0.00%	114,166.12	95,540.80	(18,625.32)			Jan-19	Dec-19		2019
151500	SCM2019 LGE REPL LEGACY RTU	111,285.51	95,540.80	(15,744.71)	-16.48%	0.03%	114,166.12	95,540.80	(18,625.32)	Jan-19	Apr-20	Jan-19	Dec-19		2019
151529	SCM2019 LGE LTC OIL FILT ADDS	61,821.95	58,938.07	(2,883.88)	-4.89%	0.02%	61,821.95	58,938.07	(2,883.88)	Jan-19	Dec-19	Jan-19	Aug-19		2019
151530	SCM2019 LGE MISC CAPITAL SUB	175,110.58	122,000.13	(53,110.45)	-43.53%	0.05%	175,110.58	122,000.13	(53,110.45)	Jan-19	Dec-19	Jan-19	Oct-19		2019
151531	SCM2019 LGE MISC NESC COMPL	23,765.62	-	(23,765.62)	100.00%	0.01%	37,221.21	54,907.01	17,685.80			Jan-19	Jun-20		2019
151531	SCM2019 LGE MISC NESC COMPL	13,455.59	54,907.01	41,451.42	75.49%	0.00%	37,221.21	54,907.01	17,685.80	Jan-19	Dec-19	Jan-19	Jun-20		2019
151532	SCM2019 LGE OIL CONTAIN UPGRD	261.06	-	(261.06)	100.00%	0.00%	76,585.58	111,000.09	34,414.51			Jan-19	Apr-20		2019
151532	SCM2019 LGE OIL CONTAIN UPGRD	76,324.52	111,000.09	34,675.57	31.24%	0.02%	76,585.58	111,000.09	34,414.51	Jan-19	Dec-19	Jan-19	Apr-20		2019
151533	SCM2019 LGE REPL XFMR FANS	-	-	-	100.00%	0.00%	-	-	-						2019
151534	SCM2019 LGE REPL ABB VHK MECH	154,364.98	74,958.64	(79,406.34)	-105.93%	0.05%	154,364.98	74,958.64	(79,406.34)	Jan-19	Dec-19	Jan-19	May-20		2019

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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
151535	SCM2019 LGE SUB BLDNG & GND	47,513.40	119,000.49	71,487.09	60.07%	0.01%	47,513.40	119,000.49	71,487.09	Jan-19	Dec-19	Jan-19	Jul-19		2019
151538	SCM2019 LGE WILDLIFE PROTECT	113,259.21	82,999.51	(30,259.70)	-36.46%	0.03%	113,259.21	82,999.51	(30,259.70)	Jan-19	Dec-19	Jan-19	Dec-19		2019
151544	2019 LGE TRANSFORMER REWIND	-	1,029,000.45	1,029,000.45	100.00%	0.00%	-	1,029,000.45	1,029,000.45	Jan-19	Dec-20			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as transformer failures occur.	2019
151546	LEO TOOLS AND EQUIPMENT 2019	167,401.88	445,165.20	277,763.32	62.40%	0.05%	167,401.88	445,165.20	277,763.32	Jan-19	Dec-19	Jan-19	Mar-20		2019
151549	SCM2019 LGE TOOLS & EQUIPMENT	42,412.83	33,000.24	(9,412.59)	-28.52%	0.01%	42,412.83	33,000.24	(9,412.59)	Jan-19	Dec-19	Jan-19	Apr-19		2019
151553	URD CABLE REPL/REJUV LGE 2019	1,547,374.51	1,700,658.43	153,283.92	9.01%	0.47%	1,547,374.51	1,700,658.43	153,283.92	Jan-19	Dec-19	Jan-19	Dec-19		2019
151577	MC1 Sootblowers	206,876.82	243,988.89	37,112.07	15.21%	0.06%	206,876.82	243,988.89	37,112.07	Oct-18	May-19	Oct-18	May-19		2019
151582	MC3 Coal Piping	2,220.97	-	(2,220.97)	100.00%	0.00%	208,473.89	206,252.92	(2,220.97)			Nov-17	Nov-18		2019
151750	Spare 345/138 Transformer	4,903.04	-	(4,903.04)	100.00%	0.00%	2,623,652.46	2,618,749.42	(4,903.04)			Mar-17	Dec-18		2019
151752	DSP Plainview 138kV UPG	4,272.78	501,247.07	496,974.29	99.15%	0.00%	1,414,936.79	1,911,911.08	496,974.29	Apr-18	Nov-18	Apr-18	Nov-18		2019
151783	MC2 DCS Hardware 2019	98,687.56	99,108.56	421.00	0.42%	0.03%	98,687.56	99,108.56	421.00	Jan-19	Apr-19	Jan-19	Sep-19		2019
151980	OF DCS Conv/Upgrade	33,247.50	-	(33,247.50)	100.00%	0.01%	33,247.50	2,780,543.19	2,747,295.69			Jun-16			2019
152001LGE	TC CT EX2000 DIGITAL FE CT10	61,203.57	67,816.21	6,612.64	9.75%	0.02%	61,203.57	67,816.21	6,612.64	Jan-18	Apr-19	Jan-18	May-20		2019
152006LGE	TC CT EX2000 DIGITAL FE CT9	67,856.37	70,468.24	2,611.87	3.71%	0.02%	67,856.37	70,468.24	2,611.87	Jan-18	May-19	Jan-18	May-20		2019
152007LGE	TC CT LUBE OIL PUMPS	64,188.62	42,326.15	(21,862.47)	-51.65%	0.02%	64,188.62	42,326.15	(21,862.47)	Jan-19	Dec-19	Jan-19	Dec-19		2019
152009LGE	TC CT BULK CO STORAGE	(3,214.55)	-	3,214.55	100.00%	0.00%	-	3,214.55	3,214.55			Jan-18			2019
152015LGE	TC CT MARK VI UPGD CT9	57,090.72	97,138.51	40,047.79	41.23%	0.02%	57,090.72	97,138.51	40,047.79	Jan-18	Dec-19	Jan-18	Dec-19		2019
152016LGE	TC CT MARK VI UPGD CT10	59,736.52	96,926.88	37,190.36	38.37%	0.02%	59,736.52	96,926.88	37,190.36	Jan-19	Jun-19	Jan-19	Oct-19		2019
152032LGE	TC CT HMI UPGRD	134,857.44	147,755.99	12,898.55	8.73%	0.04%	134,857.44	147,755.99	12,898.55	Oct-18	Jul-19	Oct-18	Apr-20		2019
152038LGE	TC CT SECURITY ST	101.01	-	(101.01)	100.00%	0.00%	71,905.68	71,804.67	(101.01)			Jan-17	Apr-18		2019
152049LGE	TC2 BOILER WATER WALL REPL	-	-	-	100.00%	0.00%	1,063,838.93	1,063,838.93	-						2019
152055	CR7 T3K Hardware Refresh	54,766.00	67,155.95	12,389.95	18.45%	0.02%	54,766.00	156,769.90	102,003.90	Jun-16	Apr-20	Jun-16	Apr-20		2019
152056	PR13 T3K Hardware Refresh	214,661.90	218,514.56	3,852.66	1.76%	0.06%	214,661.90	218,514.56	3,852.66	Jun-16	Dec-19	Jun-16	Dec-19		2019
152063	TC1 REAR WW HANGER TUBES	-	60,597.19	60,597.19	100.00%	0.00%	-	60,597.19	60,597.19	Jan-19	Nov-19				2019
152070LGE	TC SHUTTLE BARGE WINCH UPG	106,749.75	53,536.86	(53,212.89)	-99.39%	0.03%	106,749.75	53,536.86	(53,212.89)	Jan-19	Dec-19	Jan-19	Mar-20		2019
152081	TC1 EXP JOINTS	518,144.74	354,767.49	(163,377.25)	-46.05%	0.16%	518,144.74	354,767.49	(163,377.25)	Jan-19	Nov-19	Jan-19	Dec-19		2019
152092LGE	TC B BALL MILL LINER UPGD	(3,818.90)	-	3,818.90	100.00%	0.00%	85,194.93	89,013.83	3,818.90			Jan-17	Jun-18		2019
152097LGE	TC RAT RELAYS LGE	37,609.49	65,891.18	28,281.69	42.92%	0.01%	37,609.49	65,891.18	28,281.69	Jan-19	Sep-19	Jan-19	Dec-19		2019
152104LGE	TC2 LAST STAGE BUCKETS LGE	1,603.56	-	(1,603.56)	100.00%	0.00%	1,603.56	-	(1,603.56)			Jan-19			2019
152108	REL-MT-TC Sw-CF Brkr Add	23,982.30	-	(23,982.30)	100.00%	0.01%	934,058.99	910,076.69	(23,982.30)			Aug-17	Dec-18		2019
152109	REL-Smyrna 604 Brkr Add	223,916.75	-	(223,916.75)	100.00%	0.07%	969,243.06	745,326.31	(223,916.75)			Aug-17	Dec-18		2019
152224	Clifty Creek DL1/DL2 Brkr Rpl	909,478.15	1,139,209.36	229,731.21	20.17%	0.27%	1,130,473.86	1,360,205.07	229,731.21	Jan-18	Apr-21	Jan-18			2019
152226	Middletown (5) 345kV Brkr Rpl	306,392.46	1,116,622.75	810,230.29	72.56%	0.09%	2,556,330.56	3,366,560.85	810,230.29	Jan-17	Mar-19	Jan-17	Oct-18	The budget assumed that that the majority of construction would occur during 2019, however more was accelerated (completed during 2018) than expected.	2019
152330	MC Gypsum Dewatering Non-ECR	1,607,518.83	3,893,128.00	2,285,609.17	58.71%	0.48%	74,968,468.02	77,254,077.19	2,285,609.17	Jun-16	Jun-19	Jun-16	Jun-19	Dollars budgeted for Slurry Tank and GPP Demo were moved to other projects.	2019
152331	DIST CAPACITORS LGE - 2018	236.52	-	(236.52)	100.00%	0.00%	135,931.73	135,695.21	(236.52)			Jan-18	Jul-19		2019
152569	Repl Secondary Locators	-	-	-	100.00%	0.00%	-	-	-						2019
152572	Manhole Structural Rep 2018	-	-	-	100.00%	0.00%	227,120.95	227,120.95	-						2019
152573	Manhole Structural Rep 2019	301,966.20	422,939.88	120,973.68	28.60%	0.09%	301,966.20	422,939.88	120,973.68	Jan-19	Dec-19	Jan-19	May-20		2019
152574	EZ Thump Fault Locators	-	-	-	100.00%	0.00%	-	-	-						2019
152583	STT Misc Project	-	50,697.50	50,697.50	100.00%	0.00%	-	405,580.00	405,580.00	Jan-17	Dec-30				2019
152584	N1DT Dixie Substation	-	-	-	100.00%	0.00%	-	-	-						2019
152585	N1DT STR Ashby Sub-CW	-	-	-	100.00%	0.00%	-	-	-						2019
152586	N1DT Ashby Substation Project	-	-	-	100.00%	0.00%	-	-	-						2019
152639	FP-LGE Online Monitoring Equip	-	264,072.15	264,072.15	100.00%	0.00%	-	1,451,048.88	1,451,048.88	Jan-19	Dec-25				2019
152642	FP-LGE Resiliency Upgrades	-	264,072.14	264,072.14	100.00%	0.00%	-	790,314.02	790,314.02	Jan-19	Jun-20				2019
152649	OF Unit 9/10 Front Slabs	45,012.00	-	(45,012.00)	100.00%	0.01%	45,012.00	-	(45,012.00)			Sep-19			2019
152652LGE	TC2 BOILER WW	-	298,665.75	298,665.75	100.00%	0.00%	-	298,665.75	298,665.75	Jan-19	May-19				2019
152667	TC1 BCWP OVERHAUL	-	121,877.58	121,877.58	100.00%	0.00%	-	383,693.87	383,693.87	Jan-17	Nov-21				2019
152670	TC1 TDBFP PUMP OVERHAULS	283,243.69	125,876.22	(157,367.47)	-125.02%	0.09%	283,243.69	125,876.22	(157,367.47)	Jan-19	Dec-19	Jan-19	Dec-19		2019
152683LGE	TC2 B BFP OVERHAUL LGE	30,318.82	30,960.15	641.33	2.07%	0.01%	30,318.82	30,960.15	641.33	Jan-17	May-19	Jan-17	Dec-19		2019
152693LGE	TC OFFICE UPGRADES %	-	151,241.63	151,241.63	100.00%	0.00%	-	458,006.29	458,006.29	Jan-17	Aug-21				2019
152711	CR Skylight-Harmony Landing	-	207,995.55	207,995.55	100.00%	0.00%	-	4,136,208.19	4,136,208.19	Jan-19	Dec-26				2019
152772	CR7 CT 1&2 Insulation	-	82,985.58	82,985.58	100.00%	0.00%	-	393,124.01	393,124.01	Apr-19	Apr-24				2019
153002	LGE CIFI RAP	-	1,575,000.00	1,575,000.00	100.00%	0.00%	-	6,159,599.76	6,159,599.76	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CIFI (Circuit Identified for Improvement) projects.	2019
153004	LGE CEMI	-	701,999.94	701,999.94	100.00%	0.00%	-	3,449,999.94	3,449,999.94	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual CEMI (Circuits Experiencing Multiple Interruptions) projects.	2019
153006	REL System Hardening LGE	-	2,925,000.06	2,925,000.06	100.00%	0.00%	-	16,465,500.00	16,465,500.00	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual System Hardening projects.	2019
153009	TC1 CEM SHELTER & ASSOC EQUIP	356,968.01	536,226.56	179,258.55	33.43%	0.11%	368,558.90	547,817.45	179,258.55	Jan-18	Nov-19	Jan-18	Dec-18		2019
153015	Sub Exit Cable Repl LGE	-	1,603,692.57	1,603,692.57	100.00%	0.00%	-	6,148,704.47	6,148,704.47	Jan-17	Jan-18			Budget is developed at a higher level to encompass multiple projects and reallocated to individual Sub Exit Cable Replacement projects.	2019
153047LGE	TC2 FINAL SH REPL*	4,401.54	24,451.93	20,050.39	82.00%	0.00%	4,401.54	114,549.66	110,148.12	Jan-19	Nov-20	Jan-19			2019
153051	TC1 NATURAL GAS CONVERSION	3,210.10	-	(3,210.10)	100.00%	0.00%	4,401,845.23	4,398,635.13	(3,210.10)			Jun-16	Dec-17		2019
153053LGE	TC2 GEN EXCITATION REPL	(24,458.47)	-	24,458.47	100.00%	-0.01%	248,263.53	272,722.00	24,458.47			Jan-17	May-18		2019
153055LGE	TC2 MDBFP SPARE MTR	35,630.70	72,956.44	37,325.74	51.16%	0.01%	35,630.70	72,956.44	37,325.74	Jan-19	Nov-20	Jan-19	Jun-20		2019
153056LGE	TC IMPOUNDMENT IMPROVEMENTS	-	79,868.10	79,868.10	100.00%	0.00%	-	230,695.94	230,695.94	Feb-16	Aug-21				2019
153065	Solar Projects - Community LGE	-	404,000.00	404,000.00	100.00%	0.00%	-	2,583,000.00	2,583,000.00	Jan-17	Dec-19				2019
153070LGE	TC CT PEEC BATTERIES	50,172.97	76,187.07	26,014.10	34.15%	0.02%	50,172.97	151,042.14	100,869.17	Jan-19	May-20	Jan-19	Dec-19		2019
153072LGE	TC DOZER CERTIFIED REBUILD	215,046.30	624,596.70	409,550.40	65.57%	0.06%	215,046.30	624,596.70	409,550.40	Jan-19	Oct-19	Jan-19	Dec-19		2019
153077	TC1 SCR CATALYST L2 NEW	766,154.51	2,152,341.93	1,386,187.42	64.40%	0.23%	1,098,117.35	2,484,304.77	1,386,187.42	Jan-18	Nov-19	Jan-18	Dec-19	Re-generation and installation costs for this layer were much lower than anticipated in original budget.	2019
153080LGE	TC2 SCR CATALYST L1 NEW-	121,713.15	146,993.00	25,279.85	17.20%	0.04%	121,713.15	557,782.11	436,068.96	Jan-19	Nov-20	Jan-19	Nov-20		2019
153373	FP-Battery Replacements - LGE	-	158,538.88	158,538.88	100.00%	0.00%	-	626,787.76	626,787.76	Jan-17	Dec-22				2019
153478	IN1291 Ckt Hardening	(303.14)	-	303.14	100.00%	0.00%	127,263.42	127,566.56	303.14			Jan-17	Oct-17		2019
153537	OMN-Ashbottom TR2 Monitor	14,694.13	-	(14,694.13)	100.00%	0.00%	103,744.04	89,049.91	(14,694.13)			Oct-16	Dec-19		2019
153538	OMN-Mill Creek TR5 Monitor	25,722.02	-	(25,722.02)	100.00%	0.01%	122,255.87	96,533.85	(25,722.02)			Oct-16	Dec-19		2019
153561	DCC ENHANCEMENT LGE	1,311,104.03	1,808,022.46	496,918.43	27.48%	0.39%	5,746,383.39	6,243,301.82	496,918.43	Dec-16	Jun-19	Dec-16	Apr-19		2019
153673	Locust 1192 CIFI 2017	(380.18)	-	380.18	100.00%	0.00%	158,072.06	158,452.24	380.18			Jan-17	Dec-17		2019
153674	Highland 1103 CIFI 2017	(16,370.94)	-	16,370.94	100.00%	0.00%	202,773.51	219,144.45	16,370.94			Jan-18	Aug-19		2019
153726	CIP Intrusion Detect Trans LGE	12,995.09	-	(12,995.09)	100.00%	0.00%	51,136.97	38,141.88	(12,995.09)			Nov-16	May-18		2019
153884	MC3 Cooling Tower Elect Cable	1,135,681.24	718,537.06	(417,144.18)	-58.05%	0.34%	1,135,681.24	718,537.06	(417,144.18)	Jan-19	Nov-19	Jan-19	Jan-20		2019
153926	UPS CENTENNIAL HUB EXP SUB	161.14	-	(161.14)	100.00%	0.00%	579,522.56	579,361.42	(161.14)			Jan-17	Dec-17		2019
154046	PAR-Algonquin Ground Grid Rpl	(18,760.69)	-	18,760.69	100.00%	-0.01%	280,705.27	299,465.96	18,760.69			Feb-17	Oct-18		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
154092	Distribution Auto LGE 2017	10,434,618.37	14,223,216.66	3,788,598.29	26.64%	3.14%	26,702,730.81	57,138,885.77	30,436,154.96	Feb-17	Dec-17	Feb-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) 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
154148	RFN-Eastwood Fence Rpl	56,908.18	-	(56,908.18)	100.00%	0.02%	157,208.29	100,300.11	(56,908.18)			Feb-17	Dec-18		2019
154324	MC Flyash Silo "A" Baghouse	621,329.96	495,542.80	(125,787.16)	-25.38%	0.19%	621,329.96	495,542.80	(125,787.16)	Jan-19	Nov-19	Jan-19	Jan-20		2019
154327	MC Basement Water Piping	-	188,306.28	188,306.28	100.00%	0.00%	-	564,918.80	564,918.80	Jan-19	Mar-25				2019
154331	MC1 Hydrogen Coolers	43,049.55	233,025.72	189,976.17	81.53%	0.01%	293,049.55	483,025.72	189,976.17	Aug-18	Apr-19	Aug-18	Mar-19		2019
154332	MC2 Hydrogen Coolers	31,792.14	233,025.72	201,233.58	86.36%	0.01%	274,942.19	476,175.77	201,233.58	Aug-18	Apr-19	Aug-18	May-19		2019
154338	MC3 Hydrogen Coolers	10,817.30	233,025.72	222,208.42	95.36%	0.00%	305,458.03	527,666.45	222,208.42	Aug-18	Nov-19	Aug-18	Dec-19		2019
154341	MC4 Hydrogen Coolers	25,901.17	233,025.72	207,124.55	88.88%	0.01%	283,956.64	491,081.19	207,124.55	Aug-18	Oct-19	Aug-18	Dec-19		2019
154383	MC4 Hg Trap System	-	128,961.72	128,961.72	100.00%	0.00%	-	128,961.72	128,961.72	Jan-19	Sep-27				2019
154384	MC4 Hg CEMS	-	337,284.51	337,284.51	100.00%	0.00%	-	337,284.51	337,284.51	Jan-19	Sep-27				2019
154385	MC4 PM Probe	-	183,522.45	183,522.45	100.00%	0.00%	-	183,522.45	183,522.45	Jan-19	Sep-27				2019
154386	MC Coal Barge Unloading PLC	41,540.98	-	(41,540.98)	100.00%	0.01%	61,660.21	20,119.23	(41,540.98)			Jan-18	Feb-19		2019
154387	MC Coal Hndlg Fire System	(7,188.13)	-	7,188.13	100.00%	0.00%	259,840.56	267,028.69	7,188.13			Jan-18	Dec-18		2019
154391	MC2 Fire Protection	118,000.00	119,977.01	1,977.01	1.65%	0.04%	118,000.00	119,977.01	1,977.01	Jan-19	Dec-19	Jan-19	Jan-20		2019
154395	MC3 O2 Probes	231,166.45	247,771.40	16,604.95	6.70%	0.07%	231,166.45	247,771.40	16,604.95	Jan-19	Nov-19	Jan-19	Jan-20		2019
154398	MC4 O2 Probes	6,016.55	-	(6,016.55)	100.00%	0.00%	377,516.72	371,500.17	(6,016.55)			Jan-18	Dec-18		2019
154402	MC1 Primary Air Flow Xmtrs	541,065.09	99,108.54	(441,956.55)	-445.93%	0.16%	667,794.83	225,838.28	(441,956.55)	Jan-18	May-19	Jan-18	May-19		2019
154407	MC1 Turb Oil Demuls System	16,814.59	135,880.77	119,066.18	87.63%	0.01%	48,998.25	168,064.43	119,066.18	Nov-18	Mar-19	Nov-18	Oct-19		2019
154408	MC3 Control Valve Steam Chest	1,162,881.61	1,461,216.39	298,334.78	20.42%	0.35%	1,162,881.61	1,461,216.39	298,334.78	Jan-19	Jan-20	Jan-19	Jan-20		2019
154414	MC Oil/Water Separator	(10,230.00)	-	10,230.00	100.00%	0.00%	175,927.93	186,157.93	10,230.00			Jan-18	Oct-18		2019
154415	MC1 Service Water Piping	738,815.74	991,085.58	252,269.84	25.45%	0.22%	738,815.74	991,085.58	252,269.84	Jan-19	Nov-19	Jan-19	Aug-19		2019
154473	LINCOLN PK VAULT REPLACEMENT	1,773.02	-	(1,773.02)	100.00%	0.00%	498,083.70	496,310.68	(1,773.02)			Jan-17	Dec-18		2019
154540	MC Gypsum Loading System	759,612.62	-	(759,612.62)	100.00%	0.23%	1,585,998.88	826,386.26	(759,612.62)			Jan-18	Jan-19	Carryover from 2018 for gypsum loaded via barge. The current gypsum barge loading system needed upgrades to meet demand and continue to operate reliably. This included engineering, new feed hopper, new belt scale, new conduit for interlocks, new control wiring and control panel, and all labor and material to complete the project.	2019
154541	MC3 Secondary Air Meters	1,014,408.06	446,062.74	(568,345.32)	-127.41%	0.31%	1,014,408.06	594,725.59	(419,682.47)	May-19	Apr-20	May-19	Jan-20	The increase in the project cost is due to higher than anticipated installation costs to install the secondary air meters and windbox modifications. A larger crew than planned was required to complete the project. The increases manpower included additional confined space attendants to monitor all of the windbox/air duct sections where the work was completed.	2019
154542	MC4 Secondary Air Meters	74,894.67	148,662.85	73,768.18	49.62%	0.02%	995,266.02	1,069,034.20	73,768.18	Jan-18	Mar-19	Jan-18	May-19		2019
154543	MC3 Boiler Flame Scanners	(1,000.00)	-	1,000.00	100.00%	0.00%	165,363.45	166,363.45	1,000.00			May-17	Apr-18		2019
154544	MC4 Boiler Flame Scanners	2,287.10	-	(2,287.10)	100.00%	0.00%	219,403.65	217,116.55	(2,287.10)			Jan-18	Nov-18		2019
154555	MC1 SH Division Pnls - Partial	365,735.01	346,879.97	(18,855.04)	-5.44%	0.11%	368,978.24	350,123.20	(18,855.04)	Nov-18	May-19	Nov-18	May-19		2019
154556	MC1 WW Weld Overlay 2019	1,640,074.07	1,585,736.96	(54,337.11)	-3.43%	0.49%	1,856,074.07	1,801,736.96	(54,337.11)	Nov-18	May-19	Nov-18	May-19		2019
154571	UPS CENTENNIAL HUB - REIMB	-	-	-	100.00%	0.00%	-	-	-						2019
154591	TC 345kV 4511 Breaker	(4,883.01)	-	4,883.01	100.00%	0.00%	688,918.85	693,801.86	4,883.01			May-17	Oct-18		2019
154593	MC2/MC3 Boiler Room Roof Drain	709,431.70	634,294.78	(75,136.92)	-11.85%	0.21%	709,431.70	634,294.78	(75,136.92)	Jan-19	Nov-19	Jan-19	Jan-20		2019
154598	MC 1A MDBFP OVERHAUL	84,299.50	153,738.87	69,439.37	45.17%	0.03%	174,652.25	244,091.62	69,439.37	Dec-18	Jan-19	Dec-18	May-19		2019
154600	MC 1B Blr Circ Pump OVERHAUL	80,563.01	114,067.61	33,504.60	29.37%	0.02%	80,563.01	114,067.61	33,504.60	Jan-19	Apr-19	Jan-19	May-19		2019
154632	MC 1C Recycle Pump OVERHAUL	94,317.37	119,023.03	24,705.66	20.76%	0.03%	94,317.37	119,023.03	24,705.66	Nov-18	Oct-25	Nov-18	Dec-19		2019
154635	MC 2A CTP OVERHAUL 2019	95,970.04	143,823.39	47,853.35	33.27%	0.03%	95,970.04	143,823.39	47,853.35	Jan-19	Nov-19	Jan-19	May-19		2019
154643	MC 2D Recyc Pump OVERHAUL 2019	77,691.71	119,023.03	41,331.32	34.73%	0.02%	77,691.71	119,023.03	41,331.32	Nov-18	Apr-24	Nov-18	Dec-19		2019
154645	MC 3A CTP OVERHAUL 2019	116,861.22	-	(116,861.22)	100.00%	0.04%	325,448.48	208,587.26	(116,861.22)			Nov-17	Nov-19		2019
154646	MC 3A Recyc Pump OVERHAUL 2019	59,118.98	119,023.03	59,904.05	50.33%	0.02%	59,118.98	119,023.03	59,904.05	Nov-18	Nov-19	Nov-18	Dec-19		2019
154648	MC 3B Recyc Pump OVERHAUL 2019	59,118.98	119,023.03	59,904.05	50.33%	0.02%	59,118.98	119,023.03	59,904.05	Nov-18	Nov-19	Nov-18	Dec-19		2019
154657	MC 4D Recyc Pump OVERHAUL 2019	80,850.67	119,023.03	38,172.36	32.07%	0.02%	80,850.67	119,023.03	38,172.36	Nov-18	Nov-19	Nov-18	Dec-19		2019
154658	MC 4E Recyc Pump OVERHAUL 2019	75,782.79	119,023.03	43,240.24	36.33%	0.02%	75,782.79	119,023.03	43,240.24	Nov-18	Nov-19	Nov-18	Oct-19		2019
154659	MC3 TDBFP OVERHAUL 2019	162,444.38	214,237.75	51,793.37	24.18%	0.05%	162,444.38	214,237.75	51,793.37	Jan-19	Dec-19	Jan-19	Jan-20		2019
154678	MC1 Warm-up Gas Valves	276,607.17	148,662.83	(127,944.34)	-86.06%	0.08%	323,026.50	195,082.16	(127,944.34)	Nov-17	May-19	Nov-17	May-19		2019
154694	Madison 69kV Cap & Pin Rpl	40,282.67	-	(40,282.67)	100.00%	0.01%	361,876.46	321,593.79	(40,282.67)			May-17	Feb-19		2019
154708	TC1 LOWER FURNACE WW REPL-	1,094,483.11	1,276,740.00	182,256.89	14.28%	0.33%	1,240,140.42	1,422,397.31	182,256.89	Jan-18	Nov-19	Jan-18	Dec-19		2019
154713LGE	TC2 HYDROJET PIPING	(2,850.00)	-	2,850.00	100.00%	0.00%	52,261.87	55,111.87	2,850.00			Jan-18	Jun-18		2019
154719LGE	TC2 REPL SB CONTROL VLV-	33,030.67	52,206.66	19,175.99	36.73%	0.01%	33,030.67	52,206.66	19,175.99	Jan-18	Aug-19	Jan-18	Dec-19		2019
154729LGE	TC CBU MOTOR & DRIVE UPGD'S	136,879.23	45,952.47	(90,926.76)	-197.87%	0.04%	136,879.23	92,416.56	(44,462.67)	Jan-19	Dec-19	Jan-19	Dec-19		2019
154743	TC1 COOLING TOWER PUMP OH	-	95,995.31	95,995.31	100.00%	0.00%	-	197,837.38	197,837.38	Jan-19	Nov-21				2019
154751LGE	TC LIMESTONE PREP CHUTE REPL-	3,894.89	-	(3,894.89)	100.00%	0.00%	39,966.61	36,071.72	(3,894.89)			Jan-18	Jun-18		2019
154753	TC VEHICLES	-	105,243.40	105,243.40	100.00%	0.00%	-	622,260.40	622,260.40	Jan-18	Dec-21				2019
154759LGE	TC LED LIGHTING-	-	68,928.71	68,928.71	100.00%	0.00%	-	217,585.71	217,585.71	Jan-18	Apr-21				2019
154761	TC1 BOILER ROOF EXHAUSTERS	-	53,022.08	53,022.08	100.00%	0.00%	-	161,948.57	161,948.57	Jan-18	Sep-20				2019
154762LGE	TC HVAC UPGD	-	26,511.04	26,511.04	100.00%	0.00%	-	109,437.20	109,437.20	Jan-18	Jul-21				2019
154763LGE	TC2 COMMON WASTE SUMP UPG-	154.04	-	(154.04)	100.00%	0.00%	6,671.47	6,517.43	(154.04)			Jan-17	Jun-18		2019
154769LGE	TC TRANSFORMER RELAY UPG-	-	66,921.08	66,921.08	100.00%	0.00%	-	66,921.08	66,921.08	Jan-19	Mar-19				2019
154773LGE	TC2 TURBINE OIL FILTER UPG-	325.93	-	(325.93)	100.00%	0.00%	31,344.12	31,018.19	(325.93)			Nov-17	Jun-18		2019
154792LGE	TC CT WAREHOUSE-	-	254,380.16	254,380.16	100.00%	0.00%	-	337,552.46	337,552.46	Jan-19	Sep-21				2019
154805LGE	TC LBU CLAMSHELL SPARE	-	-	-	100.00%	0.00%	60,863.53	60,863.53	-						2019
154810LGE	TC CITY WATER LOOP TIE-	(0.01)	-	0.01	100.00%	0.00%	11,910.62	11,910.63	0.01			Jan-18	Dec-18		2019
154831	CR7 UV LIGHTING	47,622.01	43,655.55	(3,966.46)	-9.09%	0.01%	47,622.01	43,655.55	(3,966.46)	Jun-17	Sep-19	Jun-17	Jan-20		2019
154833	CR7 EQ OVERHAUL	-	117,959.01	117,959.01	100.00%	0.00%	-	815,683.26	815,683.26	Jun-17	Dec-30				2019
154838	PR12 H2 Cooler	-	69,375.99	69,375.99	100.00%	0.00%	-	69,375.99	69,375.99	Jun-17	Oct-19				2019
154843	Trimble Co TCT 7-10	24,394.36	-	(24,394.36)	100.00%	0.01%	2,671,958.46	2,647,564.10	(24,394.36)			May-17	Dec-18		2019
155051	UPS CENTENNIAL SUB-REIMB	-	-	-	100.00%	0.00%	(0.00)	(0.00)	-						2019
155077LGE	TC INSIGHT CM VIB MONITOR-	-	11,153.51	11,153.51	100.00%	0.00%	-	44,029.04	44,029.04	Jan-18	Dec-19				2019
155109LGE	BRCT5 Gen Prot Relay Upgr-LGE	(10,903.16)	-	10,903.16	100.00%	0.00%	65,310.76	76,213.92	10,903.16			Jan-18	Oct-18		2019
155110LGE	BRCT6 Gen Prot Relay Upgr-LGE	-	30,147.82	30,147.82	100.00%	0.00%	-	30,147.82	30,147.82	Jan-19	Nov-20				2019
155124	GS GenEng Wireless Gateways	171,274.56	37,000.00	(134,274.56)	-362.90%	0.05%	171,274.56	37,000.00	(134,274.56)	Jan-19	Jun-20	Jan-19			2019
155127	GS GenEng Tsfrmer Protection	-	134,418.10	134,418.10	100.00%	0.00%	-	794,507.10	794,507.10	Jan-19	Oct-19				2019
155141	Grants Vault	137,578.33	-	(137,578.33)	100.00%	0.04%	491,408.52	353,830.19	(137,578.33)			Sep-18	Jul-19		2019
155144LGE	BRCT7 Gen Prot Relay Upgr-LGE	-	-	-	100.00%	0.00%	-	29,415.24	29,415.24						2019
155149LGE	BRCT6 GT Thermal Insul - LGE	221,279.28	214,018.12	(7,261.16)	-3.39%	0.07%	298,725.01	291,463.85	(7,261.16)	Oct-18	Apr-19	Oct-18	Jun-19		2019
155193LGE	TC2 Hydrojet Strainer-	6,100.77	-	(6,100.77)	100.00%	0.00%	9,104.48	3,003.71	(6,100.77)			Jan-17	Oct-17		2019
155313	SCM2019 LGE TXFMR TOOLS	9,113.79	14,999.46	5,885.67	39.24%	0.00%	9,113.79	14,999.46	5,885.67	Jan-19	Dec-19	Jan-19	Feb-20		2019
155320	DSP Ashbottom Sub	-	-	-	100.00%	0.00%	-	5,099,465.07	5,099,465.07						2019
155338	PQ LOAD VOLT METERS	-	-	-	100.00%	0.00%	-	-	-						2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
155340	Air Compressor-LEO	-	29,598.75	29,598.75	100.00%	0.00%	-	29,598.75	29,598.75	Jan-19	Dec-19				2019
155372LGE	TC2 ABB BREAKER UPG-	6,194.03	-	(6,194.03)	100.00%	0.00%	104,531.26	98,337.23	(6,194.03)			Nov-17	Jun-18		2019
155375	N1 Hikes Lane Sub Property	-	-	-	100.00%	0.00%	-	-	-						2019
155376	N1 Hikes Ln Sub - CW	-	-	-	100.00%	0.00%	-	-	-						2019
155377	N1 Hikes Ln Sub	-	-	-	100.00%	0.00%	-	-	-						2019
155386	N1DT Pleasure Ridge Sub	3,350,855.07	3,885,216.54	534,361.47	13.75%	1.01%	4,243,934.80	6,335,296.71	2,091,361.91	May-18	May-20	May-18	Jul-20	Below grade bids were much less than anticipated. Contingency released.	2019
155396	MC1 Air Heater Baskets 2019	616,220.81	671,054.92	54,834.11	8.17%	0.19%	1,296,987.48	1,351,821.59	54,834.11	Jan-18	May-19	Jan-18	May-19		2019
155418	MC3 Boiler Extended Arch Inst	-	2,378,605.44	2,378,605.44	100.00%	0.00%	-	2,378,605.44	2,378,605.44	Jan-19	Dec-27			MC3 Boiler Extended Arch Inst reassigned to 2027	2019
155431	Convention Center Vault	-	-	-	100.00%	0.00%	-	-	-						2019
155443LGE	TC F COAL CONV GALLERY REBLD-	697,233.97	845,495.04	148,261.07	17.54%	0.21%	697,233.97	2,102,505.60	1,405,271.63	Jan-19	Sep-20	Jan-19			2019
155526	FOR-Bishop Brk Rpl	(2,912.79)	-	2,912.79	100.00%	0.00%	139,243.85	142,156.64	2,912.79			Jul-17	Oct-18		2019
155529	MV-90 Daily Read LG&E	357,954.80	329,933.17	(28,021.63)	-8.49%	0.11%	583,140.00	555,118.37	(28,021.63)	Jan-18	Oct-20	Jan-18			2019
155705	OHIO FALLS U7 REWIND	22,624.80	-	(22,624.80)	100.00%	0.01%	7,174,339.17	7,151,714.37	(22,624.80)			Sep-17	Dec-18		2019
155809	HB1147 Ckt Hardening	283,763.33	-	(283,763.33)	100.00%	0.09%	293,597.80	9,834.47	(283,763.33)			Aug-17	Jun-19		2019
155859	TPPA-Fibertech 2018	2,369.81	-	(2,369.81)	100.00%	0.00%	11,529.56	9,159.75	(2,369.81)			Jan-18	Jun-19		2019
155860	TPPA-Other 2018	-	-	-	100.00%	0.00%	-	-	-						2019
155862	TPPA-TWC 2018	3,335.99	-	(3,335.99)	100.00%	0.00%	31,341.92	28,005.93	(3,335.99)			Dec-17	Mar-20		2019
155864	CF1204 CIFI 2018	(924.09)	-	924.09	100.00%	0.00%	136,459.87	137,383.96	924.09			Apr-18	Mar-19		2019
155865	AK1290 CIFI 2018	3,296.87	-	(3,296.87)	100.00%	0.00%	565,965.02	562,668.15	(3,296.87)			Jan-18	Nov-18		2019
155866	PV1252 CIFI 2018	15,983.85	-	(15,983.85)	100.00%	0.00%	232,213.00	216,229.15	(15,983.85)			Jan-18	Apr-19		2019
155868	EW1241 Ckt Hardening	341.88	-	(341.88)	100.00%	0.00%	220,646.99	220,305.11	(341.88)			Jan-18	Feb-19		2019
155869	CA1341 Ckt Hardening	(2,046.14)	-	2,046.14	100.00%	0.00%	113,970.35	116,016.49	2,046.14			Apr-18	May-19		2019
155870	BR1351 Ckt Hardening	358,257.14	-	(358,257.14)	100.00%	0.11%	826,271.59	468,014.45	(358,257.14)			May-18	Oct-20		2019
155879LGE	TC2 PJFF COMPRESSOR REPL-	(1,767.03)	-	1,767.03	100.00%	0.00%	16,233.84	18,000.87	1,767.03			Jan-17	Dec-17		2019
155923LGE	BRCT5 Inlet Coils Repl LGE	(21,226.91)	-	21,226.91	100.00%	-0.01%	160,988.74	182,215.65	21,226.91			Sep-17	Oct-18		2019
156002	Distribution Auto LGE 2019	-	-	-	100.00%	0.00%	-	-	-						2019
156026	Brown Hotel Vault	7,084.00	-	(7,084.00)	100.00%	0.00%	399,790.23	392,706.23	(7,084.00)			Oct-17	Dec-18		2019
156027	ST L-O BLADES LGE	13,405.91	-	(13,405.91)	100.00%	0.00%	643,142.32	629,736.41	(13,405.91)			Oct-17	Nov-17		2019
156071	Old Henry Rd Public Works	785,353.50	-	(785,353.50)	100.00%	0.24%	785,353.50	-	(785,353.50)			Nov-17	Dec-19	Public Works funds are budgeted at a high level and reallocated to individual public works jobs that require a specific individual project number.	2019
156137	AK1292 CIFI 2018	182,456.62	-	(182,456.62)	100.00%	0.05%	261,015.84	78,559.22	(182,456.62)			Jan-18	Sep-19		2019
156138	CA1340 CKT HARDENING	17,806.08	-	(17,806.08)	100.00%	0.01%	17,806.08	-	(17,806.08)			Feb-19	Mar-20		2019
156139	CA1342 CKT HARDENING	(21,470.39)	-	21,470.39	100.00%	-0.01%	147,235.07	168,705.46	21,470.39			Jan-18	Jun-19		2019
156142	CW1224 CIFI 2018	239,550.54	-	(239,550.54)	100.00%	0.07%	239,550.54	-	(239,550.54)			Aug-19	May-20		2019
156144	ET1168 CIFI 2018	(426.82)	-	426.82	100.00%	0.00%	250,030.13	250,456.95	426.82			Jan-18	Feb-19		2019
156150LGE	TC OIL STORAGE BUILDING-	472.68	-	(472.68)	100.00%	0.00%	21,958.23	21,485.55	(472.68)			Jan-17	May-18		2019
156168	PL1272 CIFI 2018	341,080.68	-	(341,080.68)	100.00%	0.10%	341,080.68	-	(341,080.68)			May-19	Apr-20		2019
156170	PCA Stewart 69kV C&P Insul	(10,731.16)	-	10,731.16	100.00%	0.00%	194,364.04	205,095.20	10,731.16			Nov-17	Dec-18		2019
156195	POR-Mud Lane (2) 69kV PT	(29,434.51)	-	29,434.51	100.00%	-0.01%	125,159.90	154,594.41	29,434.51			Nov-17	Dec-18		2019
156204	Hillcrest 6" Bus Duct Addition	-	-	-	100.00%	0.00%	-	-	-						2019
156382LGE	TC LIGHTING UPG-2018-	6,141.45	-	(6,141.45)	100.00%	0.00%	143,276.97	137,135.52	(6,141.45)			Jan-18	Jun-18		2019
156430	SCM2018 LGE ARRESTERS	277.98	-	(277.98)	100.00%	0.00%	54,264.94	53,986.96	(277.98)			Jan-18	Jan-19		2019
156435	Cane Run 14kV Station Modify	9,769.36	-	(9,769.36)	100.00%	0.00%	303,649.46	293,880.10	(9,769.36)			Feb-18	May-19		2019
156444	RFN Clay Fence	101,258.22	-	(101,258.22)	100.00%	0.03%	166,005.29	64,747.07	(101,258.22)			Jan-18	May-19		2019
156447	Tip Top Surge Arrestors	(651.32)	-	651.32	100.00%	0.00%	9,314.64	9,965.96	651.32			Jan-18	Oct-18		2019
156469	Churchill Downs-Square D	-	-	-	100.00%	0.00%	-	5,270.02	5,270.02						2019
156469	Churchill Downs-Square D	(5,270.02)	-	5,270.02	100.00%	0.00%	-	5,270.02	5,270.02			May-18	Sep-19		2019
156481	RFN-Tip Top Fence	117,441.55	249,935.25	132,493.70	53.01%	0.04%	170,183.57	302,677.27	132,493.70	Jan-18	Jun-20	Jan-18	Jun-20		2019
156486	TC1 BOILER RM ROOF EXHST 2018	0.01	-	(0.01)	100.00%	0.00%	66,105.44	66,105.43	(0.01)			Jan-18	Jan-19		2019
156490	TC1 MULTIPLEX RM HVAC UNITS	-	-	-	100.00%	0.00%	37,130.06	37,130.06	-						2019
156492LGE	TC ASH POND MOWERS 2018-	-	-	-	100.00%	0.00%	96,272.29	96,272.29	-						2019
156494LGE	TC LAB MONITORS 2018-	178.62	-	(178.62)	100.00%	0.00%	34,820.87	34,642.25	(178.62)			Jan-18	Jun-18		2019
156496LGE	TC LAB EQUIPMENT 2018-	28,874.19	-	(28,874.19)	100.00%	0.01%	35,964.01	7,089.82	(28,874.19)			Jan-18	Jun-18		2019
156516	FERN VALLEY - CEMI 2018	79.92	-	(79.92)	100.00%	0.00%	40,333.64	40,253.72	(79.92)			Feb-18	May-19		2019
156518	TEP-TC Reactors at TCSW	2,027,837.38	2,355,281.76	327,444.38	13.90%	0.61%	2,793,426.26	3,120,870.64	327,444.38	Feb-18	May-19	Feb-18	May-19		2019
156527	SO Exit Ckt Cable Replacement	1,195,167.87	1,211,256.00	16,088.13	1.33%	0.36%	1,195,167.87	1,211,256.00	16,088.13	Feb-18	Sep-19	Feb-18	Dec-19		2019
156544LGE	BRCT5 Spare NOx Pump - LGE	3,403.63	-	(3,403.63)	100.00%	0.00%	36,262.33	32,858.70	(3,403.63)			Feb-18	Dec-18		2019
156547	AMT Testing Analyzer&Equip-LGE	2,639.14	-	(2,639.14)	100.00%	0.00%	18,056.41	15,417.27	(2,639.14)			Feb-18	Jan-19		2019
156635LGE	TC CBU BUCKETS & CHAINS 2018-	22,688.20	-	(22,688.20)	100.00%	0.01%	112,240.92	89,552.72	(22,688.20)			Jan-18	Nov-18		2019
156639	GS GenEng RTU TC	717.84	-	(717.84)	100.00%	0.00%	-	(717.84)	(717.84)			Feb-18	Dec-18		2019
156656LGE	TC F COAL CONV CLRY RBLD-2018	13,864.21	-	(13,864.21)	100.00%	0.00%	247,133.02	233,268.81	(13,864.21)			Jan-18	Nov-18		2019
156660	MC 1A CWP OVERHAUL 2019	481,586.03	193,428.66	(288,157.37)	-148.97%	0.14%	481,586.03	193,428.66	(288,157.37)	Jan-19	May-19	Jan-19	May-19		2019
156664	MC 3B Mill Gearbox OVERHAUL 22	127,076.16	39,643.42	(87,432.74)	-220.55%	0.04%	127,076.16	237,860.54	110,784.38	Jan-19	Nov-20	Jan-19	Dec-19		2019
156665	MC3 TDBFP Fire Protection	98,000.00	-	(98,000.00)	100.00%	0.03%	98,000.00	138,751.99	40,751.99			Jun-19	Jan-20		2019
156666	MC4 Clg Twr Electric Cable	-	718,954.50	718,954.50	100.00%	0.00%	-	718,954.50	718,954.50	Jan-19	Apr-24			MC4 Cooling Tower Electric Cable reassigned to 2022	2019
156667	MC4 TDBFP Fire Protection	98,000.00	-	(98,000.00)	100.00%	0.03%	98,000.00	138,751.99	40,751.99			Jun-19	Jan-20		2019
156683	RFN-Oxmoor Fence	140,650.89	-	(140,650.89)	100.00%	0.04%	185,560.51	44,909.62	(140,650.89)			Mar-18	Dec-19		2019
156718	MC3 SCR Roofing	269,569.05	322,102.83	52,533.78	16.31%	0.08%	269,569.05	322,102.83	52,533.78	Jan-19	Jul-19	Jan-19	Jan-20		2019
156721	MC4 Dearator Room Roof	-	24,777.15	24,777.15	100.00%	0.00%	-	24,777.15	24,777.15	Jan-19	Jan-20				2019
156722	MC4 SCR Roofing	379,798.53	322,102.83	(57,695.70)	-17.91%	0.11%	379,798.53	322,102.83	(57,695.70)	Jan-19	Sep-19	Jan-19	Oct-19		2019
156723	MC CH Diesel Fuel Tank	155,880.02	79,337.88	(76,542.14)	-96.48%	0.05%	155,880.02	79,337.88	(76,542.14)	Jan-19	Nov-19	Jan-19	Dec-19		2019
156726	MC1 Service Water Valves 2019	-	74,387.08	74,387.08	100.00%	0.00%	-	74,387.08	74,387.08	Jan-19	Dec-19				2019
156739	MC3 Lower IR Panels	1,924,276.61	792,868.48	(1,131,408.13)	-142.70%	0.58%	1,924,276.61	792,868.48	(1,131,408.13)	Jan-19	Dec-19	Jan-19	Jan-20	The increase is due to thermal spray coating damage identified during the Mill Creek 3 spring 2018 outage.	2019
156753	MC4 SH Outlet 2020	2,957,461.37	1,381,630.48	(1,575,830.89)	-114.06%	0.89%	3,831,753.55	7,065,716.55	3,233,963.00	May-18	Nov-20	May-18		Further funding was required due to anticipated material tariffs. In addition to tariffs, material burdens increased from 17% to 20% since the project was originally budgeted. This project was to mitigate potential boiler tube failures on the Mill Creek Unit 4 Secondary Superheat Outlet due to corrosion. This project replaced superheat outlet assemblies due to wall loss, restored tubing to its original design thickness, and applied 15,000 sqft of protective high nickel/chrome weld overlay. The weld overlay, combined with combustion optimization, will mitigate future corrosion degradation from low-NOx combustion of fuel with elevated sulfur and chlorine.	2019
156783	LGE Spare Transformer	151,582.28	290,184.68	138,602.40	47.76%	0.05%	674,607.89	813,210.29	138,602.40	Mar-18	Apr-19	Mar-18	Apr-19		2019
156786	MC PAC Upgrade	-	277,689.49	277,689.49	100.00%	0.00%	-	277,689.49	277,689.49	Jan-19	Nov-19				2019
156787	MC1 Precipitator	1,003,846.29	792,868.48	(210,977.81)	-26.61%	0.30%	1,003,846.29	792,868.48	(210,977.81)	Dec-18	Nov-19	Dec-18	Jul-19		2019
156789	MC3 Precipitator	1,230,611.34	842,422.75	(388,188.59)	-46.08%	0.37%	1,230,611.34	842,422.75	(388,188.59)	Jan-19	Dec-19	Jan-19	Jan-20		2019
156802LGE	TC2 TURBINE DIAPHRAGMS REBLD-	-	-	-	100.00%	0.00%	102,397.43	102,397.43	-						2019
156806	TEP-Cane Run Switching 138kV	15,871.65	-	(15,871.65)	100.00%	0.00%	1,166,064.52	1,150,192.87	(15,871.65)			Mar-18	Dec-18		2019
156820	TEP-Trimble County Relay	6,559.30	21,052.61	14,493.31	68.84%	0.00%	420,272.38	434,765.69	14,493.31	Mar-18	May-19	Mar-18	May-19		2019

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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
156825LGE	TC MOORING CELL REFURB-	-	159,736.20	159,736.20	100.00%	0.00%	-	1,032,694.54	1,032,694.54	Jan-19	Jun-21				2019
156830LGE	TC MATERIAL HDLG STRUCT UPGD-	-	99,835.13	99,835.13	100.00%	0.00%	-	645,800.15	645,800.15	Jan-19	Aug-21				2019
156836LGE	TC2 DCS SIMULATOR-	109,761.76	894,021.96	784,260.20	87.72%	0.03%	109,761.76	894,021.96	784,260.20	Jan-19	Apr-20	Jan-19		$470K was deferred into 2020, the remaining variance was due to favorable contract pricing.	2019
156846LGE	TC DCS METERING UPGD-	-	39,934.05	39,934.05	100.00%	0.00%	-	39,934.05	39,934.05	Jan-19	Jun-20				2019
156848LGE	TC MATERIAL HAND OFFICE-	-	33,460.54	33,460.54	100.00%	0.00%	-	66,336.08	66,336.08	Jan-19	Jun-20				2019
156850LGE	TC STACKER RECLAIM OH-	242,459.57	232,228.33	(10,231.24)	-4.41%	0.07%	242,459.57	232,228.33	(10,231.24)	Jan-19	Dec-19	Jan-19	Dec-19		2019
156853LGE	TC2 ID FAN SEALING AIR FLOW-	19,813.99	20,869.06	1,055.07	5.06%	0.01%	19,813.99	20,869.06	1,055.07	Jan-19	Oct-20	Jan-19	Dec-19		2019
156855LGE	TC2 ID FAN REG DRIVE RETROFIT-	6,276.01	8,177.48	1,901.47	23.25%	0.00%	6,276.01	8,177.48	1,901.47	Jan-18	May-19	Jan-18	May-19		2019
156859LGE	TC2 ID FAN HUB SEAL RETROFIT%	-	11,448.47	11,448.47	100.00%	0.00%	-	11,448.47	11,448.47	Jan-19	May-19				2019
156909	PR13 SFC Switch Cab	99,922.94	155,183.03	55,260.09	35.61%	0.03%	227,339.61	282,599.70	55,260.09	Mar-18	May-19	Mar-18	May-19		2019
156930	TC1 FRONT RH BEN REP	609,913.15	319,185.00	(290,728.15)	-91.08%	0.18%	609,913.15	319,185.00	(290,728.15)	Jan-19	Nov-19	Jan-19	Dec-19		2019
156931	TC1 SCANNER AIR FAN UPGRADE	-	51,477.75	51,477.75	100.00%	0.00%	-	51,477.75	51,477.75	Jan-19	Nov-19				2019
156932	TC1 SB DRAIN PIPING OVERHAUL	-	76,796.25	76,796.25	100.00%	0.00%	-	153,592.50	153,592.50	Jan-19	Nov-21				2019
156934	TC1 WALLBLOWER UPGRADE	-	38,398.13	38,398.13	100.00%	0.00%	-	38,398.13	38,398.13	Jan-19	Nov-19				2019
156956LGE	TC2 DEMISTER CHEVRONS SPARE	-	-	-	100.00%	0.00%	72,604.76	72,604.76	-						2019
156965	TC1 SDRS DP LEVEL TRANSMITTERS	-	43,470.10	43,470.10	100.00%	0.00%	-	43,470.10	43,470.10	Jan-19	Dec-19				2019
156967LGE	TC2 FGD AGITATOR BLADES-	-	16,354.97	16,354.97	100.00%	0.00%	-	16,354.97	16,354.97	Jan-19	May-28				2019
156978	TC1 HEATER CONTROLS UPGD	-	257,388.75	257,388.75	100.00%	0.00%	-	257,388.75	257,388.75	Jan-19	Nov-21				2019
156980LGE	TC INVERTER UPG-	-	20,057.70	20,057.70	100.00%	0.00%	-	140,121.00	140,121.00	Jan-19	Jul-21				2019
156994LGE	TC F COAL CONV SPARE MOTOR-	32,898.76	-	(32,898.76)	100.00%	0.01%	32,898.76	87,842.19	54,943.43			Aug-19	Dec-19		2019
156999	TC1 HRH ELBOW	604,112.63	-	(604,112.63)	100.00%	0.18%	626,518.88	22,406.25	(604,112.63)			May-18	Dec-19	This is offset with project 158125, which was a budget placeholder project. Project scope was lower than originally anticipated.	2019
157074	TC1 IA COMP OH	-	428,981.25	428,981.25	100.00%	0.00%	-	428,981.25	428,981.25	Jan-19	Oct-19				2019
157109LGE	TC2 BUILDING VENT UPGD*	-	54,918.79	54,918.79	100.00%	0.00%	-	54,918.79	54,918.79	Jan-19	Dec-19				2019
157115LGE	TC CRITICAL HEAT UPGD*	-	79,868.10	79,868.10	100.00%	0.00%	-	159,736.20	159,736.20	Jan-19	Jul-20				2019
157118LGE	TC GROUND FLR WATER MGMT-	-	29,950.54	29,950.54	100.00%	0.00%	-	59,901.08	59,901.08	Jan-19	Jul-20				2019
157131	CR7 HVAC Controls Upgrade	21,519.32	20,113.77	(1,405.55)	-6.99%	0.01%	21,519.32	20,113.77	(1,405.55)	Jan-19	May-19	Jan-19	May-19		2019
157150LGE	TC COAL HAND BUILD ROOF RPL	-	23,960.43	23,960.43	100.00%	0.00%	-	100,553.93	100,553.93	Jan-19	Jul-21				2019
157186	PR13 Truck	14,512.18	13,131.88	(1,380.30)	-10.51%	0.00%	30,877.00	29,496.70	(1,380.30)	Sep-18	Nov-18	Sep-18	Nov-18		2019
157239	MC Ammonia Fogging System	116,495.15	325,000.00	208,504.85	64.16%	0.04%	174,739.11	383,243.96	208,504.85	Jun-18	Oct-19	Jun-18	Nov-19		2019
157246	TC1 MDBFP COOLER ADD	177,296.80	107,245.31	(70,051.49)	-65.32%	0.05%	177,296.80	107,245.31	(70,051.49)	Jan-19	Nov-19	Jan-19	Dec-19		2019
157248LGE	TC2 ABB MAINS BREAKER UPGD*	(907.79)	146,711.59	147,619.38	100.62%	0.00%	189,222.88	336,842.26	147,619.38	Jan-18	Apr-19	Jan-18	Dec-18		2019
157261LGE	BRCT 6&7 SFC Controls Upg-LGE	42,417.02	-	(42,417.02)	100.00%	0.01%	42,417.02	294,355.62	251,938.60			Mar-19	Nov-20		2019
157273	STT Awning LGE	(291.09)	-	291.09	100.00%	0.00%	12,498.27	12,789.36	291.09			Sep-18	Dec-18		2019
157286LGE	STT Valve Mnt Equ LGE	60,227.14	28,137.11	(32,090.03)	-114.05%	0.02%	60,227.14	28,137.11	(32,090.03)	Jan-19	Dec-19	Jan-19	Dec-19		2019
157288LG	STT Elec Cont Stat LGE	-	56,257.58	56,257.58	100.00%	0.00%	-	56,257.58	56,257.58	Jan-19	Oct-19				2019
157294	Tip Top 69kV PT Replace	53,126.24	-	(53,126.24)	100.00%	0.02%	181,044.84	127,918.60	(53,126.24)			Mar-18	Dec-18		2019
157295LGE	TC CT MULTILIN RELAY UPGD-	-	190,467.68	190,467.68	100.00%	0.00%	-	190,467.68	190,467.68	Jan-19	May-19				2019
157297LGE	TC CT COMPRESS BLEED VLV UP%G	-	84,652.30	84,652.30	100.00%	0.00%	-	250,996.90	250,996.90	Jan-19	Oct-21				2019
157299LGE	TC CT TURNING GEAR REFURB-	-	24,626.00	24,626.00	100.00%	0.00%	-	98,504.00	98,504.00	Jan-19	Jun-21				2019
157301	TC1 O2 PROBE REPLACE	(13,331.10)	-	13,331.10	100.00%	0.00%	231,949.94	245,281.04	13,331.10			Jan-18	Aug-18		2019
157302LGE	TC AMMONIA TANK WATER CURTAIN-	33,843.79	-	(33,843.79)	100.00%	0.01%	33,843.79	87,668.10	53,824.31			Jan-19			2019
157313	DSP N1DT Pleasure Ridge	782.50	36,499.84	35,717.34	97.86%	0.00%	782.50	198,126.09	197,343.59	Mar-19	Jun-20	Mar-19	Apr-20		2019
157322	CR7 HRH2 Blending Valve	(124.27)	-	124.27	100.00%	0.00%	37,387.43	37,511.70	124.27			Apr-18	Dec-18		2019
157533	Middletown Grounding Upgrade	(19,246.40)	-	19,246.40	100.00%	-0.01%	168,264.37	187,510.77	19,246.40			Apr-18	Dec-18		2019
157552	Adams Street Redevelopment	-	673,446.60	673,446.60	100.00%	0.00%	-	673,446.60	673,446.60	Jan-19	Dec-19			This work was completed on a blanket project CSYSEN340.	2019
157566	LEO Trailer Mounted Pump-2019	-	44,990.10	44,990.10	100.00%	0.00%	-	44,990.10	44,990.10	Jan-19	Dec-19				2019
157567	LEO Polaris ATV-2019	-	20,127.15	20,127.15	100.00%	0.00%	-	20,127.15	20,127.15	Jan-19	Dec-19				2019
157575	SIO-SUB OIL BREAKERS	236,587.66	-	(236,587.66)	100.00%	0.07%	895,841.46	3,374,999.91	2,479,158.45			Jan-19			2019
157575	SIO-SUB OIL BREAKERS	659,253.80	849,999.97	190,746.17	22.44%	0.20%	895,841.46	3,374,999.91	2,479,158.45	Jan-19	Jan-19	Jan-19			2019
157578	SIO-RELAY REPLACEMENT LGE	3,508,010.60	-	(3,508,010.60)	100.00%	1.06%	6,149,926.69	13,000,001.80	6,850,075.11			Jan-19		Project is budgeted on project number 157579 and actuals are on 157578. The net variance is ($508k). Additional spending in 2019 due to more work completed, pulling it forward from 2020.	2019
157578	SIO-RELAY REPLACEMENT LGE	2,641,916.09	3,000,000.48	358,084.39	11.94%	0.80%	6,149,926.69	13,000,001.80	6,850,075.11	Jan-19	Jan-19	Jan-19			2019
157583	SIO-SCADA VOLTAGE CONTROL LGE	-	-	-	100.00%	0.00%	-	-	-						2019
157584	SIO-LED ST LIGHT CONV-LGE	-	(486,705.67)	(486,705.67)	100.00%	0.00%	-	(1,473,403.92)	(1,473,403.92)	Jan-19	Jun-20				2019
157588	Harmony Landing 6690 Kit	26.50	-	(26.50)	100.00%	0.00%	16,685.15	16,658.65	(26.50)			Apr-18	Dec-18		2019
157602	DSP DEL PARK TO CANAL	-	790,331.47	790,331.47	100.00%	0.00%	-	1,209,618.87	1,209,618.87	Jan-19	Feb-21			Project was delayed due to Transmission work delayed starting their portion of the project, which delayed this distribution work. Project should be completed in 2020.	2019
157649	Bluelick Rd PBWK	859,642.57	1,490,912.87	631,270.30	42.34%	0.26%	1,681,053.52	2,312,323.82	631,270.30	Jul-18	Mar-20	Jul-18	Sep-20	Some of the variance is timing from 2018. Additinally, construction crews did not hit as much rock as anticipated (there had been a 25% contigency for rock).	2019
157666	SCM2019 TOOLS & EQUIP 003560	11,979.55	12,000.52	20.97	0.17%	0.00%	11,979.55	12,000.52	20.97	Jan-19	Dec-19	Jan-19	Sep-19		2019
157696	Floyd-Seminole 69KV SR	-	164,290.88	164,290.88	100.00%	0.00%	-	164,290.88	164,290.88	Jan-19	Jun-20				2019
157697	Canal-Del Park 69KV SR	406,958.82	1,284,176.02	877,217.20	68.31%	0.12%	406,958.82	1,284,176.02	877,217.20	Jun-19	Feb-21	Jun-19		Transmission delays caused the project to be moved to 2020.	2019
157723	SPIR Northside-Clifty Creek	1,954.90	-	(1,954.90)	100.00%	0.00%	1,436,408.71	1,434,453.81	(1,954.90)			May-18	Oct-18		2019
157730LGE	TC LS-TRIPPER REFURBISHMENT	-	-	-	100.00%	0.00%	120,717.06	120,717.06	-						2019
157734	TC1 FRONT LOWER SLOPE-	24,439.36	-	(24,439.36)	100.00%	0.01%	196,192.10	171,752.74	(24,439.36)			Jan-18	Nov-18		2019
157740	NEW CR EQUIP AND STORAGE SHED	16,991.70	-	(16,991.70)	100.00%	0.01%	193,105.26	176,113.56	(16,991.70)			Apr-18	Aug-18		2019
157746	MC1 Coal Feeders	404,537.65	390,000.00	(14,537.65)	-3.73%	0.12%	464,237.65	449,700.00	(14,537.65)	Jun-18	May-19	Jun-18	May-19		2019
157747	MC2 Coal Feeders	127,323.45	170,000.00	42,676.55	25.10%	0.04%	127,323.45	560,000.00	432,676.55	Jun-19	Apr-20	Jun-19	Jul-20		2019
157755	OX1279 CEMI	122,191.46	-	(122,191.46)	100.00%	0.04%	122,191.46	-	(122,191.46)			Mar-19	Sep-19		2019
157777LGE	TC2 LOWER SLOPE REPLACE-	310,869.71	163,012.88	(147,856.83)	-90.70%	0.09%	465,147.88	317,291.05	(147,856.83)	Jan-18	May-19	Jan-18	Dec-19		2019
157779LGE	TC2 RH ATTEMPERATORS-	-	65,205.15	65,205.15	100.00%	0.00%		177,319.16	177,319.16	Jan-19	Dec-23				2019
157785	TC1 TURBINE VALVE UPGRADE	136,316.76	343,185.00	206,868.24	60.28%	0.04%	136,316.76	343,185.00	206,868.24	Jan-19	Nov-19	Jan-19	Dec-19		2019
157795	GS Filter Skid CR	(505.14)	-	505.14	100.00%	0.00%	15,701.27	16,206.41	505.14			May-18	Jun-19		2019
157804	GS CR7 Bus Tie	1,655.20	-	(1,655.20)	100.00%	0.00%	17,225.74	15,570.54	(1,655.20)			May-18	Dec-19		2019
157813LGE	TC CT GAS METER-	-	317,446.13	317,446.13	100.00%	0.00%	-	317,446.13	317,446.13	Jan-19	Sep-19				2019
157826	Ahrens School Vault	122,222.83	-	(122,222.83)	100.00%	0.04%	518,056.81	395,833.98	(122,222.83)			May-18	Nov-18		2019
157845	Mobile Capacitor Bank-LG&E	-	850,000.00	850,000.00	100.00%	0.00%	-	850,000.00	850,000.00	Oct-19	Dec-20			The budget assumed that the entire project would occur during 2019, however the project began later than anticipated and extended into 2020.	2019
157849	Grade Lane Security Upgrades	128,881.25	-	(128,881.25)	100.00%	0.04%	370,730.93	241,849.68	(128,881.25)			May-18	Jan-19		2019
157892	Smart Cities LG&E 2019	-	44,000.00	44,000.00	100.00%	0.00%	-	88,000.00	88,000.00	Jan-19	Dec-20				2019
157894	EE Business Dvlp LG&E 2019	-	44,000.00	44,000.00	100.00%	0.00%	-	44,000.00	44,000.00	Jan-19	Dec-19				2019
157937	TC-1 Metering (Reimbursable)	-	-	-	100.00%	0.00%	-	-	-						2019
157977	SO Exit Ckt Duct Repl	58,843.06	-	(58,843.06)	100.00%	0.02%	1,345,234.59	1,286,391.53	(58,843.06)			Jun-18	Dec-18		2019
158001	CR7 8" Gas Valves LGE	(0.90)	-	0.90	100.00%	0.00%	18,085.08	18,085.98	0.90			Jun-18	Nov-18		2019
158018	Mobile Control House- LGE	356,556.02	746,178.91	389,622.89	52.22%	0.11%	554,608.79	944,231.68	389,622.89	May-18	Dec-19	May-18	Dec-19		2019

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158032	MC FLY ASH BARGE LOADING	-	3,000,000.00	3,000,000.00	100.00%	0.00%	-	28,950,000.00	28,950,000.00	Sep-18	Jun-21			Project removed from Budget.	2019
158073	SSC Security Upgrades	(164.45)	-	164.45	100.00%	0.00%	92,373.02	92,537.47	164.45			Jun-18	May-19		2019
158083	GS TC Inclinometers	0.01	-	(0.01)	100.00%	0.00%	65,484.86	65,484.85	(0.01)			Jun-18	Dec-18		2019
158098	PIN- Blue Lick 345kV Repl	4,516.55	-	(4,516.55)	100.00%	0.00%	50,782.43	46,265.88	(4,516.55)			Jun-18	Dec-18		2019
158112	PBU- Paddys Run 138kV Repl	5,661.81	5,156.70	(505.11)	-9.80%	0.00%	15,976.45	15,471.34	(505.11)	Jun-18	Feb-19	Jun-18	Feb-19		2019
158117LGE	TC2 ECON HOPPER VIBRATORS-	340.34	-	(340.34)	100.00%	0.00%	30,421.70	30,081.36	(340.34)			Jan-18	Nov-18		2019
158125	TC1 HRH ELBOW 2019	-	1,211,943.75	1,211,943.75	100.00%	0.00%	-	1,211,943.75	1,211,943.75	Jan-19	Nov-19			Budgeted as a placeholder and used to fund project 156999 and other emergent needs.	2019
158158	SPIR Mill Creek-Paddys West	119,304.41	2,036,076.65	1,916,772.24	94.14%	0.04%	982,266.85	2,899,039.09	1,916,772.24	Aug-18	Apr-19	Aug-18	Apr-19	After the budget was prepared, this project was separated into three projects (158158, LI-158279 and LI-158281) to align the work with the correct transmission circuit for each project	2019
158210LGE	TC RESTROOM UPGD SERV BUILD	85,156.57	-	(85,156.57)	100.00%	0.03%	171,752.70	86,596.13	(85,156.57)			Jan-18	Dec-19		2019
158231LGE	TC BUGGY PARKING STRUCTURE-	-	-	-	100.00%	0.00%	45,994.07	45,994.07	-						2019
158233LGE	TC PLATFORMS INSTALL-	26,156.66	-	(26,156.66)	100.00%	0.01%	150,376.59	124,219.93	(26,156.66)			Jan-18	Nov-18		2019
158252	MC LB Conveyor Belt 2018	1,725.00	-	(1,725.00)	100.00%	0.00%	68,837.37	67,112.37	(1,725.00)			Jul-18	Oct-18		2019
158258	PPLC- Cloverport 3850-3854 DCB	55,711.46	-	(55,711.46)	100.00%	0.02%	114,775.55	59,064.09	(55,711.46)			Aug-18	Nov-19		2019
158262LGE	TC CCRT OFFICE AREA-	170.28	-	(170.28)	100.00%	0.00%	18,642.13	18,471.85	(170.28)			Jan-18	Jan-19		2019
158265	TC1 SSC BACKUP SECONDARY CONV	-	-	-	100.00%	0.00%	7,388.89	7,388.89	-						2019
158266LGE	TC2 DSI AIR COMPRESSOR RELOC-	(21.03)	-	21.03	100.00%	0.00%	20,536.97	20,558.00	21.03			Jan-18	Oct-18		2019
158286	Solar Share Array 1 2018 LG&E	501,335.43	-	(501,335.43)	100.00%	0.15%	503,250.72	1,915.29	(501,335.43)			Aug-18	Aug-19	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 $2.568m in 2019 and the net variance was $1.649 million.	2019
158292	South Park-Mud Lane 69kV-TEP	320.88	-	(320.88)	100.00%	0.00%	320.88	-	(320.88)			Jan-19	Sep-19		2019
158297	SSC Assembly Room	-	-	-	100.00%	0.00%	45,487.65	44,489.03	(998.62)						2019
158297	SSC Assembly Room	998.62	-	(998.62)	100.00%	0.00%	45,487.65	44,489.03	(998.62)			Aug-18	May-19		2019
158312	FV1140 Exit Circuit	(1,622.46)	-	1,622.46	100.00%	0.00%	6,089.25	7,711.71	1,622.46			Aug-18	Feb-19		2019
158316	WT1151 Exit Circuit	136.57	-	(136.57)	100.00%	0.00%	19,968.82	19,832.25	(136.57)			Aug-18	May-19		2019
158317	SM1398 Exit Circuit	118,087.16	-	(118,087.16)	100.00%	0.04%	216,711.44	98,624.28	(118,087.16)			Aug-18	May-20		2019
158318	CR7 HRSG2 BYPASS VALVE	591.24	-	(591.24)	100.00%	0.00%	7,939.27	7,348.03	(591.24)			Aug-18	Dec-18		2019
158320	TC1 SDRS BUILDING ROOF REPL	(0.01)	-	0.01	100.00%	0.00%	201,535.71	201,535.72	0.01			Jan-18	Nov-18		2019
158328LGE	TC CT MULTILIN UPG 2018-	12,251.03	-	(12,251.03)	100.00%	0.00%	108,290.14	96,039.11	(12,251.03)			Jan-18	Oct-18		2019
158335	Westin Moxy Vault	419,360.40	-	(419,360.40)	100.00%	0.13%	639,317.82	219,957.42	(419,360.40)			Aug-18	Sep-19		2019
158336	Solar Share Infrastructure LGE	628,855.72	-	(628,855.72)	100.00%	0.19%	629,097.75	242.03	(628,855.72)			Aug-18	Aug-19	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 $2.568m in 2019 and the net variance was $1.649 million.	2019
158348	TC1 SCANNER FAN UPGD 2018	-	-	-	100.00%	0.00%	12,562.61	12,562.61	-						2019
158350	TC1 FD FAN LOGIC UPDATE	0.01	-	(0.01)	100.00%	0.00%	45,902.83	45,902.82	(0.01)			Jan-18	Nov-18		2019
158353	TEP Eastwood to Shelbyville	249,550.74	-	(249,550.74)	100.00%	0.08%	249,550.74	-	(249,550.74)			Jan-19	Mar-20		2019
158397	TC1 REACTION TANK MAKE UP LINE	10,284.97	-	(10,284.97)	100.00%	0.00%	147,213.54	136,928.57	(10,284.97)			Jan-18	Nov-18		2019
158399LGE	TC TWS B&C UNIT REPLACEMENT-	(15,392.18)	-	15,392.18	100.00%	0.00%	246,950.17	262,342.35	15,392.18			Jan-18	Dec-18		2019
158405	TRANS2 Magazine Sub	294,217.54	-	(294,217.54)	100.00%	0.09%	407,468.03	113,250.49	(294,217.54)			Sep-18	Sep-19		2019
158407LGE	TC BENTLY NEVADA SYST UPGD-	16,838.25	-	(16,838.25)	100.00%	0.01%	63,074.52	46,236.27	(16,838.25)			Jan-18	Nov-18		2019
158412LGE	TC CT SWITCHYARD BATTERIES-	86.76	-	(86.76)	100.00%	0.00%	9,851.18	9,764.42	(86.76)			Jan-18	Oct-18		2019
158428	All Terrain Forklift LGE SCM	1,191.96	-	(1,191.96)	100.00%	0.00%	125,099.82	123,907.86	(1,191.96)			Sep-18	Feb-19		2019
158432	Holiday Inn - K.E.A. Vault	447,728.37	-	(447,728.37)	100.00%	0.13%	460,100.00	12,371.63	(447,728.37)			Sep-18	Nov-19		2019
158438LGE	STT Mobile Trng Unit LGE	(5,336.50)	-	5,336.50	100.00%	0.00%	146,475.38	151,811.88	5,336.50			Sep-18	Dec-18		2019
158467	MC House Crane Bus Bar	(3,842.91)	-	3,842.91	100.00%	0.00%	28,459.06	32,301.97	3,842.91			Sep-18	Dec-18		2019
158469	MC Clearwell Pump "C" 2018	597.44	-	(597.44)	100.00%	0.00%	71,531.27	70,933.83	(597.44)			Sep-18	Dec-18		2019
158488	PR13 GEN TOOLING	39,658.67	-	(39,658.67)	100.00%	0.01%	39,658.67	-	(39,658.67)			Oct-18	May-19		2019
158528LGE	TC PLANT MOBILE EQUIPMENT-2018	43,137.49	-	(43,137.49)	100.00%	0.01%	119,600.84	76,463.35	(43,137.49)			Jan-18	Oct-18		2019
158556LGE	TC CT9 EXHAUST VERT DUCT-	509.58	-	(509.58)	100.00%	0.00%	144,384.23	143,874.65	(509.58)			Jan-18	Nov-18		2019
158558LGE	TC CT9 RO PURCHASE-	(7,750.51)	-	7,750.51	100.00%	0.00%	121,775.39	129,525.90	7,750.51			Jan-18	Dec-18		2019
158560	MC Admin Bldg Card Readers	42,230.82	-	(42,230.82)	100.00%	0.01%	42,230.82	-	(42,230.82)			Oct-18	Jan-20		2019
158561	MC2 Primary Air Dampers 2019	112,465.71	-	(112,465.71)	100.00%	0.03%	138,606.33	26,140.62	(112,465.71)			Oct-18	May-19		2019
158570	MC #2 Control Battery Charger	(2,847.08)	-	2,847.08	100.00%	0.00%	21,084.09	23,931.17	2,847.08			Oct-18	Dec-18		2019
158571	MC #2 Emerg Battery Charger	(2,554.85)	-	2,554.85	100.00%	0.00%	22,182.88	24,737.73	2,554.85			Oct-18	Dec-18		2019
158577	NA1264 Ckt Hardening	178,216.67	-	(178,216.67)	100.00%	0.05%	178,216.67	-	(178,216.67)			May-19	Jun-20		2019
158578	BR1179 Ckt Hardening	553,870.86	-	(553,870.86)	100.00%	0.17%	553,870.86	-	(553,870.86)			Aug-19	Jun-20	Circuit Hardening projects are budgeted at a high level to encompass multiple projects and reallocated to individual projects as locations are identified. Budget in project 153006.	2019
158579	BR1185 Ckt Hardening	11,767.09	-	(11,767.09)	100.00%	0.00%	11,767.09	-	(11,767.09)			Jul-19			2019
158581	SM1234 Ckt Hardening	444,500.61	-	(444,500.61)	100.00%	0.13%	444,500.61	-	(444,500.61)			Jan-19	Nov-19		2019
158582	AB1202 Ckt Hardening	93,310.39	-	(93,310.39)	100.00%	0.03%	93,310.39	-	(93,310.39)			Jan-19	Sep-20		2019
158583	AB1207 Ckt Hardening	148,796.92	-	(148,796.92)	100.00%	0.04%	148,796.92	-	(148,796.92)			May-19	May-20		2019
158585	FH1214 Ckt Hardening	79,048.89	-	(79,048.89)	100.00%	0.02%	79,048.89	-	(79,048.89)			Aug-19	Apr-20		2019
158587	DX1222 CIFI 2019	130,820.48	-	(130,820.48)	100.00%	0.04%	130,820.48	-	(130,820.48)			Jan-19	Jan-20		2019
158590	BR1181 CIFI 2019	449,219.52	-	(449,219.52)	100.00%	0.14%	449,219.52	-	(449,219.52)			Jan-19	May-20		2019
158591	CL1232 CIFI 2019	45,608.90	-	(45,608.90)	100.00%	0.01%	45,608.90	-	(45,608.90)			Jan-19	Apr-20		2019
158592	WT1210 CIFI 2019	99,914.80	-	(99,914.80)	100.00%	0.03%	99,914.80	-	(99,914.80)			Jan-19			2019
158593	CSS Office Container	2,794.37	-	(2,794.37)	100.00%	0.00%	43,060.66	40,266.29	(2,794.37)			Oct-18	Dec-18		2019
158599	LG&E 4kv Dummy Breakers	(10,221.17)	-	10,221.17	100.00%	0.00%	46,744.35	56,965.52	10,221.17			Oct-18	Feb-19		2019
158601	Vacuum Rig for LG&E SC&M	43,159.45	-	(43,159.45)	100.00%	0.01%	410,699.38	367,539.93	(43,159.45)			Oct-18	May-19		2019
158623	TC1 FGD RECYCLE PUMP PIPING	1,890,362.57	-	(1,890,362.57)	100.00%	0.57%	1,890,362.57	-	(1,890,362.57)			Jan-18	Dec-19	This project was originally included in the 2019 BP as a multi-year project over four outages, therefore funding was spreadout in placeholder project 124518. After reviewing installation scope, it became evident the advantage would be to install over two outages instead to reduce risk. higher costs was also due to materials, more labor needed to install complex pipe routing and more pipe supports needed replacement. The difference in the project costs and what was in the plan was funded by re-priortization and re-allocation of other projects in 2019.	2019
158629	Shawnee SubStation Exit	-	-	-	100.00%	0.00%	37,293.76	37,293.76	-						2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
158639	CSS Gearbox Test Std	12,447.66	-	(12,447.66)	100.00%	0.00%	139,656.45	127,208.79	(12,447.66)			Oct-18	Jul-19		2019
158654	MC 4B GSU Bushings 2018	59,890.37	-	(59,890.37)	100.00%	0.02%	131,625.94	71,735.57	(59,890.37)			Sep-18	Sep-19		2019
158684	EW 1241 (Eastwood West)	15,791.84	-	(15,791.84)	100.00%	0.00%	72,287.32	56,495.48	(15,791.84)			Nov-18	Aug-19		2019
158692	MC 1B Coal Mill Gearbox 2018	2,992.26	-	(2,992.26)	100.00%	0.00%	248,873.70	245,881.44	(2,992.26)			Nov-18	Nov-18		2019
158699	CSS Vertical Lathe	16,632.40	-	(16,632.40)	100.00%	0.01%	157,067.54	140,435.14	(16,632.40)			Nov-18	Dec-18		2019
158703	GS MILL CREEK LANDFILL WELLS	7,678.41	-	(7,678.41)	100.00%	0.00%	40,086.08	32,407.67	(7,678.41)			Nov-18	Dec-18		2019
158704	MC 3A NOx Probe 2018	367.24	-	(367.24)	100.00%	0.00%	40,184.64	39,817.40	(367.24)			Nov-18	Dec-18		2019
158712LGE	TC F1 CONVEYOR BELT INSTALL-	-	-	-	100.00%	0.00%	79,024.26	79,024.26	-						2019
158714LGE	TC B CONVEYOR BELT INSTALL-	(60.00)	-	60.00	100.00%	0.00%	13,629.17	13,689.17	60.00			Jan-18	Dec-18		2019
158743	Manslick Sub Drainage	36,909.77	-	(36,909.77)	100.00%	0.01%	48,357.77	11,448.00	(36,909.77)			Nov-18			2019
158788	MC4 TDBFP Expansion Joint 2018	6,236.35	-	(6,236.35)	100.00%	0.00%	25,868.50	19,632.15	(6,236.35)			Nov-18	Mar-19		2019
158803	MC1 Reheat Spray Valves 2019	189,701.80	-	(189,701.80)	100.00%	0.06%	189,701.80	-	(189,701.80)			Nov-18	May-19		2019
158813	GS CDM Doble Test Set	1,345.83	-	(1,345.83)	100.00%	0.00%	23,269.18	21,923.35	(1,345.83)			Dec-18	Dec-18		2019
158829	MC Crane 2018	1,142.07	-	(1,142.07)	100.00%	0.00%	718,132.40	716,990.33	(1,142.07)			Dec-18	Dec-18		2019
158830	PRLY-TC to TCT 4515 LR	111,145.70	-	(111,145.70)	100.00%	0.03%	111,145.70	-	(111,145.70)			Dec-18			2019
158834LGE	TC RESTROOM UPGD 3FL MEN-	50,599.55	-	(50,599.55)	100.00%	0.02%	50,599.55	-	(50,599.55)			Jan-18	Dec-19		2019
158836LGE	TC RESTROOM 3FL WOMEN-	34,876.17	-	(34,876.17)	100.00%	0.01%	34,876.17	-	(34,876.17)			Jan-18	Dec-19		2019
158838	GS CDM Hydrometer	15,064.81	-	(15,064.81)	100.00%	0.00%	15,064.81	-	(15,064.81)			Dec-18	Feb-19		2019
158849LGE	TC2 ID FAN STALL PROBES-	15,043.52	-	(15,043.52)	100.00%	0.00%	15,043.52	-	(15,043.52)			Jan-18	Sep-19		2019
158853LGE	TC F2 COAL CRUSHER ASSEMBLY-	33,516.54	-	(33,516.54)	100.00%	0.01%	43,380.98	9,864.44	(33,516.54)			Jan-18	Sep-19		2019
158855LGE	TC2 GE-MULTILIN T-60 RELAY UPG	14,166.54	-	(14,166.54)	100.00%	0.00%	14,166.54	-	(14,166.54)			Jan-18	Sep-19		2019
158857	TPPA-Other 2019	(100,711.00)	-	100,711.00	100.00%	-0.03%	(100,711.00)	-	100,711.00			Jan-19	Sep-20		2019
158858	TPPA-Charter 2019	(13,173.60)	-	13,173.60	100.00%	0.00%	(13,173.60)	-	13,173.60			Jan-19			2019
158859	TPPA-ANSCO 2019	(8,565.00)	-	8,565.00	100.00%	0.00%	(8,565.00)	-	8,565.00			Jan-19			2019
158860	TPPA-Mobilitie 2019	-	-	-	100.00%	0.00%	-	-	-						2019
158876	CR7 Ket Boil Upgrade	79,731.98	-	(79,731.98)	100.00%	0.02%	79,731.98	-	(79,731.98)			Jan-19			2019
158902	CR7 Spare Gearbox	2,737.20	-	(2,737.20)	100.00%	0.00%	2,737.20	-	(2,737.20)			Jan-19	Jun-19		2019
158912	HC1431 Exit Circuit Repl	151,482.13	-	(151,482.13)	100.00%	0.05%	151,482.13	-	(151,482.13)			Jan-19	Aug-19		2019
158914	FV Exit Circuit Repl	374,435.75	-	(374,435.75)	100.00%	0.11%	374,435.75	-	(374,435.75)			Jan-19	Apr-20		2019
158918	PDFR - Buckner	21,205.91	-	(21,205.91)	100.00%	0.01%	21,205.91	-	(21,205.91)			Nov-19			2019
158921	GS Transformer Prot TC1	58,562.96	-	(58,562.96)	100.00%	0.02%	58,562.96	-	(58,562.96)			Jan-19	Dec-19		2019
158923	GS Transformer Prot TC2	12,974.07	-	(12,974.07)	100.00%	0.00%	12,974.07	-	(12,974.07)			Jan-19	Dec-19		2019
158929	GS Transformer prot CR7	37,097.53	-	(37,097.53)	100.00%	0.01%	37,097.53	-	(37,097.53)			Jan-19	Jun-20		2019
158931LGE	TC2 RAT CABLE & TERM REPL-	80,312.02	-	(80,312.02)	100.00%	0.02%	80,312.02	-	(80,312.02)			Jan-19	Oct-19		2019
158934LGE	TC2 SDRS FRP SPRAY HDR-REFURB	28,662.52	-	(28,662.52)	100.00%	0.01%	28,662.52	-	(28,662.52)			Jan-19	Sep-19		2019
158938LGE	TC 5TH FLR-RESTROOM UPGRADE	134,572.85	-	(134,572.85)	100.00%	0.04%	134,572.85	-	(134,572.85)			Jan-19	Dec-19		2019
158941LGE	BRCT GT24 Crane Controls LGE	29,892.37	-	(29,892.37)	100.00%	0.01%	29,892.37	-	(29,892.37)			Jan-19	Nov-19		2019
158954	MC3 DCS Simulator	816,142.56	-	(816,142.56)	100.00%	0.25%	816,142.56	-	(816,142.56)			Jan-19		Pull forward to purchase a high fidelity simulator for the B&W wall fired boilers for Mill Creek Unit 3 and Mill Creek Unit 4 to improve operational consistency, reliability, unit performance and lower costs. This simulator will be used for operator training, control systems tuning, and to test engineering changes to systems prior to final design and implementation. This 15 month project includes both the simulator and the construction of a scaled down mock control room. The control room construction and simulator initial engineering was purchased in 2019. Simulator testing and final acceptance will take place in 2020.	2019
158962	KY Theatre Vault Top Repl	155,024.35	-	(155,024.35)	100.00%	0.05%	155,024.35	-	(155,024.35)			Jan-19	Sep-19		2019
158963	Brown Hotel Vault TOP Repl	394,078.78	-	(394,078.78)	100.00%	0.12%	394,078.78	-	(394,078.78)			Jan-19	Jun-19		2019
158964	Brown Hotel Basement Access	53,568.54	-	(53,568.54)	100.00%	0.02%	53,568.54	-	(53,568.54)			Jan-19	Jun-19		2019
158966	Kunz Vault	309,109.12	-	(309,109.12)	100.00%	0.09%	309,109.12	-	(309,109.12)			Jan-19	Jun-19		2019
158969	MC1 Turb HP Snout Rings 2019	362,748.58	-	(362,748.58)	100.00%	0.11%	362,748.58	-	(362,748.58)			Jan-19	May-19		2019
158970	MC1 Turb HP-IP Buckets 2019	533,227.84	-	(533,227.84)	100.00%	0.16%	533,227.84	-	(533,227.84)			Jan-19	May-19	Unbudgeted project during 2019 outage. The 2nd and 3rd stage high-pressure buckets, as well as the 7th and 8th stage intermediate-pressure buckets, in the Mill Creek Unit 1 turbine had reached the end of their useful life. Replacement of the buckets was needed to maintain turbine reliability.	2019
158971	MC1 Turb Shaft Packing 2019	862,030.81	-	(862,030.81)	100.00%	0.26%	862,030.81	-	(862,030.81)			Jan-19	May-19	Unbudgeted project during the 2019 outage. The project was needed to maintain turbine efficiency. The worn high pressure-intermediate pressure and the low pressure shaft packing and spill strips were replaced in-kind, which brought the radial clearances back into specification.	2019
158972	MC1 Turb Diaph Partition 2019	222,260.61	-	(222,260.61)	100.00%	0.07%	222,260.61	-	(222,260.61)			Jan-19	May-19		2019
159024	MC 2A CTP Disch Valve Actuator	40,590.66	-	(40,590.66)	100.00%	0.01%	40,590.66	-	(40,590.66)			Jan-19	May-19		2019
159032	CR7 Cir Wtr Pmp Mtr	22,849.32	-	(22,849.32)	100.00%	0.01%	22,849.32	-	(22,849.32)			Jan-19	Feb-19		2019
159038	MC1 Hot Reheat Wye 2019	607,163.27	-	(607,163.27)	100.00%	0.18%	607,163.27	-	(607,163.27)			Jan-19	Sep-19	Unbudgeted project to replace the MC1 Hot Reheat Wye in the Spring 2019 outage. A leak was found in the wye earlier in 2019, causing a major forced outage. The new wye replaced the old wye that had a temporary repair. Additional funding was requested to increase this project from $366k to $619k ($253k increase). This additional amount was due to this being an emergent project that needed to be setup and approved quickly to acquire material. Limited material availability changed the engineering analysis for the project and increased the scope after the project was approved. The additional funding covered the higher than estimated machining and fabrication costs, along with labor to setup rigging for a heavier load.	2019
159047	ZN1 Gas Temp Controls	84,435.71	-	(84,435.71)	100.00%	0.03%	84,435.71	-	(84,435.71)			Jan-19	Aug-19		2019
159048LGE	TC LED LIGHTING 2019-	232,939.19	-	(232,939.19)	100.00%	0.07%	232,939.19	-	(232,939.19)			Jan-19	Dec-19		2019
159052	OX1273-1274 Exit Circuit Repl	77,957.47	-	(77,957.47)	100.00%	0.02%	77,957.47	-	(77,957.47)			Feb-19	May-20		2019
159054	2019 CEMI AOC	286,498.11	-	(286,498.11)	100.00%	0.09%	286,498.11	-	(286,498.11)			Jan-19	Apr-20		2019
159056LGE	TC LAB EQUIPMENT 2019-	34,945.35	-	(34,945.35)	100.00%	0.01%	34,945.35	-	(34,945.35)			Jan-19	Dec-19		2019
159058LGE	TC LAB MONITORS 2019	30,652.46	-	(30,652.46)	100.00%	0.01%	30,652.46	-	(30,652.46)			Jan-19	Dec-19		2019
159060LGE	TC WASTE SLUDGE PUMPS-	96,808.18	-	(96,808.18)	100.00%	0.03%	96,808.18	-	(96,808.18)			Jan-19	Dec-19		2019
159062	MC2 SOFA Damper Exp Joint	18,173.49	-	(18,173.49)	100.00%	0.01%	18,173.49	-	(18,173.49)			Jan-19	Apr-19		2019
159064	Cambria Hotel Vault	620,633.77	-	(620,633.77)	100.00%	0.19%	620,633.77	-	(620,633.77)			Feb-19		Funding reallocated from CNBVLT343. See below.	2019
159065LGE	TC SAFETY - 2019	50,515.92	-	(50,515.92)	100.00%	0.02%	50,515.92	-	(50,515.92)			Jan-19	Dec-19		2019
159075	ZIRMED-II Breakdown	329.84	-	(329.84)	100.00%	0.00%	329.84	-	(329.84)			Feb-19	Jun-20		2019
159081LGE	TC COAL YARD DOZER PAD-	23,659.43	-	(23,659.43)	100.00%	0.01%	23,659.43	-	(23,659.43)			Jan-19	Jul-19		2019
159083	Clifton Exit Circuit Repl	269,450.27	-	(269,450.27)	100.00%	0.08%	269,450.27	-	(269,450.27)			Feb-19	Jun-20		2019
159088	640 S. 4th St Vault	260,364.56	-	(260,364.56)	100.00%	0.08%	260,364.56	-	(260,364.56)			Mar-19	Mar-20		2019
159090	TC1 1A MILL GEARBOX OH	523,237.83	-	(523,237.83)	100.00%	0.16%	523,237.83	-	(523,237.83)			Jan-19	Jul-19	Emergent need due to due unexpected gearbox failure on mill.	2019
159095LGE	TC2 SH ATTEMP NOZZLE UPGD-	11,005.77	-	(11,005.77)	100.00%	0.00%	11,005.77	-	(11,005.77)			Jan-19	Dec-19		2019
159103	MC 4H Cooling Tower Fan 2019	20,218.44	-	(20,218.44)	100.00%	0.01%	20,218.44	-	(20,218.44)			Feb-19	May-19		2019
159104	MC 2B BCP OVERHAUL 2019	38,747.64	-	(38,747.64)	100.00%	0.01%	38,747.64	-	(38,747.64)			Feb-19	Jul-19		2019
159111	MC Clean-up Crew Vehicle 2019	28,042.41	-	(28,042.41)	100.00%	0.01%	28,042.41	-	(28,042.41)			Feb-19	Mar-19		2019

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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
159139	CR7 EQ BLDG SECUR	10,627.54	-	(10,627.54)	100.00%	0.00%	10,627.54	-	(10,627.54)			Feb-19	May-19		2019
159141LGE	TC2 2C RECYCLE PUMP OH-	15,685.78	-	(15,685.78)	100.00%	0.00%	15,685.78	-	(15,685.78)			Jan-19	Jul-19		2019
159147	2019 1 XFRM FROM KU	1,771.57	-	(1,771.57)	100.00%	0.00%	1,771.57	-	(1,771.57)			Feb-19	Apr-19		2019
159159	LGE PPG Purchase	32,896.16	-	(32,896.16)	100.00%	0.01%	32,896.16	-	(32,896.16)			Feb-19	Mar-20		2019
159162	MC1 CWP Hydraulic Piping	73,969.78	-	(73,969.78)	100.00%	0.02%	73,969.78	-	(73,969.78)			Feb-19	May-19		2019
159172LGE	TC MOORING CELL UPGD 2019	151,209.32	-	(151,209.32)	100.00%	0.05%	151,209.32	-	(151,209.32)			Jan-19	Dec-19		2019
159184	CEMSentry Emission Trailer	15,687.35	-	(15,687.35)	100.00%	0.00%	15,687.35	-	(15,687.35)			Mar-19	Jan-20		2019
159214	PR13 Gen Stat Vib Monitor	80,341.27	-	(80,341.27)	100.00%	0.02%	80,341.27	-	(80,341.27)			Mar-19	May-19		2019
159234	MC4 Turbine Room Overhead Door	20,445.47	-	(20,445.47)	100.00%	0.01%	20,445.47	-	(20,445.47)			Mar-19	Mar-19		2019
159252	FTR Canal Xfmr	1,122,997.89	-	(1,122,997.89)	100.00%	0.34%	1,122,997.89	-	(1,122,997.89)			Mar-19	Dec-19	Emerging project not anticipated at time of budget.	2019
159254LGE	TC HVAC UPGD 2019-	43,057.48	-	(43,057.48)	100.00%	0.01%	43,057.48	-	(43,057.48)			Jan-19	Feb-20		2019
159296LGE	TC BREAKER TRAINING UPGD-	36,172.67	-	(36,172.67)	100.00%	0.01%	36,172.67	-	(36,172.67)			Jan-19	Dec-19		2019
159298	Signage LG&E - Power Plants	355,165.97	-	(355,165.97)	100.00%	0.11%	355,165.97	-	(355,165.97)			Mar-19			2019
159387LGE	TC STATION AIR PIPING-	20,463.45	-	(20,463.45)	100.00%	0.01%	20,463.45	-	(20,463.45)			Jan-19	Aug-19		2019
159389	TC1 A MILL HOT AIR GATE REPL	82,753.61	-	(82,753.61)	100.00%	0.02%	82,753.61	-	(82,753.61)			Jan-19	Dec-19		2019
159390LGE	TC CAT 834 DOZER ENGINE REPL-	20,600.63	-	(20,600.63)	100.00%	0.01%	20,600.63	-	(20,600.63)			Jan-19	May-19		2019
159392	TC1 AIR HEATER SB CONT VLV	34,321.07	-	(34,321.07)	100.00%	0.01%	34,321.07	-	(34,321.07)			Jan-19	Dec-19		2019
159393	ZN1 New Battery	11,554.41	-	(11,554.41)	100.00%	0.00%	11,554.41	-	(11,554.41)			Mar-19	Jun-19		2019
159396LGE	TC GAS LINE EROSION CONTROL-	66,823.88	-	(66,823.88)	100.00%	0.02%	66,823.88	-	(66,823.88)			Jan-19	Dec-19		2019
159398	GS Sodium Analyzer MC	49,981.78	-	(49,981.78)	100.00%	0.02%	49,981.78	-	(49,981.78)			Mar-19	Sep-19		2019
159399	GS TC Dissolved Oxygen Meter	8,144.45	-	(8,144.45)	100.00%	0.00%	8,144.45	-	(8,144.45)			Mar-19	Dec-19		2019
159423	GS GenEng MicroHardness AMH55	11,365.59	-	(11,365.59)	100.00%	0.00%	11,365.59	-	(11,365.59)			Apr-19	Sep-19		2019
159500	GS Rotor Flux Monitors	15,116.34	-	(15,116.34)	100.00%	0.00%	15,116.34	-	(15,116.34)			Jan-19	Dec-19		2019
159520LGE	TC CONVEYOR BELT REPL 2019-	115,257.61	-	(115,257.61)	100.00%	0.03%	115,257.61	-	(115,257.61)			Jan-19	Feb-20		2019
159533	TC VEHICLES 2019	133,804.97	-	(133,804.97)	100.00%	0.04%	133,804.97	-	(133,804.97)			Jan-19	Dec-19		2019
159544	FOR Paddys W. 3802-27 Tie RPL	272,546.40	-	(272,546.40)	100.00%	0.08%	272,546.40	-	(272,546.40)			Apr-19	Dec-19		2019
159581	MC1 Generator CTs	131,209.26	-	(131,209.26)	100.00%	0.04%	131,209.26	-	(131,209.26)			Apr-19	May-19		2019
159584	MC 1A Ash Wtr Pmp Mtr	31,887.80	-	(31,887.80)	100.00%	0.01%	31,887.80	-	(31,887.80)			Apr-19	Sep-19		2019
159585	MC3 CT Drift Eliminators	304,203.68	-	(304,203.68)	100.00%	0.09%	304,203.68	-	(304,203.68)			Apr-19	Dec-19		2019
159586	MC1&2A Hydro Feed Pump	22,765.97	-	(22,765.97)	100.00%	0.01%	22,765.97	-	(22,765.97)			Mar-19	Jan-20		2019
159625	CR7 Clarifier Inlet Valve	10,149.23	-	(10,149.23)	100.00%	0.00%	10,149.23	-	(10,149.23)			Apr-19	Mar-20		2019
159627	CR7 Training Module	9,561.08	-	(9,561.08)	100.00%	0.00%	9,561.08	-	(9,561.08)			Apr-19	Oct-19		2019
159629	CR7 Street Lights	12,326.04	-	(12,326.04)	100.00%	0.00%	12,326.04	-	(12,326.04)			Apr-19	Oct-19		2019
159679	US HWY 42	-	-	-	100.00%	0.00%	-	-	-						2019
159690LGE	TC GAS LINE COMPONENT UPG	85,380.88	-	(85,380.88)	100.00%	0.03%	85,380.88	-	(85,380.88)			Jan-19	Dec-19		2019
159692	MC Shipley Ln Prop	361,201.17	-	(361,201.17)	100.00%	0.11%	361,201.17	-	(361,201.17)			Apr-19	Jan-20		2019
159693	LGE Madison GNDTR 2 Repl	17,635.85	-	(17,635.85)	100.00%	0.01%	17,635.85	-	(17,635.85)			Apr-19	May-19		2019
159703	JTown Relo OVHD Facilities	119,800.10	-	(119,800.10)	100.00%	0.04%	119,800.10	-	(119,800.10)			Jul-19			2019
159793LGE	Simp TCC Sidewalk LGE	9,903.23	-	(9,903.23)	100.00%	0.00%	9,903.23	-	(9,903.23)			May-19	Aug-19		2019
159910LGE	TC2 AMMONIA TANK UPGD-	11,441.38	-	(11,441.38)	100.00%	0.00%	11,441.38	-	(11,441.38)			Aug-19	Nov-20		2019
159915LGE	TC2 SB CONTROL SYST UPG-	22,036.27	-	(22,036.27)	100.00%	0.01%	22,036.27	-	(22,036.27)			Jul-19			2019
159920LGE	TC2 FINAL SH INLET LEG-1	5,752.18	-	(5,752.18)	100.00%	0.00%	5,752.18	-	(5,752.18)			Jan-19			2019
159967	MC2 RH Spray Control Valves	44,064.77	-	(44,064.77)	100.00%	0.01%	44,064.77	-	(44,064.77)			Aug-19	Jun-20		2019
160009	CR7 Raw Water Pump B	18,409.78	-	(18,409.78)	100.00%	0.01%	18,409.78	-	(18,409.78)			May-19	May-19		2019
160067	STT Elect Cont Stat LGE	-	-	-	100.00%	0.00%	-	-	-						2019
160071LGE	BRCT6 Gen Phase Lug Repl - LGE	79,221.07	-	(79,221.07)	100.00%	0.02%	79,221.07	-	(79,221.07)			Jan-19	Jun-19		2019
160073LGE	BRCT7 Gen Phase Lug Repl - LGE	168,002.89	-	(168,002.89)	100.00%	0.05%	168,002.89	-	(168,002.89)			Jan-19	Aug-19		2019
160107	Magazine Substation Upgrade	311,000.29	-	(311,000.29)	100.00%	0.09%	311,000.29	-	(311,000.29)			May-19			2019
160248	CR7 CT1 Expansion Joint	15,081.53	-	(15,081.53)	100.00%	0.00%	15,081.53	-	(15,081.53)			May-19	Jul-19		2019
160250	REPLACE FAILED XFRM AT JTOWN	131,956.21	-	(131,956.21)	100.00%	0.04%	131,956.21	-	(131,956.21)			May-19	Jul-19		2019
160316	TC1 HL AIR COMP REPL	93,132.62	-	(93,132.62)	100.00%	0.03%	93,132.62	-	(93,132.62)			Jan-19	Dec-19		2019
160318LGE	TC IMPOUND IMPROVE 2019-	151,063.71	-	(151,063.71)	100.00%	0.05%	151,063.71	-	(151,063.71)			Jan-19	Dec-19		2019
160326LGE	TC CRITICAL HEAT UPGD 2019-	116,016.62	-	(116,016.62)	100.00%	0.03%	116,016.62	-	(116,016.62)			Jan-19	Dec-19		2019
160337LGE	TC MATERIAL HAND STRUCT UPG	40,119.75	-	(40,119.75)	100.00%	0.01%	40,119.75	-	(40,119.75)			Jan-19	Dec-19		2019
160374	CR7 Air Comp 001B	12,020.50	-	(12,020.50)	100.00%	0.00%	12,020.50	-	(12,020.50)			Jun-19	Jun-19		2019
160416	MASONRY & TRASH RACK UPGRADES	294,471.24	-	(294,471.24)	100.00%	0.09%	294,471.24	-	(294,471.24)			Jun-19			2019
160426	MC Moisture Analyzers	12,523.31	-	(12,523.31)	100.00%	0.00%	12,523.31	-	(12,523.31)			Jun-19	Sep-19		2019
160457	Solar Share Array 2 LG&E	19,800.00	-	(19,800.00)	100.00%	0.01%	19,800.00	-	(19,800.00)			Nov-19	Jul-20		2019
160488LGE	BR CT7 Generator Rotor Mod-LGE	158,996.14	-	(158,996.14)	100.00%	0.05%	158,996.14	-	(158,996.14)			May-19	Aug-19		2019
160492	Del Park 1408 Ckt Hardening	353,226.39	-	(353,226.39)	100.00%	0.11%	353,226.39	-	(353,226.39)			Jun-19	Mar-20		2019
160494	LGE Spare 138-13kV XFMR-JTown	529,358.06	-	(529,358.06)	100.00%	0.16%	529,358.06	-	(529,358.06)			Jun-19	Jan-20	Emergent work due to transformer failures and need for a ready spare.	2019
160499	LGE Spare zigzag XFMR-Madison	47,748.72	-	(47,748.72)	100.00%	0.01%	47,748.72	-	(47,748.72)			Jun-19	Jul-20		2019
160525	MC D2 Conv Blt Replace	20,174.22	-	(20,174.22)	100.00%	0.01%	20,174.22	-	(20,174.22)			Jul-19	Oct-19		2019
160528	MC E1 Conv Belt Replace	19,493.92	-	(19,493.92)	100.00%	0.01%	19,493.92	-	(19,493.92)			Jul-19	Oct-19		2019
160537	STT TRNG CTR HVAC	10,912.38	-	(10,912.38)	100.00%	0.00%	10,912.38	-	(10,912.38)			Jul-19	Nov-19		2019
160547	MC SPP A Air Comp	32,976.91	-	(32,976.91)	100.00%	0.01%	32,976.91	-	(32,976.91)			Jul-19	Sep-19		2019
160549	STT ELE CONTROL STAT	60,899.42	-	(60,899.42)	100.00%	0.02%	60,899.42	-	(60,899.42)			May-19	Dec-19		2019
160553	CR7 CWP 001A Motor	3,945.26	-	(3,945.26)	100.00%	0.00%	3,945.26	-	(3,945.26)			Jul-19	Aug-19		2019
160557	MC Screen Wash BP A&B	49,262.95	-	(49,262.95)	100.00%	0.01%	49,262.95	-	(49,262.95)			Jul-19	Jan-20		2019
160558	MC CHG LIGHTING	68,116.55	-	(68,116.55)	100.00%	0.02%	68,116.55	-	(68,116.55)			Jul-19	Sep-19		2019
160559	CR7 Wrtrmt Catwalk	7,061.58	-	(7,061.58)	100.00%	0.00%	7,061.58	-	(7,061.58)			Jul-19	Dec-19		2019
160563	PBR-Cane Run CT DFR IT Connect	-	-	-	100.00%	0.00%	-	-	-						2019
160564LGE	TC2 RH ATTEMPERATOR-SPARE	30,920.38	-	(30,920.38)	100.00%	0.01%	30,920.38	-	(30,920.38)			Jan-19	Oct-20		2019
160566	TC1 MILL DIFFUSER VALVES	98,608.65	-	(98,608.65)	100.00%	0.03%	98,608.65	-	(98,608.65)			Jan-19	Dec-19		2019
160569LGE	TC TROUGHING ROLL FRAME UPG-	28,485.30	-	(28,485.30)	100.00%	0.01%	28,485.30	-	(28,485.30)			Jan-19	Dec-19		2019
160571LGE	TC2 TCS L&S CTRL UPG-	13,399.02	-	(13,399.02)	100.00%	0.00%	13,399.02	-	(13,399.02)			Jan-19			2019
160573LGE	TC2 CONDENSATE POLISH SUMPS	10,828.04	-	(10,828.04)	100.00%	0.00%	10,828.04	-	(10,828.04)			Jan-19	Dec-19		2019
160575LGE	TC PRED MAINT DEVICE 2019-	74,127.62	-	(74,127.62)	100.00%	0.02%	74,127.62	-	(74,127.62)			Jan-19	Dec-19		2019
160578LGE	TC2 COAL FEEDER TOTALIZERS-	5,314.22	-	(5,314.22)	100.00%	0.00%	5,314.22	-	(5,314.22)			Jan-19	Dec-19		2019
160592	TC1 BCWP OVERHAUL 2019	85,394.09	-	(85,394.09)	100.00%	0.03%	85,394.09	-	(85,394.09)			Jan-19	Dec-19		2019
160597	TC1 COOLING TWR PUMP OH 2019	214,551.52	-	(214,551.52)	100.00%	0.06%	214,551.52	-	(214,551.52)			Jan-19	Dec-19		2019
160608	MC Two-Way Radio PWS	7,377.73	-	(7,377.73)	100.00%	0.00%	7,377.73	-	(7,377.73)			Jul-19	Sep-19		2019
160618	MC3 Turb HP Snout Rings 2019	390,052.16	-	(390,052.16)	100.00%	0.12%	390,052.16	-	(390,052.16)			Jul-19	Jan-20		2019
160619	MC3 Turb IP Buckets 2019	699,356.74	-	(699,356.74)	100.00%	0.21%	699,356.74	-	(699,356.74)			Jul-19	Jan-20	Unbudgeted project during the 2019 planned outage. During the maintenance outage, inspection revealed a total of two bucket stages and three diaphragm stages that require replacement/overhaul due to solid particle erosion.	2019

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160620	MC3 Turb Shaft Packing 2019	665,801.36	-	(665,801.36)	100.00%	0.20%	665,801.36	-	(665,801.36)			Jul-19	Jan-20	Unbudgeted project during the 2019 planned outage. The project was needed to maintain turbine efficiency. The worn high pressure-intermediate pressure (HP-IP) and the low pressure (LP) shaft packing and spill strips were replaced in-kind, which brought the radial clearances back into specification.	2019
160646	TC1 1E COAL MILL GB OVERHAUL	271,006.95	-	(271,006.95)	100.00%	0.08%	271,006.95	-	(271,006.95)			Jan-19	Dec-19		2019
160655	MC3 Water Coil Air Heater 2019	224,153.18	-	(224,153.18)	100.00%	0.07%	224,153.18	-	(224,153.18)			Aug-19	Dec-19		2019
160660	RECEIVE 10 XFMRS FROM KU	-	-	-	100.00%	0.00%	-	-	-						2019
160674	TC1 SFC FLGHT UPGD	122,748.16	-	(122,748.16)	100.00%	0.04%	122,748.16	-	(122,748.16)			Jan-19	Dec-19		2019
160675LGE	TC2 FGD SUMP PUMP UPGD-	12,338.23	-	(12,338.23)	100.00%	0.00%	12,338.23	-	(12,338.23)			Jan-19	Dec-19		2019
160677LGE	TC MATERIAL HAND OFFICE UPGD-	40,694.67	-	(40,694.67)	100.00%	0.01%	40,694.67	-	(40,694.67)			Jan-19	Aug-20		2019
160679LGE	TC DCS METERING SYST UPGD-	18,229.63	-	(18,229.63)	100.00%	0.01%	18,229.63	-	(18,229.63)			Jan-19	Dec-19		2019
160681LGE	TC B LIMESTONE BELT REPLACE-	76,376.88	-	(76,376.88)	100.00%	0.02%	76,376.88	-	(76,376.88)			Jan-19	Dec-19		2019
160688	CR7 Training Simulation Bldg	42,840.27	-	(42,840.27)	100.00%	0.01%	42,840.27	-	(42,840.27)			Aug-19	Dec-19		2019
160691	Grady 1462 Duct-Cable Replace	102,314.33	-	(102,314.33)	100.00%	0.03%	102,314.33	-	(102,314.33)			Aug-19	Jun-20		2019
160701	TC1 TDBFP SEAL CNTRL UPGD	21,342.19	-	(21,342.19)	100.00%	0.01%	21,342.19	-	(21,342.19)			Jan-19	Dec-19		2019
160707	MC3B Cooling Tower Pump	142,933.24	-	(142,933.24)	100.00%	0.04%	142,933.24	-	(142,933.24)			Aug-19	Jan-20		2019
160708	MC3A FGD Abs Agit Mech Seal	-	-	-	100.00%	0.00%	-	-	-						2019
160712	XFMR - Stewart Sub	20,595.21	-	(20,595.21)	100.00%	0.01%	20,595.21	-	(20,595.21)			Aug-19			2019
160714	MC #1 Fire Pump	20,087.49	-	(20,087.49)	100.00%	0.01%	20,087.49	-	(20,087.49)			Aug-19	Jan-20		2019
160716	CR7 ISS Housing	124,219.34	-	(124,219.34)	100.00%	0.04%	124,219.34	-	(124,219.34)			Aug-19	Dec-19		2019
160724	MC3A Agitator Gearbox	20,979.38	-	(20,979.38)	100.00%	0.01%	20,979.38	-	(20,979.38)			Jul-19	Dec-19		2019
160732	TC1 DESP TR REFURB	91,551.60	-	(91,551.60)	100.00%	0.03%	91,551.60	-	(91,551.60)			Jan-19	Dec-19		2019
160736	MC Clearwell Pump "A" 2019	4,384.67	-	(4,384.67)	100.00%	0.00%	4,384.67	-	(4,384.67)			Aug-19	Oct-19		2019
160741LGE	TC HAUL ROAD PAVING 2019-	111,959.49	-	(111,959.49)	100.00%	0.03%	111,959.49	-	(111,959.49)			Jan-19	Jan-20		2019
160744	GS SL Discr Analyzer	83,367.29	-	(83,367.29)	100.00%	0.03%	83,367.29	-	(83,367.29)			Aug-19	Apr-20		2019
160755	OF Forklift	19,652.50	-	(19,652.50)	100.00%	0.01%	19,652.50	-	(19,652.50)			Aug-19	Nov-19		2019
160757	MC3E Agitator Gearbox	2,699.33	-	(2,699.33)	100.00%	0.00%	2,699.33	-	(2,699.33)			Aug-19	Feb-20		2019
160758	GS SL Office HVAC	82,637.20	-	(82,637.20)	100.00%	0.02%	82,637.20	-	(82,637.20)			Aug-19	Apr-20		2019
160760	GS SL Mercury 1631	26,986.94	-	(26,986.94)	100.00%	0.01%	26,986.94	-	(26,986.94)			Aug-19	Apr-20		2019
160765	CR7 Training Modules	16,962.03	-	(16,962.03)	100.00%	0.01%	16,962.03	-	(16,962.03)			Aug-19	Dec-19		2019
160774	MC Trucks 2019	43,268.95	-	(43,268.95)	100.00%	0.01%	43,268.95	-	(43,268.95)			Aug-19	Sep-19		2019
160776LGE	TC WET PIT LIFT STATION UPGD-	39,831.76	-	(39,831.76)	100.00%	0.01%	39,831.76	-	(39,831.76)			Jan-19	Mar-20		2019
160778LGE	TC 0B FLYASH AC MOTOR REWIND-	10,823.50	-	(10,823.50)	100.00%	0.00%	10,823.50	-	(10,823.50)			Jan-19	Dec-19		2019
160782	SCM2019 LGE REPL BUSHINGS	149,552.74	-	(149,552.74)	100.00%	0.05%	149,552.74	-	(149,552.74)			Sep-19	Dec-19		2019
160794	MC C Coal Conv Belt Repl	100,051.44	-	(100,051.44)	100.00%	0.03%	100,051.44	-	(100,051.44)			Sep-19	Oct-20		2019
160803LGE	TC CT REBUILD EXHST DUCT-5of6	140,367.15	-	(140,367.15)	100.00%	0.04%	140,367.15	-	(140,367.15)			Jan-19	Dec-19		2019
160806	Sherman and Reilly PLW-200x-t	167,929.06	-	(167,929.06)	100.00%	0.05%	167,929.06	-	(167,929.06)			Sep-19	Mar-20		2019
160810	OF Trash Rack 2019	162,392.07	-	(162,392.07)	100.00%	0.05%	162,392.07	-	(162,392.07)			Sep-19	Mar-20		2019
160811	CR7 Emerson Start	91,914.80	-	(91,914.80)	100.00%	0.03%	91,914.80	-	(91,914.80)			Sep-19	Dec-19		2019
160814LGE	TC CT TURNING GEAR REFURB-2019	19,153.98	-	(19,153.98)	100.00%	0.01%	19,153.98	-	(19,153.98)			Jan-19	Dec-19		2019
160818	TC1 1A DEMISTER PUMP MTR RWD	25,877.18	-	(25,877.18)	100.00%	0.01%	25,877.18	-	(25,877.18)			Jan-19	Dec-19		2019
160820LGE	BR CT6 & CT7 Flux Probe - LGE	17,392.51	-	(17,392.51)	100.00%	0.01%	17,392.51	-	(17,392.51)			Sep-19	Dec-19		2019
160845	MC D1 Conv Blt Replace	27,313.11	-	(27,313.11)	100.00%	0.01%	27,313.11	-	(27,313.11)			Sep-19	Oct-19		2019
160846	Training Substation	116,990.85	-	(116,990.85)	100.00%	0.04%	116,990.85	-	(116,990.85)			Sep-19	Oct-20		2019
160847	GS GL Coal Mstr Ash Anlzr	-	-	-	100.00%	0.00%	-	-	-						2019
160876	Oxmoor Duct Repl.	713,844.85	-	(713,844.85)	100.00%	0.21%	713,844.85	-	(713,844.85)			Sep-19	Jun-20	New Business Vault projects are budgeted at a high level and reallocated to individual new business projects that require a specific individual project number.	2019
160887LGE	TC CT SITE HVAC REPLACEMENT-	22,069.27	-	(22,069.27)	100.00%	0.01%	22,069.27	-	(22,069.27)			Jan-19	Jul-20		2019
160905	ROR Dielectrc Pwr Cover-Ethel	12,373.58	-	(12,373.58)	100.00%	0.00%	12,373.58	-	(12,373.58)			Sep-19	Jan-20		2019
160906	ROR-Dielectric Pwr Cover-FV	29,126.67	-	(29,126.67)	100.00%	0.01%	29,126.67	-	(29,126.67)			Sep-19	Jan-20		2019
160907	OF Air Compressor	27,106.23	-	(27,106.23)	100.00%	0.01%	27,106.23	-	(27,106.23)			Sep-19	Dec-19		2019
160911LGE	TC2 BOILER WATER WALL PANELS-	34,798.53	-	(34,798.53)	100.00%	0.01%	34,798.53	-	(34,798.53)			Jan-19	Nov-20		2019
160913LGE	BRCT 6&7 HVAC Repl - LGE	10,349.44	-	(10,349.44)	100.00%	0.00%	10,349.44	-	(10,349.44)			Sep-19	Dec-19		2019
160934	Hendrix ET-02 Trailer	55,177.92	-	(55,177.92)	100.00%	0.02%	55,177.92	-	(55,177.92)			Sep-19	May-20		2019
160950	TC1 AGITATOR GEAR BOX OH	5,151.87	-	(5,151.87)	100.00%	0.00%	5,151.87	-	(5,151.87)			Jan-19			2019
160956	MC Skid Steer Loader 2019	46,923.67	-	(46,923.67)	100.00%	0.01%	46,923.67	-	(46,923.67)			Oct-19	Jan-20		2019
160968	MC3 Gen Bushing & CT Replace	320,304.15	-	(320,304.15)	100.00%	0.10%	320,304.15	-	(320,304.15)			Oct-19	Jan-20		2019
160969LGE	TC ALL TERRAIN FORKLIFT-	34,156.30	-	(34,156.30)	100.00%	0.01%	34,156.30	-	(34,156.30)			Oct-19	Mar-20		2019
160971	TC WATER TRUCK 2019	162,788.50	-	(162,788.50)	100.00%	0.05%	162,788.50	-	(162,788.50)			Jan-19	Dec-19		2019
160972	TC VACUUM TRUCK	381,820.00	-	(381,820.00)	100.00%	0.11%	381,820.00	-	(381,820.00)			Jan-19	Jan-20		2019
160973	CSS Port Pwr Dist	15,130.24	-	(15,130.24)	100.00%	0.00%	15,130.24	-	(15,130.24)			Oct-19	Dec-19		2019
160994	MC Utility Vehicles 2019	32,827.15	-	(32,827.15)	100.00%	0.01%	32,827.15	-	(32,827.15)			Oct-19	Jan-20		2019
160998	MS 2019 Aub Votano 100 Tester	-	-	-	100.00%	0.00%	-	-	-						2019
161002	POR-Ashbottom Static Mast Rpl	13,673.12	-	(13,673.12)	100.00%	0.00%	13,673.12	-	(13,673.12)			Oct-19			2019
161003	CR7 ICM Expansion 2019	14,942.62	-	(14,942.62)	100.00%	0.00%	14,942.62	-	(14,942.62)			Oct-19	Dec-19		2019
161003LGE	TC2 TURBINE REPL HP INLET SNS	296.57	-	(296.57)	100.00%	0.00%	66,253.95	65,957.38	(296.57)			Jan-18	May-18		2019
161004LGE	TC2 TURBINE RESEAL LPA & LPB	192,923.93	126,457.83	(66,466.10)	-52.56%	0.06%	192,923.93	126,457.83	(66,466.10)	Jan-19	May-19	Jan-19	Dec-19		2019
161013LGE	TC WIRELESS SENSOR INSTALL-	40,491.56	-	(40,491.56)	100.00%	0.01%	40,491.56	-	(40,491.56)			Jan-19	Dec-19		2019
161027	CSS Abrasive Wtr Jet	277,860.26	-	(277,860.26)	100.00%	0.08%	277,860.26	-	(277,860.26)			Oct-19	Dec-19		2019
161028	CSS Cont Milling Mach	208,576.04	-	(208,576.04)	100.00%	0.06%	208,576.04	-	(208,576.04)			Oct-19	Dec-19		2019
161029	CSS Cylindrical Grinder	172,505.89	-	(172,505.89)	100.00%	0.05%	172,505.89	-	(172,505.89)			Oct-19	Dec-19		2019
161030	CSS Horiz Boring Mill	295,584.83	-	(295,584.83)	100.00%	0.09%	295,584.83	-	(295,584.83)			Oct-19	Dec-19		2019
161031	MC3E&G CT Fan Gearbox 2019	52,190.83	-	(52,190.83)	100.00%	0.02%	52,190.83	-	(52,190.83)			Oct-19	Jan-20		2019
161037	MC3 LSSWP Motor 2019	29,600.58	-	(29,600.58)	100.00%	0.01%	29,600.58	-	(29,600.58)			Oct-19	Jan-20		2019
161042	Skylift Digger Derrick Machine	191,267.46	-	(191,267.46)	100.00%	0.06%	191,267.46	-	(191,267.46)			Oct-19	Apr-20		2019
161044	ROR Spare 345/161 450MVA Xfmr	782,600.00	-	(782,600.00)	100.00%	0.24%	782,600.00	-	(782,600.00)			Oct-19		Emerging project not anticiapted at time of budget	2019
161045	ROR Spare 345/138 450 MVA Xfmr	854,840.00	-	(854,840.00)	100.00%	0.26%	854,840.00	-	(854,840.00)			Oct-19		Emerging project not anticiapted at time of budget	2019
161047	GS CDM MC GE SecST	94,682.50	-	(94,682.50)	100.00%	0.03%	94,682.50	-	(94,682.50)			Oct-19			2019
161058	CR7 Evap Cooling Pipe Repl	19,877.28	-	(19,877.28)	100.00%	0.01%	19,877.28	-	(19,877.28)			Oct-19	May-20		2019
161062	OF Station Battery Charger	24,034.15	-	(24,034.15)	100.00%	0.01%	24,034.15	-	(24,034.15)			Oct-19	Dec-19		2019
161067	MC Vacuum Truck 2019	381,820.00	-	(381,820.00)	100.00%	0.11%	381,820.00	-	(381,820.00)			Oct-19	Jan-20		2019
161069	MC Air Handling Unit #7	20,340.00	-	(20,340.00)	100.00%	0.01%	20,340.00	-	(20,340.00)			Oct-19	May-20		2019
161074	MC3 WFGD Absorber Inlet Shield	248,283.26	-	(248,283.26)	100.00%	0.07%	248,283.26	-	(248,283.26)			Oct-19	Dec-19		2019
161075	MC Telehandler Forklift 2019	122,979.42	-	(122,979.42)	100.00%	0.04%	122,979.42	-	(122,979.42)			Oct-19	Dec-19		2019
161076	MC Carry Deck Crane 2019	181,926.00	-	(181,926.00)	100.00%	0.05%	181,926.00	-	(181,926.00)			Oct-19	Dec-19		2019
161077	TPPA-Other 2020	(130.00)	-	130.00	100.00%	0.00%	(130.00)	-	130.00			Nov-19			2019
161081	TPPA-Spectrum 2020	(715.00)	-	715.00	100.00%	0.00%	(715.00)	-	715.00			Nov-19			2019
161082	TPPA-ANSCO 2020	-	-	-	100.00%	0.00%	-	-	-						2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
161083	TPPA-AT&T 2020	-	-	-	100.00%	0.00%	-	-	-						2019
161085	TPPA-Verizon 2020	(70,835.83)	-	70,835.83	100.00%	-0.02%	(70,835.83)	-	70,835.83			Nov-19			2019
161104LGE	TC GYPSUM LOADOUT TRANSFORMER-	10,637.49	-	(10,637.49)	100.00%	0.00%	10,637.49	-	(10,637.49)			Jan-19	Mar-20		2019
161106	CR7 Raw Water Pump A 2019	950.88	-	(950.88)	100.00%	0.00%	950.88	-	(950.88)			Nov-19	Dec-19		2019
161111	GS GE M Viscometer	49,811.85	-	(49,811.85)	100.00%	0.01%	49,811.85	-	(49,811.85)			Nov-19	Aug-20		2019
161113LGE	STT Jib Crane LGE	5,218.42	-	(5,218.42)	100.00%	0.00%	5,218.42	-	(5,218.42)			Nov-19	Dec-19		2019
161121	GS GE M Spark OES	57,812.88	-	(57,812.88)	100.00%	0.02%	57,812.88	-	(57,812.88)			Nov-19	Apr-20		2019
161123	GS CDM Panduit Blcks	5,539.36	-	(5,539.36)	100.00%	0.00%	5,539.36	-	(5,539.36)			Nov-19	Aug-20		2019
161124	MC G1 Conv Blt Replace	21,781.71	-	(21,781.71)	100.00%	0.01%	21,781.71	-	(21,781.71)			Nov-19	Jul-20		2019
161141	EOC Light Fixtures	16,508.98	-	(16,508.98)	100.00%	0.00%	16,508.98	-	(16,508.98)			Nov-19	Apr-20		2019
161146LGE	TC2 FINAL RH LEAD INLET LEG-	5,710.44	-	(5,710.44)	100.00%	0.00%	5,710.44	-	(5,710.44)			Jan-19			2019
161153	CR7 Emerson TREX Commun	3,838.99	-	(3,838.99)	100.00%	0.00%	3,838.99	-	(3,838.99)			Nov-19	Dec-19		2019
161155	PR13 CEMS Data Controller	7,987.45	-	(7,987.45)	100.00%	0.00%	7,987.45	-	(7,987.45)			Nov-19	Dec-19		2019
161166	Env Merc Analyzr	25,167.43	-	(25,167.43)	100.00%	0.01%	25,167.43	-	(25,167.43)			Nov-19	Jan-20		2019
161169	Env MAPS Jun Box	10,133.44	-	(10,133.44)	100.00%	0.00%	10,133.44	-	(10,133.44)			Nov-19	Jan-20		2019
161177	GS Transformer Prot MC2	124,866.75	-	(124,866.75)	100.00%	0.04%	124,866.75	-	(124,866.75)			Nov-19	Nov-20		2019
161180	MC4A Mechanical Exhauster 2019	2,609.07	-	(2,609.07)	100.00%	0.00%	2,609.07	-	(2,609.07)			Nov-19	Apr-20		2019
161181	MS 2019 Aub CT BurdenRatioTest	-	-	-	100.00%	0.00%	-	-	-						2019
161197	Grade Lane Sub Spare XFRMR	311,035.10	-	(311,035.10)	100.00%	0.09%	311,035.10	-	(311,035.10)			Nov-19			2019
161236	GS CDM TCA Switch	1,259.86	-	(1,259.86)	100.00%	0.00%	1,259.86	-	(1,259.86)			Nov-19	Apr-20		2019
161263	MC S/R Boom Belt 2019	30,118.16	-	(30,118.16)	100.00%	0.01%	30,118.16	-	(30,118.16)			Dec-19	Dec-19		2019
161303	CR7 WARRANTY LGE	59,046.51	-	(59,046.51)	100.00%	0.02%	59,046.51	-	(59,046.51)			Dec-19	Dec-19		2019
161310	MC Forklift 2019	55,822.08	-	(55,822.08)	100.00%	0.02%	55,822.08	-	(55,822.08)			Dec-19	Apr-20		2019
161315LGE	GS CDM KIP Printer LGE	23,894.59	-	(23,894.59)	100.00%	0.01%	23,894.59	-	(23,894.59)			Dec-19	Apr-20		2019
162174	SCM2019 LGE LEGACY ARRST REPL	50,022.72	64,999.42	14,976.70	23.04%	0.02%	50,022.72	64,999.42	14,976.70	Jan-19	Dec-19	Jan-19	Dec-19		2019
163012	SIO Fuse Savings LGE	298,908.35	306,249.33	7,340.98	2.40%	0.09%	298,908.35	1,102,499.31	803,590.96	May-19	Jul-19	May-19			2019
163014	SIO Rel LGE UG FCI Install	2,224,113.45	1,516,459.40	(707,654.05)	-46.66%	0.67%	2,224,113.45	5,982,297.12	3,758,183.67	Mar-19	Mar-19	Mar-19	Jul-19	More underground fault indicators installed in LG&E due to crew availability in 2019. Net variance between LG&E and KU was ($108K).	2019
165001	TC1 DIVISION PANEL REPLAC	461,909.16	407,532.19	(54,376.97)	-13.34%	0.14%	461,909.16	407,532.19	(54,376.97)	Jan-19	Nov-19	Jan-19	Dec-19		2019
18PITP340	LGE PITP 2018	(36,716.09)	-	36,716.09	100.00%	-0.01%	2,889,985.19	2,926,701.28	36,716.09			Jan-18	Dec-18		2019
19PITP340	LGE PITP 2019	3,843,291.50	-	(3,843,291.50)	100.00%	1.16%	3,843,291.50	-	(3,843,291.50)			Jan-19	Apr-20	Budget is developed on project 123137 and reallocated to project 19PITP340. The net variance between the two projects is a positive $723K. Addressing the current backlog and priority rejects resulted in more spend in KU. In total, between LG&E and KU the net variance 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.	2019
CCAPR340	Capital CAP/REG/RECL - 003400	2,053,385.87	1,951,408.61	(101,977.26)	-5.23%	0.62%	2,053,385.87	1,951,408.61	(101,977.26)	Jan-13	Jan-19	Jan-13			2019
CEMTR134	LGE Electric Meters - 001340	568,264.15	738,963.95	170,699.80	23.10%	0.17%	568,264.15	738,963.95	170,699.80	Jan-13	Dec-24	Jan-13			2019
CKYTCR340	KYTC Reimb LGE Ops	6,460.70	-	(6,460.70)	100.00%	0.00%	6,460.70	-	(6,460.70)			May-17			2019
CLEDC332	CRCST LED Conversion - LEO	-	-	-	100.00%	0.00%	-	-	-						2019
CLM031419	LGE Major Storm-Capital-031419	699,184.85	-	(699,184.85)	100.00%	0.21%	699,184.85	-	(699,184.85)			Mar-19	Sep-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 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
CLM042817	LGE MAJOR STORM CAPITAL 042817	-	-	-	100.00%	0.00%	66,877.43	66,877.43	-						2019
CLM053118	LGE MAJOR STORM-053118	750.73	-	(750.73)	100.00%	0.00%	613,097.65	612,346.92	(750.73)			May-18	Dec-18		2019
CLM062319	LGE Major Storm-Capital-062319	341,312.80	-	(341,312.80)	100.00%	0.10%	341,312.80	-	(341,312.80)			Jun-19	Dec-19		2019
CLM082019	LGE Major Storm-Capital-082019	171,632.88	-	(171,632.88)	100.00%	0.05%	171,632.88	-	(171,632.88)			Aug-19	Feb-20		2019
CLM111418	LGE Major Storm-Capital-111418	(98,893.72)	-	98,893.72	100.00%	-0.03%	1,873,071.69	1,971,965.41	98,893.72			Nov-18	May-19		2019
CNBCD340O	NB Comm OH - 003400	2,357,683.01	3,257,533.28	899,850.27	27.62%	0.71%	2,357,683.01	3,257,533.28	899,850.27	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - commercial overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The decrease is due to lower than anticipated new development.	2019
CNBCD340U	NB Comm UG - 003400	5,554,748.01	5,574,888.26	20,140.25	0.36%	1.67%	5,554,748.01	5,574,888.26	20,140.25	Dec-12	Dec-25	Dec-12			2019
CNBCD343U	NB Comm UG - 003430	283,266.74	-	(283,266.74)	100.00%	0.09%	283,266.74	-	(283,266.74)			May-19			2019
CNBRD340O	NB Resid OH - 003400	1,370,939.54	1,874,040.88	503,101.34	26.85%	0.41%	1,370,939.54	1,874,040.88	503,101.34	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential overhead. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The decrease is due to lower than anticipated new development.	2019
CNBRD340U	NB Resid UG - 003400	(17,391.10)	-	17,391.10	100.00%	-0.01%	(17,391.10)	-	17,391.10			Jan-13			2019
CNBRD341U	NB Res UG-003410	6,513,320.91	5,757,894.71	(755,426.20)	-13.12%	1.96%	6,513,320.91	5,757,894.71	(755,426.20)	Jan-13	Jan-19	Jan-13		This line should be merged with the line below, net change is $2.8M overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2019
CNBRD341U	NB Res UG-003410	2,058,553.81	-	(2,058,553.81)	100.00%	0.62%	2,058,553.81	-	(2,058,553.81)			Jan-13		This line should be merged with the line below, net change is $2.8M overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth.	2019
CNBSV340O	NB Elect Serv OH - 003400	702,552.08	575,298.67	(127,253.41)	-22.12%	0.21%	702,552.08	575,298.67	(127,253.41)	Dec-12	Jan-19	Dec-12			2019
CNBSV340U	NB Elect Serv UG - 003400	1,180,904.15	1,816,306.22	635,402.07	34.98%	0.36%	1,180,904.15	1,816,306.22	635,402.07	Jan-13	Dec-25	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - electric service. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The decrease is due to lower than anticipated new development.	2019
CNBSV343U	NB Elect Serv UG - 003430	456,355.76	-	(456,355.76)	100.00%	0.14%	456,355.76	-	(456,355.76)			May-19			2019
CNBVLT343	NB Network Vaults - 003430	11,988.08	1,728,237.92	1,716,249.84	99.31%	0.00%	11,988.08	1,728,237.92	1,716,249.84	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with customer requests for new business - network vaults. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. Capital policy requires individual projects for any job >$500k, which are funded from this budgeted project if available. Total NB Network Vaults Projects under budget by $382k.	2019
CPBWK340	El Public Works - 003400	412,980.04	1,480,043.98	1,067,063.94	72.10%	0.12%	412,980.04	1,480,043.98	1,067,063.94	Jan-13	Jan-19	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Funds reallocated to other blanket projects that were running over budget or to individual public works jobs that required specific individual project number.	2019

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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
CPBWK343	El Public Works - 003430	3,099.25	-	(3,099.25)	100.00%	0.00%	3,099.25	-	(3,099.25)			May-19			2019
CRCST340	Cust Requested - 003400	99,289.57	293,303.24	194,013.67	66.15%	0.03%	99,289.57	293,303.24	194,013.67	Jan-13	Jan-19	Jan-13			2019
CRCST343	Cust Requested - 003430	(32,973.54)	-	32,973.54	100.00%	-0.01%	(32,973.54)	-	32,973.54			May-19			2019
CRDCBL340	Repl Defective Cable - 003400	1,074,268.09	1,223,081.51	148,813.42	12.17%	0.32%	1,074,268.09	1,223,081.51	148,813.42	Jan-13	Dec-25	Jan-13			2019
CRDCBL343	Repl Defective Cable - 003430	146,430.36	-	(146,430.36)	100.00%	0.04%	146,430.36	-	(146,430.36)			May-19			2019
CRDD340O	Capital Rep Def OH - 003400	4,069,543.41	3,684,771.26	(384,772.15)	-10.44%	1.23%	4,069,543.41	3,684,771.26	(384,772.15)	Jan-13	Jan-19	Jan-13			2019
CRDD340U	Capital Rep Def UG - 003400	723,853.81	841,721.52	117,867.71	14.00%	0.22%	723,853.81	841,721.52	117,867.71	Jan-13	Dec-19	Jan-13			2019
CRDD343U	Capital Rep Def UG - 003430	230,568.18	-	(230,568.18)	100.00%	0.07%	230,568.18	-	(230,568.18)			May-19			2019
CRELD340	Capital Reliability - 003400	576,716.31	422,793.23	(153,923.08)	-36.41%	0.17%	576,716.31	422,793.23	(153,923.08)	Jan-13	Jan-19	Jan-13			2019
CRELD343	Capital Reliability - 003430	10,875.61	-	(10,875.61)	100.00%	0.00%	10,875.61	-	(10,875.61)			May-19			2019
CRPOLE340	Pole Repair/Replace - 003400	5,069,839.68	3,966,562.27	(1,103,277.41)	-27.81%	1.53%	5,069,839.68	3,966,562.27	(1,103,277.41)	Dec-12	Jan-19	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. Actual results experienced were higher than historical run rates.	2019
CRSTLT332	Repair Street Lights - 003320	3,301,152.76	2,939,864.28	(361,288.48)	-12.29%	0.99%	3,301,152.76	2,939,864.28	(361,288.48)	Jan-13	Jan-19	Jan-13			2019
CSTLT332	NB Street Lights - 003320	1,473,895.65	1,919,012.93	445,117.28	23.20%	0.44%	1,473,895.65	1,919,012.93	445,117.28	Dec-12	Jan-19	Dec-12			2019
CSTRM323	Cap Minor Storms - 003230	787,040.38	-	(787,040.38)	100.00%	0.24%	787,040.38	-	(787,040.38)			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 $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
CSTRMLGE	Cap LGE Major Storms	-	1,429,701.81	1,429,701.81	100.00%	0.00%	-	1,429,701.81	1,429,701.81	Jan-13	Dec-25			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects as major and minor weather events occur. In total, the full year variance on storms this year is $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
CSYSEN340	Sys Enh - 003400	1,324,135.23	940,301.32	(383,833.91)	-40.82%	0.40%	1,324,135.23	940,301.32	(383,833.91)	Jan-13	Jan-19	Jan-13			2019
CSYSEN343	Sys Enh - 003430	21,424.27	-	(21,424.27)	100.00%	0.01%	21,424.27	-	(21,424.27)			May-19			2019
CTBRD340O	Cap Trouble Orders OH - 003400	3,654,180.01	2,814,834.96	(839,345.05)	-29.82%	1.10%	3,654,180.01	2,814,834.96	(839,345.05)	Dec-12	Jan-19	Dec-12		Variance to budget reflects actual versus projected investments associated with Overhead Trouble Orders. Annual budgets are based on historical investment rates. The increase is due to higher than anticipated non-weather Trouble Orders.	2019
CTBRD340U	Cap Trouble Orders UG - 003400	1,129,672.83	1,570,118.26	440,445.43	28.05%	0.34%	1,129,672.83	1,570,118.26	440,445.43	Dec-12	Dec-25	Dec-12			2019
CTBRD343U	Cap Trouble Orders UG - 003430	344,123.75	-	(344,123.75)	100.00%	0.10%	344,123.75	-	(344,123.75)			May-19			2019
CTPD340	Capital Thrd Party - 003400	817,173.62	507,986.80	(309,186.82)	-60.87%	0.25%	817,173.62	507,986.80	(309,186.82)	Jan-13	Jan-19	Jan-13			2019
CTPD340	Capital Thrd Party - 003400	(4,219.86)	-	4,219.86	100.00%	0.00%	(4,219.86)	-	4,219.86			Jan-13			2019
CTPD343	Capital Thrd Party - 003430	110,942.01	-	(110,942.01)	100.00%	0.03%	110,942.01	-	(110,942.01)			May-19			2019
CVLT343	Capital Network Vlts - 003430	1,307,449.60	1,250,496.40	(56,953.20)	-4.55%	0.39%	1,307,449.60	1,250,496.40	(56,953.20)	Jan-13	Jan-19	Jan-13			2019
CXFRM311	LGE Line Transformers	4,778,863.51	6,460,184.04	1,681,320.53	26.03%	1.44%	4,778,863.51	6,460,184.04	1,681,320.53	Jan-13	Jan-19	Jan-13		Project variance due to less transformer purchases than anticipated.	2019
CXFRM340	NB Transformers - 003400	426,648.67	561,776.98	135,128.31	24.05%	0.13%	426,648.67	561,776.98	135,128.31	Jan-13	Jan-19	Jan-13			2019
CXFRM343	NB Transformers - 003430	23,935.24	-	(23,935.24)	100.00%	0.01%	23,935.24	-	(23,935.24)			May-19			2019
IT0365L	MR Hardware-LGE18	(9,904.53)	-	9,904.53	100.00%	0.00%	18,723.55	28,628.08	9,904.53			Sep-18	Dec-18		2019
IT0596L	Meter Reader Hardware-LGE19	30,058.36	-	(30,058.36)	100.00%	0.01%	30,058.36	-	(30,058.36)			Jun-19	Oct-19		2019
L8-2018	Storm Damage T-Line LGE 2018	(105,712.69)	-	105,712.69	100.00%	-0.03%	(105,712.69)	-	105,712.69			Jan-18	Feb-19		2019
L8-2019	Storm Damage T-Line LGE 2019	181,529.53	95,507.47	(86,022.06)	-90.07%	0.05%	181,529.53	95,507.47	(86,022.06)	Jan-19	Apr-19	Jan-19	Feb-20		2019
L9-2018	Priority Repl T-Lines LGE 2018	65,817.31	-	(65,817.31)	100.00%	0.02%	65,817.31	-	(65,817.31)			Dec-17			2019
L9-2019	Priority Repl T-Lines LGE 2019	1,148,657.37	926,540.13	(222,117.24)	-23.97%	0.35%	1,148,657.37	926,540.13	(222,117.24)	Jan-19	Apr-19	Jan-19			2019
LARM-2019	Priority Repl X-Arms LGE 2019	38,746.38	142,859.32	104,112.94	72.88%	0.01%	38,746.38	142,859.32	104,112.94	Jan-19	Apr-19	Jan-19			2019
LARREST17	LGE Arrester Replacements 2017	(774.50)	-	774.50	100.00%	0.00%	(774.50)	-	774.50			Jan-17			2019
LI-000037	PR CR Switching-Shively	911,029.46	731,076.79	(179,952.67)	-24.61%	0.27%	974,519.44	794,566.77	(179,952.67)	Oct-18	Dec-20	Oct-18			2019
LI-000054	MOS Lebanon J 423-805-815-825	6.19	-	(6.19)	100.00%	0.00%	187,233.21	187,227.02	(6.19)			Jan-18	Jun-18		2019
LI-000057	REL Jeffersontown ALT 4	1,122,739.67	1,039,946.69	(82,792.98)	-7.96%	0.34%	1,128,238.44	1,045,445.46	(82,792.98)	Sep-18	Jun-19	Sep-18	May-19		2019
LI-000062	REL Mt. Washington RECC	196,490.74	155,991.84	(40,498.90)	-25.96%	0.06%	196,490.74	155,991.84	(40,498.90)	May-19	Sep-19	May-19	Aug-19		2019
LI-000088	TEP-CR-Ford-Freys Hill	255,861.20	49,906.93	(205,954.27)	-412.68%	0.08%	255,861.20	2,133,389.92	1,877,528.72	Sep-19	Jul-21	Sep-19			2019
LI-000090	TEP-MOT-Skylight-Harmony Ldg	-	10,001.25	10,001.25	100.00%	0.00%	-	10,001.25	10,001.25	Mar-19	Jun-19				2019
LI-000108	LaGrange Road Relo	(3,228.69)	-	3,228.69	100.00%	0.00%	-	3,228.69	3,228.69			Nov-17	Jul-19		2019
LI-158279	SPIR Kenzig Road-Northside	102,525.64	-	(102,525.64)	100.00%	0.03%	252,337.19	149,811.55	(102,525.64)			Oct-18	Apr-19		2019
LI-158281	SPIR Paddys West-Kenzig Rd	157,965.71	-	(157,965.71)	100.00%	0.05%	322,472.30	164,506.59	(157,965.71)			Nov-18	Apr-19		2019
LI-158437	TEP-CR-Eastwood-Simpsnvll 69kV	1,662,987.05	-	(1,662,987.05)	100.00%	0.50%	1,751,169.51	88,182.46	(1,662,987.05)			Oct-18	May-19	This project was included in the budget under project number LI-000086. In addition, the budget was prepared before the detailed engineering analyays was completed. The final scope of work was more costly than assumed in the budget.	2019
LI-158943	Wyndover Hills Relocation	105.57	-	(105.57)	100.00%	0.00%	105.57	-	(105.57)			Mar-19	Aug-19		2019
LI-159222	PR Tip Top-Monument Chemical	247,527.12	-	(247,527.12)	100.00%	0.07%	247,527.12	-	(247,527.12)			Jun-19	May-20		2019
LI-159541	Ghasem Properties Relocation	-	-	-	100.00%	0.00%	-	-	-						2019
LI-160418	CR Olin-Tip Top 69kV Phase II	143,641.95	-	(143,641.95)	100.00%	0.04%	143,641.95	-	(143,641.95)			Jun-19			2019
LI-160603	REL Freys Hill MOS	777.37	-	(777.37)	100.00%	0.00%	777.37	-	(777.37)			Dec-19			2019
LINS-2019	Priority Repl Inslrs LGE 2019	6,724.51	78,741.84	72,017.33	91.46%	0.00%	6,724.51	78,741.84	72,017.33	Jan-19	Apr-19	Jan-19	Mar-20		2019
LOTFAIL18	LGE-OtherFail-2018	364,170.54	266,230.00	(97,940.54)	-36.79%	0.11%	364,170.54	266,230.00	(97,940.54)	Jan-18	Dec-18	Jan-18			2019
LOTFAIL19	LGE-OtherFail-2019	141,931.70	300,000.10	158,068.40	52.69%	0.04%	141,931.70	300,000.10	158,068.40	Jan-19	Dec-19	Jan-19			2019
LOTFAIL20	LGE-OtherFail-2020	75,756.42	-	(75,756.42)	100.00%	0.02%	75,756.42	-	(75,756.42)			Dec-19			2019
LOTH-2018	Priority Repl Other LGE 2018	5,509.84	-	(5,509.84)	100.00%	0.00%	5,509.84	-	(5,509.84)			Jan-18			2019
LOTH-2019	Priority Repl Other LGE 2019	372,334.25	157,759.95	(214,574.30)	-136.01%	0.11%	372,334.25	157,759.95	(214,574.30)	Jan-19	Apr-19	Jan-19			2019
LOTPR19	FP-LG&E Other Prot Blnket 2019	-	40,285.08	40,285.08	100.00%	0.00%	-	40,285.08	40,285.08	Jan-19	Dec-19				2019
LRELAY-17	Relay Replacements-LG&E-2017	37,085.85	-	(37,085.85)	100.00%	0.01%	37,085.85	-	(37,085.85)			Jan-17			2019
LRTU-17	LGE RTU Replacements-17	311.27	-	(311.27)	100.00%	0.00%	311.27	-	(311.27)			Jan-17			2019
LTPGENLG	Other LTP Gen Projects LGE	-	100,000.00	100,000.00	100.00%	0.00%	-	100,000.00	100,000.00	Jul-17	Dec-30				2019
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	93.50	-	(93.50)	100.00%	0.00%	326,847.74	321,988.11	(4,859.63)			Jan-17	Dec-18		2019
SU-000005	PBR-Hurstbrn 1 138kV BKR Rpl	4,766.13	-	(4,766.13)	100.00%	0.00%	326,847.74	321,988.11	(4,859.63)			Jan-17	Dec-18		2019
SU-000007	PBR-Watterson (3) 138kV BKRRpl	20,225.40	-	(20,225.40)	100.00%	0.01%	1,609,497.27	1,589,271.87	(20,225.40)			Aug-17	Oct-18		2019
SU-000008	PBR-Aiken(1) 69kV BKR Rpl	(3,131.42)	-	3,131.42	100.00%	0.00%	372,162.54	375,293.96	3,131.42			Oct-17	Dec-18		2019
SU-000029	PGG-Clifton GG Audit/Rmdiation	6,407.19	129,508.49	123,101.30	95.05%	0.00%	146,835.66	492,692.76	345,857.10	Jan-18	Aug-19	Jan-18	Aug-19		2019
SU-000032	PGG-Madison Grnd Grid Enhance	129,838.57	200,000.04	70,161.47	35.08%	0.04%	129,838.57	200,000.04	70,161.47	Nov-18	Dec-19	Nov-18	Dec-19		2019
SU-000034	PGG-Shively Grnd Grid Enhance	58,026.63	268,690.00	210,663.37	78.40%	0.02%	68,924.49	279,587.86	210,663.37	Jan-18	Dec-19	Jan-18	Dec-19		2019
SU-000041	PBR-Algonquin PIN PRLY	857,271.85	633,004.85	(224,267.00)	-35.43%	0.26%	1,139,543.81	915,276.81	(224,267.00)	Jan-18	Jun-20	Jan-18	Jun-20		2019
SU-000049	PBR-Kenwood(3) 69kV BKR	959.27	-	(959.27)	100.00%	0.00%	676,594.47	675,635.20	(959.27)			Aug-17	Oct-18		2019
SU-000059	PRLY-Clay LGE -Madison (6627)	356,099.85	268,496.35	(87,603.50)	-32.63%	0.11%	665,098.97	577,495.47	(87,603.50)	Jan-18	Jun-20	Jan-18	Jun-20		2019
SU-000060	PRLY-Ashbottom - S Park (6639)	78,758.06	66,311.13	(12,446.93)	-18.77%	0.02%	327,215.97	314,769.04	(12,446.93)	Jan-18	Feb-19	Jan-18	Feb-19		2019
SU-000061	PRLY-Aiken-Middletown (6657)	(35,173.65)	-	35,173.65	100.00%	-0.01%	621,710.32	656,883.97	35,173.65			Nov-17	Dec-18		2019
SU-000062	PRLY-Nachand-Wattrson (6667)	176,449.61	-	(176,449.61)	100.00%	0.05%	186,856.92	10,407.31	(176,449.61)			Jan-18	Jun-20		2019

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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
SU-000063	PRLY-Grady-Paddys Run (6633)	1,332,688.77	1,060,703.74	(271,985.03)	-25.64%	0.40%	1,619,893.97	1,347,908.94	(271,985.03)	Jan-18	Mar-21	Jan-18			2019
SU-000072	PRLY-Canal - Del Park (6616)	1,025,671.04	-	(1,025,671.04)	100.00%	0.31%	1,270,151.00	244,479.96	(1,025,671.04)			Aug-18	Dec-19	Emerging project not anticipated at time of budget.	2019
SU-000077	PRLY-Aiken-Oxmoor (6650)	1,057.56	335,114.40	334,056.84	99.68%	0.00%	566,985.33	901,042.17	334,056.84	Dec-17	Feb-19	Dec-17	Feb-19		2019
SU-000078	PRLY-Algonquin-Magzn (6646)	1,971.91	-	(1,971.91)	100.00%	0.00%	399,780.57	397,808.66	(1,971.91)			Nov-17	Oct-18		2019
SU-000102	PRLY-Ashbottom 3836,3833,3832	263,201.23	216,696.34	(46,504.89)	-21.46%	0.08%	263,201.23	216,696.34	(46,504.89)	Dec-18	Jul-20	Dec-18	Jul-20		2019
SU-000103	PBR Bcknr-Trmble Co Swtch 4544	494,928.24	-	(494,928.24)	100.00%	0.15%	494,928.24	-	(494,928.24)			Nov-18	Jun-20		2019
SU-000125	PDFR Waterside West	3,518.00	-	(3,518.00)	100.00%	0.00%	3,518.00	-	(3,518.00)			Nov-19			2019
SU-000126	PDFR Mill Creek Switching	39,760.79	-	(39,760.79)	100.00%	0.01%	39,760.79	-	(39,760.79)			Sep-19			2019
SU-000127	PDFR Beargrass	14,548.80	-	(14,548.80)	100.00%	0.00%	14,548.80	-	(14,548.80)			Oct-19			2019
SU-000131	PRLY Flyd - Lcst - Simnle 6647	652,974.79	325,045.76	(327,929.03)	-100.89%	0.20%	652,974.79	325,045.76	(327,929.03)	Jan-19	Jun-20	Jan-19	Jun-20		2019
SU-000132	PRLY Ashbottom-Kenwood (6649)	735,708.40	96,183.10	(639,525.30)	-664.90%	0.22%	737,377.69	97,852.39	(639,525.30)	Jan-18	Dec-19	Jan-18	Dec-19	The budget was prepared prior to completion of a detailed engineering analysis. The project scope was more costly than assumed and began later than anticipated.	2019
SU-000133	PRLY-Appliance Park 3836,PBR	692,261.26	216,696.34	(475,564.92)	-219.46%	0.21%	692,261.26	216,696.34	(475,564.92)	Jan-18	Jan-20	Jan-18	Jan-20		2019
SU-000137	PRLY Breckenridge-Ethel (3872)	141,162.97	240,000.00	98,837.03	41.18%	0.04%	148,448.69	247,285.72	98,837.03	Oct-18	Jun-20	Oct-18	Jun-20		2019
SU-000141	PR Clifton-Hillcrest (6628)	441,576.27	96,183.10	(345,393.17)	-359.10%	0.13%	599,799.46	254,406.29	(345,393.17)	Jan-18	Dec-19	Jan-18	Dec-19		2019
SU-000142	PRLY Ford-Freys Hill (6659)	-	96,183.23	96,183.23	100.00%	0.00%	-	96,183.23	96,183.23	Jan-18	Dec-21				2019
SU-000161	PRTU CENTERFIELD	(366.68)	-	366.68	100.00%	0.00%	121,332.58	121,699.26	366.68			Nov-17	Oct-18		2019
SU-000171	PRTU FARNSLEY	125,224.32	150,000.00	24,775.68	16.52%	0.04%	125,224.32	150,000.00	24,775.68	Jan-19	Dec-19	Jan-19	Dec-19		2019
SU-000172	PRTU SEMINOLE	218,156.47	150,000.00	(68,156.47)	-45.44%	0.07%	218,156.47	150,000.00	(68,156.47)	Jan-19	Aug-19	Jan-19	Aug-19		2019
SU-000261	REL Jeffersontown ALT 4 SU	1,502,368.23	1,754,130.96	251,762.73	14.35%	0.45%	1,888,736.39	2,140,499.12	251,762.73	Jan-18	Jun-19	Jan-18	Jun-19		2019
SU-000262	PBR-Ashbottom (4) 138kV BKR	181,160.14	-	(181,160.14)	100.00%	0.05%	1,691,830.68	1,510,670.54	(181,160.14)			Aug-17	Dec-19		2019
SU-000263	PIN-Breckenridge 69KV+	316,293.90	-	(316,293.90)	100.00%	0.10%	708,323.39	392,029.49	(316,293.90)			Aug-17	Dec-19		2019
SU-000264	PIN-Ethel 69kV+	3,338.22	-	(3,338.22)	100.00%	0.00%	391,690.05	388,351.83	(3,338.22)			Aug-17	Feb-19		2019
SU-000267	TEP-Skylight 69kV Capacitor	(17,097.99)	-	17,097.99	100.00%	-0.01%	-	17,097.99	17,097.99			Jan-17	Dec-18		2019
SU-000269	PBR-Taylor (1) 69kV PIN PAR	499,840.42	245,567.32	(254,273.10)	-103.55%	0.15%	582,114.39	327,841.29	(254,273.10)	Jan-18	Dec-19	Jan-18	Dec-19		2019
SU-000271	PGG-Seminole GG	156,291.60	249,960.00	93,668.40	37.47%	0.05%	166,138.32	259,806.72	93,668.40	Nov-18	Aug-19	Nov-18	Aug-19		2019
SU-000275	PDFR CRS	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Jan-19	Oct-21				2019
SU-000278	PIN-Lyndon South 138-69+	90,635.11	422,519.55	331,884.44	78.55%	0.03%	552,481.51	884,365.95	331,884.44	Jun-18	Feb-19	Jun-18	Feb-19		2019
SU-000279	PDFR Middletown	-	150,000.00	150,000.00	100.00%	0.00%	-	150,000.00	150,000.00	Dec-19	Sep-21				2019
SU-000280	PDFR Ethel	-	277,347.42	277,347.42	100.00%	0.00%	-	277,347.42	277,347.42	Jan-19	Dec-19				2019
SU-000292	REL-Centerfield DFR	25,992.57	222,000.00	196,007.43	88.29%	0.01%	25,992.57	222,000.00	196,007.43	Jan-19	Feb-21	Jan-19			2019
SU-000293	PBR- Fern Valley PIN PRLY RTU	-	1,459,950.90	1,459,950.90	100.00%	0.00%	-	1,459,950.90	1,459,950.90	Jan-19	Dec-22			Project has been delayed until 2021-2022.	2019
SU-000294	PBR-Magazine PRLY PIR PAR	2,902.74	1,279,208.99	1,276,306.25	99.77%	0.00%	8,536.08	1,284,842.33	1,276,306.25	Jul-18	Dec-19	Jul-18	Dec-19	Project cancelled due to lack of need.	2019
SU-000299	PRLY-CRS 3832,3833,3801-CG3801	264,273.11	-	(264,273.11)	100.00%	0.08%	264,273.11	205,840.08	(58,433.03)			May-19	Jul-20		2019
SU-000335	PPLC-CP-3850 DCB-2-LGE	-	215,060.76	215,060.76	100.00%	0.00%	-	215,060.76	215,060.76	Jan-19	Dec-19				2019
SU-000346	River Rd Hwy Relo-S	-	133,402.05	133,402.05	100.00%	0.00%	-	774,761.06	774,761.06	Jan-19	Dec-21				2019
SU-000347	TEP-BL 345/161kV Transf. Repl	424.80	-	(424.80)	100.00%	0.00%	424.80	3,304,116.71	3,303,691.91			Dec-19			2019
SU-000356	REL-CW-686 to Breaker	123,204.93	-	(123,204.93)	100.00%	0.04%	123,204.93	545,554.28	422,349.35			Sep-19			2019
SU-000357	REL-DX-812 to Breaker	4,705.24	-	(4,705.24)	100.00%	0.00%	4,705.24	603,214.48	598,509.24			Nov-19			2019
SU-000358	REL PBR Hancock-859 to Brkr	52,542.06	-	(52,542.06)	100.00%	0.02%	52,542.06	621,843.30	569,301.24			Jun-19			2019
SU-000360	REL-OK-876 to Breaker	45,742.74	-	(45,742.74)	100.00%	0.01%	45,742.74	621,869.26	576,126.52			Sep-19			2019
SU-000367	PBR-Nachand (1) BKR	180,084.30	61,365.00	(118,719.30)	-193.46%	0.05%	180,084.30	133,218.48	(46,865.82)	Dec-18	Jul-20	Dec-18	Jul-20		2019
SU-000368	PBR-Highland (2) BKR	1,220.57	122,729.86	121,509.29	99.01%	0.00%	1,220.57	266,436.80	265,216.23	Jul-19	Dec-20	Jul-19			2019
SU-000369	PBR-Hancock (1) BKR	44,556.73	82,709.27	38,152.54	46.13%	0.01%	44,556.73	178,513.88	133,957.15	Jun-19	Nov-20	Jun-19			2019
SU-000370	PBR-Canal (11) BKR (PIN)	2,516,267.59	371,746.96	(2,144,520.63)	-576.88%	0.76%	2,774,181.10	2,229,410.66	(544,770.44)	Jun-18	Mar-21	Jun-18		The budget was prepared prior to completion of a detailed engineering analysis. The project scope was more costly than assumed and began sooner than anticipated.	2019
SU-000402	PPLC-Mill Creek 3857 DCB	-	4,448.69	4,448.69	100.00%	0.00%	-	44,384.99	44,384.99	Jan-19	May-20				2019
SU-000403	PPLC-Knob Creek 3857 DCB	-	8,897.35	8,897.35	100.00%	0.00%	-	87,340.32	87,340.32	Jan-19	Dec-20				2019
SU-000414	PIN - Hillcrest, PAR	53,096.26	-	(53,096.26)	100.00%	0.02%	53,096.26	-	(53,096.26)			Nov-19			2019
SU-000414	PIN - Hillcrest, PAR	-	-	-	100.00%	0.00%	53,096.26	-	(53,096.26)						2019
SU-000422	PIN-Clifton, PAR	54,180.00	-	(54,180.00)	100.00%	0.02%	54,180.00	-	(54,180.00)			Nov-19			2019
SU-000422	PIN-Clifton, PAR	-	-	-	100.00%	0.00%	54,180.00	-	(54,180.00)						2019
00026FACL	AOC MAIN HALLWAY & BREAKROOM	-	120,664.38	120,664.38	100.00%	0.00%	-	120,664.38	120,664.38	Jan-19	Aug-19				2019
00027FACL	AOC MEN/WOMENS LOCKER ROOM	-	207,027.88	207,027.88	100.00%	0.00%	-	207,027.88	207,027.88	Jan-19	Nov-19				2019
00028FACL	AOC ASSEMBLY ROOM RENOVATION	-	86,308.24	86,308.24	100.00%	0.00%	-	86,308.24	86,308.24	Jan-19	Nov-19				2019
00029FACL	AOC SPACE EXPANSION	166,776.69	688,648.37	521,871.67	75.78%	0.05%	186,852.52	1,741,560.01	1,554,707.49	Jan-18	Dec-20	Jan-18		Project delayed into 2020. 2019 spend includes additional design work.	2019
00031FACL	EOC SPACE EXPANSION	40,196.86	-	(40,196.86)	100.00%	0.01%	46,167.00	5,970.14	(40,196.86)			Jan-18			2019
00032FACL	LGE CTR FITNESS CTR FLOOR LGE	241.30	-	(241.30)	100.00%	0.00%	12,317.22	12,075.92	(241.30)			Jan-18	Feb-19		2019
00034FACL	BOC 1ST FLOOR RENOVATION LGE	-	610,314.72	610,314.72	100.00%	0.00%	-	610,314.72	610,314.72	Jan-19	Dec-19			Project delayed into 2020 due to prioritization of work.	2019
00035FACL	South Ops Engineering Center	138,934.71	1,863,813.90	1,724,879.19	92.55%	0.04%	138,934.71	7,234,909.56	7,095,974.86	Jan-19	Apr-22	Jan-19		Project delayed into 2020. 2019 spend includes design work.	2019
00036FACL	SSC ROOF REPLACEMENT	79,006.13	69,032.61	(9,973.52)	-14.45%	0.02%	79,006.13	69,032.61	(9,973.52)	Jan-19	Jul-19	Jan-19	Dec-19		2019
00039FACL	LGE CTR 12TH FLOOR KITCHEN LGE	121.83	-	(121.83)	100.00%	0.00%	26,020.04	25,898.22	(121.83)			Jan-18	Apr-19		2019
00040FACL	BOC GUARDSHACK	111,654.83	-	(111,654.83)	100.00%	0.03%	149,091.01	37,436.18	(111,654.83)			Jan-18	Aug-20		2019
00053FACL	BOC AHU-7 BOC-LL MAINT AHU RM	69,669.04	88,966.03	19,296.99	21.69%	0.02%	69,669.04	88,966.03	19,296.99	Sep-18	Nov-19	Sep-18	Dec-19		2019
00054FACL	BOC AHU-8 BOC-LL PSRT AHU RM	70,449.81	88,966.03	18,516.22	20.81%	0.02%	70,449.81	88,966.03	18,516.22	Sep-18	Dec-19	Sep-18	Dec-19		2019
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	30,395.97	-	(30,395.97)	100.00%	0.01%	1,690,677.30	2,049,018.36	358,341.05			Jan-18	Dec-18		2019
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	284,445.56	673,182.58	388,737.02	57.75%	0.09%	1,690,677.30	2,049,018.36	358,341.05	Jan-18	May-19	Jan-18	Dec-18	Timing related - more work completed in late 2018 than originally anticipated. Net variance between 2018 and 2019 is $255k, most of which was unused contingency.	2019
00066FACL	BOC DCC SPACE CONVERSION LGE	173,560.57	610,592.35	437,031.78	71.58%	0.05%	173,560.57	610,592.35	437,031.78	Jan-19	Apr-20	Jan-19	Sep-20	Project delayed into 2020. 2019 spend includes additional design work.	2019
00067FACL	BOC ANNEX LGE	547,083.73	-	(547,083.73)	100.00%	0.16%	562,285.76	15,202.03	(547,083.73)			Apr-18	Sep-20	Timing related - project was budgeted in 2018, but due to delays majority of spend took place in 2019.	2019
00068FACL	LGE CTR 23RD FL CARPET LGE	14,698.29	-	(14,698.29)	100.00%	0.00%	14,698.29	-	(14,698.29)			Jan-18	Dec-19		2019
00072FACL	CALL CENTER RENO BOC 3 LGE	291,421.71	-	(291,421.71)	100.00%	0.09%	461,628.40	170,206.69	(291,421.71)			Aug-17	Feb-19		2019
00075FACL	BOC Elevator refurbish	136,217.00	233,256.07	97,039.07	41.60%	0.04%	136,217.00	310,541.82	174,324.82	Jan-19	Feb-20	Jan-19			2019
00076FACL	Building Faade Repairs	310,582.11	345,023.15	34,441.04	9.98%	0.09%	310,582.11	345,023.15	34,441.04	Jan-19	Oct-20	Jan-19			2019
00080FACL	SSC Trnsfmr Bldg Ovhd Door	-	10,351.39	10,351.39	100.00%	0.00%	-	10,351.39	10,351.39	Jan-19	Sep-19				2019
00082FACL	Auburndale Boiler Replacement	-	172,490.59	172,490.59	100.00%	0.00%	-	172,490.59	172,490.59	Jan-19	Aug-19				2019
00085FACL	AOC Telecom Space Expansion	-	120,789.58	120,789.58	100.00%	0.00%	-	120,789.58	120,789.58	Jan-19	Oct-19				2019
00105FACL	KUGO Floor 1, 2 Remodel LGE	62,023.00	106,901.48	44,878.48	41.98%	0.02%	62,023.00	106,901.48	44,878.48	Jan-19	Dec-21	Jan-19			2019
00107FACL	BOC ROOM 201 RENO - LGE	287,775.26	-	(287,775.26)	100.00%	0.09%	301,990.36	14,215.10	(287,775.26)			Apr-18	Dec-19		2019
0064FACIL	SIMP SWITCHGEAR UPG IT L	39,352.65	38,816.30	(536.35)	-1.38%	0.01%	39,352.65	38,816.30	(536.35)	Jan-19	Oct-19	Jan-19	Dec-19		2019
117361	Accrued Labor - LGE	-	-	-	100.00%	0.00%	0.01	0.01	-						2019
119902	Clear 12/04 A&G	631,544.00	137,109.21	(494,434.79)	-360.61%	0.19%	631,544.00	137,109.21	(494,434.79)	Dec-04	Jul-20	Dec-04		This project is used for the annual true-up activity	2019
120754	Misc. A/R Uncollect - LGE Cap	(64,605.51)	-	64,605.51	100.00%	-0.02%	165,886.36	230,491.87	64,605.51			Jun-05			2019
127181	PeopleSoft Time (LG&E %)	(253,376.97)	-	253,376.97	100.00%	-0.08%	0.00	253,376.97	253,376.97			Jul-11	Sep-19		2019
130321LGE	REPL FIBER NODES-LGE ONLY	-	-	-	100.00%	0.00%	2,204,327.16	2,204,327.16	-						2019
140074	DIGITAL EMS COM CHNLS-LGE-2019	-	26,872.35	26,872.35	100.00%	0.00%	-	26,872.35	26,872.35	Mar-19	Jul-19				2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
140087	LITE UPGRDE EMS SWARE LGE-2019	-	19,738.95	19,738.95	100.00%	0.00%	-	19,738.95	19,738.95	Jun-18	Apr-19				2019
140099	EMS OPERATOR MONITORS-LGE-2019	10,604.77	-	(10,604.77)	100.00%	0.00%	10,604.77	10,609.23	4.46			Jul-19	Apr-20		2019
140099	EMS OPERATOR MONITORS-LGE-2019	-	10,609.23	10,609.23	100.00%	0.00%	10,604.77	10,609.23	4.46	Jul-19	Jul-20				2019
140112	ROUTINE EMS-LGE 2019	-	4,196.51	4,196.51	100.00%	0.00%	-	4,196.51	4,196.51	Mar-19	Sep-19				2019
141390	Environmental Equipment LGE	-	12,075.00	12,075.00	100.00%	0.00%	-	60,375.00	60,375.00	Jan-15	Dec-30				2019
141392	LGE FURNITURE PROJ	209,745.56	88,126.73	(121,618.83)	-138.00%	0.06%	209,745.56	88,126.73	(121,618.83)	Jul-13	May-19	Jul-13	Mar-20		2019
141600	Meter Equipment 2015 LG&E Elec	0.73	-	(0.73)	100.00%	0.00%	0.73	-	(0.73)			Jan-15			2019
141618	Meter Shop 2019 LG&E Electric	-	27,600.00	27,600.00	100.00%	0.00%	-	27,600.00	27,600.00	Jan-19	Dec-19				2019
145021	LGE SECURITY EQUIPMENT 2018	(192.79)	-	192.79	100.00%	0.00%	45,528.69	45,721.48	192.79			Jan-18	Jan-19		2019
145021	LGE SECURITY EQUIPMENT 2018	-	-	-	100.00%	0.00%	45,528.69	45,721.48	192.79						2019
145027	LGE SECURITY EQUIPMENT 2019	68,694.75	-	(68,694.75)	100.00%	0.02%	288,089.84	121,660.08	(166,429.76)			Dec-18	Apr-20		2019
145027	LGE SECURITY EQUIPMENT 2019	211,273.79	113,538.78	(97,735.01)	-86.08%	0.06%	288,089.84	121,660.08	(166,429.76)	Dec-18	Dec-19	Dec-18	Apr-20		2019
145087	Retail Hardware LG&E 2019	-	75,900.00	75,900.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-19	Dec-19				2019
145402	HR Cap Equip Improvmnts LGE	-	6,900.00	6,900.00	100.00%	0.00%	-	34,500.00	34,500.00	Jan-15	Dec-26				2019
147735	FULL UPGRD EMS SWARE-LGE-2020	16,711.49	21,681.97	4,970.48	22.92%	0.01%	16,711.49	114,992.11	98,280.62	Sep-19	Nov-20	Sep-19			2019
147766	EMS DBASE EXPANSION-LGE-2019	-	23,092.33	23,092.33	100.00%	0.00%	-	23,092.33	23,092.33	Jan-19	Sep-19				2019
147791	EMS APP ENHANCEMENTS-LGE-2018	470.24	-	(470.24)	100.00%	0.00%	16,505.50	16,035.27	(470.23)			Apr-18	Feb-19		2019
147795	EMS APP ENHANCEMENTS-LGE-2019	9,712.95	13,288.95	3,576.00	26.91%	0.00%	9,712.95	13,288.95	3,576.00	Apr-19	Dec-19	Apr-19	Apr-20		2019
147802	RTU-IP TRAFFIC TO EMS-LGE-2019	-	41,220.33	41,220.33	100.00%	0.00%	-	41,220.33	41,220.33	Jan-19	Aug-19				2019
147831	LGE Corporate Funding Project	-	1,497,300.00	1,497,300.00	100.00%	0.00%	-	7,486,500.00	7,486,500.00	Jan-17	Dec-23			The budget assumed a portion of the project would be completed in 2020. The project was accelerated and the project was completed in 2019.	2019
148022	RESTROOM RENOVATIONS-BOC	31,717.40	-	(31,717.40)	100.00%	0.01%	1,111,939.59	1,080,222.19	(31,717.40)			Jan-16	Dec-18		2019
149344	SC CAPITAL - 2016 BP - LGE	-	69,000.00	69,000.00	100.00%	0.00%	-	655,500.00	655,500.00	Jan-16	Dec-26				2019
149474	LGE REPL FAILED EQP 2018	(21,049.31)	-	21,049.31	100.00%	-0.01%	138,533.36	159,582.67	21,049.31			Jul-15	Feb-19		2019
149484	LGE FURN & CHAIR 2018	3,888.79	-	(3,888.79)	100.00%	0.00%	63,464.19	59,575.40	(3,888.79)			Jul-15	Jul-19		2019
149493	AV EQUIPMENT - LGE 2018	8,544.17	-	(8,544.17)	100.00%	0.00%	35,901.91	27,357.73	(8,544.17)			Jul-15	Jul-19		2019
152769	LGE REPLACE FAILED EQ - 2019	70,615.70	73,089.24	2,473.53	3.38%	0.02%	70,615.70	73,089.24	2,473.53	Jan-19	Dec-19	Jan-19	Jul-20		2019
152775	A/V EQUIPMENT - 2019	-	107,500.63	107,500.63	100.00%	0.00%	-	107,500.63	107,500.63	Jan-19	Dec-19				2019
152778	LGE FACILITY IMPROVEMENTS-2019	-	73,438.94	73,438.94	100.00%	0.00%	-	73,438.94	73,438.94	Jan-19	Dec-19				2019
152799	LG&E FURNITURE AND CHAIRS-2019	110,243.02	87,007.66	(23,235.36)	-26.70%	0.03%	110,243.02	87,007.66	(23,235.36)	Jan-19	Dec-19	Jan-19	Jul-20		2019
152805	LG&E CARPET/FLOORING-2019	4,204.18	32,872.67	28,668.49	87.21%	0.00%	4,204.18	32,872.67	28,668.49	Jan-19	Oct-19	Jan-19	Apr-20		2019
153530	IT Distribution Auto LGE	-	-	-	100.00%	0.00%	-	-	-						2019
153728	CIP Intrusion Detect IT LGE	14,346.60	-	(14,346.60)	100.00%	0.00%	56,455.22	42,108.62	(14,346.60)			Nov-16	May-18		2019
154013	AMS MAM System 2017 LG&E	74,791.05	-	(74,791.05)	100.00%	0.02%	3,639,543.90	3,564,752.85	(74,791.05)			Jan-17	Feb-19		2019
154095	IT Distrbution Automation LGE	1,291,944.78	625,145.11	(666,799.67)	-106.66%	0.39%	2,976,416.52	2,309,616.85	(666,799.67)	Jun-17	Jun-20	Jun-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 milestones were met for IT.	2019
154108	REPLACE AIR HANDLERS BOC	2,559.57	-	(2,559.57)	100.00%	0.00%	142,137.51	139,577.94	(2,559.57)			Feb-17	Oct-18		2019
155884	LGE BRANDING	2,597.24	-	(2,597.24)	100.00%	0.00%	167,137.78	164,540.53	(2,597.24)			Sep-17	Feb-19		2019
156464	INSTALL HEAT AT BOC	318,447.02	1,380,022.65	1,061,575.63	76.92%	0.10%	335,210.21	2,431,786.73	2,096,576.52	Jan-18	Nov-20	Jan-18		Project delays pushed the majority of this spend into 2020. 2019 spend includes design work and start of project costs. Total budget in the 2019 and 2020 BP was $2.5M.	2019
156465	SSC TRSFMR SHOP RR AND BREAK	81,043.25	-	(81,043.25)	100.00%	0.02%	82,166.42	1,123.17	(81,043.25)			Jan-18			2019
157280	STT Pig Runs	-	34,981.28	34,981.28	100.00%	0.00%	-	34,981.28	34,981.28	Jul-19	Aug-19				2019
157281	STT Hydraulic Fusion	-	20,988.77	20,988.77	100.00%	0.00%	-	20,988.77	20,988.77	Jan-19	Aug-19				2019
157283	STT ITS Customization	-	139,925.10	139,925.10	100.00%	0.00%	-	419,775.30	419,775.30	Jan-19	Aug-21				2019
157285	STT Equip Simulators-GL	-	52,471.91	52,471.91	100.00%	0.00%	-	104,943.83	104,943.83	Jan-19	Jul-20				2019
157368	STT Air Compressor	-	15,391.76	15,391.76	100.00%	0.00%	-	15,391.76	15,391.76	Jan-19	Jul-19				2019
157369	STT Trng Equip Trl	-	13,992.51	13,992.51	100.00%	0.00%	-	27,985.02	27,985.02	Jan-19	Jun-20				2019
157611	LGE HW/SW Asset Mgmt 2019	28,286.48	113,850.01	85,563.53	75.15%	0.01%	28,286.48	569,249.59	540,963.11	Jan-19	Dec-19	Jan-19	Mar-20		2019
157615	Purchase Garage Equip 2019	73,022.78	31,043.17	(41,979.61)	-135.23%	0.02%	73,022.78	155,787.11	82,764.33	Jan-19	Dec-19	Jan-19	Apr-20		2019
158064	AOC Trailers	69,283.70	-	(69,283.70)	100.00%	0.02%	223,862.68	154,578.98	(69,283.70)			Jun-18	Aug-19		2019
158171	Purchase EOC Trailers	15,349.41	-	(15,349.41)	100.00%	0.00%	88,814.01	73,464.60	(15,349.41)			Jul-18	May-19		2019
158301LGE	Postage Meters LGE	13,782.00	-	(13,782.00)	100.00%	0.00%	13,782.00	-	(13,782.00)			Aug-18	Apr-19		2019
158417LGE	BOC3 Billing Int ConF Room LGE	61.44	-	(61.44)	100.00%	0.00%	15,738.50	15,677.06	(61.44)			Sep-18	Jul-19		2019
158433	SSC Paving	4,722.62	-	(4,722.62)	100.00%	0.00%	28,854.91	24,132.29	(4,722.62)			Sep-18	Dec-19		2019
158533	UTILITY VEHICLE AND CART SSC	9,243.19	-	(9,243.19)	100.00%	0.00%	13,850.95	4,607.76	(9,243.19)			Oct-18	Jan-19		2019
158598	BOC Bldg Restoration (Ext)	523,139.13	-	(523,139.13)	100.00%	0.16%	537,483.61	14,344.49	(523,139.13)			Oct-18		Emergency roof, brick and façade work due to building leaks.	2019
158624LGE	BOC2 Data Center Reconfig LGE	1,886.94	-	(1,886.94)	100.00%	0.00%	9,246.73	7,359.80	(1,886.94)			Oct-18	Dec-19		2019
158693LGE	IT 20th Floor Furniture LGE	346.19	-	(346.19)	100.00%	0.00%	5,050.59	4,704.40	(346.19)			Nov-18	Dec-19		2019
158701	Work at Home RSC 2018 L	518.30	-	(518.30)	100.00%	0.00%	3,808.12	3,289.82	(518.30)			Nov-18	May-19		2019
158765LGE	KUGO Reno - Trans Subs LGE	681.11	-	(681.11)	100.00%	0.00%	681.11	-	(681.11)			Nov-18	Apr-20		2019
158832	GS CDM Tenable MC	-	-	-	100.00%	0.00%	-	-	-						2019
158899	SSC QUIET ROOM 2019	20,695.59	-	(20,695.59)	100.00%	0.01%	20,695.59	-	(20,695.59)			Jan-19	Nov-19		2019
158951	TL Comp Rel Hardware_LGE	21,552.92	-	(21,552.92)	100.00%	0.01%	21,552.92	-	(21,552.92)			Jan-19	Jan-19		2019
158LGE16	Tech Training Dashboards-LGE16	16.48	-	(16.48)	100.00%	0.00%	93,560.58	93,544.10	(16.48)			Jan-16	Jan-19		2019
159150	REPL OH DOORS IN SSC TFR SHP	11,111.11	-	(11,111.11)	100.00%	0.00%	11,111.11	-	(11,111.11)			Feb-19	Jun-19		2019
159213	STT Gas Transf & Panel	4,844.96	-	(4,844.96)	100.00%	0.00%	4,844.96	-	(4,844.96)			Mar-19	Jul-19		2019
159245	SSC Over Head Awning Area	8,425.66	-	(8,425.66)	100.00%	0.00%	8,425.66	-	(8,425.66)			Mar-19	Jun-19		2019
159293	EOC Truck Canopy Gutter Repl	366,855.43	-	(366,855.43)	100.00%	0.11%	366,855.43	-	(366,855.43)			Mar-19	Dec-19	Emergency gutter replacement work due to leaks causing safety hazards. Scope increased due to complications with removal of failing gutter system leading to additional demo and roof replacement.	2019
159300	EOC LEO Office	15,460.77	-	(15,460.77)	100.00%	0.00%	15,460.77	-	(15,460.77)			Mar-19	Dec-19		2019
159540	BOC DOCK UPGRADES	38,290.87	-	(38,290.87)	100.00%	0.01%	38,290.87	-	(38,290.87)			Apr-19			2019
159545	MONDI MATERIAL STOR RELOCATE	2,020.39	-	(2,020.39)	100.00%	0.00%	2,020.39	-	(2,020.39)			Apr-19	Nov-19		2019
159631	STT Shoring System	29,794.46	-	(29,794.46)	100.00%	0.01%	29,794.46	-	(29,794.46)			Apr-19	Oct-19		2019
159676LGE	LGE Ctr 12th Floor North LGE	34,013.22	-	(34,013.22)	100.00%	0.01%	34,013.22	-	(34,013.22)			Apr-19	Aug-19		2019
159682LGE	TCC Renovations LGE	138,373.00	-	(138,373.00)	100.00%	0.04%	138,373.00	-	(138,373.00)			Apr-19	Jan-20		2019
159686LGE	LGE Ctr Water Furniture - LGE	13,552.11	-	(13,552.11)	100.00%	0.00%	13,552.11	-	(13,552.11)			Apr-19	Jun-19		2019
159699	MEDIA ROOM RENOVATION	21,157.33	-	(21,157.33)	100.00%	0.01%	21,157.33	-	(21,157.33)			Apr-19	Dec-19		2019
159787	BOC FENCING	370,424.26	-	(370,424.26)	100.00%	0.11%	370,424.26	-	(370,424.26)			Apr-19		Emergent work needed due to enhanced security improvements at Broadway Office Complex.	2019
159816	BOC SOUTHWEST ENTRANCE	19,323.29	-	(19,323.29)	100.00%	0.01%	19,323.29	-	(19,323.29)			May-19	Aug-19		2019
159821	SSC DUMPSTER PAD	9,949.23	-	(9,949.23)	100.00%	0.00%	9,949.23	-	(9,949.23)			May-19	Jun-19		2019
159LGE16	Cascade Impl Gen Relays-LGE16	(479.65)	-	479.65	100.00%	0.00%	152,117.47	152,597.12	479.65			Jan-16	Jul-18		2019
160076	EOC RECONF EOC FACILITY SPACE	6,456.50	-	(6,456.50)	100.00%	0.00%	6,456.50	-	(6,456.50)			May-19	Dec-19		2019
160078	UTILITY VEHICLE FOR EOC	19,792.01	-	(19,792.01)	100.00%	0.01%	19,792.01	-	(19,792.01)			May-19	Aug-19		2019
160111LGE	BOC IT Telecom & Infrastru LGE	22,007.81	-	(22,007.81)	100.00%	0.01%	22,007.81	-	(22,007.81)			May-19	Dec-19		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
160118LGE	LG&E Ctr 23rd Floor Reno LGE	87,030.75	-	(87,030.75)	100.00%	0.03%	87,030.75	-	(87,030.75)			May-19	Dec-19		2019
160388LGE	KUGO 9TH FLOOR DESKTOP REC	1,874.37	-	(1,874.37)	100.00%	0.00%	1,874.37	-	(1,874.37)			Jun-19	Dec-19		2019
160432LGE	LGE ROOM 1201 UPGR-LGE	30,802.87	-	(30,802.87)	100.00%	0.01%	30,802.87	-	(30,802.87)			Jun-19	Jul-20		2019
160651	STT Trng Pig Runs	95,489.00	-	(95,489.00)	100.00%	0.03%	95,489.00	-	(95,489.00)			Jul-19	Dec-19		2019
160669	EOC SIDEWALK - 2019	4,742.94	-	(4,742.94)	100.00%	0.00%	4,742.94	-	(4,742.94)			Aug-19	Aug-19		2019
160781	STT Fusion Machine	14,438.57	-	(14,438.57)	100.00%	0.00%	14,438.57	-	(14,438.57)			Sep-19	Oct-19		2019
160816	STT Rotork Actuator	4,881.96	-	(4,881.96)	100.00%	0.00%	4,881.96	-	(4,881.96)			Sep-19	Mar-20		2019
160817	STT VRG Valve	16,301.57	-	(16,301.57)	100.00%	0.00%	16,301.57	-	(16,301.57)			Sep-19	Dec-19		2019
160822L	Work at Home Phase 2 L	9,280.75	-	(9,280.75)	100.00%	0.00%	9,280.75	-	(9,280.75)			Jul-19	Mar-20		2019
160843	POTH-Test Lab DFR Addition - L	3,859.09	-	(3,859.09)	100.00%	0.00%	3,859.09	-	(3,859.09)			Sep-19	Dec-19		2019
160862L	CS Monitors 2019 L	-	-	-	100.00%	0.00%	-	-	-						2019
160880LGE	LGE CTR UPS BATTERY - LGE	2,676.68	-	(2,676.68)	100.00%	0.00%	2,676.68	-	(2,676.68)			Sep-19	Dec-19		2019
160883	DRAINAGE REFURBISHMENT EOC	7,090.23	-	(7,090.23)	100.00%	0.00%	7,090.23	-	(7,090.23)			Sep-19	Dec-19		2019
160885	SSC SECURITY UPGRADE	8,563.18	-	(8,563.18)	100.00%	0.00%	8,563.18	-	(8,563.18)			Sep-19	Apr-20		2019
160893	AOC AUX WAREHOUSE RENOVATION	136,798.72	-	(136,798.72)	100.00%	0.04%	136,798.72	-	(136,798.72)			Oct-19			2019
160895LGE	BOC SEC MONITORING CTR RELO L	16,106.14	-	(16,106.14)	100.00%	0.00%	16,106.14	-	(16,106.14)			Sep-19			2019
160898	STT Hyd Hammer Kits	16,041.29	-	(16,041.29)	100.00%	0.00%	16,041.29	-	(16,041.29)			Sep-19	Nov-19		2019
160899	STT DNG Valve Assembly	6,588.42	-	(6,588.42)	100.00%	0.00%	6,588.42	-	(6,588.42)			Sep-19	Dec-19		2019
160900	STT Trex Communicator	6,228.17	-	(6,228.17)	100.00%	0.00%	6,228.17	-	(6,228.17)			Sep-19	Oct-19		2019
160957LGE	SIMP TCC FITNESS FLR L	7,873.25	-	(7,873.25)	100.00%	0.00%	7,873.25	-	(7,873.25)			Oct-19	Apr-20		2019
160992	STT Kub Backhoe	33,488.36	-	(33,488.36)	100.00%	0.01%	33,488.36	-	(33,488.36)			Oct-19	Dec-19		2019
161005LGE	BUS/ECON DEV OFF RECON LGE	5,256.94	-	(5,256.94)	100.00%	0.00%	5,256.94	-	(5,256.94)			Oct-19	Dec-19		2019
161046LGE	Simp FitnessMech SecurityLGE	6,018.54	-	(6,018.54)	100.00%	0.00%	6,018.54	-	(6,018.54)			Oct-19	May-20		2019
161064	AOC MEDICAL CLINIC	12,520.93	-	(12,520.93)	100.00%	0.00%	12,520.93	-	(12,520.93)			Oct-19			2019
161129	Oce Plotwave 365 Printer-LGE	4,760.77	-	(4,760.77)	100.00%	0.00%	4,760.77	-	(4,760.77)			Nov-19	Apr-20		2019
161138	AutoCAD License-LG&E	-	-	-	100.00%	0.00%	-	-	-						2019
161157	BOC MEDICAL CLINIC	1,725.77	-	(1,725.77)	100.00%	0.00%	1,725.77	-	(1,725.77)			Nov-19			2019
161163LGE	Simpsonville Canopy L	6,957.64	-	(6,957.64)	100.00%	0.00%	6,957.64	-	(6,957.64)			Nov-19	Apr-20		2019
161176	AOC Renov for FPG	811.77	-	(811.77)	100.00%	0.00%	811.77	-	(811.77)			Nov-19			2019
161204	S&TT Gas UTV	17,246.13	-	(17,246.13)	100.00%	0.01%	17,246.13	-	(17,246.13)			Nov-19	Dec-19		2019
161234	CS Hybrid & Electrics 2019 LGE	80,331.37	-	(80,331.37)	100.00%	0.02%	80,331.37	-	(80,331.37)			Nov-19	Jan-20		2019
161240	LGE EL/HYB CARS & CHARGE ST	1,818.24	-	(1,818.24)	100.00%	0.00%	1,818.24	-	(1,818.24)			Nov-19	Jul-20		2019
161254LGE	SUPPLY CHAIN RECONFIG LGE	1,063.93	-	(1,063.93)	100.00%	0.00%	1,063.93	-	(1,063.93)			Dec-19	Sep-20		2019
161262	AOC CONCRETE REPLACEMENT	27,816.81	-	(27,816.81)	100.00%	0.01%	27,816.81	-	(27,816.81)			Dec-19	Jul-20		2019
IT0005L	Primavera Licenses-LGE19	48,826.49	-	(48,826.49)	100.00%	0.01%	48,826.49	-	(48,826.49)			Oct-19	Dec-19		2019
IT0011L	Cascade Biennial Tech-LGE17	75,814.80	-	(75,814.80)	100.00%	0.02%	142,412.85	66,598.05	(75,814.80)			Jan-18	Aug-19		2019
IT0027L	Domain Cntrls ICCP-LGE17	781.77	-	(781.77)	100.00%	0.00%	41,178.07	40,396.30	(781.77)			Apr-17	Feb-19		2019
IT0034L	External Outage Map Upgr-LGE17	9,324.16	-	(9,324.16)	100.00%	0.00%	37,147.56	27,823.39	(9,324.16)			Jul-18	Feb-19		2019
IT0036L	Application Whitelisting-LGE19	254,675.51	-	(254,675.51)	100.00%	0.08%	254,675.51	-	(254,675.51)			Oct-19	Dec-19		2019
IT0045L	Intrusion Prevention-LGE17-18	6,891.93	-	(6,891.93)	100.00%	0.00%	372,317.56	365,425.63	(6,891.93)			Apr-17	Dec-18		2019
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	(2,015.06)	-	2,015.06	100.00%	0.00%	121,052.18	123,067.24	2,015.06			Apr-17	Dec-18		2019
IT0050L	Next Gen Radio Sys Des-LGE17	(193,713.16)	-	193,713.16	100.00%	-0.06%	-	193,713.16	193,713.16			Jan-17	Dec-19		2019
IT0076L	Oracle Financial Upgr-LGE20-21	120,166.74	-	(120,166.74)	100.00%	0.04%	120,166.74	2,598,435.00	2,478,268.27			Oct-19	Apr-20		2019
IT0101L	Smallworld GIS Upgr-LGE17-19	1,559,989.18	2,215,365.25	655,376.06	29.58%	0.47%	2,512,809.29	3,612,692.20	1,099,882.91	Jan-17	Feb-20	Jan-17	Feb-20	Labor underruns	2019
IT0113CG	TC Plant Alt Transport-LGE17	141,847.16	138,000.00	(3,847.16)	-2.79%	0.04%	141,847.16	207,000.00	65,152.84	Jan-19	Jul-20	Jan-19			2019
IT0135L	Strategic Sourcing-LGE17	27,891.91	-	(27,891.91)	100.00%	0.01%	415,412.11	387,520.19	(27,891.91)			Mar-17	Aug-18		2019
IT0154L	PE Sharepoint App-LGE17	5,938.40	-	(5,938.40)	100.00%	0.00%	132,174.63	126,236.23	(5,938.40)			Aug-17	Feb-19		2019
IT0161L2	DACS/SONET Replace-LEXLGE19-22	2,613.36	-	(2,613.36)	100.00%	0.00%	2,613.36	-	(2,613.36)			Aug-19	Nov-20		2019
IT0161L3	DACS/SONET Replace-NKYLGE19-22	12,163.06	-	(12,163.06)	100.00%	0.00%	12,163.06	-	(12,163.06)			Aug-19	Nov-20		2019
IT0161L7	DACS/SONET Replace-WCLLGE19-22	48,881.55	-	(48,881.55)	100.00%	0.01%	48,881.55	-	(48,881.55)			Aug-19			2019
IT0161LOU	DACS/SONET Replace-LOU19-22	577,583.78	-	(577,583.78)	100.00%	0.17%	577,583.78	-	(577,583.78)			Aug-19	Jun-20	Charges transferred from IT1086B. This project, plus 6 others, were created to be able to place the project in service upon completion of each phase, rather than at completion of the entire project which spans 3 years.	2019
IT0166L	EMS Telecom Spare System-LGE17	(338.27)	-	338.27	100.00%	0.00%	113,693.63	114,031.89	338.27			Oct-17	Jan-18		2019
IT0170L	Sec Metrics Automation-LGE17	57.10	-	(57.10)	100.00%	0.00%	37,217.82	37,160.72	(57.10)			Oct-17	Jan-19		2019
IT0171L	LOB Quest Initiatives-LGE17	1,859.53	-	(1,859.53)	100.00%	0.00%	227,675.28	225,815.75	(1,859.53)			Oct-17	Apr-19		2019
IT0177L	Logical Access-LGE17	3.31	-	(3.31)	100.00%	0.00%	120,932.88	120,929.57	(3.31)			Oct-17	Dec-18		2019
IT0194L	ITS Integration-LGE18	22,761.10	-	(22,761.10)	100.00%	0.01%	61,716.88	38,955.79	(22,761.10)			Feb-18	Apr-19		2019
IT0197L	3rd Prty Pymt (FiServ)-LGE18	692.78	-	(692.78)	100.00%	0.00%	16,802.38	16,109.60	(692.78)			Mar-18	Dec-18		2019
IT0203L	Aligne Upgrade-LGE18	(978.63)	-	978.63	100.00%	0.00%	88,317.10	89,295.72	978.63			Jan-18	Dec-18		2019
IT0211L	CIP Compliance Tools Yr8-LGE18	7.87	-	(7.87)	100.00%	0.00%	36,918.67	36,910.80	(7.87)			Jan-18	Jan-19		2019
IT0212L	Citrix XenDsktp Mjr Upg-LGE18	20,319.67	-	(20,319.67)	100.00%	0.01%	87,895.68	67,576.01	(20,319.67)			Jan-18	Apr-19		2019
IT0215L	CIP Compl Infrastrct Yr8-LGE18	1,028.29	-	(1,028.29)	100.00%	0.00%	81,539.67	80,511.37	(1,028.29)			Jan-18	Jan-19		2019
IT0219L	EE DSM Filing-LGE18-19	15,697.88	30,360.00	14,662.12	48.29%	0.00%	82,422.79	97,084.91	14,662.12	Jan-18	Dec-19	Jan-18	Apr-19		2019
IT0221L	ke	5,117.80	-	(5,117.80)	100.00%	0.00%	62,101.73	56,983.93	(5,117.80)			Jan-18	Mar-19		2019
IT0225L	FERC Form 1 Tool Repl-LGE18-19	-	182,231.65	182,231.65	100.00%	0.00%	-	182,231.65	182,231.65	Jan-19	Dec-21				2019
IT0232CG	IRAS Enhancements-LGE18	53,970.64	-	(53,970.64)	100.00%	0.02%	283,579.88	229,609.24	(53,970.64)			Jan-18	Dec-19		2019
IT0232CG	IRAS Enhancements-LGE18	-	-	-	100.00%	0.00%	283,579.88	229,609.24	(53,970.64)						2019
IT0233CG	IRAS Intern Corrosion-LGE19-20	60,982.71	143,789.79	82,807.08	57.59%	0.02%	60,982.71	143,789.79	82,807.08	Jan-18	Jun-20	Jan-18	Jul-20		2019
IT0235L	ITSM CIP/AIM-LGE18-19	-	107,640.00	107,640.00	100.00%	0.00%	-	107,640.00	107,640.00	Jan-18	Jun-19				2019
IT0241L	Maximo Upgrade-LGE18	14,491.88	-	(14,491.88)	100.00%	0.00%	156,108.74	141,616.86	(14,491.88)			Mar-18	Feb-19		2019
IT0242L	Megastar & DVM MW Repl-LGE18	-	179,400.00	179,400.00	100.00%	0.00%	184,697.10	364,097.10	179,400.00	Jan-18	Nov-19				2019
IT0244L	Microsoft Lic True-up-LGE18	29.55	-	(29.55)	100.00%	0.00%	87,245.27	87,215.72	(29.55)			Mar-18	Dec-18		2019
IT0246L	Mobile Dispatch Repl-LGE19-20	-	287,020.62	287,020.62	100.00%	0.00%	-	452,873.56	452,873.56	Jan-19	Nov-21				2019
IT0248L	Mobile Radio-LGE18	765.05	-	(765.05)	100.00%	0.00%	73,489.12	72,724.07	(765.05)			Jan-18	Dec-18		2019
IT0249L	Monitor Replacement-LGE18	-	-	-	100.00%	0.00%	53,081.63	53,081.63	-						2019
IT0253L	Network Access Infrast-LGE18	(13,579.55)	-	13,579.55	100.00%	0.00%	1,001.38	14,580.93	13,579.55			Jan-18	Dec-18		2019
IT0253LGE	Ntwrk Access Infr-DIRECT LGE18	13,579.55	-	(13,579.55)	100.00%	0.00%	17,296.23	3,716.69	(13,579.55)			Jan-18	Dec-18		2019
IT0259L	OTN Ext Lex-Dix Ring-LGE18	(991.30)	-	991.30	100.00%	0.00%	424,086.61	425,077.90	991.30			Jan-18	Dec-18		2019
IT0260L	Outside Cable Plant-LGE18	-	-	-	100.00%	0.00%	15,807.60	15,807.60	-						2019
IT0262L	Personal Prod Refresh-LGE18	(516.30)	-	516.30	100.00%	0.00%	-	516.30	516.30			Feb-18	Mar-18		2019
IT0264L	Rate Case 2018-LGE18-19	149,311.20	113,850.92	(35,460.29)	-31.15%	0.04%	177,564.97	142,104.68	(35,460.29)	Jan-18	Jul-19	Jan-18	Aug-19		2019
IT0265L	Replace Video Units-LGE18	303.17	-	(303.17)	100.00%	0.00%	39,066.80	38,763.63	(303.17)			Mar-18	Dec-18		2019
IT0273L	SAP CCS/CSS Releases-LGE18	297.98	-	(297.98)	100.00%	0.00%	186,982.27	186,684.30	(297.98)			Jan-18	Dec-18		2019
IT0275L	Security Infrast Enhance-LGE18	266.27	-	(266.27)	100.00%	0.00%	36,492.49	36,226.21	(266.27)			Jan-18	Dec-18		2019
IT0277L	Serve Infrast Upgr-LGE18	347.01	-	(347.01)	100.00%	0.00%	112,690.98	112,343.96	(347.01)			Feb-18	Dec-18		2019
IT0278L	LogRhythm (CIP)-LGE18	(462.19)	-	462.19	100.00%	0.00%	23,860.45	24,322.64	462.19			May-18	Jan-19		2019
IT0279L	LogRhythm (Corp)-LGE18	(462.19)	-	462.19	100.00%	0.00%	23,860.45	24,322.64	462.19			May-18	Jan-19		2019
IT0287L	Tech Refesh desk/lap-LGE18	(11,011.32)	-	11,011.32	100.00%	0.00%	1,008,936.20	1,019,947.52	11,011.32			Jan-18	Dec-18		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0289L	TOA-LGE18	44,127.60	-	(44,127.60)	100.00%	0.01%	49,102.05	4,974.45	(44,127.60)			Apr-18	Aug-19		2019
IT0291L	TRODS-LGE18	(41.12)	-	41.12	100.00%	0.00%	122,631.24	122,672.35	41.12			Jan-18	Dec-18		2019
IT0292L	UC4 Upgrade to V12.2-LGE18	12,753.15	-	(12,753.15)	100.00%	0.00%	13,655.51	902.35	(12,753.15)			Dec-18	Jul-19		2019
IT0294L	Upgrade Quest Server-LGE19	255,828.95	55,018.07	(200,810.88)	-364.99%	0.08%	255,828.95	55,018.07	(200,810.88)	Jan-19	Dec-20	Jan-19			2019
IT0295L	Upgrade Vmware Infrast-LGE18	5,316.69	-	(5,316.69)	100.00%	0.00%	37,743.66	32,426.97	(5,316.69)			Jan-18	Dec-18		2019
IT0297L	Phone Expan/Break Fix-LGE18	216.44	-	(216.44)	100.00%	0.00%	53,137.07	52,920.63	(216.44)			Feb-18	Dec-18		2019
IT0298L	Wireless Buildout-LGE18	524.99	-	(524.99)	100.00%	0.00%	64,497.47	63,972.48	(524.99)			Jan-18	Dec-18		2019
IT0300L	WMS Upgrade-LGE18-19	(172.11)	-	172.11	100.00%	0.00%	637,892.03	638,064.13	172.11			Oct-17	Oct-18		2019
IT0301L	Next Gen LMR-LGE19-21	1,049,765.20	338,624.23	(711,140.97)	-210.01%	0.32%	1,049,765.20	338,624.23	(711,140.97)	May-19	Mar-21	May-19		Projects were consolidated into one - IT0305B,IT0443B,IT0490B	2019
IT0304L	Oracle ULA-LGE19	389,946.13	-	(389,946.13)	100.00%	0.12%	389,946.13	-	(389,946.13)			Nov-19	Dec-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 years. This agreement also enables us to lock in the support costs for 2 years after the expiration of the contract.	2019
IT0305L	Repl Quant Repeat Yr 1/2-LGE19	-	170,430.00	170,430.00	100.00%	0.00%	-	170,430.00	170,430.00	Jan-19	Dec-19				2019
IT0307L	Simpsonville to Dix Dam-LGE18	(14.70)	-	14.70	100.00%	0.00%	31,716.39	31,731.09	14.70			Jan-18	Dec-18		2019
IT0312L	CyberArk Password Vault-LGE18	(39.04)	-	39.04	100.00%	0.00%	190,219.95	190,258.99	39.04			Aug-17	Dec-18		2019
IT0314L	HR Dashboard Enhance-LGE18	54,049.95	-	(54,049.95)	100.00%	0.02%	105,941.58	51,891.63	(54,049.95)			Jan-18	May-19		2019
IT0315L	Mobile App/API Monitor-LGE18	(27,115.10)	-	27,115.10	100.00%	-0.01%	-	27,115.10	27,115.10			Jan-18	Jan-19		2019
IT0320L	DB Refresh-LGE18	75.73	-	(75.73)	100.00%	0.00%	46,904.14	46,828.41	(75.73)			Jan-18	Dec-18		2019
IT0324L	PowerPlan Lease Mod Fin-LGE18	2,897.97	-	(2,897.97)	100.00%	0.00%	11,472.10	8,574.13	(2,897.97)			Jan-18	Jan-19		2019
IT0325L	Windows 10 Upgrade-LGE18	26.54	-	(26.54)	100.00%	0.00%	131,579.74	131,553.20	(26.54)			Jan-18	Dec-18		2019
IT0329L	Lockout/Tagout Replace-LGE18	217,590.22	278,718.54	61,128.33	21.93%	0.07%	660,076.91	721,205.24	61,128.33	Jan-18	Jun-20	Jan-18	Sep-20		2019
IT0330L	ITSM Tools-LGE18	25.68	-	(25.68)	100.00%	0.00%	20,852.46	20,826.77	(25.68)			Jan-18	Dec-18		2019
IT0332L	OpenText Bill Integrity-LGE18	26,979.66	-	(26,979.66)	100.00%	0.01%	56,462.77	29,483.11	(26,979.66)			Jan-18	May-19		2019
IT0333L	Cst Rel Mgmt Maj Acts-LGE19-20	26,323.18	121,440.14	95,116.96	78.32%	0.01%	26,323.18	121,440.14	95,116.96	Nov-19	Sep-20	Nov-19	Sep-20		2019
IT0334L	My Account Enhancement-LGE18	26,818.91	-	(26,818.91)	100.00%	0.01%	144,297.95	117,479.04	(26,818.91)			Jan-18	Dec-18		2019
IT0335L	iPad Refresh Project-LGE18	975.11	-	(975.11)	100.00%	0.00%	204,738.43	203,763.31	(975.11)			Jan-18	Dec-18		2019
IT0337CG	Barcode Gas Mat Steel-LGE18-19	-	138,000.00	138,000.00	100.00%	0.00%	-	138,000.00	138,000.00	Jan-18	Dec-19				2019
IT0340L	Repl Opentext AP (OTAP)-LGE19	-	-	-	100.00%	0.00%	-	-	-						2019
IT0341L	FieldSmart View Replace-LGE18	17,795.71	-	(17,795.71)	100.00%	0.01%	137,982.63	120,186.91	(17,795.71)			Oct-17	Mar-19		2019
IT0342L	Mob Dis Replace Elec OMS-LGE18	147,428.38	-	(147,428.38)	100.00%	0.04%	264,925.21	117,496.83	(147,428.38)			Jan-18	Oct-19		2019
IT0350L	Business Offices Kiosks-LGE19	-	37,950.00	37,950.00	100.00%	0.00%	-	37,950.00	37,950.00	Jan-19	Dec-19				2019
IT0352L	Exp/Repl Cust Comm Chan-LGE18	90,598.41	121,096.23	30,497.81	25.18%	0.03%	187,694.17	218,191.98	30,497.81	Jan-18	Dec-19	Jan-18	Dec-19		2019
IT0353L	UC&C/CUCM Upgrades-LGE18	(69.39)	-	69.39	100.00%	0.00%	37,123.81	37,193.20	69.39			May-18	Dec-18		2019
IT0355L	LIMS for KPDES require-LGE18	-	-	-	100.00%	0.00%	-	-	-						2019
IT0357L	TrnsLnesWkMgt WO&DB Appr-LGE18	70.32	-	(70.32)	100.00%	0.00%	107,076.57	107,006.24	(70.32)			Aug-18	Jan-19		2019
IT0358L	TRAC Phase 2-LGE18-19	123,465.92	-	(123,465.92)	100.00%	0.04%	143,464.30	19,998.38	(123,465.92)			Aug-18	Dec-19		2019
IT0359L	Oracle Alerting Mods-LGE18	13.34	-	(13.34)	100.00%	0.00%	9,395.54	9,382.20	(13.34)			Aug-18	Feb-19		2019
IT0366L	SAP HANA DB Server Ref-LGE18	100.66	-	(100.66)	100.00%	0.00%	786,878.84	786,778.19	(100.66)			Sep-18	Dec-18		2019
IT0367L	EFrankfort TC Shelter-LGE18-19	44,303.22	-	(44,303.22)	100.00%	0.01%	53,254.75	8,951.54	(44,303.22)			Sep-18	Jul-19		2019
IT0369L	BW on HANA Upgrade-LGE18-19	227,318.73	-	(227,318.73)	100.00%	0.07%	327,480.64	100,161.90	(227,318.73)			Sep-18	May-19		2019
IT0370L	EOL ASR Switches-LGE18	34,064.44	-	(34,064.44)	100.00%	0.01%	263,157.70	229,093.25	(34,064.44)			Sep-18	Nov-19		2019
IT0371L	NIST Program Initiatives-LGE18	(862.90)	-	862.90	100.00%	0.00%	22,627.31	23,490.22	862.90			Oct-18	Jan-19		2019
IT0372L	CyberSecuri-Microseg1-LGE18-19	11,133.07	-	(11,133.07)	100.00%	0.00%	466,884.24	455,751.17	(11,133.07)			Oct-18	Dec-19		2019
IT0374L	SIP Voice Infrastruct-LGE18-20	41,174.58	-	(41,174.58)	100.00%	0.01%	153,407.23	112,232.65	(41,174.58)			Nov-18	Dec-19		2019
IT0375L	Service Suite Test Auto-LGE18	2,397.13	-	(2,397.13)	100.00%	0.00%	6,699.84	4,302.72	(2,397.13)			Dec-18	Mar-19		2019
IT0376L	Command Center Upgrade-LGE19	14,253.25	-	(14,253.25)	100.00%	0.00%	14,253.25	-	(14,253.25)			Jul-19	Dec-19		2019
IT0378L	CyberArk Licenses-LGE19	24,794.73	-	(24,794.73)	100.00%	0.01%	24,794.73	-	(24,794.73)			Dec-19	Dec-19		2019
IT0403L	Access Switch Rotation-LGE19	-	183,572.43	183,572.43	100.00%	0.00%	-	183,572.43	183,572.43	Jan-19	Sep-19				2019
IT0404L	Analog Sunset-LGE19	15,288.50	125,580.00	110,291.50	87.83%	0.00%	15,288.50	125,580.00	110,291.50	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0408L	Bulk Power & Env Systems-LGE19	47,240.45	71,760.00	24,519.55	34.17%	0.01%	47,240.45	71,760.00	24,519.55	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0410L	Centrify Licensing-LGE19	-	7,176.00	7,176.00	100.00%	0.00%	-	7,176.00	7,176.00	Jan-19	Apr-19				2019
IT0412L	CIP Compl Tools - Year 9-LGE19	32,652.70	89,700.00	57,047.30	63.60%	0.01%	32,652.70	89,700.00	57,047.30	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0413L	Compliance Infra Year 9-LGE19	124,076.61	178,549.41	54,472.80	30.51%	0.04%	124,076.61	178,549.41	54,472.80	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0417L	Core Network Infra-LGE19	51,570.05	53,820.00	2,249.95	4.18%	0.02%	51,570.05	53,820.00	2,249.95	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0419L	Corp Web Redesign-LGE19-20	15,716.49	17,940.00	2,223.51	12.39%	0.00%	15,716.49	53,820.00	38,103.51	Jan-19	Aug-20	Jan-19	Oct-20		2019
IT0422L	Data Domain Entrprs Ref-LGE19	112,742.69	215,280.00	102,537.31	47.63%	0.03%	112,742.69	215,280.00	102,537.31	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0425L	EMS CIP-LGE19	-	37,950.00	37,950.00	100.00%	0.00%	-	37,950.00	37,950.00	Jan-19	Sep-19				2019
IT0427L	Endpoint Protection-LGE19	-	1,794.00	1,794.00	100.00%	0.00%	-	1,794.00	1,794.00	Jan-19	Nov-19				2019
IT0428L	FieldNet SoftwareUpgr-LGE19	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Jan-19	Sep-19				2019
IT0432L	IT Sec & IP Labs Enhance-LGE19	2,657.14	17,940.00	15,282.86	85.19%	0.00%	2,657.14	17,940.00	15,282.86	Jan-19	Sep-19	Jan-19	Dec-19		2019
IT0433L	IT Security Infras Ref-LGE19	-	57,408.00	57,408.00	100.00%	0.00%	-	57,408.00	57,408.00	Jan-19	Aug-19				2019
IT0434L	LOAD -vendor upgrade-LGE19	-	45,540.00	45,540.00	100.00%	0.00%	-	45,540.00	45,540.00	Jan-19	Dec-19				2019
IT0438L	Maximo Licenses-LGE19	-	39,468.00	39,468.00	100.00%	0.00%	-	39,468.00	39,468.00	Jan-19	Sep-19				2019
IT0439L	Microsoft EA-LGE19	93,307.32	138,035.74	44,728.42	32.40%	0.03%	93,307.32	138,035.74	44,728.42	Jan-19	Apr-19	Jan-19	Jun-19		2019
IT0440L	Microsoft Lic True-up-LGE19	81,329.00	53,820.00	(27,509.00)	-51.11%	0.02%	81,329.00	53,820.00	(27,509.00)	Jan-19	Dec-19	Jan-19	Apr-19		2019
IT0441L	Mbl & Wrkst Lic True-up-LGE19	24,102.05	25,474.80	1,372.76	5.39%	0.01%	24,102.05	25,474.80	1,372.76	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0443L	Mobile Radio-LGE19	-	71,760.00	71,760.00	100.00%	0.00%	-	71,760.00	71,760.00	Jan-19	Dec-19				2019
IT0444L	Monitor Replacement-LGE19	42,876.79	38,032.80	(4,843.99)	-12.74%	0.01%	42,876.79	38,032.80	(4,843.99)	Jan-19	Nov-19	Jan-19	Nov-19		2019
IT0445L	MR Hardware-LGE19	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jan-19	Oct-19				2019
IT0446L	Multi-Functional Devices-LGE19	5,732.44	14,352.00	8,619.56	60.06%	0.00%	5,732.44	14,352.00	8,619.56	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0448L	Network Access Devices-LGE19	22,109.46	53,820.00	31,710.54	58.92%	0.01%	22,109.46	53,820.00	31,710.54	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0448LGE	Network Access De-LGE19-DIRECT	4,600.01	-	(4,600.01)	100.00%	0.00%	4,600.01	-	(4,600.01)			Jan-19	Dec-19		2019
IT0449L	Network Access Gateways-LGE19	21,335.96	17,940.00	(3,395.96)	-18.93%	0.01%	21,335.96	17,940.00	(3,395.96)	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0450L	Network Management -LGE19	15,756.59	13,455.00	(2,301.59)	-17.11%	0.00%	15,756.59	13,455.00	(2,301.59)	Mar-19	Jun-19	Mar-19	Dec-19		2019
IT0451L	Network Test Equipment-LGE19	28,259.19	44,850.00	16,590.81	36.99%	0.01%	28,259.19	44,850.00	16,590.81	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0453L	OTN Extend EKY Ring-LGE19-20	608,219.25	-	(608,219.25)	100.00%	0.18%	608,219.25	-	(608,219.25)			Jan-19	Nov-20	Budgeted at KU but set up as allocable between LG&E and KU since it benefits both companies	2019
IT0454L	Outside Cable Plant -LGE19	28,326.31	107,640.00	79,313.69	73.68%	0.01%	28,326.31	107,640.00	79,313.69	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0456L	PeopleSoft Tools Enhance-LGE19	31,309.57	51,250.24	19,940.67	38.91%	0.01%	31,309.57	51,250.24	19,940.67	Jan-19	Jul-19	Jan-19	Jul-19		2019
IT0457L	Personal Prod Growth-LGE19	-	35,880.00	35,880.00	100.00%	0.00%	-	35,880.00	35,880.00	Jan-19	Nov-19				2019
IT0458L	PowerPlan Upgrade-LGE19-20	851,520.91	444,885.30	(406,635.61)	-91.40%	0.26%	851,520.91	1,016,012.90	164,491.99	Apr-19	May-20	Apr-19	Feb-20	Project updated to reflect 2019 Assessment results with PowerPlan and subsequent PSM. The estimate for the 2019 BP was based on the last upgrade and escalated. That upgrade did not include the lease module, internal labor by non-dedicated resources from the business, or enhancements identified since that time.	2019
IT0463L	SAP CRM/ECC Enh/SrvcPack-LGE19	-	60,062.57	60,062.57	100.00%	0.00%	-	60,062.57	60,062.57	Jan-19	Dec-19				2019
IT0466L	Sec Infra Enhancement-LGE19	36,416.90	35,880.00	(536.90)	-1.50%	0.01%	36,416.90	35,880.00	(536.90)	Jan-19	Sep-19	Jan-19	Dec-19		2019
IT0467L	Server Capacity Expan-LGE19	32,531.55	30,498.72	(2,032.83)	-6.67%	0.01%	32,531.55	30,498.72	(2,032.83)	Jan-19	Dec-19	Jan-19	Dec-19		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
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Non-Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0469L	LogRhythm (CIP)-LGE19	-	37,674.00	37,674.00	100.00%	0.00%	-	37,674.00	37,674.00	Jan-19	Aug-19				2019
IT0470L	LogRhythm (Corp)-LGE19	46,514.69	37,674.00	(8,840.69)	-23.47%	0.01%	46,514.69	37,674.00	(8,840.69)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0473L	Site Security Improve-LGE19	10,895.95	17,940.00	7,044.05	39.26%	0.00%	10,895.95	17,940.00	7,044.05	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0475L	StackVision Upgrade-LGE19	62,615.08	60,720.00	(1,895.08)	-3.12%	0.02%	62,615.08	60,720.00	(1,895.08)	Aug-19	Dec-19	Aug-19	Dec-19		2019
IT0477L	Tech Refesh desk/lap-LGE19	994,101.98	1,000,455.76	6,353.78	0.64%	0.30%	994,101.98	1,000,455.76	6,353.78	Dec-18	Dec-19	Dec-18	Dec-19		2019
IT0479L	Telecom Site Renov-LGE19	27,572.71	35,880.00	8,307.29	23.15%	0.01%	27,572.71	35,880.00	8,307.29	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0480L	Time and Labor Upgr-LGE19-21	-	262,732.89	262,732.89	100.00%	0.00%	-	1,084,049.76	1,084,049.76	Jan-19	Jun-22				2019
IT0481L	TOA-LGE19	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Jan-19	Oct-19				2019
IT0483L	TRODS-LGE19	92,617.84	40,986.00	(51,631.84)	-125.97%	0.03%	92,617.84	40,986.00	(51,631.84)	Feb-19	Dec-19	Feb-19	Dec-19		2019
IT0486L	Voice Infra Expansion-LGE19	52,505.45	55,391.27	2,885.82	5.21%	0.02%	52,505.45	55,391.27	2,885.82	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0488L	Vulnerability Scanning-LGE19	-	71,712.65	71,712.65	100.00%	0.00%	-	71,712.65	71,712.65	Jan-19	Dec-19				2019
IT0489L	Wireless Buildout-LGE19	125,954.48	71,760.00	(54,194.48)	-75.52%	0.04%	125,954.48	71,760.00	(54,194.48)	Feb-19	Dec-19	Feb-19	Dec-19		2019
IT0490L	Repl Simulca Infr Yr 1/2-LGE19	-	688,818.75	688,818.75	100.00%	0.00%	-	688,818.75	688,818.75	Jan-19	Dec-19			Consolidated into IT0301B	2019
IT0493L	Tripwire Repl for LID-LGE19	126,880.37	287,040.00	160,159.63	55.80%	0.04%	126,880.37	287,040.00	160,159.63	Jan-19	Dec-19	Jan-19	Mar-20		2019
IT0494L	VERBA Major Upgrade-LGE19	-	71,760.00	71,760.00	100.00%	0.00%	-	71,760.00	71,760.00	Jan-19	Dec-19				2019
IT0495L	Contractor Mgmt Upgrades-LGE19	39,755.02	60,720.00	20,964.98	34.53%	0.01%	39,755.02	60,720.00	20,964.98	Jan-19	Mar-20	Jan-19	Aug-20		2019
IT0496L	ESP Virt Win Servers-LGE19	84,095.28	143,520.00	59,424.72	41.41%	0.03%	84,095.28	143,520.00	59,424.72	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0497L	EACM Infrastructure Refr-LGE19	88,592.13	89,463.72	871.59	0.97%	0.03%	88,592.13	89,463.72	871.59	Apr-19	Dec-19	Apr-19	Feb-20		2019
IT0498L	DB Refresh-LGE19	59,589.44	53,820.00	(5,769.44)	-10.72%	0.02%	59,589.44	53,820.00	(5,769.44)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0499L	Windows 10 CBB Upgrade-LGE19	103,599.65	141,553.49	37,953.84	26.81%	0.03%	103,599.65	141,553.49	37,953.84	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0500L	SCCM Upgrades-LGE19	29,028.20	28,704.00	(324.20)	-1.13%	0.01%	29,028.20	28,704.00	(324.20)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0501L	Ivanti AppSense Env Mgr -LGE19	35,652.66	37,672.21	2,019.55	5.36%	0.01%	35,652.66	37,672.21	2,019.55	Jan-19	Aug-19	Jan-19	Aug-19		2019
IT0506L	Low Inc Asst Agency Prtl-LGE19	-	15,180.00	15,180.00	100.00%	0.00%	-	15,180.00	15,180.00	Jan-19	Sep-19				2019
IT0507L	iPad Refresh Project-LGE19	111,052.46	50,538.16	(60,514.30)	-119.74%	0.03%	111,052.46	50,538.16	(60,514.30)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0508L	SOA Middleware Upgrade-LGE19	-	53,820.00	53,820.00	100.00%	0.00%	-	53,820.00	53,820.00	Jan-19	Oct-19				2019
IT0509L	Upgr OpenText Capt Cntr-LGE19	-	71,760.00	71,760.00	100.00%	0.00%	-	71,760.00	71,760.00	Jan-19	Dec-19				2019
IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	66,800.51	151,068.60	84,268.09	55.78%	0.02%	66,800.51	347,732.42	280,931.91	Dec-19	Dec-21	Dec-19			2019
IT0512L	DACS Repl Prov/Mon Sys-LGE19	-	44,850.00	44,850.00	100.00%	0.00%	-	44,850.00	44,850.00	Jan-19	Nov-19				2019
IT0513L	DACS Equip Repl (Yr1of3)-LGE19	-	143,520.00	143,520.00	100.00%	0.00%	-	143,520.00	143,520.00	Jan-19	Dec-21				2019
IT0517L	OpenText for Acct Recons-LGE19	-	53,820.00	53,820.00	100.00%	0.00%	-	53,820.00	53,820.00	Jan-19	Oct-19				2019
IT0518L	Drawing Mgmt System-LGE19	-	91,080.00	91,080.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-19	Nov-19				2019
IT0519L	Insight CM Upgrade-LGE19	19,995.43	22,770.00	2,774.57	12.19%	0.01%	19,995.43	22,770.00	2,774.57	Jun-19	Dec-19	Jun-19	Dec-19		2019
IT0520L	Maximo Upg - Reporting-LGE19	-	151,800.00	151,800.00	100.00%	0.00%	-	151,800.00	151,800.00	Jan-19	Nov-19				2019
IT0521L	BI Rpt Mgration SSRS Nat-LGE19	-	71,760.00	71,760.00	100.00%	0.00%	-	71,760.00	71,760.00	Jan-19	Nov-19				2019
IT0522L	Plnt Mobile RO- EW Brown-LGE19	-	75,900.00	75,900.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-19	Jul-19				2019
IT0523L	Plnt Mble RO- Mill Creek-LGE19	-	75,900.00	75,900.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-19	Dec-19				2019
IT0524L	Ld Rsrch&Cust Seg DtaMod-LGE19	-	45,540.00	45,540.00	100.00%	0.00%	-	45,540.00	45,540.00	Jan-19	Dec-19				2019
IT0525L	Hyperion Upgrade-LGE19	-	100,464.00	100,464.00	100.00%	0.00%	-	100,464.00	100,464.00	Jan-19	May-19				2019
IT0526L	Exp Reimburse Repl (PtP)-LGE19	-	179,399.95	179,399.95	100.00%	0.00%	-	179,399.95	179,399.95	Jan-19	Dec-19				2019
IT0527L	HR Interview Builder-LGE19	89,202.61	20,700.00	(68,502.61)	-330.93%	0.03%	89,202.61	20,700.00	(68,502.61)	Feb-19	Jul-19	Feb-19	Oct-19		2019
IT0528L	LifeIns&Retire Frms/Prtl-LGE19	-	51,750.00	51,750.00	100.00%	0.00%	-	51,750.00	51,750.00	Jan-19	Sep-19				2019
IT0529L	Trans BREC Trnsprt IC-LGE19	-	44,850.00	44,850.00	100.00%	0.00%	-	44,850.00	44,850.00	Jan-19	Dec-19				2019
IT0531L	Qradar Pckt Capt Crp/CIP-LGE19	-	172,034.99	172,034.99	100.00%	0.00%	-	172,034.99	172,034.99	Jan-19	Aug-19				2019
IT0532L	UC&C/CUCM Major Upgrade-LGE19	36,506.44	35,880.00	(626.44)	-1.75%	0.01%	36,506.44	35,880.00	(626.44)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0533L	Aspect EWrkfce App Upg-LGE19	-	27,324.00	27,324.00	100.00%	0.00%	-	27,324.00	27,324.00	Jan-19	Sep-19				2019
IT0534L	CommSlr- Auto EnrollFee-LGE19	-	30,360.00	30,360.00	100.00%	0.00%	-	30,360.00	30,360.00	Jan-19	May-19				2019
IT0535L	Expnd Pymt/Cust Srvc Opt-LGE19	53,999.28	45,540.00	(8,459.28)	-18.58%	0.02%	53,999.28	45,540.00	(8,459.28)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0536L	Gas Meter Sampling Imprv-LGE19	66,229.14	-	(66,229.14)	100.00%	0.02%	66,229.14	121,440.00	55,210.86			Jan-19	Dec-19		2019
IT0536L	Gas Meter Sampling Imprv-LGE19	-	121,440.00	121,440.00	100.00%	0.00%	66,229.14	121,440.00	55,210.86	Jan-19	Dec-19				2019
IT0537CG	Gas Strg - Maximo to ARM-LGE19	-	517,500.00	517,500.00	100.00%	0.00%	-	517,500.00	517,500.00	Jan-19	Jul-20			Gas Storage uses an internally developed mobile solution called Gas SADE to perform regulatory inspections on the gas storage and some gas transmission facilities. This project was to move Gas Storage from Maximo to ARM and Gas SADE to a mobile solution called ARMadilo to implement the inspections. ARM and ARMadilo both had significant stability issues in 2019 and Gas Storage was concerned about moving to either solution until these issues were resolved. This project will be rescheduled to coordinate with new solution options available after the Esri Enterprise GIS project is complete.	2019
IT0538L	EACM Virtual Infra (CIP)-LGE19	89,690.81	89,700.00	9.19	0.01%	0.03%	89,690.81	89,700.00	9.19	Apr-19	Nov-19	Apr-19	Apr-20		2019
IT0539L	Source Code/SW Reps(CIP)-LGE19	-	53,701.91	53,701.91	100.00%	0.00%	-	53,701.91	53,701.91	Jan-19	Jul-19				2019
IT0540L	Windows 10 SW Upg EMS-LGE19	40,619.84	44,495.55	3,875.71	8.71%	0.01%	40,619.84	44,495.55	3,875.71	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0541L	Passive Disc Vuln ID-LGE19	-	57,408.00	57,408.00	100.00%	0.00%	-	57,408.00	57,408.00	Jan-19	Aug-19				2019
IT0542L	Data Classification Enh-LGE19	12,072.40	107,640.00	95,567.60	88.78%	0.00%	12,072.40	107,640.00	95,567.60	Jul-18	Dec-19	Jul-18			2019
IT0543L	Inventory Mgmt Expansion-LGE19	-	107,640.00	107,640.00	100.00%	0.00%	-	107,640.00	107,640.00	Jan-19	Jan-20				2019
IT0544L	SSL Decrypt for BC Proxy-LGE19	-	26,910.00	26,910.00	100.00%	0.00%	-	26,910.00	26,910.00	Jan-19	Mar-19				2019
IT0545L	Solarwinds High Avail-LGE19	21,736.90	21,527.99	(208.90)	-0.97%	0.01%	21,736.90	21,527.99	(208.90)	May-19	Dec-19	May-19	Dec-19		2019
IT0546L	UDP redirect Solarwinds-LGE19	14,889.70	17,940.00	3,050.30	17.00%	0.00%	14,889.70	17,940.00	3,050.30	May-19	Dec-19	May-19	Apr-20		2019
IT0547L	Virt Reality Train POC-LGE19	-	4,554.00	4,554.00	100.00%	0.00%	-	4,554.00	4,554.00	Jan-19	Jun-19				2019
IT0548L	Centrify Rp CyberArk Enh-LGE19	11,287.42	107,640.00	96,352.58	89.51%	0.00%	11,287.42	107,640.00	96,352.58	Jan-19	Dec-20	Jan-19	Feb-20		2019
IT0549L	Computing Infra Expans-LGE19	99,943.44	71,760.00	(28,183.44)	-39.27%	0.03%	99,943.44	71,760.00	(28,183.44)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0550L	Computing Infra Upg-LGE18	991.07	359,629.66	358,638.59	99.72%	0.00%	499,981.47	858,620.05	358,638.59	Aug-18	Mar-19	Aug-18	Feb-19	Project pulled forward from 2019 into 2018	2019
IT0551L	Data Center Facility Upg-LGE19	43,554.44	71,760.00	28,205.56	39.31%	0.01%	43,554.44	71,760.00	28,205.56	Jan-19	Jul-19	Jan-19	Dec-19		2019
IT0552L	Enterprise GIS Enhments-LGE19	-	121,440.00	121,440.00	100.00%	0.00%	-	121,440.00	121,440.00	Jan-19	Dec-19				2019
IT0553L	WMS Post Implement Mods-LGE19	3,396.53	60,720.00	57,323.47	94.41%	0.00%	3,396.53	60,720.00	57,323.47	Jan-19	Dec-19	Jan-19	Apr-20		2019
IT0554L	IRAS PIM Post Impl Mods-LGE19	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Jan-19	Dec-20				2019
IT0555L	EDO Mobile Post Impl Mod-LGE19	-	60,720.00	60,720.00	100.00%	0.00%	-	60,720.00	60,720.00	Jan-19	Nov-19				2019
IT0556L	DMZ VM Infrastructure-LGE19	-	63,507.60	63,507.60	100.00%	0.00%	-	63,507.60	63,507.60	Jan-19	Sep-19				2019
IT0557L	Corporate RPA-LGE19	44,375.30	179,400.00	135,024.70	75.26%	0.01%	44,375.30	179,400.00	135,024.70	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0558L	Bill Int Gas Trns Aut-LGE19-20	55,259.84	60,720.00	5,460.16	8.99%	0.02%	55,259.84	91,080.00	35,820.16	Jan-19	Jul-20	Jan-19	Sep-20		2019
IT0559L	Genetec HW Upgrade-LGE19-20	-	45,540.00	45,540.00	100.00%	0.00%	-	91,080.00	91,080.00	Jan-19	Dec-20				2019
IT0560L	Cust Not Expand/Repl-LGE19-20	-	121,440.07	121,440.07	100.00%	0.00%	-	243,947.36	243,947.36	Jan-19	Dec-20				2019
IT0561L	MAM Enhments-LGE19-20	-	30,360.00	30,360.00	100.00%	0.00%	-	75,900.00	75,900.00	Jan-19	Oct-20				2019
IT0562L	ABB Upg/iPad Depl FS-LGE19-20	127,972.29	182,160.00	54,187.71	29.75%	0.04%	127,972.29	288,420.00	160,447.71	Feb-19	Jul-20	Feb-19	Sep-20		2019
IT0563L	RPA for Rev Integrity-LGE19	57,731.10	60,720.00	2,988.90	4.92%	0.02%	57,731.10	91,080.00	33,348.90	Jan-19	May-20	Jan-19	Sep-20		2019
IT0564CG	Gas Operator Qual App-LGE19-20	-	171,091.47	171,091.47	100.00%	0.00%	-	687,268.11	687,268.11	Jan-19	Nov-21				2019
IT0565CG	Dist Intgrty Mgmt App-LGE19-20	-	689,045.83	689,045.83	100.00%	0.00%	-	1,032,509.07	1,032,509.07	Jan-19	Dec-20			Project delayed into 2020 and did need the full amount budgeted amount. Originally planned to purchase licenses for an on-premise solution in 2019. In the process of selecting a hosted solution that will be O&M for subscriptions.	2019
IT0568L	Data Analytics (SIO)-LGE19	-	296,010.00	296,010.00	100.00%	0.00%	-	296,010.00	296,010.00	Jan-19	Dec-19				2019

LOUISVILLE GAS AND ELECTRIC COMPANY
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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0569L	Enterprise GIS-Phase2-LGE20-21	456,950.60	-	(456,950.60)	100.00%	0.14%	456,950.60	5,626,755.47	5,169,804.87			Dec-19		Contract initation fee due upon signing which occurred in December 2019, was not budgeted until 2020.	2019
IT0570L	CFPT-LGE19	35,970.99	-	(35,970.99)	100.00%	0.01%	35,970.99	-	(35,970.99)			Jan-19	Sep-19		2019
IT0571L	Core Logic Upgrade-LGE19	33,906.68	-	(33,906.68)	100.00%	0.01%	33,906.68	-	(33,906.68)			Feb-19	Jul-19		2019
IT0573CG	Megastar & DVM MW Repl-LGE19	450,936.32	-	(450,936.32)	100.00%	0.14%	450,936.32	-	(450,936.32)			Feb-19	Dec-19	NEC, the Company's microwave radio equipment vendor, announced in early 2019 a change to their equipment model. The iPasoLink 250 and 650 models are being upgraded to iPasoLink VR. The change requires the company to purchase new spares and a new management system. Also, the new VR model allows for increased microwave network capacity utilizing our existing antennas and feedlines. These 3 items result in an increased capital requirement of $145,000.	2019
IT0575L	Cherwell Enhancement-LGE19	17,987.98	-	(17,987.98)	100.00%	0.01%	17,987.98	-	(17,987.98)			Mar-19	Sep-19		2019
IT0576L	FADTools License-LGE19	2,152.97	-	(2,152.97)	100.00%	0.00%	2,152.97	-	(2,152.97)			Mar-19	Apr-19		2019
IT0577L	Payroll Enhancements-LGE19-20	110,022.33	-	(110,022.33)	100.00%	0.03%	110,022.33	-	(110,022.33)			Feb-19	May-20		2019
IT0578L	Single Client Feed-LGE19	47,461.11	-	(47,461.11)	100.00%	0.01%	47,461.11	-	(47,461.11)			May-19	Nov-19		2019
IT0579L	SAP CCS Single Sign On-LGE19	26,250.69	-	(26,250.69)	100.00%	0.01%	26,250.69	-	(26,250.69)			Mar-19	May-19		2019
IT0580CG	GDO Compliance SharePt-LGE19	46,358.31	-	(46,358.31)	100.00%	0.01%	46,358.31	-	(46,358.31)			Apr-19	Aug-19		2019
IT0580CG	GDO Compliance SharePt-LGE19	-	-	-	100.00%	0.00%	46,358.31	-	(46,358.31)						2019
IT0581L	Landlord/Prop Mgr Imprve-LGE19	46,178.35	-	(46,178.35)	100.00%	0.01%	46,178.35	-	(46,178.35)			Apr-19	Nov-19		2019
IT0582L	TOA Test Automation-LGE19	21,403.71	-	(21,403.71)	100.00%	0.01%	21,403.71	-	(21,403.71)			Apr-19	Oct-19		2019
IT0583L	MATLAB Licenses-LGE19	2,448.19	-	(2,448.19)	100.00%	0.00%	2,448.19	-	(2,448.19)			Apr-19	Jul-19		2019
IT0585L	OneControl Upgrade-LGE19	27,774.71	-	(27,774.71)	100.00%	0.01%	27,774.71	-	(27,774.71)			Apr-19	Sep-19		2019
IT0586L	Globalscape Upgrade-LGE19	20,120.91	-	(20,120.91)	100.00%	0.01%	20,120.91	-	(20,120.91)			Mar-19	Nov-19		2019
IT0587L	SAP Licenses-LGE19	44,153.61	-	(44,153.61)	100.00%	0.01%	44,153.61	-	(44,153.61)			Mar-19	May-19		2019
IT0588L	Brava Desktop Licenses-LGE19	3,339.57	-	(3,339.57)	100.00%	0.00%	3,339.57	-	(3,339.57)			Apr-19	Jun-19		2019
IT0589L	LIMS Update for KPDES-LGE19	5,644.95	-	(5,644.95)	100.00%	0.00%	5,644.95	-	(5,644.95)			Apr-19	Dec-19		2019
IT0590L	MicroFocus Licenses-LGE19	14,852.88	-	(14,852.88)	100.00%	0.00%	14,852.88	-	(14,852.88)			May-19	Aug-19		2019
IT0591L	Uptivity Rec. Upgrade-LGE19	22,202.01	-	(22,202.01)	100.00%	0.01%	22,202.01	-	(22,202.01)			May-19	Dec-19		2019
IT0592L	Outage Messaging Updates-LGE19	10,673.43	-	(10,673.43)	100.00%	0.00%	10,673.43	-	(10,673.43)			May-19	Dec-19		2019
IT0593L	CIMSpy-Trans Modeling-LGE19	8,107.86	-	(8,107.86)	100.00%	0.00%	8,107.86	-	(8,107.86)			May-19	Aug-19		2019
IT0594L	Mobile OMA Phase II-LGE19-20	255,676.53	-	(255,676.53)	100.00%	0.08%	255,676.53	-	(255,676.53)			May-19			2019
IT0595L	PeopleSoft Enhancements-LGE19	67,830.62	-	(67,830.62)	100.00%	0.02%	67,830.62	-	(67,830.62)			May-19	Dec-19		2019
IT0597L	TOA Compl & Human Perfor-LGE19	19,656.18	-	(19,656.18)	100.00%	0.01%	19,656.18	-	(19,656.18)			Jul-19	Dec-19		2019
IT0598L	LMR BDA for Simpsony DCC-LGE19	20,573.65	-	(20,573.65)	100.00%	0.01%	20,573.65	-	(20,573.65)			Jun-19	Dec-19		2019
IT0599L	PI Licenses for Cane Run-LGE19	6,249.12	-	(6,249.12)	100.00%	0.00%	6,249.12	-	(6,249.12)			Jun-19	Dec-19		2019
IT0604L	Avaya Call Ctr Upg-LGE19-20	-	210,761.06	210,761.06	100.00%	0.00%	-	421,628.14	421,628.14	Jan-19	May-23				2019
IT0642L	NAS Refresh-LGE19	564,270.30	-	(564,270.30)	100.00%	0.17%	564,270.30	430,560.00	(133,710.30)			Oct-19	Dec-19	Project pulled forward from 2020 into 2019	2019
IT0663L	SharePoint Upgrade-LGE19-21	29,951.03	53,820.00	23,868.97	44.35%	0.01%	29,951.03	53,820.00	23,868.97	Jan-19	Dec-21	Jan-19	Sep-20		2019
IT0687L	EMC TLA Renewal-LGE19	732,620.93	-	(732,620.93)	100.00%	0.22%	732,620.93	1,614,600.00	881,979.07			Oct-19	Dec-19	Project pulled forward from 2020 into 2019	2019
IT0688L	BI Upgrade-LGE19	-	107,640.00	107,640.00	100.00%	0.00%	-	107,640.00	107,640.00	Jan-19	Nov-19				2019
IT0691L	Repl Modules OTN router-LGE20	90,186.25	-	(90,186.25)	100.00%	0.03%	90,186.25	89,700.00	(486.25)			Aug-19	Dec-19		2019
IT0699L	ESP Virt Mon App Svrs-LGE20	96,850.68	-	(96,850.68)	100.00%	0.03%	96,850.68	181,784.30	84,933.62			Oct-19			2019
IT0708L	My Acct Repl/Enhance-LGE19-20	-	150,140.74	150,140.74	100.00%	0.00%	-	361,101.73	361,101.73	Jan-19	Nov-20				2019
IT0731L	ALM Upgrade-LGE19-20	2,480.96	-	(2,480.96)	100.00%	0.00%	2,480.96	-	(2,480.96)			Oct-19	Sep-20		2019
IT0748L	PowerBase Upgrade-LGE19-20	4,971.06	-	(4,971.06)	100.00%	0.00%	4,971.06	-	(4,971.06)			Oct-19			2019
IT0754L	UIPlanner Upgrade-LGE19-20	342,792.39	-	(342,792.39)	100.00%	0.10%	342,792.39	-	(342,792.39)			Jul-19			2019
IT0760L	Intrusion Prevent Exp-LGE19	45,314.87	-	(45,314.87)	100.00%	0.01%	45,314.87	-	(45,314.87)			Jan-19	Dec-19		2019
IT0761L	EDI Upgrade-LGE19	59,216.41	-	(59,216.41)	100.00%	0.02%	59,216.41	-	(59,216.41)			Aug-19	Jun-20		2019
IT0762L	Primavera Upgrade-LGE19	7,858.01	-	(7,858.01)	100.00%	0.00%	7,858.01	-	(7,858.01)			Jul-19	Mar-20		2019
IT0763L	ABB Service Suite Trueup-LGE19	4,712.93	-	(4,712.93)	100.00%	0.00%	4,712.93	-	(4,712.93)			Aug-19	Dec-19		2019
IT0764L	MyWorld-Mobile Map-LGE19-20	328,592.10	-	(328,592.10)	100.00%	0.10%	328,592.10	-	(328,592.10)			Oct-19	Sep-20		2019
IT0765L	DCC Workstations-LGE19	32,548.80	-	(32,548.80)	100.00%	0.01%	32,548.80	-	(32,548.80)			Sep-19	Dec-19		2019
IT0766L	BW on HANA Enhance-LGE19-20	22,355.17	-	(22,355.17)	100.00%	0.01%	22,355.17	-	(22,355.17)			Sep-19	May-20		2019
IT0767L	FieldNet Handheld Secur-LGE19	105.90	-	(105.90)	100.00%	0.00%	105.90	-	(105.90)			Sep-19	May-20		2019
IT0768L	SSO Implementation-LGE19	6,021.59	-	(6,021.59)	100.00%	0.00%	6,021.59	-	(6,021.59)			Sep-19	Dec-19		2019
IT0769CG	OQ Field Verification-LGE19-20	794.39	-	(794.39)	100.00%	0.00%	794.39	-	(794.39)			Sep-19	Feb-20		2019
IT0769CG	OQ Field Verification-LGE19-20	-	-	-	100.00%	0.00%	794.39	-	(794.39)						2019
IT0770L	Transmission PMO SP Site-LGE19	15,192.41	-	(15,192.41)	100.00%	0.00%	15,192.41	-	(15,192.41)			Sep-19	Dec-19		2019
IT0771L	Cisco Switch Replacement-LGE19	276,654.30	-	(276,654.30)	100.00%	0.08%	276,654.30	-	(276,654.30)			Sep-19	Sep-20		2019
IT0772L	CyberArk EPV License-LGE19	9,362.02	-	(9,362.02)	100.00%	0.00%	9,362.02	-	(9,362.02)			Sep-19	Oct-19		2019
IT0886L	Firewall Mgmt Tech Refr-LGE20	98,364.59	-	(98,364.59)	100.00%	0.03%	98,364.59	107,640.00	9,275.41			Aug-19	Dec-19		2019
IT1016L	KY SDN Impl (Phase 1)-LGE19	93,912.37	89,700.00	(4,212.37)	-4.70%	0.03%	128,924.74	124,712.37	(4,212.37)	Aug-18	Dec-19	Aug-18	Dec-19		2019
IT1067L	SONET Repl Prov/Mon Sys-LGE19	-	44,850.00	44,850.00	100.00%	0.00%	-	44,850.00	44,850.00	Jan-19	Nov-19				2019
IT1086L	DACS/SONET Replace-LGE19-22	-	266,518.01	266,518.01	100.00%	0.00%	-	266,518.01	266,518.01	Jun-19	Jun-20				2019
		272,335,087.78	280,674,077.04	8,338,989.26											**2019 Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
138439	DLC - LG&E Electric	1,777,707.16	1,355,164.50	(422,542.66)	-31.18%	0.35%	4,947,585.72	9,524,315.56	4,576,729.84	Jan-12	Dec-19	Jan-12	Sep-12	This project is for an Advanced Meter System Opt-In project and is a multi-year project and includes network infrastructure, computer systems to control the network, meter data management systems and hardware/software to serve the advanced meters. Costs were shifted from 2016 and 2017 and there were higher than anticipated internal installation costs. Costs in 2015 were also related to purchasing meters previously provided by the supplier and enhancements to My Account & My Meter.	2015
145404	Adv Meter Sys LG&E 2015	1,195,968.08	191,500.00	(1,004,468.08)	-524.53%	0.24%	1,195,968.08	2,506,735.00	1,310,766.92	Jan-15	Dec-19	Jan-15	Sep-15		2015
127135	TC CCP LANDFILL PH1 RAV-LGE	1,500,378.55	2,286,000.00	785,621.45	34.37%	0.30%	13,340,934.76	78,379,660.52	65,038,725.76	Oct-08	Dec-16	Oct-08		Under budget due to permitting delays.	2015
130875	MC1&2 FGD, MC1FF, MC2FF	117,920,570.65	64,287,646.30	(53,632,924.35)	-83.43%	23.25%	377,399,349.57	331,687,791.11	(45,711,558.46)	Jan-10	May-15	Jan-10	May-15	Increase in Target costs since budget was prepared.	2015
130881	MC3 FGD & FABRIC FILTER	153,570,177.93	164,061,544.91	10,491,366.98	6.39%	30.28%	224,789,741.16	280,184,397.57	55,394,656.41	Jan-10	Jun-16	Jan-10	Jun-16	Timing into 2016.	2015
130896	TC1 FABRIC FILTER	38,651,413.55	60,254,437.19	21,603,023.64	35.85%	7.62%	97,235,467.26	121,163,490.90	23,928,023.64	Oct-11	Nov-15	Oct-11	Dec-15	Permanent savings due to funds not being consumed.	2015
133614	MC4 FGD, FF	18,523,517.83	19,952,438.41	1,428,920.58	7.16%	3.65%	338,319,351.51	347,462,718.59	9,143,367.08	Oct-11	Nov-14	Oct-11	Dec-14	Timing into 2016.	2015
137491	TC Landfill Add'l Land LGE	8,282.06	361,000.00	352,717.94	97.71%	0.00%	884,781.58	2,461,499.52	1,576,717.94	May-12	Dec-16	May-12			2015
141212	TC CCR TREATMENT LGE	-	10,504,000.00	10,504,000.00	100.00%	0.00%	-	79,174,363.00	79,174,363.00	Jul-13	Dec-20			Under budget due to permitting delays.	2015
142692	MC Admin Bldg ECR	61,477.07	-	(61,477.07)	-100.00%	0.01%	3,415,676.11	3,354,199.04	(61,477.07)			Sep-13	Dec-14		2015
144121	MC1 Environmental Spares	97,728.44	1,375,000.00	1,277,271.56	92.89%	0.02%	97,728.44	2,500,000.00	2,402,271.56	Jan-15	Dec-16	Jan-15	Dec-15	Spare parts originally budgeted as capital item were actually inventory items and booked accordingly.	2015
144122	MC2 Environmental Spares	1,029,166.48	1,375,000.00	345,833.52	25.15%	0.20%	1,029,166.48	2,500,000.00	1,470,833.52	Jan-15	Dec-16	Jan-15			2015
144123	MC3 Environmental Spares	647,991.71	-	(647,991.71)	-100.00%	0.13%	647,991.71	2,500,000.00	1,852,008.29			Jan-15		Not budgeted. As spares were identified for the other units in 2015, if they were common to MC 3, or a similar part was needed for MC 3, the parts were purchased utilizing funding from Unit 4 (project 144124).	2015
144124	MC4 Environmental Spares	965,209.12	2,500,000.00	1,534,790.88	61.39%	0.19%	1,472,154.12	3,006,945.00	1,534,790.88	Jan-15	Dec-16	Sep-14		Spare parts originally budgeted as capital item were actually inventory items and booked accordingly.	2015
144674	PE MC3 CEMS Elevation	-	1,000,000.00	1,000,000.00	100.00%	0.00%	-	1,000,000.00	1,000,000.00	Jan-15	Nov-15			Actual costs charged to MC U3 130881.	2015
144754	Mill Creek 51 MERC	-	1,000,000.02	1,000,000.02	100.00%	0.00%	-	121,000,000.02	121,000,000.02	Jul-14	Dec-18			Budgeted to Capital but Actuals in Prelim Survey.	2015
		335,949,588.63	330,503,731.33	(5,445,857.30)										**2015 Total**	
152218	MC Synthetic Material Plant	383,000.00	-	(383,000.00)	-100.00%	0.10%	2,177,585.98	-	(2,177,585.98)			Jun-16	Apr-17		2016
152940	MC Beneficial Reuse USG	340,000.00	-	(340,000.00)	-100.00%	0.09%	679,439.35	-	(679,439.35)			Jul-16	Apr-17		2016
144122	MC2 Environmental Spares	34,641.90	-	(34,641.90)	-100.00%	0.01%	1,064,797.38	1,029,166.48	(35,630.90)			Jan-15	May-17		2016
144123	MC3 Environmental Spares	102,707.14	150,000.00	47,292.86	31.53%	0.03%	751,235.59	797,991.71	46,756.12	Jan-15	May-17	Jan-15	May-17		2016
144124	MC4 Environmental Spares	93,738.40	-	(93,738.40)	-100.00%	0.02%	1,570,458.27	1,472,154.12	(98,304.15)			Sep-14	May-17		2016
152384	TC LGE Process Water	442,205.58	-	(442,205.58)	-100.00%	0.12%	14,523,767.84	-	(14,523,767.84)			Jun-16			2016
152902	TC CCR New Construction LGE	379,213.01	-	(379,213.01)	-100.00%	0.10%	379,213.01	-	(379,213.01)			Jul-16	Jan-17		2016
133614	MC4 FGD, FF	(212,801.45)	9,165,219.14	9,378,020.59	102.32%	-0.06%	340,796,996.15	347,853,414.92	7,056,418.77	Oct-11	Dec-14	Oct-11	Dec-14	ECR	2016
148833	MC ASH POND CCR	-	20,745,999.99	20,745,999.99	100.00%	0.00%	-	121,361,000.01	121,361,000.01	Jun-15	Jun-21			ECR	2016
152381	MC Process Water	1,154,349.32	-	(1,154,349.32)	-100.00%	0.30%	71,093,117.54	-	(71,093,117.54)			Jun-16		ECR	2016
152901	MC CCR New Construction	8,370,693.68	-	(8,370,693.68)	-100.00%	2.19%	8,835,772.14	-	(8,835,772.14)			Jul-16	Mar-17	ECR	2016
149171	TC U1 HOT WATER RECIRC	-	3,873,018.69	3,873,018.69	100.00%	0.00%	-	8,611,508.30	8,611,508.30	Jan-16	Dec-16			Project cancelled due recent needs assessment.	2016
149355	MC 1/2 HG CONTROL INJECTION	725,785.97	1,965,476.19	1,239,690.22	63.07%	0.19%	1,752,472.72	1,965,476.19	213,003.47	Jul-15	Aug-17	Jul-15	Sep-17	ECR	2016
149356	MC 3 HG CONTROL INJECTION	1,161,986.14	1,204,761.87	42,775.73	3.55%	0.30%	1,186,619.96	1,204,761.87	18,141.91	Jul-15	Dec-16	Jul-15	Oct-16		2016
149357	MC 4 HG CONTROL INJECTION	519,085.47	1,204,761.87	685,676.40	56.91%	0.14%	993,727.71	1,204,761.87	211,034.16	Jul-15	Aug-17	Jul-15	Sep-17	ECR	2016
149358	TC1 HG CONTROL INJECTION	96,221.43	350,250.00	254,028.57	72.53%	0.03%	522,862.36	350,250.00	(172,612.36)	Jul-15	Jan-18	Jul-15	Jan-18		2016
149366	TC1 LOCAL SUB SCRAPE CONV	-	9,583,333.32	9,583,333.32	100.00%	0.00%	-	23,699,999.98	23,699,999.98	Jan-16	Dec-16			ECR	2016
151115	TC CCRT - BOTTOM ASH LGE	4,408,473.20	-	(4,408,473.20)	-100.00%	1.15%	8,396,574.24	-	(8,396,574.24)			Mar-16	Nov-17	ECR	2016
151116	TC CCRT - FLY ASH LGE	11,598,149.61	-	(11,598,149.61)	-100.00%	3.03%	24,231,381.66	-	(24,231,381.66)			Mar-16		ECR	2016
151117	TC CCRT - GYPSUM LGE	11,715,747.88	-	(11,715,747.88)	-100.00%	3.06%	30,160,035.96	-	(30,160,035.96)			Mar-16		ECR	2016
151118	TC CCRT - TRANSPORT LGE	2,299,073.45	-	(2,299,073.45)	-100.00%	0.60%	5,821,362.31	-	(5,821,362.31)			Mar-16		ECR	2016
151119	TC CCRT - LANDFILL LGE	10,121,747.41	-	(10,121,747.41)	-100.00%	2.64%	24,471,697.78	-	(24,471,697.78)			Mar-16		ECR	2016
127135	TC CCP LANDFILL PH1 RAV-LGE	(9,269,554.58)	22,581,669.43	31,851,224.01	141.05%	-2.42%	4,067,716.87	87,212,708.72	83,144,991.85	Oct-08	Apr-18	Oct-08	Dec-16	ECR	2016
137491	TC Landfill Add'l Land LGE	(322.11)	375,000.00	375,322.11	100.09%	0.00%	1,245,242.09	2,108,781.58	863,539.49	May-12	Nov-17	May-12	Dec-17		2016
141212	TC CCR TREATMENT LGE	-	24,292,669.14	24,292,669.14	100.00%	0.00%	-	66,715,995.08	66,715,995.08	Jan-16	Dec-16			ECR	2016
141215	TC CCR TRANSPORT LGE	-	2,795,000.00	2,795,000.00	100.00%	0.00%	-	7,490,599.98	7,490,599.98	Jan-16	Dec-16			ECR	2016
130875	MC1&2 FGD, MC1FF,	2,137,729.05	28,061,438.95	25,923,709.90	92.38%	0.56%	381,217,275.88	405,460,788.52	24,243,512.64	Jan-10	May-15	Jan-10	May-15	ECR	2016
130881	MC3 FGD & FABRIC FILTER	67,883,501.50	81,088,261.62	13,204,760.12	16.28%	17.74%	297,746,912.99	306,178,002.78	8,431,089.79	Jan-10	Jun-16	Jan-10	Jun-16	ECR	2016
130896	TC1 FABRIC FILTER	3,595,606.68	5,700,000.00	2,104,393.32	36.92%	0.94%	100,846,405.21	102,935,467.26	2,089,062.05	Oct-11	Dec-15	Oct-11	Dec-15	ECR	2016
145404	Adv Meter Sys LG&E 2015	602,463.74	655,821.00	53,357.26	8.14%	0.16%	1,818,176.42	4,145,773.08	2,327,596.66	Jan-15	Jan-15	Jan-15	Sep-15		2016
138439	DLC - LG&E Electric	1,430,348.13	1,676,553.00	246,204.87	14.69%	0.37%	7,259,304.79	14,998,129.72	7,738,824.93	Jan-12	Jun-12	Jan-12	Sep-12		2016
149592	Prop. Tax Cap. - LGE Mech	-	279,126.53	279,126.53	100.00%	0.00%	-	1,395,632.67	1,395,632.67	Jan-16	Dec-16				2016
		120,113,790.55	215,748,360.74	95,634,570.19										**2016 Total**	
144122	MC2 Environmental Spares	989.00	-	(989.00)	-100.00%	0.00%	1,064,797.38	1,063,808.38	(989.00)			Jan-15	May-17		2017
144123	MC3 Environmental Spares	536.74	-	(536.74)	-100.00%	0.00%	751,235.59	750,698.85	(536.74)			Jan-15	May-17		2017
144124	MC4 Environmental Spares	4,565.75	-	(4,565.75)	-100.00%	0.00%	1,570,458.27	1,565,892.52	(4,565.75)			Sep-14	May-17		2017
152218	MC Synthetic Material Plant	1,794,585.98	-	(1,794,585.98)	-100.00%	0.45%	2,177,585.98	383,000.00	(1,794,585.98)			Jun-16	Apr-17	Project funded to allow beneficial use of more gypsum in an effort to conserve landfill space at MC.	2017
152940	MC Beneficial Reuse USG	339,439.35	-	(339,439.35)	-100.00%	0.09%	679,439.35	340,000.00	(339,439.35)			Jul-16	Apr-17		2017
152381	MC Process Water	69,938,768.22	40,357,000.00	(29,581,768.22)	-73.30%	17.73%	71,093,117.54	134,922,329.20	63,829,211.66	Jun-16	Jan-19	Jun-16		ECR	2017
152901	MC CCR New Construction	465,078.46	-	(465,078.46)	-100.00%	0.12%	8,835,772.14	8,370,693.68	(465,078.46)			Jul-16	Mar-17		2017
155513	TC CCR New Const Proces Pd LGE	313.10	-	(313.10)	-100.00%	0.00%	313.10	-	(313.10)			Oct-17			2017
130896	TC1 FABRIC FILTER	15,331.27	-	(15,331.27)	-100.00%	0.00%	100,846,405.21	100,831,073.94	(15,331.27)			Oct-11	Dec-15		2017
149355	MC 1/2 HG CONTROL INJECTION	1,026,686.75	1,176,000.00	149,313.25	12.70%	0.26%	1,752,472.72	1,901,785.97	149,313.25	Jul-15	Aug-17	Jul-15	Sep-17		2017
149356	MC 3 HG CONTROL INJECTION	24,633.82	-	(24,633.82)	-100.00%	0.01%	1,186,619.96	1,161,986.14	(24,633.82)			Jul-15	Oct-16		2017
149357	MC 4 HG CONTROL INJECTION	474,642.24	260,000.00	(214,642.24)	-82.55%	0.12%	993,727.71	779,085.47	(214,642.24)	Jul-15	Aug-17	Jul-15	Sep-17		2017
149358	TC1 HG CONTROL INJECTION	426,640.93	412,500.00	(14,140.93)	-3.43%	0.11%	522,862.36	508,721.43	(14,140.93)	Jul-15	Jan-18	Jul-15	Jan-18		2017
151115	TC CCRT - BOTTOM ASH LGE	3,988,101.04	4,681,982.50	693,881.46	14.82%	1.01%	8,396,574.24	10,735,955.70	2,339,381.46	Mar-16	Nov-17	Mar-16	Nov-17	ECR	2017
151116	TC CCRT - FLY ASH LGE	12,633,232.05	15,655,412.50	3,022,180.45	19.30%	3.20%	24,231,381.66	35,227,387.06	10,996,005.40	Mar-16	Nov-18	Mar-16		ECR	2017
151117	TC CCRT - GYPSUM LGE	18,444,288.08	20,765,266.59	2,320,978.51	11.18%	4.68%	30,160,035.96	42,554,790.52	12,394,754.56	Mar-16	Oct-18	Mar-16		ECR	2017
151118	TC CCRT - TRANSPORT LGE	3,522,288.86	7,468,630.18	3,946,341.32	52.84%	0.89%	5,821,362.31	23,819,572.51	17,998,210.20	Mar-16	Nov-19	Mar-16		ECR	2017
151119	TC CCRT - LANDFILL LGE	14,349,950.37	19,846,982.29	5,497,031.92	27.70%	3.64%	24,471,697.78	48,981,211.46	24,509,513.68	Mar-16	Dec-19	Mar-16		ECR	2017
154574	MC CCR Rule Addl Land	1,217,290.74	-	(1,217,290.74)	-100.00%	0.31%	1,217,290.74	-	(1,217,290.74)			May-17		ECR	2017
127135	TC CCP LANDFILL PH1 RAV-LGE	(3,663.31)	-	3,663.31	-100.00%	0.00%	4,067,716.87	4,071,380.18	3,663.31			Oct-08	Dec-16		2017
137491	TC Landfill Add'l Land LGE	360,782.62	849,000.00	488,217.38	57.50%	0.09%	1,245,242.09	1,733,459.47	488,217.38	May-12	Nov-17	May-12	Dec-17		2017
152384	TC LGE Process Water	14,081,562.26	13,919,880.00	(161,682.26)	-1.16%	3.57%	14,523,767.84	42,986,526.58	28,462,758.74	Jun-16	Apr-19	Jun-16			2017
130875	MC1&2 FGD, MC1FF,	1,591,506.94	3,091,000.00	1,499,493.06	48.51%	0.40%	381,217,275.88	382,628,078.62	1,410,802.74	Jan-10	May-15	Jan-10	May-15	ECR	2017
130875	MC1&2 FGD, MC1FF,	88,690.32	-	(88,690.32)	-100.00%	0.02%	381,217,275.88	382,628,078.62	1,410,802.74			Jan-10	May-15		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Mechanism Electric Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
130881	MC3 FGD & FABRIC FILTER	29,108.85	-	(29,108.85)	-100.00%	0.01%	297,746,912.99	298,893,742.66	1,146,829.67			Jan-10	Jun-16		2017
133614	MC4 FGD, FF	2,690,446.09	2,688,500.00	(1,946.09)	-0.07%	0.68%	340,796,996.15	340,795,050.06	(1,946.09)	Oct-11	Dec-14	Oct-11	Dec-14		2017
130881	MC3 FGD & FABRIC FILTER	5,044,561.48	6,220,500.00	1,175,938.52	18.90%	1.28%	297,746,912.99	298,893,742.66	1,146,829.67	Jan-10	Jun-16	Jan-10	Jun-16	ECR Costs were less than the budget due to 3 primary factors : lower marketing of and customer participation in the Residential Demand program, lower need for cellular meters and manufacturing delays for the 4G demand load control devices.	2017
138439	DLC - LG&E Electric	881,370.94	1,705,284.51	823,913.57	48.32%	0.22%	7,259,304.79	9,585,434.29	2,326,129.50	Jan-12	Jun-12	Jan-12	Sep-12		2017
145404	Adv Meter Sys LG&E 2015	19,744.60	226,481.55	206,736.95	91.28%	0.01%	1,818,176.42	2,252,814.76	434,638.34	Jan-15	Jan-15	Jan-15	Sep-15		2017
		153,451,473.54	139,324,420.12	(14,127,053.42)											**2017 Total**
135122	MC1 PJFF Bags 2021	-	1,149,999.99	1,149,999.99	100.00%	0.00%	-	1,289,520.75	1,289,520.75	Jan-18	Apr-21			Moved project to 2021	2018
155516LGE	TC CCRT EQUIP & SPARES-	-	556,639.20	556,639.20	100.00%	0.00%	-	556,639.20	556,639.20	Jan-18	Dec-18				2018
158121LGE	TC CCRT BOTTOM ASH SPARES-	(378.13)	-	378.13	100.00%	0.00%	(0.01)	-	0.01			Jan-18	Jan-20		2018
158429LGE	TC CCRT BA SYSTEM SPARE EQUIP-	199,696.63	-	(199,696.63)	100.00%	0.05%	199,696.63	-	(199,696.63)			Jan-18	Oct-18		2018
130875	MC1&2 FGD, MC1FF,	660,299.18	-	(660,299.18)	100.00%	0.15%	381,011,745.05	381,217,275.88	205,530.83			Jan-10	May-15	Scope changes and upgrades not budgeted.	2018
130881	MC3 FGD & FABRIC FILTER	1,902,737.96	-	(1,902,737.96)	100.00%	0.44%	299,949,729.77	297,746,912.99	(2,202,816.78)			Jan-10	Jun-16	Scope changes and upgrades not budgeted.	2018
133614	MC4 FGD, FF	1,440,625.69	-	(1,440,625.69)	100.00%	0.33%	342,260,815.04	340,796,996.15	(1,463,818.89)			Oct-11	Dec-14	Scope changes and upgrades not budgeted.	2018
137491	TC Landfill Add'l Land LGE	3,583.07	-	(3,583.07)	100.00%	0.00%	1,248,825.16	1,245,242.09	(3,583.07)			May-12	Dec-17		2018
149355	MC 1/2 HG CONTROL INJECTION	49,053.07	-	(49,053.07)	100.00%	0.01%	1,801,525.79	1,752,472.72	(49,053.07)			Jul-15	Sep-17		2018
149357	MC 4 HG CONTROL INJECTION	(25,726.36)	-	25,726.36	100.00%	-0.01%	968,001.35	993,727.71	25,726.36			Jul-15	Sep-17		2018
149358	TC1 HG CONTROL INJECTION	26,947.49	-	(26,947.49)	100.00%	0.01%	556,748.60	522,862.36	(33,886.24)			Jul-15	Jan-18		2018
151115	TC CCRT - BOTTOM ASH LGE	1,530,616.48	2,867,000.00	1,336,383.52	46.61%	0.35%	10,508,439.41	11,263,574.24	755,134.83	Mar-16	Nov-17	Mar-16	Nov-17	In service at end of 2017; contingency was not needed.	2018
151116	TC CCRT - FLY ASH LGE	4,763,684.91	8,755,226.98	3,991,542.07	45.59%	1.10%	30,451,210.28	32,986,608.64	2,535,398.36	Mar-16	Apr-19	Mar-16	Apr-19	Under budget due to re-forecast of EPC milestones after budget was completed	2018
151117	TC CCRT - GYPSUM LGE	4,636,448.37	10,655,072.97	6,018,624.60	56.49%	1.07%	36,978,394.80	40,815,108.93	3,836,714.13	Mar-16	Apr-19	Mar-16	Apr-19	Under budget due to re-forecast of EPC milestones after budget was completed	2018
151118	TC CCRT - TRANSPORT LGE	12,076,462.77	10,042,500.00	(2,033,962.77)	-20.25%	2.79%	27,641,199.99	33,387,342.27	5,746,142.28	Mar-16	Jan-20	Mar-16	Jan-20	Over budget due to re-forecast of EPC milestones after budget was completed	2018
151119	TC CCRT - LANDFILL LGE	6,592,239.94	15,128,100.00	8,535,860.06	56.42%	1.52%	35,365,145.56	52,469,797.78	17,104,652.22	Mar-16	Oct-21	Mar-16		Construction was delayed into 2019	2018
152381	MC Process Water	94,810,792.28	89,106,001.58	(5,704,790.70)	-6.40%	21.87%	185,557,986.34	190,362,120.03	4,804,133.69	Jun-16	Sep-19	Jun-16	Nov-19	Approximately $4M scope was pulled back from 2019 into 2018 plus various change orders	2018
152384	TC LGE Process Water	18,421,728.17	21,960,580.48	3,538,852.31	16.11%	4.25%	40,064,124.18	44,309,120.62	4,244,996.44	Jun-16	Jun-19	Jun-16	Oct-19	Due to testing and operations we alligned Subproject 1 and BOP work to be compleated with Subproject 2. This moved many payments to 2019.	2018
152901	MC CCR New Construction	2,592,062.45	100,000.00	(2,492,062.45)	-2492.06%	0.60%	11,640,313.04	17,780,772.14	6,140,459.10	Jul-16	May-17	Jul-16	Mar-17	We had originally planned to construct the Knockout Pond (KOP) as part of the Main Ash Pond Closure and the costs were accounted for in the ATB Closure forecast. We later moved the construction schedule up to accommodate the new CCRT and PWS startup and commissioning activities.	2018
154574	MC CCR Rule Addl Land	36,747.00	-	(36,747.00)	100.00%	0.01%	1,254,044.46	1,217,290.74	(36,753.72)			May-17	Dec-18		2018
154574	MC CCR Rule Addl Land	6.72	-	(6.72)	100.00%	0.00%	1,254,044.46	1,217,290.74	(36,753.72)			May-17	Dec-18		2018
155513	TC CCR New Const Proces Pd LGE	2,403,638.40	819,000.00	(1,584,638.40)	-193.48%	0.55%	4,021,343.29	2,925,313.10	(1,096,030.19)	Oct-17	Dec-19	Oct-17	Oct-19	Reforecast since original budget- scope moved into 2018	2018
157593	TC HALE LAND 2018 LGE	85,433.36	-	(85,433.36)	100.00%	0.02%	64,075.02	-	(64,075.02)			Apr-18	Dec-18		2018
158238	TC U1 PACSILO WARR WORK	368,165.15	-	(368,165.15)	100.00%	0.08%	147,065.15	-	(147,065.15)			Jul-18	Feb-19		2018
138439	DLC - LG&E Electric	(52,802.17)	900,551.08	953,353.25	105.86%	-0.01%	7,210,907.42	8,159,855.87	948,948.45	Jan-12	Jun-12	Jan-12	Sep-12	The budget anticipated capital spend for DLC projects in 2018, but the DSM tariff filed with the PSC for 2018 expects no DSM spend. The credit for actual costs is due to lower actual costs related to December 2017 estimates accrued.	2018
145404	Adv Meter Sys LG&E 2015	230,718.91	218,373.39	(12,345.52)	-5.65%	0.05%	3,179,619.64	2,161,346.45	(1,018,273.19)	Jan-15	Jan-15	Jan-15	Sep-15		2018
		152,752,781.34	162,259,045.67	9,506,264.33											**2018 Total**
130875	MC1&2 FGD, MC1FF,	(865,830.01)	-	865,830.01	100.00%	-0.26%	381,011,745.05	381,877,575.06	865,830.01			Jan-10	May-15	Self performed warranty work - contractor reimbursement expected.	2019
130881	MC3 FGD & FABRIC FILTER	300,078.82	-	(300,078.82)	100.00%	0.09%	299,949,729.77	299,649,650.95	(300,078.82)			Jan-10	Jun-16		2019
133614	MC4 FGD, FF	23,193.20	-	(23,193.20)	100.00%	0.01%	342,260,815.04	342,237,621.84	(23,193.20)			Oct-11	Dec-14		2019
135123	MC2 PJFF Bags 2020	864,310.72	1,146,767.30	282,456.58	24.63%	0.26%	864,310.72	1,342,011.16	477,700.44	Jan-19	May-20	Jan-19	Aug-20		2019
138439	DLC - LG&E Electric	4,404.80	-	(4,404.80)	100.00%	0.00%	7,210,907.42	7,206,502.62	(4,404.80)			Jan-12	Sep-12		2019
145404	Adv Meter Sys LG&E 2015	1,130,724.31	250,000.04	(880,724.27)	-352.29%	0.34%	3,179,619.64	2,426,895.40	(752,724.24)	Jan-15	Jan-15	Jan-15	Sep-15	The PSC ordered an expansion of the AMS Opt-In program from 10,000 to 20,000 customers throughout the service territory.	2019
148841	TC AP LGE CCR	-	-	-	100.00%	0.00%	-	-	-					The budget assumed a portion of the project would be completed in 2020. The project was accelerated and the project was completed in 2019.	2019
149358	TC1 HG CONTROL INJECTION	6,938.75	-	(6,938.75)	100.00%	0.00%	556,748.60	549,809.85	(6,938.75)			Jul-15	Jan-18		2019
151115	TC CCRT - BOTTOM ASH LGE	581,248.69	456,892.00	(124,356.69)	-27.22%	0.17%	10,508,439.41	10,384,082.72	(124,356.69)	Mar-16	Nov-17	Mar-16	Nov-17		2019
151116	TC CCRT - FLY ASH LGE	1,456,143.71	918,177.00	(537,966.71)	-58.59%	0.44%	30,451,210.28	29,913,243.57	(537,966.71)	Mar-16	Apr-19	Mar-16	Apr-19	Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of Contractor milestones being different than budgeted.	2019
151117	TC CCRT - GYPSUM LGE	2,181,910.47	453,908.01	(1,728,002.46)	-380.69%	0.66%	36,978,394.80	35,250,392.34	(1,728,002.46)	Mar-16	Apr-19	Mar-16	Apr-19	Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of Contractor milestones being different than budgeted.	2019
151118	TC CCRT - TRANSPORT LGE	9,743,374.91	11,711,539.96	1,968,165.05	16.81%	2.93%	27,641,199.99	31,513,345.03	3,872,145.04	Mar-16	Jan-20	Mar-16	Jan-20	Part of Trimble CCRT projects. 2019 spend higher than budget due to the timing of Contractor milestones being different than budgeted.	2019
151119	TC CCRT - LANDFILL LGE	4,301,207.84	5,345,788.76	1,044,580.92	19.54%	1.29%	35,365,145.56	38,652,226.48	3,287,080.92	Mar-16	Oct-21	Mar-16		2019 spend lower than budgeted due to weather delaying construction into 2020.	2019
152381	MC Process Water	19,654,076.52	18,427,377.05	(1,226,699.47)	-6.66%	5.92%	185,557,986.34	184,618,440.95	(939,545.39)	Jun-16	Sep-19	Jun-16	Nov-19	Spend higher than budget due to various C/O's and adding the Sulfite Analyzer to the project.	2019
152384	TC LGE Process Water	7,118,628.17	5,193,726.53	(1,924,901.64)	-37.06%	2.14%	40,064,124.18	38,139,222.54	(1,924,901.64)	Jun-16	Jun-19	Jun-16	Oct-19	Spend higher than budget due to various C/O's due to an excusable event for performance testing delays.	2019
152901	MC CCR New Construction	212,478.45	5,972,000.00	5,759,521.55	96.44%	0.06%	11,640,313.04	21,314,771.59	9,674,458.55	Jul-16	May-17	Jul-16	Mar-17	Original budget contained MC CCR Process Pond before it was split into its own project.	2019
153223	DLC LG&E Electric (Proposed)	-	-	-	100.00%	0.00%	-	-	-						2019
155513	TC CCR New Const Proces Pd LGE	1,617,391.79	1,646,936.73	29,544.94	1.79%	0.49%	4,021,343.29	4,050,888.23	29,544.94	Oct-17	Dec-19	Oct-17	Oct-19		2019
157593	TC HALE LAND 2018 LGE	(21,358.34)	-	21,358.34	100.00%	-0.01%	64,075.02	85,433.36	21,358.34			Apr-18	Dec-18		2019
158121LGE	TC CCRT BOTTOM ASH SPARES-	378.12	-	(378.12)	100.00%	0.00%	(0.01)	(378.13)	(378.12)			Jan-18	Jan-20		2019
158238	TC U1 PACSILO WARR WORK	(221,100.00)	-	221,100.00	100.00%	-0.07%	147,065.15	368,165.15	221,100.00			Jul-18	Feb-19		2019
158429LGE	TC CCRT BA SYSTEM SPARE EQUIP-	-	-	-	100.00%	0.00%	199,696.63	199,696.63	-						2019
159091LGE	TC CCRT FLYASH SPARE EQUIP-	31,945.82	-	(31,945.82)	100.00%	0.01%	31,945.82	-	(31,945.82)			Jan-19	Jan-20		2019
159093LGE	TC CCRT GYPSUM SPARE EQUIP-	226,548.31	-	(226,548.31)	100.00%	0.07%	226,548.31	-	(226,548.31)			Jan-19	Dec-19		2019
160433	MC CCR Process Pond	11,177,323.61	-	(11,177,323.61)	100.00%	3.36%	11,177,323.61	-	(11,177,323.61)			Apr-19		This Project was originally budgeted under the MC New Construction project	2019
160932	TC LAND PURCH MCCUTCHEON LGE	18,368.14	-	(18,368.14)	100.00%	0.01%	18,368.14	-	(18,368.14)			Sep-19	May-20		2019
		59,542,386.80	51,523,113.38	(8,019,273.42)											**2019 Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
001LGE15	Access Switch Rotation-LGE15	23,941	58,500	34,559	59.08%	0.03%	23,941	58,500	34,559	Jan-15	Dec-15	Jan-15	Dec-15		2015
002LGE14	Appt Scheduling-LGE14	480	-	(480)	-100.00%	0.00%	21,811	21,331	(480)			Sep-13	Sep-14		2015
002LGE15	Aligne Fuels Reports-LGE15	1,019	10,688	9,669	90.47%	0.00%	1,019	10,688	9,669	Jan-15	Dec-15	Jan-15	Sep-16		2015
003LGE15	Aligne Upgrade-LGE15	14,539	15,000	461	3.07%	0.02%	14,539	15,000	461	Jan-15	Dec-15	Jan-15	Dec-15		2015
004LGE14	Call Center-Route&Report-LGE14	113,802	75,000	(38,802)	-51.74%	0.13%	181,565	142,764	(38,802)	Jan-14	Dec-15	Jan-14			2015
004LGE15	Analog Sunset Yr 2/3-LGE15	12,861	39,900	27,039	67.77%	0.01%	12,861	39,900	27,039	Jan-15	Dec-15	Jan-15	Dec-15		2015
005LGE14	Cust Comm-text, apps-LGE14	78,622	48,300	(30,322)	-62.78%	0.09%	129,527	99,204	(30,322)	Jan-14	Dec-15	Jan-14	Dec-15		2015
005LGE15	Backup Cap Exp-LGE15	-	30,000	30,000	100.00%	0.00%	-	30,000	30,000	Jan-15	Dec-15				2015
006LGE15	Bulk Power & Env Systems-LGE15	19,139	18,750	(389)	-2.08%	0.02%	19,139	18,750	(389)	Jan-15	Dec-15	Jan-15	Jun-16		2015
007LGE15	Cabling Server Connect-LGE15	3,558	4,500	942	20.94%	0.00%	3,558	4,500	942	Jan-15	Dec-15	Jan-15	Dec-15		2015
008LGE14	Virtualization buildout-LGE14	47	-	(47)	-100.00%	0.00%	35,899	35,851	(47)			Jan-14	Feb-15		2015
010LGE15	CFO Sys Capital-LGE15	-	7,500	7,500	100.00%	0.00%	-	7,500	7,500	Jan-15	Dec-15				2015
011LGE15	CIP Compl Year 5-LGE15	94,903	101,910	7,007	6.88%	0.11%	94,903	101,910	7,007	Jan-15	Dec-15	Dec-14	Dec-15		2015
012LGE15	CIP Compl Tools - Year 5-LGE15	32,028	55,500	23,472	42.29%	0.04%	32,028	55,500	23,472	Jan-15	Dec-15	Jan-15	Dec-15		2015
015LGE15	Core Network Infra-LGE15	17,828	19,500	1,672	8.58%	0.02%	17,828	19,500	1,672	Jan-15	Dec-15	Jan-15	Dec-15		2015
016LGE15	Corp Firewall Repl-LGE15	44,249	45,000	751	1.67%	0.05%	44,249	45,000	751	Jan-15	Dec-15	Jan-15	Dec-15		2015
018LGE15	Data Protection-LGE15	-	10,800	10,800	100.00%	0.00%	-	10,800	10,800	Jan-15	Dec-15				2015
019LGE14	PACS Replacement-LGE14	9,423	-	(9,423)	-100.00%	0.01%	295,218	285,795	(9,423)			Aug-13	Feb-15		2015
019LGE15	Design Tool Repl (WIM)-LGE15	76,208	224,400	148,192	66.04%	0.08%	76,208	224,400	148,192	Jan-15	Dec-15	Jan-15			2015
021LGE15	Electric Insp Enhan-LGE15	89,944	37,500	(52,444)	-139.85%	0.10%	89,944	37,500	(52,444)	Jan-15	Dec-15	Jan-15	Dec-15		2015
024LGE15	Further app virt build-LGE15	31,074	35,625	4,551	12.78%	0.03%	31,074	35,625	4,551	Jan-15	Dec-15	Jan-15	Dec-15		2015
025LGE15	Gas Nomination System-LGE15	-	75,000	75,000	100.00%	0.00%	-	75,000	75,000	Jan-15	Dec-15				2015
026LGE15	GIS Enhance and Upgr-LGE15	54,956	71,250	16,294	22.87%	0.06%	54,956	71,250	16,294	Jan-15	Dec-15	Jan-15	Dec-15		2015
027LGE15	GIS-Geo Info Syst-Ph2-LGE15	17,899	15,000	(2,899)	-19.33%	0.02%	32,616	29,717	(2,899)	Jan-15	Dec-15	Jan-14	Jun-16		2015
028LGE14	Transmission Repository-LGE14	164	-	(164)	-100.00%	0.00%	4,884	4,720	(164)			Jan-14	Feb-15		2015
029LGE15	IPM Replacement-Yr 4/4-LGE15	-	75,000	75,000	100.00%	0.00%	-	75,000	75,000	Jan-15	Dec-15				2015
030LGE15	IRAS Enhancements-LGE15	-	75,000	75,000	100.00%	0.00%	-	75,000	75,000	Jan-15	Dec-15				2015
031LGE15	IT Sec&CIP Labs Enhance-LGE15	2,792	7,500	4,708	62.77%	0.00%	2,792	7,500	4,708	Jan-15	Dec-15	Jan-15	Nov-15		2015
033LGE15	LGEBldg Telecom Rm Renov-LGE15	-	9,975	9,975	100.00%	0.00%	-	9,975	9,975	Jan-15	Dec-15				2015
035LGE15	Lville Electrical Upgr-LGE15	7,531	7,500	(31)	-0.41%	0.01%	7,531	7,500	(31)	Jan-15	Dec-15	Jan-15	Nov-15		2015
036LGE15	Lville Racks & Furn-LGE15	3,995	3,750	(245)	-6.52%	0.00%	3,995	3,750	(245)	Jan-15	Dec-15	Jan-15	Dec-15		2015
037LGE15	Mat Failure Track-LGE15	4,555	57,000	52,445	92.01%	0.01%	4,555	57,000	52,445	Jan-15	Dec-15	Jan-15	Jun-16		2015
038LGE15	Microsoft Lic True-up-LGE15	70,566	22,500	(48,066)	-213.63%	0.08%	70,566	22,500	(48,066)	Jan-15	Dec-15	Jan-15	Dec-15		2015
040LGE15	Mobile Infrastructure-LGE15	32,998	37,500	4,502	12.00%	0.04%	32,998	37,500	4,502	Jan-15	Dec-15	Jan-15	Dec-15		2015
041LGE15	Mobile Radio-LGE15	1,560	30,000	28,440	94.80%	0.00%	1,560	30,000	28,440	Jan-15	Dec-15	Jan-15	Dec-15		2015
042LGE14	Avaya-Contact Center-LGE14	14,848	-	(14,848)	-100.00%	0.02%	43,012	28,164	(14,848)			Jan-14	Jun-15		2015
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	26,510	35,625	9,116	25.59%	0.03%	26,510	35,625	9,116	Jan-15	Dec-15	Dec-14			2015
043LGE16	Original SW Upgrade-LGE16	9,318	-	(9,318)	-100.00%	0.01%	9,318	4,275	(5,043)			Aug-15			2015
044LGE15	Monitor Replace-LGE15	9,937	9,600	(337)	-3.51%	0.01%	9,937	9,600	(337)	Jan-15	Dec-15	Jan-15	Nov-15		2015
047LGE15	Multi-Fun Dev Grow&Ref-LGE15	69,910	48,750	(21,160)	-43.41%	0.08%	69,910	48,750	(21,160)	Jan-15	Dec-15	Jan-15	Dec-15		2015
048LGE15	Ntwrk Acc Dev&Site Infra-LGE15	21,732	22,500	768	3.41%	0.02%	21,732	22,500	768	Jan-15	Dec-15	Jan-15	Dec-15		2015
049LGE15	Ntwrk Acc Dev & Gateways-LGE15	4,060	3,750	(310)	-8.28%	0.00%	4,060	3,750	(310)	Jan-15	Dec-15	Jan-15	Nov-15		2015
050LGE15	Network Test Equipment-LGE15	7,442	7,500	58	0.77%	0.01%	7,442	7,500	58	Jan-15	Dec-15	Jan-15	Dec-15		2015
051LGE15	Open Enrollment 2015-LGE15	-	15,000	15,000	100.00%	0.00%	-	15,000	15,000	Jan-15	Dec-15				2015
053LGE14	Retail Sys Enhance-LGE14	131	-	(131)	-100.00%	0.00%	22,799	22,668	(131)			Jan-14	Dec-14		2015
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	8,251	28,500	20,249	71.05%	0.01%	8,251	28,500	20,249	Jan-15	Dec-15	Jan-15	Dec-15		2015
054LGE15	Outside Cable Plant-LGE15	14,432	30,000	15,568	51.89%	0.02%	14,432	30,000	15,568	Jan-15	Dec-15	Jan-15	Dec-15		2015
055LGE15	PeopleSoft Enhancements-LGE15	69,328	32,063	(37,266)	-116.23%	0.08%	69,328	32,063	(37,266)	Jan-15	Dec-15	Jan-15	Dec-15		2015
056LGE14	CIP Compliance Tools-LGE14	(277)	-	277	-100.00%	0.00%	34,785	35,062	277			Jan-14	Feb-15		2015
056LGE15	Pers Product Grow & Ref-LGE15	11,370	11,250	(120)	-1.07%	0.01%	11,370	11,250	(120)	Jan-15	Dec-15	Jan-15	Dec-15		2015
057LGE15	Phone Expan/Break Fix-LGE15	14,788	22,500	7,712	34.28%	0.02%	14,788	22,500	7,712	Jan-15	Dec-15	Jan-15	Dec-15		2015
062LGE15	RefSG-810 Bluecoat dev-LGE15	-	10,688	10,688	100.00%	0.00%	-	10,688	10,688	Jan-15	Dec-15				2015
063LGE14	CIP Compliance Infra-LGE14	1,237	-	(1,237)	-100.00%	0.00%	75,867	74,629	(1,237)			Jan-14	Feb-15		2015
063LGE15	Replace ACS Servers-LGE15	8,055	8,550	495	5.79%	0.01%	8,055	8,550	495	Jan-15	Dec-15	Jan-15	Nov-15		2015
065LGE14	Simpsonville Elect Upg-LGE14	(0)	-	0	-100.00%	0.00%	7,102	7,102	0			Jan-14	Dec-14		2015
065LGE15	Rep VentSyst 2Floor-LGE15	4,122	17,813	13,690	76.86%	0.00%	4,122	17,813	13,690	Jan-15	Dec-15	Dec-14	Dec-15		2015
066LGE14	Server Cap Expan&Reliab-LGE14	23	-	(23)	-100.00%	0.00%	8,768	8,745	(23)			Jan-14	Feb-15		2015
067LGE14	Mobile Radio-LGE14	6,488	-	(6,488)	-100.00%	0.01%	25,255	18,767	(6,488)			Jan-14	Feb-15		2015
067LGE15	Router Upgrade Project-LGE15	45,020	45,000	(20)	-0.05%	0.05%	45,020	45,000	(20)	Jan-15	Dec-15	Jan-15	Dec-15		2015
068LGE15	RSA SecurID App Upg Proj-LGE15	-	5,700	5,700	100.00%	0.00%	-	5,700	5,700	Jan-15	Dec-15				2015
069LGE14	Site Security Improve-LGE14	638	-	(638)	-100.00%	0.00%	6,461	5,823	(638)			Jan-14	Feb-15		2015
069LGE15	SAN Capacity Expansion-LGE15	113,215	158,550	45,335	28.59%	0.13%	113,215	158,550	45,335	Jan-15	Dec-15	Jan-15	Nov-15		2015
072LGE14	Bulk Power & Env Systems-LGE14	35	-	(35)	-100.00%	0.00%	15,567	15,533	(35)			Jan-14	Feb-15		2015
072LGE15	Sec Infra Enhancements-LGE15	14,751	15,000	249	1.66%	0.02%	14,751	15,000	249	Jan-15	Dec-15	Jan-15	Nov-15		2015
073LGE15	Serv Cap Expan and Rel-LGE15	8,097	8,250	153	1.86%	0.01%	8,097	8,250	153	Jan-15	Dec-15	Jan-15	Dec-15		2015
074LGE14	Monitor Replacement-LGE14	2	-	(2)	-100.00%	0.00%	9,256	9,254	(2)			Jan-14	Feb-15		2015
074LGE15	Serv HW Refresh-LGE15	107,117	86,250	(20,867)	-24.19%	0.12%	107,117	86,250	(20,867)	Jan-15	Dec-15	Jan-15	Nov-15		2015
075LGE14	Upgrade EMS Hardware-LGE14	(18,477)	-	18,477	-100.00%	-0.02%	41,373	59,849	18,477			Jan-14	Feb-15		2015
075LGE15	Simpsonville Elect Upg-LGE15	6,679	7,500	821	10.94%	0.01%	6,679	7,500	821	Jan-15	Dec-15	Jan-15	Oct-15		2015
076LGE15	Simpson Furn&Racks-LGE15	502	3,750	3,248	86.62%	0.00%	502	3,750	3,248	Jan-15	Dec-15	Jan-15	Dec-15		2015
077LGE15	Site Security Impr LGE15	7,513	7,500	(13)	-0.17%	0.01%	7,513	7,500	(13)	Jan-15	Dec-15	Jan-15	Dec-15		2015
078LGE15	Tele Rm Dat Cent YR1/2-LGE15	25,963	35,625	9,662	27.12%	0.03%	25,963	35,625	9,662	Jan-15	Dec-15	Jan-15	Nov-15		2015
079LGE15	Telecom Shelter Ren-LGE15	14,165	15,000	835	5.57%	0.02%	14,165	15,000	835	Jan-15	Dec-15	Jan-15	Dec-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
080LGE14	Lockout/Tagout (LOTO)-LGE14	109,783	121,044	11,261	9.30%	0.12%	199,058	210,319	11,261	Jan-14	Dec-15	Jan-14	Dec-15		2015
082LGE15	Upgrade Vmware Infra-LGE15	-	19,500	19,500	100.00%	0.00%	-	19,500	19,500	Jan-15	Dec-15				2015
083LGE15	VDI Deploy Expans-LGE15	44,259	42,750	(1,509)	-3.53%	0.05%	44,259	42,750	(1,509)	Jan-15	Dec-15	Jan-15	May-15		2015
083LGE16	Tower Replacements-LGE16	153	-	(153)	-100.00%	0.00%	75,821	75,668	(153)			Jan-14	Feb-15		2015
085LGE14	IRAS Enhancements-LGE14	(4,059)	-	4,059	-100.00%	0.00%	31,661	35,719	4,059			Jan-14	Feb-15		2015
086LGE15	Wireless Buildout -LGE15	6,111	7,500	1,389	18.52%	0.01%	6,111	7,500	1,389	Jan-15	Dec-15	Jan-15	Dec-15		2015
087LGE14	EE DSM Filing (Non-AMS)-LGE14	15,023	52,500	37,477	71.38%	0.02%	18,366	55,843	37,477	Jan-14	Dec-15	Jan-14	Dec-15		2015
087LGE15	Wrk Mgmt Syst Enhance-LGE15	23,853	30,000	6,147	20.49%	0.03%	23,853	30,000	6,147	Jan-15	Dec-15	Jan-15	Dec-15		2015
090LGE15	Call RecordTech DCC-LGE15	-	21,375	21,375	100.00%	0.00%	-	21,375	21,375	Jan-15	Dec-15				2015
091LGE14	Gas Facility Inspection-LGE14	47,177	-	(47,177)	-100.00%	0.05%	52,084	4,907	(47,177)			Jan-14	Nov-15		2015
094LGE15	NetScout PM Upgrade-LGE15	132,017	30,000	(102,017)	-340.06%	0.15%	132,017	30,000	(102,017)	Jan-15	Dec-15	Mar-15	Dec-15		2015
096LGE15	Provide Safety Stat BI-LGE15	10,732	22,515	11,783	52.34%	0.01%	10,732	22,515	11,783	Jan-15	Dec-15	Jan-15	Dec-15		2015
100LGE15	Replace Edge 95 units-LGE15	15,178	15,675	497	3.17%	0.02%	15,178	15,675	497	Jan-15	Dec-15	Jan-15	Dec-15		2015
109LGE15	Tech Ref desk&laptops- LGE15	296,725	302,875	6,150	2.03%	0.33%	296,725	302,875	6,150	Jan-15	Dec-15	Jan-15	Dec-15		2015
111LGE15	SynerGEE System Modeling-LGE15	20,139	15,000	(5,139)	-34.26%	0.02%	20,139	15,000	(5,139)	Jan-15	Dec-15	Jan-15	Nov-15		2015
117361	Accrued Labor - LGE	(4,266)	-	4,266	-100.00%	0.00%	0	4,266	4,266			Mar-04			2015
119902	Clear 12/04 A&G	(283,289)	-	283,289	-100.00%	-0.32%	(283,289)	-	283,289			Dec-04			2015
120754	Misc. A/R Uncollect - LGE Cap	34,774	-	(34,774)	-100.00%	0.04%	76,068	41,294	(34,774)			Jun-05			2015
120LGE14	UC&C-LGE14	719	-	(719)	-100.00%	0.00%	329,990	329,271	(719)			Jan-14	Jan-15		2015
120LGE15	UC&C-LGE15	137,013	144,300	7,287	5.05%	0.15%	137,013	144,300	7,287	Jan-15	Dec-15	Jan-15	Nov-15		2015
121LGE14	Transmission Outage App-LGE14	871	-	(871)	-100.00%	0.00%	79,567	78,696	(871)			Jan-14	Jan-15		2015
121LGE15	Transmission Outage App-LGE15	54,698	62,700	8,002	12.76%	0.06%	54,698	62,700	8,002	Jan-15	Dec-15	Jan-15	Dec-15		2015
122LGE14	Ventyx Mobile Upgrade-LGE14	262,496	295,152	32,656	11.06%	0.29%	370,245	495,301	125,056	Jan-14	Dec-16	Jan-14	Oct-16		2015
127181	PeopleSoft Time (LG&E %)	4,004	-	(4,004)	-100.00%	0.00%	420,936	416,932	(4,004)			Jul-11			2015
130321	REPLACE FIBER REACH NODES-LGE	639	-	(639)	-100.00%	0.00%	121,851	121,211	(639)			Jan-13	Dec-14		2015
130321LGE	REPL FIBER NODES-LGE ONLY	268,314	285,000	16,686	5.85%	0.30%	836,553	853,239	16,686	Jan-13	Dec-15	Jan-13	Dec-15		2015
130LGE15	Advanced Malware Detect-LGE15	-	18,450	18,450	100.00%	0.00%	-	18,450	18,450	Jan-15	Jun-15				2015
132058	Stores Capital (2013) - LG&E %	-	4,500	4,500	100.00%	0.00%	-	25,350	25,350	Jan-14	Dec-19				2015
132LGE15	Career Website Enhance-LGE15	2,677	15,000	12,323	82.15%	0.00%	2,677	15,000	12,323	Jan-15	Oct-15	Jan-15	Dec-15		2015
133LGE15	Cascade Impl Gen Relays-LGE15	-	9,000	9,000	100.00%	0.00%	-	9,000	9,000	Jan-15	Dec-15				2015
134LGE15	Cascade Corp Sec Assets-LGE15	6,435	42,750	36,315	84.95%	0.01%	6,435	42,750	36,315	Jan-15	Dec-15	Jan-15			2015
135424	EM Soft Tools LGE 2015	-	38,373	38,373	100.00%	0.00%	-	38,373	38,373	Jan-15	Dec-15				2015
135LGE15	Central Firewall Mgmt-LGE15	-	30,000	30,000	100.00%	0.00%	-	30,000	30,000	Jan-15	Dec-15				2015
136LGE15	Citrix XenDesk True-up-LGE15	4,939	7,500	2,561	34.15%	0.01%	4,939	7,500	2,561	Jan-15	Dec-15	Jan-15	Nov-15		2015
137819LGE	Exchange HA Re-architect-LGE13	2,234	-	(2,234)	-100.00%	0.00%	21,167	18,933	(2,234)			Sep-12	Dec-14		2015
137826LGE	Upgrade F5-LGE13	14,905	-	(14,905)	-100.00%	0.02%	75,866	60,962	(14,905)			Aug-13	Oct-14		2015
137LGE15	Citrix XenMobile True-up-LGE15	-	3,750	3,750	100.00%	0.00%	-	3,750	3,750	Jan-15	Dec-15				2015
138198	2014 CAMERAS	4,429	-	(4,429)	-100.00%	0.00%	46,295	41,866	(4,429)			Jan-14	Dec-14		2015
138203	2014 SECURITY EQUIPMENT	4,920	-	(4,920)	-100.00%	0.01%	11,193	6,273	(4,920)			Jan-14	Dec-14		2015
138294	TRMS REPL/UPGR LGE	(3,176)	-	3,176	-100.00%	0.00%	101,014	104,190	3,176			Jan-13	Jan-15		2015
138527	AUB-PAVE MAIN DRIVE AREA	202	-	(202)	-100.00%	0.00%	53,182	52,981	(202)			Jan-14	Feb-15		2015
138545	SSC-RESURFACE WEST PARKING LOT	101	-	(101)	-100.00%	0.00%	18,105	18,005	(101)			Jan-14	Jun-15		2015
138547	LGE VIDEO CONF RM EQP	140	-	(140)	-100.00%	0.00%	7,913	7,773	(140)			Jan-14	Dec-14		2015
138550	FAILED EQUIPMENT - FACILITIES	(19,135)	-	19,135	-100.00%	-0.02%	4,356	23,491	19,135			Jan-14	Jun-15		2015
138552	CARPET/FLOORIN REPL LGE 2014	(1,385)	-	1,385	-100.00%	0.00%	12,360	13,744	1,385			Jan-14	Feb-15		2015
138553	LGE REPLACE FAILED EQP	5,582	-	(5,582)	-100.00%	0.01%	26,814	21,233	(5,582)			Jan-14	Jun-15		2015
138554	LGE SRV CTR FURNITURE 2014	(180)	-	180	-100.00%	0.00%	10,669	10,850	180			Jan-14	Jan-15		2015
138710	Corporate Web Site & App LGE	8,167	-	(8,167)	-100.00%	0.01%	83,699	75,533	(8,167)			Jan-13	Dec-14		2015
138898LGE	Enterprise Info Mgmt-LGE12	129,379	-	(129,379)	-100.00%	0.14%	590,558	461,179	(129,379)			Dec-12	Nov-15		2015
138LGE15	CTS/AFB Enhancement-LGE15	-	12,000	12,000	100.00%	0.00%	-	12,000	12,000	Jan-15	Jul-15				2015
139LGE15	CTS/AFB-Accting Enhance-LGE15	5,751	15,000	9,249	61.66%	0.01%	5,751	15,000	9,249	Jan-15	Jul-15	Jan-15			2015
140080	Upgrade EMS Software-LGE-2014	(577)	-	577	-100.00%	0.00%	44,945	45,522	577			Feb-14	Oct-14		2015
140091	EMS App Enhancements-LGE-2015	2,410	5,778	3,368	58.29%	0.00%	2,410	5,778	3,368	Mar-15	Sep-15	Mar-15	Nov-15		2015
140240	RECRUITING SYSTEM IMPL LGE	726	-	(726)	-100.00%	0.00%	36,796	36,070	(726)			Jul-13	Dec-14		2015
140LGE15	Oracle Data Arch/Purge-LGE15	-	7,500	7,500	100.00%	0.00%	-	7,500	7,500	Jan-15	Jul-15				2015
141094	Purchase Garage Equipment	7,129	15,000	7,871	52.47%	0.01%	7,129	30,000	22,871	Jan-14	Jun-18	Feb-15	Dec-15		2015
141390	Environmental Equipment LGE	-	10,500	10,500	100.00%	0.00%	-	52,500	52,500	Jan-14	Dec-19				2015
141392	LGE FURNITURE PROJ	92,033	154,935	62,902	40.60%	0.10%	92,033	154,935	62,902	Jul-13	Nov-13	Jul-13			2015
141419	CARPET REPLACEMENT 2015	26,287	31,500	5,213	16.55%	0.03%	26,287	48,630	22,343	Jan-15	Dec-16	Jan-15	Jun-16		2015
141423	LGE REPLACE FAILED EQP 2015	13,387	61,500	48,113	78.23%	0.01%	13,387	61,500	48,113	Jan-15	Dec-15	Jan-15	Jan-16		2015
141425	A/V EQUIP - LG&E 2015	5,852	15,000	9,148	60.98%	0.01%	5,852	45,000	39,148	Jan-15	Dec-16	Jan-15	Feb-16		2015
141426	LGE CHAIRS 2014	4,405	-	(4,405)	-100.00%	0.00%	8,434	4,029	(4,405)			Jan-14	Jun-15		2015
141435	LGE FAC IMPROVEMENTS 2016	-	31,500	31,500	100.00%	0.00%	-	63,843	63,843	Jan-15	Dec-19				2015
141580	Meter Projects 2015 LG&E Elec	12,568	21,600	9,032	41.81%	0.01%	12,568	21,600	9,032	Jan-15	Dec-15	Jan-15	Sep-15		2015
141600	Meter Equipment 2015 LG&E Elec	-	24,900	24,900	100.00%	0.00%	-	24,900	24,900	Jan-15	Dec-15				2015
141677	Meter Readers LG&E 2015	-	1,800	1,800	100.00%	0.00%	-	1,800	1,800	Jan-15	Dec-18				2015
141LGE15	Endpoint Protect License-LGE15	4,474	750	(3,724)	-496.54%	0.00%	4,474	750	(3,724)	Jan-15	Dec-15	Jan-15	Jun-16		2015
142325	Retail Hardware LG&E 2014	13	-	(13)	-100.00%	0.00%	5,576	5,564	(13)			Jan-14	Nov-15		2015
142339	Retail Hardware LG&E 2015	-	37,500	37,500	100.00%	0.00%	-	37,500	37,500	Jan-15	Dec-15				2015
142511	Meter Projects 2014 LG&E Elec	(166)	-	166	-100.00%	0.00%	(166)	-	166			Jan-14	Dec-15		2015
142683LGE	XP Replacement-LGE13	(78,426)	-	78,426	-100.00%	-0.09%	36,853	115,280	78,426			Sep-13	Jul-14		2015
142687LGE	iFactor Upgrade-LGE13	(741)	-	741	-100.00%	0.00%	10,561	11,302	741			Sep-13	Jul-14		2015
142761	ICCP Domain Cntrlrs-LGE-2013	320	-	(320)	-100.00%	0.00%	2,347	2,027	(320)			Oct-13	Apr-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
142798	IPS Device for QAS-LGE-2013	601	-	(601)	-100.00%	0.00%	3,698	3,096	(601)			Oct-13	Mar-15		2015
142819LGE	Telecom Monitor Enhance-LGE13	(17,965)	-	17,965	-100.00%	-0.02%	14,098	32,063	17,965			Oct-13	Oct-14		2015
142833	SIMPSONVIL-DC CIRCUIT BKR REP	(1,265)	-	1,265	-100.00%	0.00%	7,133	8,398	1,265			Oct-13	Sep-14		2015
142946LGE	Downtown Network-LGE13	8	-	(8)	-100.00%	0.00%	-	(8)	(8)			Nov-13	Jan-15		2015
142LGE15	Implement Sec Mgmt Prod-LGE15	70,194	37,500	(32,694)	-87.18%	0.08%	70,194	37,500	(32,694)	Jan-15	Aug-15	Jan-15	Dec-15		2015
143070LGE	FERC EQR-LGE13	859	-	(859)	-100.00%	0.00%	7,672	6,813	(859)			Dec-13	Apr-15		2015
143804	Comp-related Equip-2014-LG&E	(582)	-	582	-100.00%	0.00%	7,619	8,201	582			May-14	Dec-14		2015
143LGE15	HP QC Upgrade to ALM-LGE15	-	22,500	22,500	100.00%	0.00%	-	22,500	22,500	Jan-15	Dec-15				2015
144090	RELOC ESC WTR MTR & VLT	(1,520)	-	1,520	-100.00%	0.00%	49,403	50,923	1,520			May-14	Feb-15		2015
144568	AUBURNDALE HVAC 2015	30,095	114,740	84,644	73.77%	0.03%	30,095	114,740	84,644	Jan-15	Dec-15	Jan-15	Aug-16		2015
144570	BOC-HVAC 2015	40,422	48,617	8,194	16.86%	0.05%	40,422	48,617	8,194	Jan-15	Dec-15	Jan-15	Dec-15		2015
144572	SCANPRO 1100	1,122	1,238	116	9.35%	0.00%	1,122	1,238	116	Jan-15	Dec-15	Jan-15	Jul-15		2015
144584	ESC-RENOVATIONS 2015	62,699	129,125	66,426	51.44%	0.07%	62,699	129,125	66,426	Jan-15	Dec-15	Jan-15	Dec-15		2015
144585	SSC RENOVATIONS	38,223	36,900	(1,323)	-3.59%	0.04%	38,223	36,900	(1,323)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144586	SIMPSONVILLE FENCE LGE IT	23,741	48,619	24,878	51.17%	0.03%	23,741	48,619	24,878	Jan-15	Dec-15	Jan-15	May-16		2015
144595	LGE FAILED EQUIPMENT 2015	8,962	8,946	(16)	-0.18%	0.01%	8,962	8,946	(16)	Jan-15	Dec-15	Jan-15	Mar-16		2015
144596	LGE HEALTH EQUIPMENT 2015	-	9,724	9,724	100.00%	0.00%	-	9,724	9,724	Jan-15	Dec-15				2015
144622	LGE OFFICE FURN & CHAIRS 2015	10,196	31,200	21,004	67.32%	0.01%	10,196	31,200	21,004	Jan-15	Dec-15	Jan-15	Feb-16		2015
144670	LGE BOC 2ND FL RENO	(2,007)	-	2,007	-100.00%	0.00%	50,596	52,603	2,007			Jun-14	Jan-15		2015
144951	LGE HW/SW 2015	48,071	48,525	454	0.94%	0.05%	48,071	48,525	454	Jan-15	Dec-15	Jan-15	Apr-16		2015
144968	CONFERENCE ROOM CHAIRS-ESC	-	8,751	8,751	100.00%	0.00%	-	8,751	8,751	Jan-15	Dec-15				2015
144987	LGE CAMERAS 2015	29,303	30,000	697	2.32%	0.03%	29,303	30,000	697	Jan-15	Dec-15	Jan-15	Dec-15		2015
144989	LGE FIRE SYSTEMS 2015	20,727	15,000	(5,727)	-38.18%	0.02%	20,727	15,000	(5,727)	Jan-15	Dec-15	Jan-15	Dec-15		2015
144991	LGE SECURITY EQUIPMENT 2015	940	15,000	14,060	93.73%	0.00%	940	15,000	14,060	Jan-15	Dec-15	Jan-15	Dec-15		2015
144LGE15	Opentext Licensing-LGE15	-	9,750	9,750	100.00%	0.00%	-	9,750	9,750	Jan-15	Jul-15				2015
145044	LGE BOC LOBBY RENOVATION	(3,417)	-	3,417	-100.00%	0.00%	75,778	79,195	3,417			Jul-14	Jan-15		2015
145101	Auburndale Utility Cart	3,688	3,000	(688)	-22.94%	0.00%	3,688	3,000	(688)	Jan-15	Dec-15	Jun-15	Aug-15		2015
145102	Auburndale Ceiling Fans	6,404	7,500	1,096	14.62%	0.01%	6,404	7,500	1,096	Jan-15	Dec-15	Jul-15	Aug-15		2015
145135	Gas Regulators 2015	-	42,000	42,000	100.00%	0.00%	-	42,000	42,000	Jan-15	Dec-15				2015
145402	HR Cap Equip Improvmnts LGE	-	2,940	2,940	100.00%	0.00%	-	14,700	14,700	Jan-15	Dec-19				2015
145800	HR PLANNING LGE	-	138,000	138,000	100.00%	0.00%	-	138,000	138,000	Jan-15	Dec-15				2015
145LGE15	Oracle HTTP Servers-LGE15	-	7,500	7,500	100.00%	0.00%	-	7,500	7,500	Jan-15	Dec-15				2015
146257	SECURITY 2-WAY RADIO	256	-	(256)	-100.00%	0.00%	686	430	(256)			Sep-14	Jun-15		2015
146265	BOC BLDG FACADE	98,593	-	(98,593)	-100.00%	0.11%	118,566	19,973	(98,593)			Sep-14	Dec-15		2015
146336	BOC AV EQ ASSEMBLY RM-LGE	(5,455)	-	5,455	-100.00%	-0.01%	5,783	11,238	5,455			Oct-14	Jun-15		2015
146339	FACILITIES OFFICE RENO-LGE	(502)	-	502	-100.00%	0.00%	17,871	18,373	502			Oct-14	May-15		2015
146497	BOC UPS BATTERIES	(1,154)	-	1,154	-100.00%	0.00%	6,045	7,199	1,154			Nov-14	Jun-15		2015
146498	BOC DATA CTR UPS BATTERIES	(13,283)	-	13,283	-100.00%	-0.01%	24,336	37,620	13,283			Nov-14	May-15		2015
146559	LGE CTR CAMERAS-LGE	654	-	(654)	-100.00%	0.00%	6,693	6,038	(654)			Dec-14	Dec-14		2015
146788	BOC FURNITURE-LGE	8,778	-	(8,778)	-100.00%	0.01%	8,778	-	(8,778)			Jan-15	Feb-16		2015
146794	Comp-related Equip-LGE-2015	10,376	-	(10,376)	-100.00%	0.01%	10,376	-	(10,376)			Jan-15	Jun-16		2015
146830	BOC FAILED EQUIPMENT 2015 LGE	4,470	-	(4,470)	-100.00%	0.00%	4,470	-	(4,470)			Feb-15	Dec-15		2015
146912	GS RD MATLAB Software	3,546	-	(3,546)	-100.00%	0.00%	3,546	-	(3,546)			Feb-15	Apr-15		2015
146937LGE	HR RECONFIGURE 2015-LGE	664	-	(664)	-100.00%	0.00%	664	-	(664)			Feb-15	Jun-15		2015
146963	ELECTRIC WORK FOR COMM CTR	1,089	-	(1,089)	-100.00%	0.00%	1,089	-	(1,089)			Mar-15	Jun-15		2015
146994	OSI Database Expansion-LGE	11,981	-	(11,981)	-100.00%	0.01%	11,981	-	(11,981)			Mar-15	Jun-15		2015
146LGE15	UC4 Upgrade to V10-LGE15	-	4,500	4,500	100.00%	0.00%	-	4,500	4,500	Jan-15	Sep-15				2015
147009	BOC SECURITY RENOVATION-LGE	3,545	-	(3,545)	-100.00%	0.00%	3,545	-	(3,545)			Mar-15	Jul-15		2015
147013	BOC 3 CALL CENTER RENO-LGE	5,918	-	(5,918)	-100.00%	0.01%	5,918	-	(5,918)			Mar-15	Jul-15		2015
147019	SIMPSONVILLE CAMERAS LGE IT	7,855	-	(7,855)	-100.00%	0.01%	7,855	-	(7,855)			Mar-15	Dec-15		2015
147LGE15	Upgrade Quest to SOA 11g-LGE15	-	11,250	11,250	100.00%	0.00%	-	11,250	11,250	Jan-15	Dec-15				2015
148035	INSTALL ROOF LADDER - SSC	6,383	-	(6,383)	-100.00%	0.01%	6,383	-	(6,383)			Sep-15	Mar-16		2015
148502	EMS CHNL EXPANSION-LGE-2015	2,860	-	(2,860)	-100.00%	0.00%	2,860	-	(2,860)			Aug-15	Feb-16		2015
148866	SPECIAL NEEDS ROOM - LL BOC	1,047	-	(1,047)	-100.00%	0.00%	1,047	-	(1,047)			Jun-15	Sep-15		2015
148982	Field Svcs Monitors 2015 LG&E	1,722	-	(1,722)	-100.00%	0.00%	1,722	-	(1,722)			Jun-15	Nov-15		2015
148LGE15	Upgrade Quick Test Pro-LGE15	-	18,750	18,750	100.00%	0.00%	-	18,750	18,750	Jan-15	Dec-15				2015
149041	ELECTRIC UTILITY VEHICLE-AOC	5,457	-	(5,457)	-100.00%	0.01%	5,457	-	(5,457)			Oct-15	Apr-16		2015
149360	Auburndale Reach Fork Truck	8,107	-	(8,107)	-100.00%	0.01%	8,107	-	(8,107)			Sep-15	Dec-15		2015
149663	BOC RECEIVING DEPARTMENT	10,019	-	(10,019)	-100.00%	0.01%	10,019	-	(10,019)			Jul-15	Apr-16		2015
149703	KUGO CCS UPGRADE - LGE	13,381	-	(13,381)	-100.00%	0.01%	13,381	-	(13,381)			Jul-15	Jun-16		2015
149734	BOC GAS CONTR BRKRM	8,961	-	(8,961)	-100.00%	0.01%	8,961	-	(8,961)			Jul-15	Jun-16		2015
149775	LGE CTR FAILED EQUIP	9,523	-	(9,523)	-100.00%	0.01%	9,523	-	(9,523)			Aug-15	Dec-15		2015
149791	BOC PARKING LOT RECONFIG	55,960	-	(55,960)	-100.00%	0.06%	55,960	-	(55,960)			Aug-15	Sep-15		2015
149921	EOC MAINTENANCE OFFICE RENO	3,726	-	(3,726)	-100.00%	0.00%	3,726	-	(3,726)			Aug-15	Apr-16		2015
149945	INFRARED CAMERA - BOC 2015	2,695	-	(2,695)	-100.00%	0.00%	2,695	-	(2,695)			Aug-15	Feb-16		2015
149950	BOC-GAS CONTROL OFFICE RENO	10,465	-	(10,465)	-100.00%	0.01%	10,465	-	(10,465)			Aug-15	Aug-16		2015
149955	MORG CALL CTR FURNITURE-LGE	3,673	-	(3,673)	-100.00%	0.00%	3,673	-	(3,673)			Aug-15	Nov-15		2015
149986	Auburndale Meter Shop Van 2015	2,231	-	(2,231)	-100.00%	0.00%	2,231	-	(2,231)			Jan-15	Sep-15		2015
149LGE15	Upgrade SAP Test Data-LGE15	-	15,000	15,000	100.00%	0.00%	-	15,000	15,000	Jan-15	Dec-15				2015
150019	BOC BREAK ROOM & 2ND FL SHOWER	14,269	-	(14,269)	-100.00%	0.02%	14,269	-	(14,269)			Sep-15	Feb-16		2015
150026	MC eServer/Software	5,420	-	(5,420)	-100.00%	0.01%	5,420	-	(5,420)			Sep-15	Dec-15		2015
150087	AOC METER SHOP RENO - LGE 2015	7,445	-	(7,445)	-100.00%	0.01%	7,445	-	(7,445)			Sep-15	Apr-16		2015
150096	FUL UPGRD EMS SWARE-LGE-2016	8,965	-	(8,965)	-100.00%	0.01%	8,965	-	(8,965)			Oct-15			2015

LOUISVILLE GAS AND ELECTRIC COMPANY
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Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
150109	ESC SAFETY OFFICE RENO	27,478	-	(27,478)	-100.00%	0.03%	27,478	-	(27,478)			Oct-15	Dec-15		2015
150130	Drafting Printer-LG&E	2,135	-	(2,135)	-100.00%	0.00%	2,135	-	(2,135)			Oct-15	Mar-16		2015
150151	BOC ANNEX SPRINKLER	16,410	-	(16,410)	-100.00%	0.02%	16,410	-	(16,410)			Oct-15	May-16		2015
150210	BOC ANNEX TRNG & CONF RM RENO	11,673	-	(11,673)	-100.00%	0.01%	11,673	-	(11,673)			Nov-15	Feb-16		2015
150274	ELECTRICAL WORK IN XEROX AREA	7,893	-	(7,893)	-100.00%	0.01%	7,893	-	(7,893)			Nov-15	Jan-16		2015
150306	BW Drafting Printer - LG&E	2,023	-	(2,023)	-100.00%	0.00%	2,023	-	(2,023)			Oct-15	Jan-16		2015
150308	SECURITY ID PRINTER	2,071	-	(2,071)	-100.00%	0.00%	2,071	-	(2,071)			Nov-15	Dec-15		2015
150311	PURCHASE FORKLIFT	13,906	-	(13,906)	-100.00%	0.02%	13,906	-	(13,906)			Nov-15	Apr-16		2015
150356	Auburndale WH Scale-LGE15	745	-	(745)	-100.00%	0.00%	745	-	(745)			Apr-15	Dec-15		2015
150396	LGE CTR AV EQUIP 2015	11,524	-	(11,524)	-100.00%	0.01%	11,524	-	(11,524)			Dec-15	Apr-16		2015
150423	A/V EQ UPGRADE EOC	3,038	-	(3,038)	-100.00%	0.00%	3,038	-	(3,038)			Dec-15	Feb-16		2015
150LGE15	LogRhythm (CIP)-LGE15	696	7,500	6,804	90.71%	0.00%	696	7,500	6,804	Jan-15	Oct-15	Jan-15	Nov-15		2015
151LGE15	LogRhythm HW Refresh-LGE15	-	134,250	134,250	100.00%	0.00%	-	134,250	134,250	Jan-15	Oct-15				2015
151LGE16	Entrprs Data Domain Expn-LGE16	68,977	-	(68,977)	-100.00%	0.08%	68,977	-	(68,977)			Aug-15	Jun-16		2015
152LGE15	LogRhythm Tech Upg/Ref-LGE15	5,515	11,250	5,735	50.98%	0.01%	5,515	11,250	5,735	Jan-15	Oct-15	Jan-15	Jul-15		2015
153LGE15	IT Sec Infrast Enhance-LGE15	27,649	22,500	(5,149)	-22.89%	0.03%	27,649	22,500	(5,149)	Jan-15	Dec-15	Jan-15	Jun-16		2015
154LGE15	LogRhythm (Corp)-LGE15	-	7,500	7,500	100.00%	0.00%	-	7,500	7,500	Jan-15	Oct-15				2015
155LGE15	NAS Capacity Expansion-LGE15	-	30,000	30,000	100.00%	0.00%	-	30,000	30,000	Jan-15	Dec-15				2015
156LGE15	Sys Mgmt - SCCM Upgrade-LGE15	8,298	8,475	177	2.09%	0.01%	8,298	8,475	177	Jan-15	Mar-15	Jan-15	Jun-15		2015
157LGE15	EMS CIP-LGE15	9,355	15,320	5,965	38.94%	0.01%	9,355	15,320	5,965	Jan-15	Dec-15	Jan-15			2015
158LGE15	FIM Replacement-LGE15	160,042	135,000	(25,042)	-18.55%	0.18%	160,042	135,000	(25,042)	Jan-15	Dec-15	Jan-15			2015
159LGE15	LOAD Vendor Upgrade-LGE15	407	30,000	29,593	98.64%	0.00%	407	30,000	29,593	Jan-15	Dec-15	Jan-15	Nov-15		2015
160LGE15	Maximo Licenses-LGE15	-	19,500	19,500	100.00%	0.00%	-	19,500	19,500	Jan-15	Dec-15				2015
161LGE15	Reliability Report Enh-LGE15	11,533	22,500	10,967	48.74%	0.01%	11,533	22,500	10,967	Jan-15	Dec-15	Jan-15	Dec-15		2015
161LGE16	HP QC Upgr to ALM-LGE16	17,997	-	(17,997)	-100.00%	0.02%	17,997	-	(17,997)			Oct-15	Jun-16		2015
162LGE15	Primavera P6-LGE15	-	3,750	3,750	100.00%	0.00%	-	3,750	3,750	Jan-15	Dec-15				2015
163LGE15	SAP CRM/ECC Enhancement-LGE15	-	75,000	75,000	100.00%	0.00%	-	75,000	75,000	Jan-15	Dec-15				2015
164LGE15	TRODS-LGE15	13,070	15,000	1,929	12.86%	0.01%	13,070	15,000	1,929	Jan-15	Dec-15	Jan-15	Dec-15		2015
165LGE15	Non-SCADA Load Data-LGE15	2,784	28,500	25,716	90.23%	0.00%	2,784	28,500	25,716	Jan-15	Dec-15	Jan-15	Mar-16		2015
166LGE15	ROD Enhancements-LGE15	456	3,750	3,294	87.83%	0.00%	456	3,750	3,294	Jan-15	Dec-15	Jan-15	Jun-16		2015
167LGE15	Gas Training System-LGE15	3,137	60,000	56,863	94.77%	0.00%	3,137	60,000	56,863	Jan-15	Dec-15	Jan-15	Dec-15		2015
168LGE15	Upgrade Gas Equip-LGE15	9,012	22,500	13,488	59.95%	0.01%	9,012	22,500	13,488	Jan-15	Dec-15	Jan-15	Dec-15		2015
169LGE15	Expand My Account & Apps-LGE15	29,295	37,500	8,205	21.88%	0.03%	29,295	37,500	8,205	Jan-15	Dec-15	Jan-15	Dec-15		2015
170LGE15	Low Income Assist Portal-LGE15	0	30,000	30,000	100.00%	0.00%	0	30,000	30,000	Jan-15	Dec-15	Jan-15	Nov-15		2015
171LGE15	Rev Collections Impl-LGE15	-	11,250	11,250	100.00%	0.00%	-	11,250	11,250	Jan-15	Dec-15				2015
172LGE15	Monitoring Project-LGE15	29,067	30,000	933	3.11%	0.03%	29,067	30,000	933	Jan-15	Dec-15	Jan-15	Dec-15		2015
173LGE15	Microsoft EA-LGE15	64,872	50,264	(14,608)	-29.06%	0.07%	64,872	50,264	(14,608)	Jan-15	May-15	Jan-15	May-15		2015
175LGE15	Replace RedHat Servers-LGE15	9,441	19,150	9,709	50.70%	0.01%	9,441	19,150	9,709	Jan-15	Dec-15	Jan-15	Dec-15		2015
176LGE15	UC&C/CUCM Major Upgrade-LGE15	19,770	41,250	21,480	52.07%	0.02%	19,770	41,250	21,480	Jan-15	Dec-15	Jan-15	Dec-15		2015
177LGE15	PowerPlant Module Upgr-LGE15	-	6,413	6,413	100.00%	0.00%	-	6,413	6,413	Jan-15	Dec-15				2015
178LGE15	Upgrade Quest Server-LGE15	-	11,250	11,250	100.00%	0.00%	-	11,250	11,250	Jan-15	Apr-17				2015
179LGE15	CIP V5 EMS-LGE15	-	142,500	142,500	100.00%	0.00%	-	142,500	142,500	Jan-15	Dec-15				2015
180LGE15	CIP V5-LGE15	14,439	-	(14,439)	-100.00%	0.02%	14,439	-	(14,439)			Jan-15	Dec-15		2015
200LGE15	Customer Bill Redesign-LGE15	91,832	75,000	(16,832)	-22.44%	0.10%	91,832	150,000	58,168	Jan-15	Dec-16	Jan-15	Aug-16		2015
201LGE14	Auto Pymt Arrangements-LGE14	(3,757)	-	3,757	-100.00%	0.00%	(1)	3,756	3,757			Jan-14	Feb-15		2015
201LGE15	Corp Web Redesign Upgr-LGE15	-	15,000	15,000	100.00%	0.00%	-	37,500	37,500	Jan-15	Dec-16				2015
202LGE14	iFactor Upgrade-LGE14	(455)	-	455	-100.00%	0.00%	0	455	455			Jan-14	Sep-14		2015
202LGE15	Trans OATT Billing Tool-LGE15	20,978	37,500	16,522	44.06%	0.02%	20,978	67,500	46,522	Jan-15	Dec-16	Jan-15			2015
203LGE14	EDI Phase III - Form 820-LGE14	67	-	(67)	-100.00%	0.00%	13,406	13,339	(67)			Jan-14	Jan-15		2015
203LGE15	PowerPlant Upgrade-LGE15	201,249	26,250	(174,999)	-666.66%	0.22%	201,249	52,500	(148,749)	Jan-15	Jun-16	Jan-15	Jul-16		2015
204LGE16	SAP CRM/ECC Upgr-LGE16	133,237	-	(133,237)	-100.00%	0.15%	133,237	3,036,000	2,902,763			Oct-15			2015
207LGE14	SOA Upgrade-LGE14	231	-	(231)	-100.00%	0.00%	32,804	32,573	(231)			Jan-14	Jan-15		2015
208LGE14	Convert BW to Micr Tools-LGE14	(70,060)	-	70,060	-100.00%	-0.08%	66,511	136,570	70,060			Feb-14	Dec-14		2015
210LGE14	OTN Core Rings-LGE14	(28,830)	-	28,830	-100.00%	-0.03%	(0)	28,830	28,830			Feb-14	May-15		2015
211LGE14	TeamMate Reporting-LGE14	3,968	-	(3,968)	-100.00%	0.00%	3,968	-	(3,968)			Jan-14	Feb-15		2015
212LGE14	FERCH TOOLS-LGE14	372	-	(372)	-100.00%	0.00%	2,155	1,782	(372)			Jan-14	Dec-14		2015
215LGE14	My Acct Website Enhance-LGE14	2	-	(2)	-100.00%	0.00%	31,689	31,687	(2)			Mar-14	Dec-14		2015
217LGE14	EE Oracle to CCS Interf-LGE14	7,622	-	(7,622)	-100.00%	0.01%	23,231	15,609	(7,622)			Mar-14	May-15		2015
220LGE14	IOC Enhancements-LGE14	17,956	-	(17,956)	-100.00%	0.02%	20,478	2,522	(17,956)			Mar-14	Nov-15		2015
230LGE14	SAG Upgrade-LGE14	63	-	(63)	-100.00%	0.00%	5,064	5,001	(63)			Jan-14	Feb-15		2015
231LGE14	Contractor Health-LGE14	1,332	-	(1,332)	-100.00%	0.00%	24,413	23,082	(1,332)			Jan-14	Feb-15		2015
233LGE14	EMS Switch Replacement-LGE14	(22,476)	-	22,476	-100.00%	-0.03%	10,578	33,053	22,476			Jan-14	Feb-15		2015
234LGE14	Damage Assess Enhance-LGE14	30,298	-	(30,298)	-100.00%	0.03%	68,767	38,469	(30,298)			Jan-14	Dec-15		2015
236LGE14	Oracle Regression Test-LGE14	33,024	-	(33,024)	-100.00%	0.04%	57,932	24,908	(33,024)			Jan-14	Nov-15		2015
238LGE14	AutoCad Licenses-LGE14	(1,933)	-	1,933	-100.00%	0.00%	1,403	3,336	1,933			Jan-14	Dec-14		2015
240LGE14	Intranet Redesign-LGE14	9,988	-	(9,988)	-100.00%	0.01%	30,405	20,416	(9,988)			Jan-14	Sep-15		2015
241LGE14	Legal Hold-LGE14	6	-	(6)	-100.00%	0.00%	5,162	5,156	(6)			Jan-14	Sep-16		2015
245LGE14	Stackvision for TC Units-LGE14	(3,064)	-	3,064	-100.00%	0.00%	2,406	5,470	3,064			Jan-14	Feb-15		2015
261LGE14	Global Mapper Upgrade-LGE14	(661)	-	661	-100.00%	0.00%	480	1,141	661			Nov-14	Feb-15		2015
262LGE14	Redact-It Implement-LGE14	74	-	(74)	-100.00%	0.00%	4,983	4,908	(74)			Nov-14			2015
263LGE14	Wellness Portal-LGE14	11,425	-	(11,425)	-100.00%	0.01%	13,121	1,696	(11,425)			Nov-14	Nov-15		2015
264LGE14	Enterprise IronKey-LGE14	5,172	-	(5,172)	-100.00%	0.01%	5,172	-	(5,172)			Nov-14	Sep-15		2015
266LGE14	BOC Conf Room Upgr-LGE14	1,248	-	(1,248)	-100.00%	0.00%	1,291	42	(1,248)			Nov-14	Mar-15		2015

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
271LGE14	BlueCoat Licenses-LGE14	(36)	-	36	-100.00%	0.00%	595	630	36			Jan-14	Feb-15		2015
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	499,923	-	(499,923)	-100.00%	0.56%	499,923	570,000	70,077			Jan-15			2015
700LGE15	Fidelity Pension-LGE15	220,690	-	(220,690)	-100.00%	0.25%	220,690	-	(220,690)			Jan-15	Dec-15		2015
701LGE15	Fieldsmart Dmge Enhance-LGE15	15,840	-	(15,840)	-100.00%	0.02%	15,840	-	(15,840)			Jan-15	Nov-15		2015
702LGE15	Gas Trans Cust Interf-LGE15	17,013	-	(17,013)	-100.00%	0.02%	17,013	-	(17,013)			Jan-15	Nov-15		2015
703LGE15	Rate Case-LGE15	57,338	-	(57,338)	-100.00%	0.06%	57,338	-	(57,338)			Jan-15	Nov-15		2015
704LGE15	AIS Enhancement-LGE15	4,101	-	(4,101)	-100.00%	0.00%	4,101	-	(4,101)			Jan-15	Aug-15		2015
705LGE15	Trans Lines Mobile App-LGE15	17,240	-	(17,240)	-100.00%	0.02%	17,240	-	(17,240)			Jan-15	Dec-15		2015
706LGE15	AOC Telecom Renovation-LGE15	3,642	-	(3,642)	-100.00%	0.00%	3,642	-	(3,642)			Jan-15	Nov-15		2015
707LGE15	PACSs for Substations-LGE15	71,894	-	(71,894)	-100.00%	0.08%	71,894	-	(71,894)			Jan-15	Aug-16		2015
708LGE15	PowerBase Licenses-LGE15	660	-	(660)	-100.00%	0.00%	660	-	(660)			Jan-15	Nov-15		2015
709LGE15	Secure32-LGE15	4,426	-	(4,426)	-100.00%	0.00%	4,426	-	(4,426)			May-15	Nov-15		2015
711LGE15	CoreLogic-LGE15	5,104	-	(5,104)	-100.00%	0.01%	5,104	-	(5,104)			May-15	Dec-15		2015
713LGE15	PRIZM Software License-LGE15	2,385	-	(2,385)	-100.00%	0.00%	2,385	-	(2,385)			May-15	Dec-15		2015
714LGE15	Fleet Focus Enhance-LGE15	901	-	(901)	-100.00%	0.00%	901	-	(901)			May-15	Dec-15		2015
715LGE15	PI Licenses Gen-LGE15	700	-	(700)	-100.00%	0.00%	700	-	(700)			May-15	Jun-15		2015
716LGE15	Res Contractor Invoicing-LGE15	25,661	-	(25,661)	-100.00%	0.03%	25,661	-	(25,661)			Jun-15	Dec-15		2015
717LGE15	Maximo BI-LGE15	4,140	-	(4,140)	-100.00%	0.00%	4,140	-	(4,140)			Jun-15	Dec-15		2015
718LGE15	PowerPlant BI-LGE15	1,335	-	(1,335)	-100.00%	0.00%	1,335	-	(1,335)			Jun-15	Dec-15		2015
719LGE15	CTS Upload Automation-LGE15	1,082	-	(1,082)	-100.00%	0.00%	1,082	-	(1,082)			Jun-15	Nov-15		2015
720LGE15	NAS Analytics Tool-LGE15	25,950	-	(25,950)	-100.00%	0.03%	25,950	-	(25,950)			Jun-15	Dec-15		2015
722LGE15	Microsoft Prj Svr 2013-LGE15	7,739	-	(7,739)	-100.00%	0.01%	7,739	-	(7,739)			Jul-15	Jun-16		2015
723LGE15	AutoDesk Revit-LGE15	5,645	-	(5,645)	-100.00%	0.01%	5,645	-	(5,645)			Jul-15	Nov-15		2015
724LGE15	Data Copy Tool for SAP-LGE15	36,583	-	(36,583)	-100.00%	0.04%	36,583	-	(36,583)			Jul-15	Jun-16		2015
725LGE15	NAS Refresh (BOC)-LGE15	66,755	-	(66,755)	-100.00%	0.07%	66,755	-	(66,755)			Jul-15	Dec-15		2015
726LGE15	NAS Refresh (SDC)-LGE15	66,717	-	(66,717)	-100.00%	0.07%	66,717	-	(66,717)			Jul-15	Dec-15		2015
727LGE15	At-Risk-LGE15	1,902	-	(1,902)	-100.00%	0.00%	1,902	-	(1,902)			Aug-15	Dec-15		2015
728LGE15	EE Rebate Checks-LGE15	29,249	-	(29,249)	-100.00%	0.03%	29,249	-	(29,249)			Aug-15	Dec-15		2015
730LGE15	Lojic-LGE15	10,933	-	(10,933)	-100.00%	0.01%	10,933	-	(10,933)			Aug-15	Dec-15		2015
733LGE15	Data WH Appliance Impl-LGE15	227,886	-	(227,886)	-100.00%	0.25%	227,886	-	(227,886)			Sep-15	Dec-15		2015
734LGE15	SQL Server Lic-LGE15	11,722	-	(11,722)	-100.00%	0.01%	11,722	-	(11,722)			Oct-15	Nov-15		2015
735LGE15	Upgrade Adjust.IT-LGE15	3,154	-	(3,154)	-100.00%	0.00%	3,154	-	(3,154)			Oct-15	Dec-15		2015
738LGE15	Install VESDA at BOC-LGE15	2,990	-	(2,990)	-100.00%	0.00%	2,990	-	(2,990)			Oct-15	Dec-15		2015
739LGE15	OCC Licenses-LGE15	2,231	-	(2,231)	-100.00%	0.00%	2,231	-	(2,231)			Nov-15	Dec-15		2015
740LGE15	WinIGS-LGE15	4,908	-	(4,908)	-100.00%	0.01%	4,908	-	(4,908)			Nov-15	Dec-15		2015
741LGE15	GlobalMapper Upgr-LGE15	672	-	(672)	-100.00%	0.00%	672	-	(672)			Nov-15	Dec-15		2015
743LGE15	Video Streaming Appl-LGE15	13,069	-	(13,069)	-100.00%	0.01%	13,069	-	(13,069)			Nov-15	Aug-16		2015
744LGE15	Sharepoint 2013 Migr-LGE15	784	-	(784)	-100.00%	0.00%	784	-	(784)			Nov-15	Dec-15		2015
745LGE15	PEPSE Upgrade-LGE15	5,191	-	(5,191)	-100.00%	0.01%	5,191	-	(5,191)			Dec-15	Dec-15		2015
746LGE15	PI Coresight-LGE15	2,645	-	(2,645)	-100.00%	0.00%	2,645	-	(2,645)			Dec-15	Dec-15		2015
747LGE15	SKM PowerTools-LGE15	700	-	(700)	-100.00%	0.00%	700	-	(700)			Dec-15	Dec-15		2015
IT14LG200	Ad Hoc Letter Bar Coding-LGE14	592	-	(592)	-100.00%	0.00%	21,182	20,590	(592)			Jan-14	Dec-14		2015
LGE138558	LGE OFFICE FURNITURE	309	-	(309)	-100.00%	0.00%	19,686	19,377	(309)			Mar-14	Feb-15		2015
122650	LGE Gas Meters	(206)	-	206	-100.00%	0.00%	(206)	-	206			Jan-07	Apr-10		2015
127649	MAGNOLIA UPGRADE STATION PLCs	(758)	-	758	-100.00%	0.00%	290,667	291,425	758			Aug-10	Jul-12		2015
130505	GAS COMPRESSOR REP/ADD	(24,493)	-	24,493	-100.00%	-0.03%	29,262,344	29,286,837	24,493			Jan-11	Jan-14		2015
134512	2012 AC MITIGATION	(17,621)	-	17,621	-100.00%	-0.02%	237,795	255,415	17,621			Jan-12	Jul-14		2015
137846	INST VIB MONIT FOR TURBINES	25,005	-	(25,005)	-100.00%	0.03%	170,958	145,953	(25,005)			Jan-13	Dec-14		2015
137936	REPL ELDER PK IND FIRED HEAT	(5,194)	-	5,194	-100.00%	-0.01%	268,403	273,597	5,194			Jan-13	Dec-14		2015
137940	COMM HP GAS SERV UPGR	(18,004)	-	18,004	-100.00%	-0.02%	9,006	27,010	18,004			Jan-13	Jul-14		2015
137958	INST RING GR STARTERS FOR ENG	305,332	93,064	(212,267)	-228.09%	0.34%	305,332	190,082	(115,250)	Jan-15	Dec-15	Jun-15	Feb-16		2015
137959	SECURITY UPGR MAG	92,910	100,077	7,167	7.16%	0.10%	92,910	100,077	7,167	Jan-15	Dec-15	Jan-15	Mar-16		2015
137967	UPGR PURIFIER PLANT 1 MULD	92,682	-	(92,682)	-100.00%	0.10%	2,901,691	2,809,009	(92,682)			Jan-14	Jan-15		2015
137980	REPLACE 8" LINE IN INDIANA	405,708	334,789	(70,919)	-21.18%	0.45%	405,708	334,789	(70,919)	Jan-14	Dec-14	Jan-15	Nov-15		2015
137982	DRKY FARM POT REM	90,232	77,896	(12,335)	-15.84%	0.10%	90,232	195,326	105,094	Jan-14	Dec-14	Mar-15	Apr-16		2015
137985	INST CTRL VALV GAS STOR WELLS	75,123	117,860	42,737	36.26%	0.08%	174,910	323,607	148,698	Jan-14	Dec-15	Jan-14	Jun-16		2015
137991	REPL BARE ST PIPELN WK TRANS	552	-	(552)	-100.00%	0.00%	455,672	455,119	(552)			Jan-13	Oct-14		2015
137994	UPGR PIP SUP CG & LG REG STA	1,187	150,343	149,156	99.21%	0.00%	62,047	364,621	302,574	Jan-14	Dec-15	Jan-14	Dec-15		2015
137995	CG & REG STA BACKUP GENER	11,425	18,997	7,572	39.86%	0.01%	11,425	18,997	7,572	Jan-14	Dec-14	Apr-15	Dec-15		2015
137996	UPGR CG LG REG ST ELEC EQP	1,746	63,677	61,931	97.26%	0.00%	51,086	113,017	61,931	Jan-14	Dec-14	Jan-14	Dec-15		2015
137997	UPGR CG & LRG REG STA RTU'S	33,707	94,168	60,461	64.21%	0.04%	89,057	243,993	154,936	Jan-14	Dec-15	Jan-14	Feb-16		2015
137998	UPGR CG VALV ACTUATORS	-	37,469	37,469	100.00%	0.00%	95,457	170,751	75,294	Jan-14	Nov-15				2015
138001	UPGR CG STA TRANSMITTERS	-	25,761	25,761	100.00%	0.00%	27,821	80,314	52,493	Oct-13	Dec-14				2015
138002	B-TOWN RD CITY GATE STA	1,535,884	1,500,110	(35,775)	-2.38%	1.71%	1,727,931	3,165,022	1,437,092	Jan-14	Dec-16	Jan-14			2015
138003	AUTO FUEL GAS INDI CG STA	8,400	30,670	22,270	72.61%	0.01%	8,400	62,375	53,975	Jan-14	Dec-15	Jan-14			2015
138010	PURCH ELEC REC GAUGES	4,000	290,260	286,260	98.62%	0.00%	137,072	713,396	576,324	Jan-14	Dec-15	Jan-14	Dec-14		2015
138012	GAS REG FAC UPGR PROJ	59,879	-	(59,879)	-100.00%	0.07%	59,879	-	(59,879)			May-14	Mar-15		2015
138015	UPGR BELLS LN REG STATION	2,403	87,786	85,383	97.26%	0.00%	2,403	87,786	85,383	Jan-14	Dec-15	Jan-14	Jan-16		2015
138032	IMPROVE PIPELINES	-	300,317	300,317	100.00%	0.00%	-	800,089	800,089	Jan-14	Dec-18				2015
138033	INLINE INSP-BALLARDSVILLE LINE	250,592	-	(250,592)	-100.00%	0.28%	2,269,667	2,019,075	(250,592)			Jan-14	Dec-14		2015
138034	UPGR REM DATA COMM SITES	2,291	22,737	20,446	89.92%	0.00%	51,551	71,997	20,446	Jun-14	Dec-14	Jun-14	Apr-15		2015
138055	RCV- MAG LINE @ MULDRAUGH	8,882	-	(8,882)	-100.00%	0.01%	179,494	170,613	(8,882)			Jan-13	May-14		2015
139764	BALLARDSVILLE PIG AT ZORN	726	-	(726)	-100.00%	0.00%	726	-	(726)			May-13	Dec-15		2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
140446	ILI PIPELINE RIVERPORT LINE	246,429	-	(246,429)	-100.00%	0.27%	286,782	40,353	(246,429)			Sep-14	Oct-15		2015
140454	DOE VALLEY LINE PIGGABILITY	291,001	-	(291,001)	-100.00%	0.32%	1,118,050	827,048	(291,001)			Jan-14	Nov-14		2015
140460	2014 REGULATORY TOOLS	11,183	-	(11,183)	-100.00%	0.01%	63,360	52,177	(11,183)			May-14	Dec-14		2015
140475	2017 DRILL WELLS IN MAGN DEEP	-	573,808	573,808	100.00%	0.00%	-	573,808	573,808	Jan-15	Dec-15			Project delayed to help fund Muldraugh Station B Meter Run replacement, a higher priority project (#147358).	2015
140476	DRILL OBSERV WELLS MULD FLD	-	402,233	402,233	100.00%	0.00%	-	402,233	402,233	Jan-15	Dec-15				2015
140477	2017 DRILL WELLS MAGN UPPER	-	578,341	578,341	100.00%	0.00%	-	578,341	578,341	Jan-15	Dec-15			Project delayed to help fund Muldraugh Station B Meter Run replacement, a higher priority project (#147358).	2015
140497	REPL 5700' 16" BELLS LN TO PR	80,296	-	(80,296)	-100.00%	0.09%	3,193,645	3,113,349	(80,296)			Nov-13	Sep-14		2015
140565	REPL DISTRIBUTION BLDG	2,797	-	(2,797)	-100.00%	0.00%	236,387	233,590	(2,797)			Jan-14	Dec-14		2015
140568	MT WASHINGTON LEBANON JCTN	46,077	237,987	191,910	80.64%	0.05%	63,168	3,105,188	3,042,021	Jul-14	Dec-14	Jul-14			2015
140588	HWY 44 RELOCATION - 004190	392,666	-	(392,666)	-100.00%	0.44%	588,491	195,825	(392,666)			Jul-13	Jul-14		2015
140833	MULD SUCTION DISCHARGE HEAD	198,570	839,197	640,627	76.34%	0.22%	198,570	839,197	640,627	Jan-15	Dec-15	May-15		Project construction and material delayed till 2016. Engineering performed in 2015	2015
140845	ENGINE OIL COOLER	141,131	132,810	(8,321)	-6.27%	0.16%	141,131	132,810	(8,321)	Jan-15	Dec-15	Jan-15	Feb-16		2015
140847	BOILER BLOW DOWN TANKS	59,084	96,445	37,361	38.74%	0.07%	59,084	96,445	37,361	Jan-15	Dec-15	Jan-15	Nov-15		2015
140850	PROCESSERS AND IO MODULES	212,153	217,151	4,998	2.30%	0.24%	212,153	480,289	268,136	Jan-15	Dec-15	Jan-15	Feb-16		2015
140852	UPGR BOILER CONTROLS	88,922	70,997	(17,925)	-25.25%	0.10%	88,922	142,154	53,232	Jan-15	Dec-15	Jan-15	Oct-15		2015
140856	TRANS VALVES LEES AND KRAMERS	90,700	207,423	116,723	56.27%	0.10%	90,700	207,423	116,723	Jan-15	Dec-15	Jan-15			2015
140859	TURBINE VIBRATION MONITORS	617,442	249,843	(367,598)	-147.13%	0.69%	617,442	249,843	(367,598)	Jan-15	Dec-15	Jan-15	Jan-16		2015
140862	MUFFLERS ON COMPRESSOR ENG	60,920	52,153	(8,766)	-16.81%	0.07%	60,920	52,153	(8,766)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140868	COVERED STR FOR EQ	143,154	127,960	(15,194)	-11.87%	0.16%	143,154	127,960	(15,194)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140871	DISTRIBUTION PARTS BLDG	57,293	61,990	4,697	7.58%	0.06%	57,293	61,990	4,697	Jan-15	Dec-15	Jan-15	Jun-15		2015
140874	2017 H2S REMOVAL UNIT TOWER	-	199,156	199,156	100.00%	0.00%	-	862,733	862,733	Jan-15	Dec-15				2015
140875	VARIABLE SPARK IGNITIONS	168,354	162,085	(6,270)	-3.87%	0.19%	168,354	162,085	(6,270)	Jan-15	Dec-15	Jan-15	Oct-15		2015
140878	TANK LEVEL WIRELESS TRANS	29,243	33,182	3,939	11.87%	0.03%	29,243	33,182	3,939	Jan-15	Dec-15	Jan-15	Aug-16		2015
140894	CENTER DISTR ENHANCE	-	324,962	324,962	100.00%	0.00%	-	324,962	324,962	Jan-14	Dec-14				2015
140902	STORAGE FIELD DRIP REPLACEMENT	1,006	-	(1,006)	-100.00%	0.00%	52,334	51,328	(1,006)			Jan-14	Dec-14		2015
140910	REPL TRANSITE PANELS W METAL	108,952	349,637	240,685	68.84%	0.12%	108,952	349,637	240,685	Jan-15	Dec-15	Jan-15	Oct-16		2015
140911	PAVING	48,399	75,027	26,629	35.49%	0.05%	48,399	75,027	26,629	Jan-15	Dec-15	Aug-15	Feb-16		2015
140942	REPLACE RELIEF VALVES	51,874	74,012	22,138	29.91%	0.06%	51,874	74,012	22,138	Jan-15	Dec-15	Feb-15	Apr-16		2015
140943	CHARCOAL FILTERS DEHYs	108,586	102,801	(5,784)	-5.63%	0.12%	108,586	102,801	(5,784)	Jan-15	Dec-15	Feb-15	Dec-15		2015
140950	REPLACE MUFFLERS	-	60,077	60,077	100.00%	0.00%	-	60,077	60,077	Jan-15	Dec-15				2015
140951	TANK SHEDS	-	41,029	41,029	100.00%	0.00%	-	41,029	41,029	Jan-15	Dec-15				2015
140956	MAG BACKUP GENERATORS	569,804	940,084	370,280	39.39%	0.64%	569,804	940,084	370,280	Jan-15	Dec-15	Jun-15	Jan-16		2015
140967	REPL VALVES DIST REG FAC	135,792	96,829	(38,963)	-40.24%	0.15%	135,792	193,640	57,848	Jan-14	Dec-15	Aug-15	Apr-16		2015
140968	BELTLINE SEPARATION	176,373	388,657	212,284	54.62%	0.20%	484,954	1,035,958	551,005	Jan-14	Dec-15	Dec-14			2015
140970	VAULTED FARM TAPS	1,962	75,885	73,923	97.41%	0.00%	1,962	151,532	149,570	Jan-14	Dec-15	Mar-15	Feb-16		2015
140971	SCADA SYSTEMS ENHANCEMENTS	2,715	-	(2,715)	-100.00%	0.00%	217,734	215,019	(2,715)			Jun-14	Jun-15		2015
141003	SCADA SYS HARDWARE	133,078	138,784	5,706	4.11%	0.15%	133,078	203,354	70,276	Jan-15	Jan-15	Jan-15	Apr-16		2015
141405	INSTALL RTU DISPLAYS CG	104,336	95,302	(9,034)	-9.48%	0.12%	104,336	95,302	(9,034)	Jan-14	Dec-15	Jan-14			2015
141413	MAGNOLIA STA-BARRICADES	-	50,000	50,000	100.00%	0.00%	-	50,000	50,000	Jan-15	Dec-15				2015
141602	Meter Equip 2015 LG&E Gas	19,083	-	(19,083)	-100.00%	0.02%	19,083	-	(19,083)			Dec-14	Jan-15		2015
143134	PRESTON HWY RELO - PUB WK	(45,057)	-	45,057	-100.00%	-0.05%	220,063	265,120	45,057			Jan-14	Jan-15		2015
143333	KCF CNG MAIN EXTENSION	832	-	(832)	-100.00%	0.00%	412,757	411,925	(832)			Jan-14	Nov-14		2015
143577	INT CORR MULD FIELD PRESS MON	80,750	-	(80,750)	-100.00%	0.09%	100,514	19,764	(80,750)			Aug-14	Nov-16		2015
143743	GAS INDICATOR EQUIPMENT	2,931	-	(2,931)	-100.00%	0.00%	29,633	26,702	(2,931)			Apr-14	Feb-15		2015
144340	NELSON CO IND PARK	409,178	-	(409,178)	-100.00%	0.46%	1,231,762	822,584	(409,178)			Jun-14	Aug-15		2015
144808	PIPE REPL - RECORDS	-	797,822	797,822	100.00%	0.00%	-	1,295,328	1,295,328	Jan-15	Dec-15			Budget is developed at a higher level to encompass multiple projects and reallocated to individual projects for pipeline records.	2015
144810	INTERNAL CORR MULDRAUGH	-	174,524	174,524	100.00%	0.00%	-	174,524	174,524	Jan-15	Dec-15				2015
144811	INT CORR CENTER FLD PRESS MON	10,570	35,131	24,562	69.91%	0.01%	10,570	209,655	199,085	Jan-15	Dec-15	Jan-15			2015
144813	2015 GAS REG TOOLS	16,987	29,918	12,931	43.22%	0.02%	16,987	29,918	12,931	Jan-15	Dec-15	Jan-15	Jan-16		2015
144844	FIRE HYDRANT MULD	9,695	15,299	5,604	36.63%	0.01%	9,695	15,299	5,604	Jan-15	Dec-15	Jan-15	Oct-15		2015
144845	ENGINE ROOM UPGRADES	208,824	165,890	(42,935)	-25.88%	0.23%	208,824	165,890	(42,935)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144846	DISTR BLDG UPGRADES MULD	56,472	94,628	38,156	40.32%	0.06%	56,472	94,628	38,156	Jan-15	Dec-15	Jan-15	Oct-15		2015
144847	BLOW TANK FOR DRIPS	35,831	30,032	(5,800)	-19.31%	0.04%	35,831	30,032	(5,800)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144848	BACKUP GENERATOR	-	150,158	150,158	100.00%	0.00%	-	150,158	150,158	Jan-15	Dec-15				2015
144849	ENGINE AND COMPR UPGR	168,931	244,883	75,951	31.02%	0.19%	168,931	344,966	176,035	Jan-15	Dec-15	Jan-15	Feb-16		2015
144861	2015 MULDRAUGH TOOLS	36,024	40,231	4,207	10.46%	0.04%	36,024	40,231	4,207	Jan-15	Dec-15	Jan-15	Mar-16		2015
144862	ODORANT SYS MAX METERS	42,070	43,171	1,101	2.55%	0.05%	42,070	43,171	1,101	Jan-15	Dec-15	Jan-15			2015
144863	CHRIS CREATION MP REG STA	300,191	288,918	(11,273)	-3.90%	0.33%	300,191	288,918	(11,273)	Jan-15	Dec-15	Apr-15	Nov-15		2015
144864	SCADA CYBER APP SOFTWARE	-	452,246	452,246	100.00%	0.00%	-	452,246	452,246	Jan-15	Dec-15				2015
144865	UPGR STOR FLD MEAS EQUIP	-	150,045	150,045	100.00%	0.00%	-	150,045	150,045	Jan-15	Dec-15				2015
144866	LAGRANGE CG OUTLET PIPING	9,240	97,759	88,519	90.55%	0.01%	9,240	97,759	88,519	Jan-15	Dec-15	Jan-15	Feb-16		2015
144867	FT AND TS2 WIRELESS COMM	116,973	110,034	(6,939)	-6.31%	0.13%	116,973	110,034	(6,939)	Jan-15	Dec-15	Mar-15	Feb-16		2015
144868	SECURITY MEASURES GAS CONTROL	-	49,935	49,935	100.00%	0.00%	-	99,773	99,773	Jan-15	Dec-15				2015
144923	RIGHT OF WAY MOW TRACTOR	121,210	110,494	(10,716)	-9.70%	0.14%	121,210	110,494	(10,716)	Jan-15	Dec-15	Jan-15	Oct-15		2015
144924	ROTARY CUTTER	25,727	24,932	(795)	-3.19%	0.03%	25,727	24,932	(795)	Jan-15	Dec-15	Dec-14	May-15		2015
144934	CENTER DEHYDRATOR RELOCATION	299,976	375,158	75,183	20.04%	0.33%	299,976	375,158	75,183	Jan-15	Dec-15	Dec-14			2015
144935	INLET/OUTLET PIPE CENTER	413,620	369,506	(44,114)	-11.94%	0.46%	413,620	369,506	(44,114)	Jan-15	Dec-15	Jan-15	Oct-15		2015
144936	MAGNOLIA STATION VFDS	26,442	50,000	23,558	47.12%	0.03%	26,442	50,000	23,558	Jan-15	Dec-15	Jan-15	Oct-15		2015
144937	ENGINE ROOM VENTILATION	-	125,013	125,013	100.00%	0.00%	-	125,013	125,013	Jan-15	Dec-15				2015
144938	P-GUARD/ONLINE ROD DROP	-	135,095	135,095	100.00%	0.00%	-	135,095	135,095	Jan-15	Dec-15				2015

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Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
144939	H2S TREATMENT CENTER	514,488	475,085	(39,403)	-8.29%	0.57%	514,488	475,085	(39,403)	Jan-15	Dec-15	Jan-15	Jan-16		2015
144940	2015 MAGNOLIA TOOLS	51,573	36,265	(15,308)	-42.21%	0.06%	51,573	36,265	(15,308)	Jan-15	Dec-15	Jan-15	Feb-16		2015
144941	BACKHOE MAGNOLIA	54,042	60,063	6,022	10.03%	0.06%	54,042	60,063	6,022	Jan-15	Dec-15	Jan-15	Jul-15		2015
144948	H2S TREATMENT MAGNOLIA	1,246,933	1,400,007	153,073	10.93%	1.39%	1,246,933	1,400,007	153,073	Jan-15	Dec-15	Jun-15	Jun-16		2015
144965	BALLARDSVILLE REINFORCE	-	500,905	500,905	100.00%	0.00%	-	500,905	500,905	Jan-15	Dec-15			Project delayed. This gas system reinforcement was planned to be performed in conjunction with a public works relocation project which was delayed by the Kentucky Transportation Cabinet.	2015
144967	LEBANON JUNCTION WASHOUT	84,699	99,728	15,029	15.07%	0.09%	84,699	99,728	15,029	Jan-15	Dec-15	Jan-15	Nov-16		2015
144969	NATIONAL TURNPIKE UPRATE	-	58,930	58,930	100.00%	0.00%	-	58,930	58,930	Jan-15	Dec-15				2015
144971	SMALL TOOLS 2015	67,899	98,594	30,695	31.13%	0.08%	67,899	98,594	30,695	Jan-15	Dec-15	Jan-15	Mar-16		2015
144972	SMALL TOOLS 2015 - 004060	22,314	49,864	27,550	55.25%	0.02%	22,314	49,864	27,550	Jan-15	Dec-15	Jan-15	Dec-15		2015
144974	ELECTROFUSION MACHINES	58,712	75,929	17,217	22.68%	0.07%	58,712	75,929	17,217	Jan-15	Dec-15	Jan-15	May-15		2015
144976	SMALL TOOLS 2015 FOR 004280	16,291	23,799	7,507	31.55%	0.02%	16,291	23,799	7,507	Jan-15	Dec-15	Jan-15	Dec-15		2015
145001	DOE RUN SEPARATOR REBUILD	(15,620)	-	15,620	-100.00%	-0.02%	46,860	62,480	15,620			Jun-14	Sep-14		2015
145002	VALVE N4.158 BRANDENBURG	11	-	(11)	-100.00%	0.00%	0	(11)	(11)			Jul-14	Sep-14		2015
145005	BARDSTOWN AUTOMATIC GATE	5,500	-	(5,500)	-100.00%	0.01%	11,417	5,917	(5,500)			Jul-14	Oct-15		2015
145040	2015 TOOLS SR&O	4,491	28,332	23,840	84.15%	0.01%	4,491	28,332	23,840	Jan-15	Dec-15	Jan-15	Oct-15		2015
145041	2015 TOOLS IM&E	28,558	29,465	908	3.08%	0.03%	28,558	29,465	908	Jan-15	Dec-15	Jan-15	Mar-16		2015
145535	STRAWBERRY LN GAS RESTOR	26,327	-	(26,327)	-100.00%	0.03%	86,233	59,906	(26,327)			Jul-13	Feb-15		2015
145536	FORD KTP NEW GAS SVC	1,706	-	(1,706)	-100.00%	0.00%	(2,096)	(3,802)	(1,706)			Jul-14	Feb-15		2015
146066	ELECTROFUSION MACHINE	7,887	-	(7,887)	-100.00%	0.01%	15,439	7,551	(7,887)			Aug-14	Feb-15		2015
146179	ST GST Poly Weld Test	8,119	-	(8,119)	-100.00%	0.01%	8,119	-	(8,119)			Sep-14	Jun-15		2015
146203	FRACK 2 MCGEHEE WELLS DOE RUN	48,535	-	(48,535)	-100.00%	0.05%	152,822	104,287	(48,535)			Oct-14	May-15		2015
146204	BARDSTOWN CREW BLDG	59,608	-	(59,608)	-100.00%	0.07%	136,973	77,365	(59,608)			Sep-14	Jul-15		2015
146281	NATURAL GAS OF KY SYS	270,649	-	(270,649)	-100.00%	0.30%	296,436	25,787	(270,649)			Oct-14	Mar-15		2015
146323	UPGR PIP SUP CG & REG STA	102,444	-	(102,444)	-100.00%	0.11%	102,444	-	(102,444)			Jan-15	Apr-16		2015
146347	BRANDENBURG MP REPLACE	(2,249)	-	2,249	-100.00%	0.00%	70,911	73,160	2,249			Oct-14	Oct-14		2015
146366	DOE RUN PIPELINE REPLACE	(11,826)	-	11,826	-100.00%	-0.01%	0	11,826	11,826			Oct-14	Feb-15		2015
146476	PRESSURE RECORDER	19,944	-	(19,944)	-100.00%	0.02%	19,944	-	(19,944)			Aug-14	Jan-15		2015
146493	THERMOELECTRIC GENERATORS	3,000	-	(3,000)	-100.00%	0.00%	57,223	54,223	(3,000)			Nov-14	Jun-15		2015
146523	REPL TOOLS PARTS BLDG FIRE	493,613	-	(493,613)	-100.00%	0.55%	493,613	-	(493,613)			Nov-14	Dec-15		2015
146660	CENTER DISTR ENHANCEMENT	353,843	-	(353,843)	-100.00%	0.39%	353,843	-	(353,843)			Jan-15	Jun-15		2015
146739	2015 UPGR MULD RTUs	77,722	-	(77,722)	-100.00%	0.09%	77,722	-	(77,722)			Apr-15	Mar-16		2015
146755	2015 UPGR CG LG REG ST ELEC	1,231	-	(1,231)	-100.00%	0.00%	1,231	-	(1,231)			Apr-15	Mar-16		2015
146756	2015 PURCH ELEC RECORDERS	300,144	-	(300,144)	-100.00%	0.33%	300,144	-	(300,144)			Jan-15	Jun-16		2015
146766	MAGNOLIA OFFICE UPGRADES	8,578	-	(8,578)	-100.00%	0.01%	8,578	-	(8,578)			Jan-15	Oct-15		2015
146801	KY22 AT BRIDGE HILL - GAS	1,868,293	-	(1,868,293)	-100.00%	2.08%	1,868,293	-	(1,868,293)			Jan-15	May-16	Internal policy required individual projects for anything normally in a blanket project that costs $500K or more. $1M of this funding was reallocated from the budget funding project for public works relocations (CPBWK406G). The project was required to accommodate the widening and relocation of KY Highway 22 in Crestwood, Kentucky.	2015
146814	STAUFFER INSULATOR	20,104	-	(20,104)	-100.00%	0.02%	20,104	-	(20,104)			Jan-15	May-16		2015
146819	MAG 20" CUT OUTS	727,763	-	(727,763)	-100.00%	0.81%	727,763	-	(727,763)			Jan-15	Jan-16	Emergent work due to regulatory requirements. In-line inspection report found repairs needed as soon as possible on Magnolia 20" line to meet regulatory requirements	2015
146882	UPG CG STAT VLV ACTUATORS	20,371	-	(20,371)	-100.00%	0.02%	20,371	-	(20,371)			Feb-15	Nov-16		2015
146883	UPG CG STAT TRANSMITTERS	28,408	-	(28,408)	-100.00%	0.03%	28,408	-	(28,408)			Feb-15	Dec-15		2015
146884	UPG REMOTE DATA COMM SITE	25,969	-	(25,969)	-100.00%	0.03%	25,969	-	(25,969)			Jun-15	Mar-16		2015
146917	BOC GAS SUPPLY OFFICE	19,154	-	(19,154)	-100.00%	0.02%	19,154	-	(19,154)			Feb-15	Jun-15		2015
146926	UPGR MAG ANALYZER MA TO PA	46,362	-	(46,362)	-100.00%	0.05%	46,362	-	(46,362)			Feb-15	Jun-15		2015
146981	HWY 44 RELO 2015	303,935	-	(303,935)	-100.00%	0.34%	303,935	-	(303,935)			Mar-15	Jul-16		2015
147122	ALGOOD SYS ENHANCE	321,623	-	(321,623)	-100.00%	0.36%	321,623	-	(321,623)			Apr-15	May-16		2015
147128	KEITH GATHERING LINE REPL	222,160	-	(222,160)	-100.00%	0.25%	222,160	-	(222,160)			May-15	Apr-16		2015
147216	ERTs for LG&E (Gas) 2015	35,117	-	(35,117)	-100.00%	0.04%	35,117	-	(35,117)			Jan-15	Sep-15		2015
147352	AJAX COMPRESSION	792,902	-	(792,902)	-100.00%	0.88%	792,902	-	(792,902)			Jun-15	Aug-16	Emergent work due to additional compression needed at the AJAX site due to fracking McGehee wells. This was done to increase shael gas recovery volumes and help mitigate gas losses from Doe Run storage field.	2015
147358	MULD & DOE RUN METER RUNS	991,737	-	(991,737)	-100.00%	1.11%	991,737	-	(991,737)			Jun-15	Dec-15	Emergent work due to B Meter Runs 3 and 4 being not operational.	2015
149260	SCENIC VIEW WATER DISP PIPING	92,537	-	(92,537)	-100.00%	0.10%	92,537	-	(92,537)			Jul-15	Mar-16		2015
149320	MAG ARTICULATED AERIAL LIFT	107,306	-	(107,306)	-100.00%	0.12%	107,306	-	(107,306)			Dec-15	Feb-16		2015
149387	HWY 421 EXPOSURE	91,477	-	(91,477)	-100.00%	0.10%	91,477	-	(91,477)			Jul-15	Dec-15		2015
149388	TAYLORSVILLE YORK REG FAC	127,624	-	(127,624)	-100.00%	0.14%	127,624	-	(127,624)			Jul-15	May-16		2015
149389	MIDLAND AVE REPLACEMENT	173,737	-	(173,737)	-100.00%	0.19%	173,737	-	(173,737)			Jul-15	May-16		2015
149784	BALLARDSVILLE RA G563D	143,650	-	(143,650)	-100.00%	0.16%	143,650	-	(143,650)			Aug-15	Nov-15		2015
149787	PEN-PRES RA G18729	14,758	-	(14,758)	-100.00%	0.02%	14,758	-	(14,758)			Aug-15	Jan-16		2015
149788	PRESTON - PIC	9,294	-	(9,294)	-100.00%	0.01%	9,294	-	(9,294)			Aug-15			2015
149789	BALLARDSVILLE 42N	58,004	-	(58,004)	-100.00%	0.06%	58,004	-	(58,004)			Aug-15	May-16		2015
149887	HWY 421 EXPOSURE #2	48,548	-	(48,548)	-100.00%	0.05%	48,548	-	(48,548)			Aug-15	Feb-16		2015
149888	FORD PLANT EXPOSURE	219,169	-	(219,169)	-100.00%	0.24%	219,169	-	(219,169)			Aug-15	Oct-15		2015
149987	Gas Meter Shop Eqp 2015 FC300	26,657	-	(26,657)	-100.00%	0.03%	26,657	-	(26,657)			Jun-15	Sep-15		2015
149995	BRANDENBURG BARE STEEL REPL	360,011	-	(360,011)	-100.00%	0.40%	360,011	-	(360,011)			Sep-15	Jun-16		2015
150025	ZORN AVE CROSSOVER RETIRE	22,069	-	(22,069)	-100.00%	0.02%	22,069	-	(22,069)			Sep-15	Mar-16		2015
150029	HWY 44 RELO-BELLS MILL	170,937	-	(170,937)	-100.00%	0.19%	170,937	-	(170,937)			Sep-15	Aug-16		2015

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150063	GATORMADE TRAILER 004190	14,940	-	(14,940)	-100.00%	0.02%	14,940	-	(14,940)			Sep-15	Dec-15		2015
150154	GAS DIST EQUIPMENT 2015	259,611	-	(259,611)	-100.00%	0.29%	259,611	-	(259,611)			Oct-15	Jan-16		2015
150286	CNG FILL STATION MAG 2015	30,663	-	(30,663)	-100.00%	0.03%	30,663	-	(30,663)			Nov-15			2015
150484	DOE VALLEY 8" ILI REPAIRS	23,471	-	(23,471)	-100.00%	0.03%	23,471	-	(23,471)			Dec-15	Jan-16		2015
CACMIT445	AC_MITIGATION	76,274	100,521	24,247	24.12%	0.09%	76,274	100,521	24,247	Jan-14	Dec-25	Jan-14			2015
CBARE447	REPL STL PIPELINE DOE RUN 2014	64,846	-	(64,846)	-100.00%	0.07%	64,846	-	(64,846)			Jan-14	Dec-14		2015
CCAPAC451	GAS REG CAPACITY PRO	293,334	291,174	(2,160)	-0.74%	0.33%	293,334	291,174	(2,160)	Jul-13	Dec-15	Jul-13			2015
CCAPR429	Gas Regulators Blanket	267,958	-	(267,958)	-100.00%	0.30%	267,958	-	(267,958)			Jan-15			2015
CCGUPG451	UPGR FACIL CITY GATE STATION	47,782	45,309	(2,473)	-5.46%	0.05%	47,782	45,309	(2,473)	Jul-13	Dec-15	Jul-13			2015
CCOCNT451	RET/REPL CONTR CITY GATE STA	77,674	52,789	(24,885)	-47.14%	0.09%	77,674	52,789	(24,885)	Jul-13	Dec-15	Jul-13			2015
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	39,185	70,263	31,078	44.23%	0.04%	39,185	70,263	31,078	Jan-14	Dec-25	Jan-14			2015
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	167,662	150,158	(17,503)	-11.66%	0.19%	167,662	150,158	(17,503)	Jan-14	Dec-25	Jan-14			2015
CDEFEQ448	MAG FAC IMP/EQ REPL	162,741	131,006	(31,735)	-24.22%	0.18%	162,741	131,006	(31,735)	Jan-14	Dec-14	Jan-14			2015
CFTCUS450	FT CUSTOMER CONVERSIONS	(20,068)	98,129	118,197	120.45%	-0.02%	(20,068)	98,129	118,197	Jun-13	Dec-15	Jun-13			2015
														Increase due to more customer requests for main extensions than anticipated in the original budget which is generally based on historical trends.	
CGME406	NB Gas Main Ext - 004060	1,847,391	1,339,835	(507,555)	-37.88%	2.06%	1,847,391	1,339,835	(507,555)	Dec-12	Dec-25	Dec-12			2015
CGMTR134	LGE Gas Meters - 001340	2,351,311	2,696,524	345,213	12.80%	2.62%	2,351,311	2,696,524	345,213	Jan-13	Dec-19	Jan-13			2015
CHPSRV451	COMM HIGH PRES GAS SERV UPGR	109,986	517,108	407,122	78.73%	0.12%	109,986	517,108	407,122	Jul-13	Jul-28	Jul-13			2015
														Work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations	
CNBGS419	NB Gas Services - 004190	1,647,816	2,225,606	577,790	25.96%	1.84%	1,647,816	2,225,606	577,790	Jan-13	Dec-25	Jan-13		(CNBGS419).	2015
CNBGS421	NB Gas Services - 004210	34,562	-	(34,562)	-100.00%	0.04%	34,562	-	(34,562)			Jan-13			2015
CNBREG451	PURCH REGULATORS - 004510	122,510	115,027	(7,483)	-6.51%	0.14%	122,510	115,027	(7,483)	Jan-13	Dec-14	Jan-13			2015
														Budget was developed at a higher level to encompass multiple public works relocation jobs. Internal policy required individual projects for anything normally in a blanket project that cost $500K or more. In 2015 this included the KY22 at Bridge Hill (#146801) relocation and other public works relocation	
CPBWK406G	Gas Public Works - 004060	(191,403)	1,763,962	1,955,365	110.85%	-0.21%	(191,403)	1,763,962	1,955,365	Jan-13	Dec-25	Jan-13		jobs.	2015
CPIPE448	MAGNOLIA COMP STA PIPE REPLACE	(6,624)	-	6,624	-100.00%	-0.01%	(6,624)	-	6,624			Jan-14	Dec-14		2015
CPUPIP447	REPL PUR PROCESS PIPING 2014	249	-	(249)	-100.00%	0.00%	249	-	(249)			Jun-13	Dec-14		2015
CRCST406G	Cust Requested - 004060	31,177	132,695	101,518	76.51%	0.03%	31,177	132,695	101,518	Jan-13	Dec-25	Jan-13			2015
CREGFC451	GAS REG FAC UPGRADE BLKT	911,811	620,835	(290,976)	-46.87%	1.02%	911,811	620,835	(290,976)	Jan-15	Dec-22	Jan-15			2015
CREGST451	UPGR FACIL DIST REG STATIONS	84,398	47,576	(36,822)	-77.40%	0.09%	84,398	47,576	(36,822)	Jul-13	Dec-15	Jul-13			2015
CRELI4475	RELINE GAS STOR WELLS	-	166,024	166,024	100.00%	0.00%	-	166,024	166,024	Jun-13	Dec-14				2015
CROTAR451	UPRG OBSOL ROTARY METERS	38,217	94,573	56,356	59.59%	0.04%	38,217	94,573	56,356	Jul-13	Dec-18	Jul-13			2015
CSTATN447	MULD STATION BLKT	710,240	451,013	(259,226)	-57.48%	0.79%	710,240	451,013	(259,226)	Jan-14	Jul-29	Jan-15			2015
CSTATN448	MAGNOLIA STATION BLKT	636,130	524,352	(111,778)	-21.32%	0.71%	636,130	524,352	(111,778)	Jan-14	Jul-29	Jan-14			2015
														Emergent work due to leak and internal corrosion of 16" pipe. Additional investigative digs also found external corrosion. In addtion, there were increased scope related to leaks found in the Doe Run and Waukesha storage fields.	
CSTOR447	MULD STOR FIELD/TRANS BLKT	1,420,324	413,570	(1,006,754)	-243.43%	1.58%	1,420,324	413,570	(1,006,754)	Jan-14	Jul-29	Jan-15			2015
CSTOR448	MAG STOR FIELD/TRANS BLKT	873,396	730,079	(143,317)	-19.63%	0.97%	873,396	730,079	(143,317)	Jan-14	Jul-29	Jan-15			2015
CSYSEN406	Sys Enh - 004060	543,930	265,492	(278,437)	-104.88%	0.61%	543,930	265,492	(278,437)	Jan-13	Dec-25	Jan-13			2015
CTBRD419	Cap Trbl Orders Gas - 004190	(101,785)	101,313	203,098	200.47%	-0.11%	(101,785)	101,313	203,098	Jan-13	Dec-25	Jan-13			2015
CTPD419	Capital Thrd Party - 004190	105,963	118,030	12,067	10.22%	0.12%	105,963	118,030	12,067	Jan-13	Dec-25	Jan-13			2015
CTRANS447	GAS TRANS LINE REPL 2014	3,917	-	(3,917)	-100.00%	0.00%	3,917	-	(3,917)			Jun-13	Dec-14		2015
CVALVS447	COMPR STA YD VALVE REPL 2014	6,443	-	(6,443)	-100.00%	0.01%	6,443	-	(6,443)			Jan-14	Dec-14		2015
NBGS421	NEW BUS GAS SERV 421	(14,318)	-	14,318	-100.00%	-0.02%	(14,318)	-	14,318			Nov-01	Feb-11		2015
		39,511,211	36,916,305	(2,594,906)											**2015 Total**
153397	Gravel Road at East Oper	6,352	-	(6,352)	-100.00%	0.01%	6,352	-	(6,352)			Jul-16	Jan-17		2016
CRCST340	Cust Requested - 003400	336	-	(336)	-100.00%	0.00%	336	-	(336)			Jan-13			2016
CTPD340	Capital Thrd Party - 003400	111,348	-	(111,348)	-100.00%	0.12%	111,348	-	(111,348)			Jan-13			2016
152276	Trimble R8S GPS Survey	10,193	-	(10,193)	-100.00%	0.01%	10,193	-	(10,193)			Jun-16	Oct-16		2016
149465	LGE HW/SW 2016 ASSET MGMT	46,669	54,345	7,676	14.12%	0.05%	48,268	54,345	6,077	Jan-16	Dec-16	Jan-16	May-17		2016
152327	LG&E COMMON ASSETS - BOC	1,292	-	(1,292)	-100.00%	0.00%	1,292	-	(1,292)			Jun-16	Sep-16		2016
153742	2016 Purchase Garage Equip	6,595	-	(6,595)	-100.00%	0.01%	6,595	-	(6,595)			Dec-16	Dec-16		2016
CRCST340	Cust Requested - 003400	10,251	-	(10,251)	-100.00%	0.01%	10,251	-	(10,251)			Jan-13			2016
CNBRD341U	NB Resid UG - 003410	449,339	-	(449,339)	-100.00%	0.47%	449,339	-	(449,339)			Jan-13			2016
150780	EOC Security Access Doorway	1,142	-	(1,142)	-100.00%	0.00%	1,142	-	(1,142)			Feb-16	Apr-16		2016
CTPD419	Capital Thrd Party - 004190	18,159	-	(18,159)	-100.00%	0.02%	18,159	-	(18,159)			Jan-13			2016
149191	WK B 20" WATTERSON CROSSING	-	621,069	621,069	100.00%	0.00%	-	621,069	621,069	Jan-16	Jul-16			Permitting issues caused project to be postponed.	2016
149430	UPG CG STA EMER GENERATORS	-	20,135	20,135	100.00%	0.00%	-	20,135	20,135	Jan-16	Dec-16				2016
149404	2016 RPL VLVS CG & DIST REG FC	-	96,389	96,389	100.00%	0.00%	-	96,389	96,389	Jan-16	Aug-16				2016
149415	2016 VAULTED FARM TAPS CUST	-	35,606	35,606	100.00%	0.00%	-	35,606	35,606	Jan-16	Oct-16				2016
CNBGS421	NB Gas Services - 004210	9,046	-	(9,046)	-100.00%	0.01%	9,046	-	(9,046)			Jan-13			2016
138032	IMPROVE PIPELINES	-	497,087	497,087	100.00%	0.00%	-	1,491,260	1,491,260	Jan-14	Jun-23				2016
138033	INLINE INSP-BALLARDSVILLE LINE	(15,519)	-	15,519	-100.00%	-0.02%	2,254,148	2,269,667	15,519			Jan-14	Dec-14		2016
139764	BALLARDSVILLE PIG AT ZORN	(726)	-	726	-100.00%	0.00%	-	726	726			May-13	Dec-15		2016
140446	ILI PIPELINE RIVERPORT LINE	82,883	-	(82,883)	-100.00%	0.09%	369,664	286,782	(82,883)			Sep-14	Oct-15		2016
140454	DOE VALLEY LINE PIGGABILITY	16,342	-	(16,342)	-100.00%	0.02%	1,134,392	1,118,050	(16,342)			Jan-14	Nov-14		2016
146814	STAUFFER INSULATOR	5,033	-	(5,033)	-100.00%	0.01%	25,137	20,104	(5,033)			Jan-15	May-16		2016
146819	MAG 20" CUT OUTS	7,272	-	(7,272)	-100.00%	0.01%	735,446	727,763	(7,683)			Jan-15	Jan-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
149189	WK A 16" WATTERSON CREEK	72,449	118,188	45,740	38.70%	0.08%	70,449	118,188	47,740	Jan-16	Oct-16	Jan-16	Apr-17		2016
149190	WK A 22" KENDALL RD CRK XING	151,814	141,363	(10,451)	-7.39%	0.16%	149,814	141,363	(8,451)	Jan-16	Oct-16	Jan-16	Apr-17		2016
149192	MAG16 20" REPL ETOWN	-	193,505	193,505	100.00%	0.00%	-	193,505	193,505	Jan-16	Dec-16				2016
149784	BALLARDSVILLE RA G563D	3,608	-	(3,608)	-100.00%	0.00%	147,258	143,650	(3,608)			Aug-15	Nov-15		2016
149787	PEN-PRES RA G18729	1,118	-	(1,118)	-100.00%	0.00%	15,876	14,758	(1,118)			Aug-15	Jan-16		2016
149788	PRESTON - PIC	(9,295)	-	9,295	-100.00%	-0.01%	(1)	9,294	9,295			Aug-15	Apr-17		2016
149789	BALLARDSVILLE 42N	1,122	-	(1,122)	-100.00%	0.00%	59,126	58,004	(1,122)			Aug-15	May-16		2016
150025	ZORN AVE CROSSOVER RETIRE	726	-	(726)	-100.00%	0.00%	22,795	22,069	(726)			Sep-15	Mar-16		2016
151953	VLV REPL - MAG 16" HWY 1135	94,430	-	(94,430)	-100.00%	0.10%	96,303	-	(96,303)			May-16	Nov-16		2016
140458	INT CORR MAG FIELD PRESS MON	9,292	34,761	25,469	73.27%	0.01%	9,292	34,761	25,469	Aug-14	Jun-17	Aug-14	Jan-17		2016
140459	INT CORR SAMPLE POINTS COUPONS	-	40,555	40,555	100.00%	0.00%	-	40,555	40,555	Jan-14	Oct-18				2016
143577	INT CORR MULD FIELD PRESS MON	3,755	-	(3,755)	-100.00%	0.00%	177,081	100,514	(76,567)			Aug-14	Nov-16		2016
153526	FILL PIPELINE CASINGS WITH WAX	22,348	-	(22,348)	-100.00%	0.02%	13,211	-	(13,211)			Oct-16	Sep-17		2016
CACMIT445	AC_MITIGATION	111,511	307,802	196,291	63.77%	0.12%	111,511	307,802	196,291	Jan-14	Dec-25	Jan-14			2016
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	28,684	19,698	(8,986)	-45.62%	0.03%	28,684	19,698	(8,986)	Jan-14	Dec-25	Jan-14			2016
134857	DRKY FARM POT REMOVAL	103,717	-	(103,717)	-100.00%	0.11%	392,146	241,290	(150,856)			Jun-16	Dec-16		2016
137980	REPLACE 8" LINE IN INDIANA	15,629	-	(15,629)	-100.00%	0.02%	421,337	405,708	(15,629)			Jan-15	Nov-15		2016
140568	MT WASHI LEBANON JCTN	(63,120)	1,200,424	1,263,544	105.26%	-0.07%	(0)	3,013,937	3,013,937	Jul-14	Aug-17	Jul-14	Jan-17	Project was moved from Muldraugh (project no. 140568) to Gas Construction (project no. 153662) to more accurately reflect work being performed. Project was delayed. Net variance was $1,174K. Budget was based on Project Associates engineering estimate. Construction was performed by a different contractor (Schardein Mechanical) at higher cost than originally estimated. Schardein was the low bidder for the construction.	2016
140833	MULD SUCTION DISCHARGE HEAD	3,313,609	2,770,505	(543,104)	-19.60%	3.43%	3,518,088	2,969,074	(549,014)	May-15	Jun-17	May-15	Dec-16		2016
140847	BOILER BLOW DOWN TANKS	13,365	-	(13,365)	-100.00%	0.01%	72,449	59,084	(13,365)			Jan-15	Nov-15		2016
140856	TRANS VALVES LEES AND KRAMERS	213,573	-	(213,573)	-100.00%	0.22%	287,473	90,700	(196,773)			Jan-15	Nov-16		2016
140859	TURBINE VIBRATION MONITORS	34,341	-	(34,341)	-100.00%	0.04%	651,782	617,442	(34,341)			Jan-15	Jan-16		2016
140875	VARIABLE SPARK IGNITIONS	(13,149)	-	13,149	-100.00%	-0.01%	155,206	168,354	13,149			Jan-15	Oct-15		2016
144847	BLOW TANK FOR DRIPS	760	-	(760)	-100.00%	0.00%	36,592	35,831	(760)			Jan-15	Feb-16		2016
144848	BACKUP GENERATOR	652,447	964,755	312,308	32.37%	0.68%	612,362	964,755	352,393	Jan-15	Oct-17	Jan-15	Jan-16		2016
144849	ENGINE AND COMPR UPGR	(9,035)	-	9,035	-100.00%	-0.01%	159,897	168,931	9,035			Jan-15	Feb-16		2016
144851	BTEX FLARE	422,546	232,450	(190,096)	-81.78%	0.44%	411,402	232,450	(178,951)	Jan-16	Jun-17	Jan-16	Dec-16		2016
144852	REPL AERIAL COOLERS H2S	72,902	283,524	210,622	74.29%	0.08%	83,093	572,472	489,379	Jan-16	Jun-17	Jan-16	Dec-16		2016
144856	CATHODIC PROTECTION SYS	109,296	122,481	13,185	10.77%	0.11%	635,871	649,544	13,673	Jan-16	Sep-17	Jan-16	Nov-17		2016
144925	ALL TERRAIN VEHICLE MULD	23,198	22,015	(1,182)	-5.37%	0.02%	23,198	22,015	(1,182)	Jan-16	Dec-16	Jan-16	Nov-16		2016
146523	REPL TOOLS PARTS BLDG FIRE	275	-	(275)	-100.00%	0.00%	275	-	(275)			Nov-14	Dec-15		2016
147352	AJAX COMPRESSION	359,172	-	(359,172)	-100.00%	0.37%	1,130,732	792,902	(337,829)			Jun-15	Aug-16		2016
147358	MULD & DOE RUN METER RUNS	(2,181)	-	2,181	-100.00%	0.00%	989,557	991,737	2,181			Jun-15	Dec-15		2016
149260	SCENIC VIEW WATER DISP PIPING	40,174	-	(40,174)	-100.00%	0.04%	132,711	92,537	(40,174)			Jul-15	Mar-16		2016
149262	MULD ENG & COMP UPGR 2016	164,911	99,907	(65,004)	-65.06%	0.17%	166,821	99,907	(66,914)	Jan-16	Jun-17	Jan-16	Sep-16		2016
149265	MULD HEAT TRACE IMPROV 2016	9,533	18,539	9,007	48.58%	0.01%	9,533	18,539	9,007	Jan-16	Dec-16	Jan-16	Dec-16		2016
149275	COMMON HEADER BTW 2 & 3 BOILER	116,700	93,555	(23,144)	-24.74%	0.12%	96,384	93,555	(2,828)	Jan-16	Sep-16	Jan-16	Sep-16		2016
149288	MULD STAT & FLD WASTE TANKS	35,412	-	(35,412)	-100.00%	0.04%	35,412	52,142	16,730			Jun-16	Oct-16		2016
149289	DR IN FLOW METER RVR CROSSING	47,516	-	(47,516)	-100.00%	0.05%	47,703	39,796	(7,907)			Jun-16	Dec-16		2016
149295	MULD UPGR STATN AIR COMPRESSOR	85,436	-	(85,436)	-100.00%	0.09%	79,602	75,102	(4,499)			Jun-16	Oct-16		2016
149300	MULD REPL LAB BUILDING	178,633	-	(178,633)	-100.00%	0.19%	186,937	121,557	(65,379)			Jun-16	Nov-16		2016
149328	MULD NEW TRACK HOE	103,067	-	(103,067)	-100.00%	0.11%	103,067	119,347	16,280			Nov-16	Dec-16		2016
149995	BRANDENBURG BARE STEEL REPL	47,274	-	(47,274)	-100.00%	0.05%	407,285	360,011	(47,274)			Sep-15	Jun-16		2016
150760	MULD REPLACE INLET VALVE	33,951	-	(33,951)	-100.00%	0.04%	33,951	-	(33,951)			Feb-16	Aug-16		2016
150880	BELLS LANE RETIREMENT	1,468	-	(1,468)	-100.00%	0.00%	-	-	-			Mar-16	Jul-16		2016
153415	MULDRAUGH BLDGING AT GATE	49,533	-	(49,533)	-100.00%	0.05%	44,733	-	(44,733)			Sep-16	Dec-16		2016
153416	MULD BOILER FEEDER PUMPS	47,530	-	(47,530)	-100.00%	0.05%	47,530	-	(47,530)			Sep-16	Jan-17		2016
153660	RADCLIFF VINE GROVE REINF	46,516	-	(46,516)	-100.00%	0.05%	55,865	-	(55,865)			Nov-16	Jan-17		2016
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	256,889	150,632	(106,257)	-70.54%	0.27%	256,889	150,632	(106,257)	Jan-14	Dec-25	Jan-14			2016
CSTATN447	MULD STATION BLKT	597,364	460,613	(136,752)	-29.69%	0.62%	597,364	460,613	(136,752)	Jan-15	Jul-29	Jan-15			2016
CSTOR447	MULD STOR FIELD/TRANS BLKT	1,232,970	474,644	(758,326)	-159.77%	1.28%	1,232,970	474,644	(758,326)	Jan-15	Jul-29	Jan-15		Emergent work due to pipeline exposures on various lines (Magnolia, Calvary, Ballardsville). In addition, there were increases in scope and cost associated with Calvary Line repair due to complexity of location.	2016
137985	INST CTRL VALV GAS STOR WELLS	913	-	(913)	-100.00%	0.00%	175,822	174,910	(913)			Jan-14	Jun-16		2016
149172	INST CONTR VLVS WELLS	76,350	130,427	54,076	41.46%	0.08%	81,020	208,618	127,598	Jan-16	Jul-17	Jan-16	Dec-16		2016
149173	CONV DR DEEP TO UPPER 2016	219,718	270,053	50,335	18.64%	0.23%	213,195	270,053	56,858	Jan-16	Dec-16	Jan-16	Dec-16		2016
149176	MAGNOLIA FIELD STUDY	182,874	359,200	176,326	49.09%	0.19%	473,489	359,200	(114,289)	Jan-16	Jun-17	Jan-16	Feb-17		2016
151473	TRAILER WELL WORK	17,179	-	(17,179)	-100.00%	0.02%	17,179	-	(17,179)			May-16	Oct-16		2016
CRELI4475	RELINE GAS STORAGE WELLS 2016	57,574	145,055	87,481	60.31%	0.06%	57,574	145,055	87,481	Jun-13	Sep-18	Jun-13			2016
137976	REPL ALDYL-A PIPE CENT,SAV,CAN	281,248	361,953	80,705	22.30%	0.29%	698,688	637,533	(61,155)	Jan-16	Jun-17	Jan-16	May-17		2016
140910	REPL TRANSITE PANELS W METAL	173,005	-	(173,005)	-100.00%	0.18%	281,957	108,952	(173,005)			Jan-15	Oct-16		2016
140911	PAVING	27,273	-	(27,273)	-100.00%	0.03%	75,671	48,399	(27,273)			Aug-15	Feb-16		2016
140943	CHARCOAL FILTERS DEHYs	3,992	-	(3,992)	-100.00%	0.00%	112,578	108,586	(3,992)			Feb-15	Dec-15		2016
140944	LEAK SURVEY INSTRUMENTS	18,837	61,412	42,575	69.33%	0.02%	18,837	61,412	42,575	Jan-15	Nov-16	Jan-15	Jan-17		2016
140951	TANK SHEDS	50,028	-	(50,028)	-100.00%	0.05%	50,028	-	(50,028)			Aug-15	May-16		2016
140956	MAG BACKUP GENERATORS	99,570	-	(99,570)	-100.00%	0.10%	669,374	569,804	(99,570)			Jun-15	Jan-16		2016
144934	CENTER DEHYDRATOR RELOCATION	72,331	-	(72,331)	-100.00%	0.07%	604,449	299,976	(304,474)			Dec-14	Dec-17		2016
144937	ENGINE ROOM VENTILATION	47,734	-	(47,734)	-100.00%	0.05%	48,973	-	(48,973)			Jan-15	Jun-17		2016
144939	H2S TREATMENT CENTER	53,946	-	(53,946)	-100.00%	0.06%	568,435	514,488	(53,946)			Jan-15	Jan-16		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
144940	2015 MAGNOLIA TOOLS	(1,152)	-	1,152	-100.00%	0.00%	(1,152)	-	1,152			Jan-15	Feb-16		2016
144948	H2S TREATMENT MAGNOLIA	207,900	-	(207,900)	-100.00%	0.22%	1,454,833	1,246,933	(207,900)			Jun-15	Jun-16		2016
146926	UPGR MAG ANALYZER MA TO PA	659	-	(659)	-100.00%	0.00%	47,020	46,362	(659)			Feb-15	Jun-15		2016
149301	MAG REPL ENG ROOM PIP SUP	77,837	120,044	42,207	35.16%	0.08%	86,923	120,044	33,121	Jan-16	Oct-16	Jan-16	Aug-16		2016
149302	MAG TIE IN STATN AIR W BOOSTER	103,023	49,622	(53,401)	-107.61%	0.11%	107,083	49,622	(57,461)	Jan-16	Dec-16	Jan-16	Dec-16		2016
149303	COOLER HANDRAILS/PLATFORMS	51,316	49,825	(1,491)	-2.99%	0.05%	51,316	149,474	98,158	Jan-16	Sep-16	Jan-16	Aug-16		2016
149319	MAG CNG STORAGE TRAILER	155,243	98,490	(56,752)	-57.62%	0.16%	155,243	98,490	(56,752)	Jan-16	Dec-16	Jan-16	Dec-16		2016
149320	MAG ARTICULATED AERIAL LIFT	14,120	99,649	85,529	85.83%	0.01%	121,425	206,955	85,529	Dec-15	Dec-15	Dec-15	Feb-16		2016
149322	MAG 2016 SMALL TOOLS	42,486	38,237	(4,248)	-11.11%	0.04%	42,486	38,237	(4,248)	Jan-16	Dec-16	Jan-16	Aug-16		2016
149330	MAG REPL LOWBOY TRAILER	62,720	-	(62,720)	-100.00%	0.06%	62,720	49,825	(12,896)			Aug-16	Dec-16		2016
150286	CNG FILL STATION MAG 2015	25,892	-	(25,892)	-100.00%	0.03%	56,601	30,663	(25,938)			Nov-15	Jan-17		2016
153102	COMPACT TRACK LOADER MAG 2016	31,969	-	(31,969)	-100.00%	0.03%	31,969	-	(31,969)			Jul-16	Aug-16		2016
CDEFEQ448	MAG FAC IMP/EQ REPL	104,577	135,105	30,528	22.60%	0.11%	104,577	135,105	30,528	Jan-14	Dec-25	Jan-14			2016
CSTATN448	MAGNOLIA STATION BLKT	401,892	299,845	(102,047)	-34.03%	0.42%	401,892	299,845	(102,047)	Jan-14	Jul-29	Jan-14			2016
CSTOR448	MAG STOR FIELD/TRANS BLKT	433,814	763,852	330,038	43.21%	0.45%	433,814	763,852	330,038	Jan-15	Jul-29	Jan-15			2016
138002	B-TOWN RD CITY GATE STA	2,259,017	1,932,036	(326,981)	-16.92%	2.34%	3,993,134	3,659,966	(333,168)	Jan-14	Jun-17	Jan-14	Jan-17		2016
138015	UPGR BELLS LN REG STATION	(2,403)	-	2,403	-100.00%	0.00%	-	2,403	2,403			Jan-14	Jan-16		2016
141405	INSTALL RTU DISPLAYS CG	46,276	-	(46,276)	-100.00%	0.05%	155,442	104,336	(51,105)			Jan-14	Aug-17		2016
144862	ODORANT SYS MAX METERS	4,159	-	(4,159)	-100.00%	0.00%	46,229	42,070	(4,159)			Jan-15	Jun-17		2016
146739	2015 UPGR MULD RTUs	3,394	-	(3,394)	-100.00%	0.00%	81,116	77,722	(3,394)			Apr-15	Mar-16		2016
146755	2015 UPGR CG LG REG ST ELEC	(1,231)	-	1,231	-100.00%	0.00%	-	1,231	1,231			Apr-15	Mar-16		2016
146756	2015 PURCH ELEC RECORDERS	15,137	-	(15,137)	-100.00%	0.02%	315,281	300,144	(15,137)			Jan-15	Jun-16		2016
146882	UPG CG STAT VLV ACTUATORS	25,450	-	(25,450)	-100.00%	0.03%	45,821	20,371	(25,450)			Feb-15	Nov-16		2016
146883	UPG CG STAT TRANSMITTERS	2,358	-	(2,358)	-100.00%	0.00%	30,766	28,408	(2,358)			Feb-15	Dec-15		2016
146884	UPG REMOTE DATA COMM SITE	2,213	-	(2,213)	-100.00%	0.00%	28,182	25,969	(2,213)			Jun-15	Mar-16		2016
149403	2016 UPGR PIP SUP CG & REG STA	-	94,872	94,872	100.00%	0.00%	-	94,872	94,872	Jan-16	Sep-17				2016
149407	2016 PURCH ELEC RECORD GAUGE	273,403	167,728	(105,675)	-63.00%	0.28%	297,530	167,728	(129,803)	Jan-16	Jun-17	Jan-16	Nov-16		2016
149410	2016 UPG CG & LRG REG STA RTU	100,770	99,292	(1,477)	-1.49%	0.10%	107,387	99,292	(8,095)	Jan-16	Jun-17	Jan-16	Jun-17		2016
149413	2016 UPG CG STA VLV ACTUATORS	17,992	38,095	20,102	52.77%	0.02%	164,046	38,095	(125,951)	Jan-16	Aug-17	Jan-16	Nov-17		2016
149416	2016 UPG CG STA TRANSMITTERS	30,344	28,825	(1,519)	-5.27%	0.03%	30,344	28,825	(1,519)	Jan-16	Dec-16	Jan-16	Dec-16		2016
149422	SCADA HARDWARE RPLC	120,053	291,852	171,799	58.87%	0.12%	1,506,777	291,852	(1,214,925)	Jan-16	Dec-18	Jan-16			2016
149432	UPGR MONROE CG FOR WINTER OPS	147,728	154,982	7,254	4.68%	0.15%	470,851	154,982	(315,869)	Jan-16	Nov-17	Jan-16	Nov-17		2016
149436	2016 IM&E SMALL TOOLS	33,203	30,126	(3,076)	-10.21%	0.03%	33,203	30,126	(3,076)	Jan-16	Dec-16	Jan-16	Feb-17		2016
CFTCUS450	FT CUSTOMER CONVERSIONS	9,396	98,066	88,670	90.42%	0.01%	9,396	98,066	88,670	Jun-13	Dec-19	Jun-13			2016
138012	GAS REG FAC UPGR PROJ	1,062	-	(1,062)	-100.00%	0.00%	1,062	-	(1,062)			May-14	Mar-15		2016
140968	BELTLINE SEPARATION	388,228	195,037	(193,191)	-99.05%	0.40%	1,084,867	1,070,336	(14,531)	Dec-14	Dec-18	Dec-14			2016
141004	ST HELEN FACILITY	201,441	499,983	298,542	59.71%	0.21%	296,537	1,282,902	986,365	Jan-15	Dec-19	Jan-15			2016
145040	2015 TOOLS SR&O	(4,491)	-	4,491	-100.00%	0.00%	(4,491)	-	4,491			Jan-15	Oct-15		2016
146281	NATURAL GAS OF KY SYS	(13,143)	-	13,143	-100.00%	-0.01%	283,293	296,436	13,143			Oct-14	Mar-15		2016
149439	2016 SR&O SMALL TOOLS	21,302	27,809	6,507	23.40%	0.02%	21,302	27,809	6,507	Jan-16	Jun-17	Jan-16	Feb-17		2016
CCAPAC451	GAS REG CAPACITY PRO	342,823	290,895	(51,927)	-17.85%	0.36%	342,823	290,895	(51,927)	Jul-13	Dec-25	Jul-13			2016
CCGUPG451	UPGR FACIL CG STATION 2017	32,426	45,141	12,714	28.17%	0.03%	32,426	45,141	12,714	Jul-13	Dec-25	Jul-13			2016
CCOCNT451	RET/REPL CONTR CG STA 2017	99,654	57,464	(42,190)	-73.42%	0.10%	99,654	57,464	(42,190)	Jul-13	Dec-25	Jul-13			2016
CEBREG451	PURCHASE REGULATORS EXIST CUST	16,000	-	(16,000)	-100.00%	0.02%	16,000	-	(16,000)			Nov-16			2016
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	167,764	329,251	161,487	49.05%	0.17%	167,764	329,251	161,487	Jul-13	Jul-28	Jul-13			2016
CNBREG451	PURCH REGULATORS - 004510	160,802	114,712	(46,089)	-40.18%	0.17%	160,802	114,712	(46,089)	Jan-13	Dec-25	Jan-13			2016
CREGFC451	GAS REG FAC UPGRADE BLKT 2017	594,807	490,783	(104,024)	-21.20%	0.62%	594,807	490,783	(104,024)	Jan-15	Dec-23	Jan-15			2016
CREGST451	UPGR FACIL DIST REG STATIONS	39,921	47,193	7,272	15.41%	0.04%	39,921	47,193	7,272	Jul-13	Dec-25	Jul-13			2016
140460	2014 REGULATORY TOOLS	6,852	-	(6,852)	-100.00%	0.01%	70,213	63,360	(6,852)			May-14	Dec-14		2016
144961	2016 REGULATORY TOOLS	9,688	-	(9,688)	-100.00%	0.01%	9,688	-	(9,688)			Jan-16	Dec-16		2016
149324	GAS REG 2016 SMALL TOOLS	54,083	30,126	(23,956)	-79.52%	0.06%	54,083	30,126	(23,956)	Jan-16	Jun-17	Jan-16	Dec-16		2016
139495	Gas Adjustments	-	2,000	2,000	100.00%	0.00%	-	2,000	2,000	Jan-16	Dec-25				2016
138675	EAST END OHIO RVR BRIDGES GAS	2,650	-	(2,650)	-100.00%	0.00%	2,650	-	(2,650)			Aug-12	Jun-14		2016
144036	KY61 PRESTON HWY GAS DIST	1,661	-	(1,661)	-100.00%	0.00%	154	-	(154)			Jul-14	Sep-17		2016
144965	BALLARDSVILLE REINFORCE	-	499,780	499,780	100.00%	0.00%	-	499,780	499,780	Jan-16	Dec-16				2016
144967	LEBANON JUNCTION WASHOUT	12,002	-	(12,002)	-100.00%	0.01%	96,700	84,699	(12,002)			Jan-15	Nov-16		2016
144982	SMALL TOOLS 2016 - 004060	17,712	50,983	33,271	65.26%	0.02%	17,712	50,983	33,271	Jan-16	Dec-16	Jan-16	Dec-16		2016
146801	KY22 AT BRIDGE HILL - GAS	505,288	-	(505,288)	-100.00%	0.52%	2,371,989	1,868,293	(503,696)			Jan-15	May-16	When the budget was developed, this project was anticipated to be completed in 2015. Work was delayed due to coordination with other utilities, weather, and other construction conditions.	2016
146981	HWY 44 RELO 2015	300,414	-	(300,414)	-100.00%	0.31%	617,317	303,935	(313,382)			Mar-15	Jul-16		2016
147122	ALGOOD SYS ENHANCE	424,678	-	(424,678)	-100.00%	0.44%	746,301	321,623	(424,678)			Apr-15	May-16		2016
148845	FLAGET HOSP MAIN EXTENSION	-	504,521	504,521	100.00%	0.00%	-	504,521	504,521	Jan-16	Dec-16			This was a new business project requested by a customer and the customer decided not to move forward.	2016
149142	CLORE LN REINFORCE PH 1	-	568,252	568,252	100.00%	0.00%	-	568,252	568,252	Jan-16	Dec-16			This work was lower cost due to a scope change. Internal policy allows jobs less than $500k to be recorded to the budget funding project for public works relocations (CPBWK406G).	2016
149143	HWY 44 & BLEEMEL REINFORCE	-	108,662	108,662	100.00%	0.00%	-	108,662	108,662	Jan-16	Dec-16				2016
149144	RIVER RD WIDENING RELO	-	499,888	499,888	100.00%	0.00%	-	499,888	499,888	Jan-16	Dec-16				2016
149387	HWY 421 EXPOSURE	3,579	-	(3,579)	-100.00%	0.00%	95,056	91,477	(3,579)			Jul-15	Dec-15		2016
149389	MIDLAND AVE REPLACEMENT	23,611	-	(23,611)	-100.00%	0.02%	197,348	173,737	(23,611)			Jul-15	May-16		2016
149887	HWY 421 EXPOSURE #2	5,453	-	(5,453)	-100.00%	0.01%	54,001	48,548	(5,453)			Aug-15	Feb-16		2016
149888	FORD PLANT EXPOSURE	233	-	(233)	-100.00%	0.00%	219,402	219,169	(233)			Aug-15	Oct-15		2016
150029	HWY 44 RELO-BELLS MILL	165,229	-	(165,229)	-100.00%	0.17%	336,166	170,937	(165,229)			Sep-15	Aug-16		2016

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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
150768	BRECKINRIDGE SIX MILE REG	195,287	-	(195,287)	-100.00%	0.20%	199,667	-	(199,667)			Feb-16	Oct-16		2016
150769	HWY 44 FISHER REG FACILITY	14,129	-	(14,129)	-100.00%	0.01%	-	-	-			Feb-16	Mar-17		2016
150771	US 31 CALVARY LINE RELO	135,125	-	(135,125)	-100.00%	0.14%	142,317	-	(142,317)			Feb-16	Dec-16		2016
152269	FLAT ROCK ROAD	133,178	-	(133,178)	-100.00%	0.14%	133,178	-	(133,178)			Jun-16	Dec-16		2016
153285	HWY 53 MAIN RELOCATION	478,474	-	(478,474)	-100.00%	0.50%	609,002	-	(609,002)			Aug-16	May-17		2016
153662	BULLITT CO SYSTEM REINFORCE	89,492	-	(89,492)	-100.00%	0.09%	1,669,345	-	(1,669,345)			Nov-16			2016
CGME406	NB Gas Main Ext - 004060	2,168,712	1,913,965	(254,748)	-13.31%	2.25%	2,168,712	1,913,965	(254,748)	Dec-12	Dec-25	Dec-12			2016
CPBWK406G	Gas Public Works - 004060	1,114,656	1,608,296	493,641	30.69%	1.15%	1,114,656	1,608,296	493,641	Jan-13	Dec-25	Jan-13			2016
CRCST406G	Cust Requested - 004060	148,189	(24,369)	(172,557)	708.11%	0.15%	148,189	(24,369)	(172,557)	Jan-13	Dec-25	Jan-13			2016
CSYSEN406	Sys Enh - 004060	398,776	350,180	(48,596)	-13.88%	0.41%	398,776	350,180	(48,596)	Jan-13	Dec-25	Jan-13			2016
144980	SMALL TOOLS 2016 - 004190	179,731	127,458	(52,273)	-41.01%	0.19%	180,476	127,458	(53,018)	Jan-16	Nov-16	Jan-16	Nov-16		2016
149146	REPL DUMP TRUCK	139,699	187,132	47,432	25.35%	0.14%	139,050	187,132	48,081	Jan-16	Jul-16	Jan-16	Jul-16		2016
149147	REPL KUBOTAS & TRAILERS	135,579	93,856	(41,724)	-44.46%	0.14%	122,859	93,856	(29,004)	Jan-16	Sep-16	Jan-16	Oct-16		2016
149148	REPL COMBUST GAS INDICATOR	79,566	82,268	2,702	3.28%	0.08%	79,566	82,268	2,702	Jan-16	Aug-16	Jan-16	Aug-16		2016
149154	REPL KUBOTAS TRAILERS 2017	1,813	-	(1,813)	-100.00%	0.00%	366,012	287,360	(78,652)			Dec-16	Aug-17		2016
150154	GAS DIST EQUIPMENT 2015	10,544	-	(10,544)	-100.00%	0.01%	270,155	259,611	(10,544)			Oct-15	Jan-16		2016
151314	SPOOL TRAILER	7,257	-	(7,257)	-100.00%	0.01%	7,257	-	(7,257)			Apr-16	Sep-16		2016
153393	TRAILER & EXCAVATOR	41,526	-	(41,526)	-100.00%	0.04%	66,474	-	(66,474)			Sep-16	Dec-16		2016
153656	KUBOTAS & EXCAVATORS	161,598	-	(161,598)	-100.00%	0.17%	161,598	-	(161,598)			Nov-16	Apr-17		2016
CNBGS419	NB Gas Services - 004190	1,714,001	1,903,816	189,815	9.97%	1.78%	1,714,001	1,903,816	189,815	Jan-13	Dec-25	Jan-13			2016
CTBRD419	Cap Trbl Orders Gas - 004190	52,775	216,412	163,637	75.61%	0.05%	52,775	216,412	163,637	Jan-13	Dec-25	Jan-13			2016
CTPD419	Capital Thrd Party - 004190	125,080	133,424	8,344	6.25%	0.13%	125,080	133,424	8,344	Jan-13	Dec-25	Jan-13			2016
150484	DOE VALLEY 8" ILI REPAIRS	163,204	-	(163,204)	-100.00%	0.17%	186,674	23,471	(163,204)			Dec-15	Jan-16		2016
144811	INT CORR CENTER FLD PRESS MON	137,278	174,965	37,687	21.54%	0.14%	150,841	185,535	34,694	Jan-15	Dec-16	Jan-15	Jul-17		2016
149272	MULD INSULATION BLKTS 2016	20,057	19,698	(359)	-1.82%	0.02%	20,057	19,698	(359)	Jan-16	Nov-16	Jan-16	Nov-16		2016
149276	REPL BOILER PUR PLANT #2	354,200	260,818	(93,383)	-35.80%	0.37%	356,501	260,818	(95,683)	Jan-16	Jun-17	Jan-16	Sep-16		2016
149287	RADCLIFF GAS SYS REINFORCEMENT	48,212	-	(48,212)	-100.00%	0.05%	65,426	107,480	42,054			Jun-16	Sep-16		2016
CROTAR451	UPRG OBSOL ROTARY METERS	58,266	94,229	35,963	38.17%	0.06%	58,266	94,229	35,963	Jul-13	Dec-25	Jul-13			2016
149388	TAYLORSVILLE YORK REG FAC	105,847	-	(105,847)	-100.00%	0.11%	233,470	127,624	(105,847)			Jul-15	May-16		2016
151237	GS GE Pathfinder Software	984	-	(984)	-100.00%	0.00%	984	-	(984)			May-16	Sep-16		2016
150467	Comp-related Equip LGE 2016	3,582	-	(3,582)	-100.00%	0.00%	3,645	-	(3,645)			Jan-16	Dec-16		2016
L9-2015	PRIORITY REPL T-LINES LGE 2015	8	-	(8)	-100.00%	0.00%	8	-	(8)			Jan-15			2016
140097	EMS OPERATOR MONITORS-LGE-2016	4,978	4,989	11	0.23%	0.01%	4,978	4,989	11	May-16	Dec-16	May-16	Jan-17		2016
147780	EMS APP ENHANCEMENTS-LGE-2016	-	5,890	5,890	100.00%	0.00%	-	5,890	5,890	Jan-16	Dec-16				2016
148502	EMS CHNL EXPANSION-LGE-2015	661	-	(661)	-100.00%	0.00%	3,616	2,955	(661)			Aug-15	Feb-16		2016
150096	FUL UPGRD EMS SWARE-LGE-2016	20,613	-	(20,613)	-100.00%	0.02%	30,115	9,264	(20,851)			Oct-15	Aug-17		2016
152265	SCADA PRIVATE NTWK_LGE_2016	6,487	-	(6,487)	-100.00%	0.01%	5,204	-	(5,204)			Jul-16	Jan-17		2016
150804	OATI Software Change - LGE	3,274	-	(3,274)	-100.00%	0.00%	6,547	-	(6,547)			Mar-16	Aug-16		2016
150306	BW Drafting Printer - LG&E	351	-	(351)	-100.00%	0.00%	2,441	2,090	(351)			Oct-15	Jan-16		2016
153497	CIP IP Connectivity - LGE	13,840	-	(13,840)	-100.00%	0.01%	22,011	-	(22,011)			Sep-16	Jun-18		2016
151896	Danville Drafting Plotter-LGE	1,279	-	(1,279)	-100.00%	0.00%	1,279	-	(1,279)			May-16	Oct-16		2016
153728	CIP Intrusion Detect IT LGE	7,168	-	(7,168)	-100.00%	0.01%	18,103	-	(18,103)			Nov-16	May-18		2016
153695	P&C Computer-2016-LGE	336	-	(336)	-100.00%	0.00%	336	-	(336)			Nov-16	Feb-17		2016
144995	LGE FIRE SYSTEMS 2016	65,094	8,109	(56,985)	-702.74%	0.07%	72,505	8,109	(64,396)	Jan-16	Dec-16	Jan-16	Dec-16		2016
144997	LGE SECURITY EQUIPMENT 2016	53,111	15,500	(37,611)	-242.65%	0.06%	51,344	15,500	(35,844)	Jan-16	Dec-16	Jan-16	Dec-16		2016
148018	REPL AIR HANDLERS-BOC MAIN	11,657	58,900	47,243	80.21%	0.01%	62,016	246,450	184,434	Jan-16	Dec-17	Jan-16	Aug-17		2016
148022	RESTROOM RENOVATIONS-BOC	559	-	(559)	-100.00%	0.00%	183,911	-	(183,911)			Jan-16			2016
149549	Meter Reading Mapping Software	-	13,330	13,330	100.00%	0.00%	-	13,330	13,330	Jan-16	Dec-16				2016
149551	MR 2016 FieldNet LG&E	2,931	3,534	603	17.07%	0.00%	10,137	3,534	(6,603)	Jan-16	Dec-16	Jan-16	Jul-17		2016
141581	x Meter Shop 2016 LG&E Electr	-	10,850	10,850	100.00%	0.00%	-	10,850	10,850	Feb-16	Nov-16				2016
138552	CARPET/FLOORIN REPL LGE 2014	179	-	(179)	-100.00%	0.00%	12,951	12,772	(179)			Jan-14	Feb-15		2016
138554	LGE SRV CTR FURNITURE 2014	(724)	-	724	-100.00%	0.00%	10,302	11,025	724			Jan-14	Jan-15		2016
141392	LGE FURNITURE PROJ	113,460	132,711	19,251	14.51%	0.12%	113,460	132,711	19,251	Jul-13	May-19	Jul-13			2016
141419	CARPET REPLACEMENT 2015	2,488	-	(2,488)	-100.00%	0.00%	6,369	27,163	20,794			Jan-15	Jun-16		2016
141423	LGE REPLACE FAILED EQP 2015	(4,147)	-	4,147	-100.00%	0.00%	9,686	13,833	4,147			Jan-15	Jan-16		2016
141424	LGE REPL FAILED EQP 2016	18,092	31,000	12,908	41.64%	0.02%	25,898	31,000	5,102	Jan-16	Dec-16	Jan-16	Dec-16		2016
141425	A/V EQUIP - LG&E 2015	262	-	(262)	-100.00%	0.00%	6,310	6,048	(262)			Jan-15	Feb-16		2016
141435	LGE FAC IMPROVEMENTS 2016	-	31,000	31,000	100.00%	0.00%	-	31,000	31,000	Jan-16	Dec-16				2016
141440	LGE FURN/CHAIRS 2016	19,913	37,200	17,287	46.47%	0.02%	-	37,200	37,200	Jan-16	Dec-16	Jan-16	Dec-16		2016
144568	AUBURNDALE HVAC 2015	94,270	-	(94,270)	-100.00%	0.10%	125,369	31,099	(94,270)			Jan-15	Aug-16		2016
144586	SIMPSONVILLE FENCE LGE IT	5,529	-	(5,529)	-100.00%	0.01%	30,061	24,532	(5,529)			Jan-15	May-16		2016
144622	LGE OFFICE FURN & CHAIRS 2015	(7,467)	-	7,467	-100.00%	-0.01%	3,068	10,536	7,467			Jan-15	Feb-16		2016
144987	LGE CAMERAS 2015	(10,751)	-	10,751	-100.00%	-0.01%	19,529	30,280	10,751			Jan-15	Dec-15		2016
144991	LGE SECURITY EQUIPMENT 2015	(972)	-	972	-100.00%	0.00%	-	972	972			Jan-15	Dec-15		2016
144993	LGE CAMERAS 2016	-	23,250	23,250	100.00%	0.00%	13,695	23,250	9,555	Jan-16	Aug-16				2016
146484	BOC METER SHOP RENO	(179)	-	179	-100.00%	0.00%	2,082	2,261	179			Nov-14	Jan-15		2016
146788	BOC FURNITURE-LGE	1,910	-	(1,910)	-100.00%	0.00%	10,980	9,070	(1,910)			Jan-15	Feb-16		2016
147009	BOC SECURITY RENOVATION-LGE	796	-	(796)	-100.00%	0.00%	4,460	3,664	(796)			Mar-15	Jul-15		2016
148016	CONSTRUCT ELEVATOR - AOC	129,969	93,000	(36,969)	-39.75%	0.13%	130,307	93,000	(37,307)	Jan-16	Dec-16	Jan-16	Dec-16		2016
148028	CARPET/FLOORING - LGE 2016	10,965	13,950	2,985	21.40%	0.01%	3,265	13,950	10,685	Jan-16	Dec-16	Jan-16	Dec-16		2016
148046	AV EQUIPMENT - LGE 2016	-	31,000	31,000	100.00%	0.00%	-	31,000	31,000	Jan-16	Nov-16				2016
148047	XEROX EQ-MAILROOM 2016	916	1,364	448	32.87%	0.00%	916	1,364	448	Jan-16	Sep-16	Jan-16	Aug-16		2016
148050	SCANNER FOR FACILITIES-LGE	-	1,364	1,364	100.00%	0.00%	-	1,364	1,364	Jan-16	Dec-16				2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
149031	CCS UPGRADE FURNITURE	2,972	10,230	7,258	70.95%	0.00%	2,972	10,230	7,258	Jan-16	Aug-16	Jan-16	Sep-16		2016
149041	ELECTRIC UTILITY VEHICLE-AOC	81	-	(81)	-100.00%	0.00%	5,720	5,639	(81)			Oct-15	Apr-16		2016
149100	GAS CONTROL & STOR RENOV	80,495	68,200	(12,295)	-18.03%	0.08%	80,448	68,200	(12,248)	Jan-16	Dec-16	Jan-16	Dec-16		2016
149703	KUGO CCS UPGRADE - LGE	(1,623)	-	1,623	-100.00%	0.00%	12,203	13,827	1,623			Jul-15	Jun-16		2016
149734	BOC GAS CONTR BRKRM	(446)	-	446	-100.00%	0.00%	8,814	9,260	446			Jul-15	Jun-16		2016
149791	BOC PARKING LOT RECONFIG	(0)	-	0	-100.00%	0.00%	57,826	57,826	0			Aug-15	Sep-15		2016
149921	EOC MAINTENANCE OFFICE RENO	81	-	(81)	-100.00%	0.00%	3,931	3,850	(81)			Aug-15	Apr-16		2016
149950	BOC-GAS CONTROL OFFICE RENO	1,114	-	(1,114)	-100.00%	0.00%	11,928	10,814	(1,114)			Aug-15	Aug-16		2016
150019	BOC BREAK ROOM & 2ND FL SHOWER	(375)	-	375	-100.00%	0.00%	14,369	14,744	375			Sep-15	Feb-16		2016
150109	ESC SAFETY OFFICE RENO	4,854	-	(4,854)	-100.00%	0.01%	33,248	28,394	(4,854)			Oct-15	Dec-15		2016
150210	BOC ANNEX TRNG & CONF RM RENO	1,868	-	(1,868)	-100.00%	0.00%	13,931	12,062	(1,868)			Nov-15	Feb-16		2016
150274	ELECTRICAL WORK IN XEROX AREA	574	-	(574)	-100.00%	0.00%	8,730	8,156	(574)			Nov-15	Jan-16		2016
150661	BOC CIP BADGING REMODEL	3,139	-	(3,139)	-100.00%	0.00%	3,139	-	(3,139)			Jan-16	Jul-16		2016
150673	11TH FL RECONFIG LGE CTR	2,757	-	(2,757)	-100.00%	0.00%	2,757	-	(2,757)			Jan-16	Aug-16		2016
150746	TRAILER AT SOUTH SRV CTR	3,720	-	(3,720)	-100.00%	0.00%	3,720	-	(3,720)			Feb-16	Jun-16		2016
150751	BOC FAILED EQ/FURNITURE	2,946	-	(2,946)	-100.00%	0.00%	2,946	-	(2,946)			Feb-16	Oct-16		2016
150882	CONSTRUCT WALL XEROX AREA	3,109	-	(3,109)	-100.00%	0.00%	3,109	-	(3,109)			Mar-16	Aug-16		2016
151160	SIMP COMM CTR RECONF-LGE	2,666	-	(2,666)	-100.00%	0.00%	1,840	-	(1,840)			Apr-16	Dec-16		2016
151211	BOC CAFE RENOVATION	24,358	-	(24,358)	-100.00%	0.03%	24,358	-	(24,358)			Apr-16	Nov-16		2016
151349	LG&E BLDG A/V EQ - 2016 LG&E	6,469	-	(6,469)	-100.00%	0.01%	6,469	-	(6,469)			Apr-16	Dec-16		2016
152314	CREDIT UNION - CONSTRUCT WALL	1,164	-	(1,164)	-100.00%	0.00%	1,164	-	(1,164)			Jun-16	Aug-16		2016
152366	BOC ROOF REPLACEMENT SECTION A	89,065	-	(89,065)	-100.00%	0.09%	131,591	-	(131,591)			Jul-16	Aug-17		2016
152374	NORTH TRENCH DRAIN SSC	3,782	-	(3,782)	-100.00%	0.00%	3,782	-	(3,782)			Sep-16	Dec-16		2016
153180	3RD FLOOR BREAKROOM RENO	16,759	-	(16,759)	-100.00%	0.02%	16,759	-	(16,759)			Jul-16	Dec-16		2016
153270	A/V EQUIPMENT - EOC 2016	2,395	-	(2,395)	-100.00%	0.00%	2,395	-	(2,395)			Aug-16	Dec-16		2016
153278	REPLACE EXT DOORS - BOC 2016	840	-	(840)	-100.00%	0.00%	840	-	(840)			Aug-16	Nov-16		2016
153304	REPL CHILL WTR PIPE INSULATION	12,170	-	(12,170)	-100.00%	0.01%	12,170	-	(12,170)			Aug-16	Dec-16		2016
153352	BIG FANS - AOC WAREHOUSE	7,245	-	(7,245)	-100.00%	0.01%	7,245	-	(7,245)			Aug-16	Nov-16		2016
153400	EOC CHAIRS CONF RM	6,175	-	(6,175)	-100.00%	0.01%	6,175	-	(6,175)			Sep-16	Dec-16		2016
153403	FENCING EOC GAS EQUIPMENT	1,773	-	(1,773)	-100.00%	0.00%	1,773	-	(1,773)			Sep-16	Dec-16		2016
153407	BOC 1 ATRIUM WINDOWS	2,255	-	(2,255)	-100.00%	0.00%	2,255	-	(2,255)			Sep-16	Feb-17		2016
153408	BOC SIDEWALK	1,120	-	(1,120)	-100.00%	0.00%	-	-	-			Sep-16	Jun-17		2016
153469	BOC 3 EMRGNCY PWR CALL CTR LGE	1,283	-	(1,283)	-100.00%	0.00%	1,283	-	(1,283)			Sep-16	Dec-16		2016
153629	SIMSPONVILLE CRAC IT LGE	9,261	-	(9,261)	-100.00%	0.01%	9,261	-	(9,261)			Nov-16	Jun-17		2016
153681	GAS CONTROL CREW ROOM RENO	6,488	-	(6,488)	-100.00%	0.01%	6,795	-	(6,795)			Nov-16	Feb-17		2016
153714	SCISSOR LIFT FOR AOC	5,080	-	(5,080)	-100.00%	0.01%	5,080	-	(5,080)			Dec-16	Mar-17		2016
153722	LGE CTR FURNITURE 2015-LGE	7,358	-	(7,358)	-100.00%	0.01%	7,358	-	(7,358)			Dec-16	Dec-16		2016
153740	EMERGENCY RESPONSE TRAILER	11,753	-	(11,753)	-100.00%	0.01%	11,955	-	(11,955)			Dec-16	Mar-17		2016
142356	Retail Hardware LG&E 2016	1,970	34,100	32,130	94.22%	0.00%	1,970	34,100	32,130	Jan-16	Dec-16	Jan-16	Mar-17		2016
144997	LGE SECURITY EQUIPMENT 2016	15,927	-	(15,927)	-100.00%	0.02%	165,624	50,000	(115,624)			Jan-16	Dec-16		2016
149570	x ERTs 2016 LG&E Gas	-	30,000	30,000	100.00%	0.00%	-	30,000	30,000	Jan-16	Dec-16				2016
151221	ERTs 2016 for LG&E (Gas)	35,667	-	(35,667)	-100.00%	0.04%	35,667	-	(35,667)			Apr-16	Feb-17		2016
153474	Lantech Q-300 Stretch Wrapper	13,317	-	(13,317)	-100.00%	0.01%	13,317	-	(13,317)			Sep-16	Mar-17		2016
141424	LGE REPL FAILED EQP 2016	25,181	-	(25,181)	-100.00%	0.03%	83,542	100,000	16,458			Jan-16	Dec-16		2016
153503	INSTALL SHOWER AT BARDSTOWN	8,220	-	(8,220)	-100.00%	0.01%	8,220	-	(8,220)			Sep-16	Feb-17		2016
153475	S-22 Straddle Truck	7,279	-	(7,279)	-100.00%	0.01%	7,279	-	(7,279)			Sep-16	Feb-17		2016
CCAPR429	Gas Regulators Blanket	493,354	200,084	(293,269)	-146.57%	0.51%	493,354	200,084	(293,269)	Jan-15	Dec-22	Jan-15			2016
CGMTR134	LGE Gas Meters - 001340	2,397,256	2,460,267	63,012	2.56%	2.48%	2,397,256	2,460,267	63,012	Jan-13	Dec-23	Jan-13			2016
004LGE14	Call Center-Route&Report-LGE14	60,231	43,648	(16,583)	-37.99%	0.06%	290,893	231,266	(59,627)	Jan-14	Dec-16	Jan-14	Dec-16		2016
044LGE16	Outside Cable Plant-LGE16	29,359	27,280	(2,079)	-7.62%	0.03%	23,861	27,280	3,419	Jan-16	Dec-16	Jan-16	Dec-16		2016
082LGE16	Tech Ref desktop/laptops-LGE16	503,439	472,006	(31,433)	-6.66%	0.52%	474,834	472,006	(2,828)	Jan-16	Dec-16	Jan-16	May-17		2016
111LGE16	Gas Tracking and Trace-LGE16	125,007	93,000	(32,007)	-34.42%	0.13%	249,562	93,000	(156,562)	Jan-16	Oct-17	Jan-16	Jan-18		2016
138LGE16	PowerPlant Module Upgr-LGE16	45,168	6,665	(38,503)	-577.68%	0.05%	102,684	6,665	(96,019)	Jan-16	Oct-17	Jan-16	Oct-17		2016
159LGE16	Cascade Impl Gen Relays-LGE16	23,350	8,184	(15,166)	-185.32%	0.02%	57,971	8,184	(49,787)	Jan-16	Oct-18	Jan-16			2016
001LGE16	Access Switch Rotation-LGE16	93,950	112,763	18,812	16.68%	0.10%	96,263	112,763	16,500	Jan-16	Nov-16	Jan-16	Dec-16		2016
002LGE15	Aligne Fuels Reports-LGE15	1,014	-	(1,014)	-100.00%	0.00%	2,067	1,052	(1,014)			Jan-15	Sep-16		2016
002LGE16	Analog Sunset-LGE16	9,951	36,282	26,331	72.57%	0.01%	9,951	36,282	26,331	Jan-16	Dec-16	Jan-16	Dec-16		2016
003LGE15	Aligne Upgrade-LGE15	6,083	-	(6,083)	-100.00%	0.01%	21,107	15,024	(6,083)			Jan-15	Dec-15		2016
005LGE14	Cust Comm-text, apps-LGE14	105	-	(105)	-100.00%	0.00%	133,950	133,844	(105)			Jan-14	Dec-15		2016
006LGE15	Bulk Power & Env Systems-LGE15	103	-	(103)	-100.00%	0.00%	19,881	19,777	(103)			Jan-15	Jun-16		2016
006LGE16	Bulk Power & Env Systems-LGE16	19,790	19,375	(415)	-2.14%	0.02%	19,790	19,375	(415)	Jan-16	Dec-16	Jan-16	Dec-16		2016
007LGE16	Cabling Server Connect-LGE16	3,588	6,975	3,387	48.56%	0.00%	3,588	6,975	3,387	Dec-15	Dec-16	Dec-15	Dec-16		2016
009LGE16	CERUS IV-LGE16	60,654	62,000	1,346	2.17%	0.06%	60,654	62,000	1,346	Jan-16	Dec-16	Jan-16	Dec-16		2016
010LGE16	CFO Sys Capital-LGE16	-	15,500	15,500	100.00%	0.00%	-	15,500	15,500	Jan-16	Dec-16				2016
011LGE15	CIP Compl Year 5-LGE15	(136)	-	136	-100.00%	0.00%	97,931	98,067	136			Dec-14	Dec-15		2016
011LGE16	CIP Compl Year 6-LGE16	50,769	82,057	31,288	38.13%	0.05%	50,769	82,057	31,288	Jan-16	Dec-16	Jan-16	Dec-16		2016
012LGE16	CIP Compl Tools - Year 6-LGE16	29,726	58,125	28,399	48.86%	0.03%	29,726	58,125	28,399	Jan-16	Dec-16	Jan-16	Dec-16		2016
013LGE16	Core Network Infra-LGE16	22,738	23,250	512	2.20%	0.02%	22,738	23,250	512	Jan-16	Dec-16	Jan-16	Dec-16		2016
017LGE16	Electric Insp Enhan-LGE16	2,718	34,100	31,382	92.03%	0.00%	-	34,100	34,100	Jan-16	Dec-16	Jan-16	Dec-16		2016
018LGE16	Email Spam Filt AV Gtwy-LGE16	-	17,190	17,190	100.00%	0.00%	-	17,190	17,190	Jan-16	Dec-16				2016
021LGE15	Electric Insp Enhan-LGE15	2,335	-	(2,335)	-100.00%	0.00%	95,277	92,942	(2,335)			Jan-15	Dec-15		2016
021LGE16	Further app virt build-LGE16	32,781	36,812	4,031	10.95%	0.03%	31,023	36,812	5,790	Jan-16	Dec-16	Jan-16	Dec-16		2016
023LGE16	IT Security Infrast-LGE16	8,463	11,625	3,162	27.20%	0.01%	8,463	11,625	3,162	Jan-16	Dec-16	Jan-16	Dec-16		2016

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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
024LGE15	Further app virt build-LGE15	528	-	(528)	-100.00%	0.00%	32,637	32,110	(528)			Jan-15	Dec-15		2016
025LGE16	Lville Electrical Upgr-LGE16	7,655	7,750	95	1.22%	0.01%	7,655	7,750	95	Jan-16	Dec-16	Jan-16	Dec-16		2016
026LGE15	GIS Enhance and Upgr-LGE15	630	-	(630)	-100.00%	0.00%	57,418	56,788	(630)			Jan-15	Dec-15		2016
026LGE16	Lville Racks & Furn-LGE16	3,516	3,875	359	9.27%	0.00%	3,493	3,875	382	Dec-15	Dec-16	Dec-15	Dec-16		2016
029LGE16	Microsoft Lic True-up-LGE16	15,739	23,250	7,511	32.31%	0.02%	15,739	23,250	7,511	Jan-16	Dec-16	Jan-16	Dec-16		2016
032LGE14	Vulnerability Scanning-LGE14	423	-	(423)	-100.00%	0.00%	423	-	(423)			Jan-14	Jun-16		2016
032LGE16	Mobile Radio-LGE16	5,762	31,000	25,238	81.41%	0.01%	5,762	31,000	25,238	Jan-16	Dec-16	Jan-16	Dec-16		2016
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	149,480	50,375	(99,105)	-196.74%	0.15%	145,206	50,375	(94,831)	Jan-16	Dec-16	Jan-16	Dec-16		2016
037LGE16	Ntwrk Acc Dev&Site Infra-LGE16	24,497	23,250	(1,247)	-5.36%	0.03%	24,497	23,250	(1,247)	Jan-16	Dec-16	Jan-16	Dec-16		2016
038LGE16	Ntwrk Acc Dev & Gate-LGE16	3,987	3,875	(112)	-2.89%	0.00%	3,987	3,875	(112)	Jan-16	Dec-16	Jan-16	Dec-16		2016
039LGE16	Network Management-LGE16	6,086	5,813	(274)	-4.71%	0.01%	6,146	5,813	(333)	Jan-16	Dec-16	Jan-16	Dec-16		2016
040LGE16	Network Test Equipment-LGE16	16,374	15,500	(874)	-5.64%	0.02%	16,374	15,500	(874)	Jan-16	Dec-16	Jan-16	Dec-16		2016
041LGE15	Mobile Radio-LGE15	(1,158)	-	1,158	-100.00%	0.00%	454	1,612	1,158			Jan-15	Dec-15		2016
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	(27,143)	-	27,143	-100.00%	-0.03%	0	27,393	27,393			Dec-14	Dec-16		2016
043LGE16	Original SW Upgrade-LGE16	41,138	46,500	5,362	11.53%	0.04%	50,767	56,129	5,362	Aug-15	Dec-16	Aug-15	Dec-16		2016
046LGE16	Pers Product Grow & Ref-LGE16	31,223	31,000	(223)	-0.72%	0.03%	31,223	31,000	(223)	Jan-16	Dec-16	Jan-16	Dec-16		2016
047LGE16	Phone Expan/Break Fix-LGE16	23,288	11,625	(11,663)	-100.33%	0.02%	23,490	11,625	(11,865)	Jan-16	Dec-16	Jan-16	Dec-16		2016
053LGE15	Orcl Ntwk Mgmt Sys Rep-LGE15	(1)	-	1	-100.00%	0.00%	8,525	8,526	1			Jan-15	Dec-15		2016
053LGE16	Replace PDUs - BOC-LGE16	28,912	54,250	25,338	46.71%	0.03%	28,912	54,250	25,338	Jan-16	Dec-16	Jan-16	Dec-16		2016
054LGE15	Outside Cable Plant-LGE15	3,870	-	(3,870)	-100.00%	0.00%	18,783	14,913	(3,870)			Jan-15	Dec-15		2016
056LGE15	Pers Product Grow & Ref-LGE15	73	-	(73)	-100.00%	0.00%	11,822	11,749	(73)			Jan-15	Dec-15		2016
056LGE16	SAN Capacity Expansion-LGE16	-	147,560	147,560	100.00%	0.00%	-	147,560	147,560	Jan-16	Dec-16				2016
059LGE16	Sec Infra Enhancements-LGE16	15,637	15,500	(137)	-0.88%	0.02%	15,637	15,500	(137)	Jan-16	Dec-16	Jan-16	Dec-16		2016
060LGE16	Serv Cap Expan and Rel-LGE16	1,215	6,587	5,373	81.56%	0.00%	1,215	6,587	5,373	Jan-16	Dec-16	Jan-16	Dec-16		2016
063LGE16	Simpsonville Elect Upg-LGE16	4,906	7,750	2,844	36.70%	0.01%	4,830	7,750	2,920	Jan-16	Dec-16	Jan-16	Dec-16		2016
064LGE16	Simpson Furn&Racks-LGE16	5,061	3,875	(1,186)	-30.61%	0.01%	5,005	3,875	(1,130)	Jan-16	Dec-16	Jan-16	Dec-16		2016
065LGE16	Site Security Improve-LGE16	2,493	7,750	5,257	67.84%	0.00%	2,493	7,750	5,257	Jan-16	Dec-16	Jan-16	Dec-16		2016
067LGE16	TeleRm Data Cent Y1/2-LGE16	51,250	77,500	26,250	33.87%	0.05%	51,200	77,500	26,300	Jan-16	Dec-16	Jan-16	Dec-16		2016
068LGE16	Telecom Shelter Ren-LGE16	7,453	11,625	4,172	35.88%	0.01%	7,453	11,625	4,172	Jan-16	Dec-16	Jan-16	Dec-16		2016
071LGE14	Telecom Shelter Renov-LGE14	(4,453)	-	4,453	-100.00%	0.00%	-	4,453	4,453			Jan-14	Feb-15		2016
073LGE15	Serv Cap Expan and Rel-LGE15	1	-	(1)	-100.00%	0.00%	8,368	8,367	(1)			Jan-15	Dec-15		2016
074LGE15	Serv HW Refresh-LGE15	(6,700)	-	6,700	-100.00%	-0.01%	103,987	110,688	6,700			Jan-15	Nov-15		2016
074LGE16	Upgrade Vmware Infra-LGE16	5,537	21,700	16,163	74.48%	0.01%	5,537	21,700	16,163	Dec-15	Dec-16	Dec-15	Apr-17		2016
076LGE16	Vulnerability Scanning-LGE16	4,488	31,000	26,512	85.52%	0.00%	4,488	31,000	26,512	Jan-16	Dec-16	Jan-16	Nov-16		2016
077LGE15	Site Security Impr LGE15	(693)	-	693	-100.00%	0.00%	7,071	7,764	693			Jan-15	Dec-15		2016
077LGE16	Wireless Upgrade (WERUS)-LGE16	27,420	27,125	(295)	-1.09%	0.03%	27,466	27,125	(341)	Jan-16	Dec-16	Jan-16	Dec-16		2016
079LGE15	Telecom Shelter Ren-LGE15	693	-	(693)	-100.00%	0.00%	15,329	14,637	(693)			Jan-15	Dec-15		2016
081LGE16	Monitor Replacement-LGE16	9,905	9,920	15	0.16%	0.01%	9,905	9,920	15	Jan-16	Dec-16	Jan-16	Dec-16		2016
083LGE16	Tower Replacements-LGE16	(0)	-	0	-100.00%	0.00%	78,348	78,349	0			Jan-14	Feb-15		2016
087LGE14	EE DSM Filing (Non-AMS)-LGE14	600	-	(600)	-100.00%	0.00%	19,578	18,978	(600)			Jan-14	Dec-15		2016
093LGE16	Server HW Refresh-LGE16	71,438	95,790	24,352	25.42%	0.07%	71,494	95,790	24,296	Jan-16	Dec-16	Jan-16	Dec-16		2016
100LGE15	Replace Edge 95 units-LGE15	26	-	(26)	-100.00%	0.00%	12,219	15,684	3,465			Jan-15	Dec-15		2016
103LGE16	Endpoint Protect License-LGE16	-	775	775	100.00%	0.00%	-	775	775	Jan-16	Dec-16				2016
104LGE16	LogRhythm (CIP)-LGE16	-	8,525	8,525	100.00%	0.00%	-	8,525	8,525	Jan-16	Dec-16				2016
105LGE16	SQL Server EA True-up-LGE16	-	15,500	15,500	100.00%	0.00%	-	15,500	15,500	Jan-16	Mar-16				2016
107LGE16	LogRhythm (Corp)-LGE16	-	8,525	8,525	100.00%	0.00%	-	8,525	8,525	Jan-16	Dec-16				2016
108LGE16	SOA Middleware Upgrades-LGE16	16,631	-	(16,631)	-100.00%	0.02%	16,631	-	(16,631)			Jan-16	Dec-16		2016
109LGE15	Tech Ref desk&laptops- LGE15	(0)	-	0	-100.00%	0.00%	306,616	306,616	0			Jan-15	Dec-15		2016
110LGE16	Monitoring Project-LGE16	18,586	31,000	12,414	40.05%	0.02%	18,586	31,000	12,414	Jan-16	Dec-16	Jan-16	Dec-16		2016
112LGE16	IRAS Enhancements-LGE16	-	217,000	217,000	100.00%	0.00%	-	217,000	217,000	Jan-16	Dec-16			Due to internal resource constraints, project was postponed to a later time period	2016
113LGE16	TOA Enhancements-LGE16	23,700	13,640	(10,060)	-73.75%	0.02%	23,700	13,640	(10,060)	Jan-16	Dec-16	Jan-16	Dec-16		2016
116LGE16	SAP CRM/ECC Enhancement-LGE16	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-16	Dec-16				2016
117LGE16	TRODS-LGE16	38,369	17,050	(21,319)	-125.04%	0.04%	38,414	17,050	(21,364)	Jan-16	Dec-16	Jan-16	Dec-16		2016
120LGE14	UC&C-LGE14	(1,044)	-	1,044	-100.00%	0.00%	339,946	340,990	1,044			Jan-14	Jan-15		2016
120LGE15	UC&C-LGE15	(27)	-	27	-100.00%	0.00%	141,553	141,580	27			Jan-15	Nov-15		2016
120LGE16	SynerGEE Gas Isolat Mod-LGE16	28,066	46,500	18,434	39.64%	0.03%	28,066	46,500	18,434	Jan-16	Dec-16	Jan-16	Dec-16		2016
121LGE16	LogRhythm HW Refresh-LGE16	-	34,410	34,410	100.00%	0.00%	-	34,410	34,410	Jan-16	Dec-16				2016
122LGE14	Ventyx Mobile Upgrade-LGE14	129,128	188,778	59,650	31.60%	0.13%	511,714	571,364	59,650	Jan-14	Dec-16	Jan-14	Oct-16		2016
122LGE16	LogRhythm Tech Upg/Ref-LGE16	-	11,625	11,625	100.00%	0.00%	-	11,625	11,625	Jan-16	Dec-16				2016
125LGE16	EMS CIP-LGE16	27,635	27,280	(355)	-1.30%	0.03%	27,539	27,280	(259)	Jan-16	Dec-16	Jan-16	Dec-16		2016
126LGE16	Expand EMS Dev System-LGE16	40,665	40,920	255	0.62%	0.04%	40,362	40,920	558	Jan-16	Dec-16	Jan-16	Dec-16		2016
127LGE16	EMS Sys_Monitor Tool-LGE16	20,406	20,460	54	0.26%	0.02%	20,406	20,460	54	Jan-16	Dec-16	Jan-16	Dec-16		2016
130321	REPLACE FIBER REACH NODES-LGE	(125,912)	-	125,912	-100.00%	-0.13%	0	125,912	125,912			Jan-13	Dec-14		2016
130321LGE	REPL FIBER NODES-LGE ONLY	125,912	-	(125,912)	-100.00%	0.13%	990,350	864,438	(125,912)			Jan-13	Dec-15		2016
130LGE15	Advanced Malware Detect-LGE15	513	-	(513)	-100.00%	0.00%	-	-	-			Jan-15	Mar-17		2016
134LGE15	Cascade Corp Sec Assets-LGE15	29,230	-	(29,230)	-100.00%	0.03%	35,880	6,650	(29,230)			Jan-15	Dec-16		2016
135LGE16	Rate Case 2016-LGE16	1,849	20,460	18,611	90.96%	0.00%	21,105	20,460	(645)	Jan-16	Dec-16	Jan-16	Oct-17		2016
136LGE16	Time and Labor Repl-LGE16	-	279,000	279,000	100.00%	0.00%	-	279,000	279,000	Jan-16	Dec-16			More evaluation was required related to this project, so the project was cancelled during this time period	2016
137LGE16	FERC Form 1 Rpt Tool Rpl-LGE16	-	15,500	15,500	100.00%	0.00%	-	15,500	15,500	Jan-16	Dec-16				2016
138898LGE	Enterprise Info Mgmt-LGE12	36,174	-	(36,174)	-100.00%	0.04%	646,418	610,244	(36,174)			Dec-12	Nov-15		2016
139LGE15	CTS/AFB-Accting Enhance-LGE15	13,869	9,300	(4,569)	-49.13%	0.01%	10,791	15,243	4,452	Jan-15	Dec-16	Jan-15	Oct-17		2016
139LGE16	Central Firewall Mgmt-LGE16	27,690	31,000	3,310	10.68%	0.03%	27,766	31,000	3,234	Jan-16	Dec-16	Jan-16	Apr-17		2016

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
140LGE16	Inst Temp Sensors-Sville-LGE16	-	3,100	3,100	100.00%	0.00%	-	3,100	3,100	Jan-16	Dec-16				2016
141LGE16	Centrify Licensing-LGE16	-	3,100	3,100	100.00%	0.00%	-	3,100	3,100	Jan-16	Dec-16				2016
142LGE16	UC4 Upgrade to V10-LGE16	7,362	4,650	(2,712)	-58.32%	0.01%	7,362	4,650	(2,712)	Jan-16	Dec-16	Jan-16	Dec-16		2016
143LGE16	Light Table Licenses-LGE16	1,807	4,774	2,967	62.14%	0.00%	1,807	4,774	2,967	Aug-16	Dec-16	Aug-16	Dec-16		2016
144LGE16	Repl Asset Strategy AIS-LGE16	-	10,230	10,230	100.00%	0.00%	-	10,230	10,230	Jan-16	Dec-16				2016
145LGE16	DSM Industrial EE Prgm-LGE16	-	20,460	20,460	100.00%	0.00%	-	20,460	20,460	Jan-16	Dec-16				2016
146LGE16	MR Hardware-LGE16	2,895	6,820	3,925	57.54%	0.00%	2,895	6,820	3,925	Jan-16	Dec-16	Jan-16	Dec-16		2016
147LGE16	MV90 upgrade-LGE16	5,984	20,460	14,476	70.75%	0.01%	5,786	20,460	14,674	Jan-16	Dec-16	Jan-16	Dec-16		2016
148LGE16	Implement Corp. SIEM-LGE16	180,846	186,000	5,154	2.77%	0.19%	180,846	186,000	5,154	Jan-16	Oct-16	Jan-16	Dec-16		2016
149LGE16	Oracle HTTP Servers-LGE16	-	8,525	8,525	100.00%	0.00%	-	8,525	8,525	Jan-16	Dec-16				2016
151LGE16	Entrprs Data Domain Expn-LGE16	9	35,357	35,349	99.98%	0.00%	71,285	106,633	35,349	Aug-15	Dec-16	Aug-15	Jun-16		2016
152LGE16	Mbl & Wrkst Lic True-up-LGE16	25,840	30,070	4,230	14.07%	0.03%	25,840	30,070	4,230	Jan-16	Dec-16	Jan-16	Dec-16		2016
155LGE16	Citrix XenMobile Upgrade-LGE16	-	25,730	25,730	100.00%	0.00%	-	25,730	25,730	Jan-16	Dec-16				2016
157LGE15	EMS CIP-LGE15	4,065	-	(4,065)	-100.00%	0.00%	13,732	9,667	(4,065)			Jan-15	Dec-16		2016
159LGE15	LOAD Vendor Upgrade-LGE15	(420)	-	420	-100.00%	0.00%	0	420	420			Jan-15	Nov-15		2016
161LGE16	HP QC Upgr to ALM-LGE16	-	23,250	23,250	100.00%	0.00%	18,597	41,847	23,250	Oct-15	Dec-16				2016
162LGE16	Upgrade Quest to SOA 11g-LGE16	-	11,625	11,625	100.00%	0.00%	-	11,625	11,625	Jan-16	Dec-16				2016
165LGE16	Non-SCADA Load Data-LGE16	576	17,050	16,474	96.62%	0.00%	0	17,050	17,050	Jan-16	Dec-16	Jan-16	Dec-16		2016
166LGE16	Tower Replace-LGE16	144,255	139,500	(4,755)	-3.41%	0.15%	146,556	139,500	(7,056)	Jan-16	Mar-17	Jan-16	Apr-17		2016
167LGE15	Gas Training System-LGE15	(3,241)	-	3,241	-100.00%	0.00%	-	3,241	3,241			Jan-15	Dec-15		2016
167LGE16	Low Income Assist Portal-LGE16	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-16	Dec-16				2016
168LGE16	Transmission Map Layers-LGE16	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-16	Dec-16				2016
170LGE15	Low Income Assist Portal-LGE15	(0)	-	0	-100.00%	0.00%	(0)	0	0			Jan-15	Nov-15		2016
178LGE15	Upgrade Quest Server-LGE15	36,857	6,200	(30,657)	-494.47%	0.04%	118,940	6,200	(112,740)	Sep-16	Apr-17	Sep-16	Jan-18		2016
200LGE15	Customer Bill Redesign-LGE15	37,192	20,460	(16,732)	-81.78%	0.04%	132,085	115,353	(16,732)	Jan-15	Dec-16	Jan-15	Aug-16		2016
200LGE16	Application Sec Enhance-LGE16	6,282	11,625	5,343	45.96%	0.01%	6,282	11,625	5,343	Jan-16	Nov-17	Jan-16	Aug-16		2016
201LGE14	Auto Pymt Arrangements-LGE14	1	-	(1)	-100.00%	0.00%	0	(1)	(1)			Jan-14	Feb-15		2016
202LGE15	Trans OATT Billing Tool-LGE15	11,841	27,280	15,439	56.59%	0.01%	33,518	48,957	15,439	Jan-15	Dec-16	Jan-15	Dec-16		2016
202LGE16	Mobile Dispatch for ARM-LGE16	-	68,200	68,200	100.00%	0.00%	-	306,900	306,900	Jan-16	Dec-16				2016
203LGE15	PowerPlant Upgrade-LGE15	169,443	155,000	(14,443)	-9.32%	0.18%	377,400	362,958	(14,443)	Jan-15	Jun-16	Jan-15	Jul-16		2016
203LGE16	PS 9.2 Upgrade-LGE16	74,904	93,651	18,747	20.02%	0.08%	168,381	194,223	25,842	Jan-16	Aug-17	Jan-16	Jun-17		2016
204LGE16	SAP CRM/ECC Upgr-LGE16	2,228,338	2,428,875	200,537	8.26%	2.31%	3,519,331	3,785,969	266,638	Oct-15	May-17	Oct-15	May-17	Underrun due to timing - spend shifted into 2015	2016
206LGE16	Sys Lab software replace-LGE16	-	37,510	37,510	100.00%	0.00%	-	47,740	47,740	Jan-16	Dec-17				2016
207LGE16	Quest Enhance for GC&HR-LGE16	-	38,750	38,750	100.00%	0.00%	-	77,500	77,500	Jan-16	Dec-17				2016
220LGE14	IOC Enhancements-LGE14	(714)	-	714	-100.00%	0.00%	20,447	21,161	714			Mar-14	Nov-15		2016
234LGE14	Damage Assess Enhance-LGE14	118	-	(118)	-100.00%	0.00%	71,177	71,059	(118)			Jan-14	Dec-15		2016
241LGE14	Legal Hold-LGE14	(5,334)	-	5,334	-100.00%	-0.01%	(0)	5,334	5,334			Jan-14	Sep-16		2016
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	241,563	368,007	126,444	34.36%	0.25%	758,016	884,595	126,579	Jan-15	Dec-16	Jan-15	Dec-16		2016
700LGE15	Fidelity Pension-LGE15	25,926	9,300	(16,626)	-178.77%	0.03%	253,972	237,346	(16,626)	Jan-15	Dec-15	Jan-15	Dec-15		2016
700LGE16	Varigance Mist-LGE16	1,288	-	(1,288)	-100.00%	0.00%	1,288	-	(1,288)			Jan-16	Jun-16		2016
702LGE16	CA API-LGE16	20,932	-	(20,932)	-100.00%	0.02%	20,932	-	(20,932)			Jan-16	Aug-16		2016
703LGE16	Aspect Workforce Lic-LGE16	1,395	-	(1,395)	-100.00%	0.00%	1,395	-	(1,395)			Mar-16	Aug-16		2016
704LGE15	AIS Enhancement-LGE15	(4,238)	-	4,238	-100.00%	0.00%	-	4,238	4,238			Jan-15	Aug-15		2016
706LGE15	AOC Telecom Renovation-LGE15	3,917	-	(3,917)	-100.00%	0.00%	7,680	3,763	(3,917)			Jan-15	Nov-15		2016
706LGE16	EMC TLA-LGE16	505,807	-	(505,807)	-100.00%	0.52%	505,807	-	(505,807)			Mar-16	Aug-16	Unbudgeted project offset by reductions in 033LGE16, 056LGE15 and 153SER16 to purchase perpetual software license rights for our enterprise storage and data backup systems	2016
707LGE15	PACSs for Substations-LGE15	15,575	27,280	11,705	42.91%	0.02%	89,866	101,571	11,705	Jan-15	Aug-16	Jan-15	Aug-16		2016
707LGE16	IVR Designer Tool Upgr-LGE16	8,648	-	(8,648)	-100.00%	0.01%	8,648	-	(8,648)			Apr-16	Dec-16		2016
708LGE16	Microsoft Project Server-LGE16	20,719	-	(20,719)	-100.00%	0.02%	20,719	-	(20,719)			Apr-16	Dec-16		2016
709LGE16	Lightning Fall License-LGE16	4,938	-	(4,938)	-100.00%	0.01%	4,938	-	(4,938)			Apr-16	Dec-16		2016
710LGE16	NMS Enhancement-LGE16	1,219	-	(1,219)	-100.00%	0.00%	1,219	-	(1,219)			Apr-16	Dec-16		2016
712LGE16	OpenText OCR Licenses-LGE16	5,062	-	(5,062)	-100.00%	0.01%	5,062	-	(5,062)			Jan-16	Sep-16		2016
714LGE16	Citect Scada Lic-LGE16	13,126	-	(13,126)	-100.00%	0.01%	13,126	-	(13,126)			Jun-16	Dec-16		2016
715LGE16	ArcGIS Spatial Licenses-LGE16	573	-	(573)	-100.00%	0.00%	573	-	(573)			Jun-16	Dec-16		2016
716LGE15	Res Contractor Invoicing-LGE15	1,158	-	(1,158)	-100.00%	0.00%	27,674	26,516	(1,158)			Jun-15	Dec-15		2016
716LGE16	Adobe Robohelp Licenses-LGE16	900	-	(900)	-100.00%	0.00%	900	-	(900)			Jun-16	Dec-16		2016
717LGE15	Maximo BI-LGE15	1,525	-	(1,525)	-100.00%	0.00%	5,803	4,278	(1,525)			Jun-15	Dec-15		2016
717LGE16	Gas Pipeline ESRI Lic-LGE16	6,375	-	(6,375)	-100.00%	0.01%	6,375	-	(6,375)			Jul-16	Dec-16		2016
718LGE15	PowerPlant BI-LGE15	638	-	(638)	-100.00%	0.00%	2,017	1,379	(638)			Jun-15	Dec-15		2016
718LGE16	Net Motion Mobility-LGE16	4,784	-	(4,784)	-100.00%	0.00%	4,784	-	(4,784)			Jul-16	Dec-16		2016
719LGE15	CTS Upload Automation-LGE15	6,375	-	(6,375)	-100.00%	0.01%	7,493	1,118	(6,375)			Jun-15	Nov-15		2016
720LGE15	NAS Analytics Tool-LGE15	(971)	-	971	-100.00%	0.00%	25,843	26,815	971			Jun-15	Dec-15		2016
720LGE16	Mobile Dispatch Map-LGE16	23,838	-	(23,838)	-100.00%	0.02%	23,508	-	(23,508)			Jun-16	Dec-16		2016
722LGE16	Single Sign On Lic-LGE16	483	-	(483)	-100.00%	0.00%	483	-	(483)			Jul-16	Dec-16		2016
723LGE15	AutoDesk Revit-LGE15	(3,266)	-	3,266	-100.00%	0.00%	2,567	5,833	3,266			Jul-15	Nov-15		2016
723LGE16	SSO License Bellomy-LGE16	1,048	-	(1,048)	-100.00%	0.00%	1,048	-	(1,048)			Aug-16	Dec-16		2016
724LGE15	Data Copy Tool for SAP-LGE15	3,145	-	(3,145)	-100.00%	0.00%	40,948	37,802	(3,145)			Jul-15	Jun-16		2016
724LGE16	PI Lic for Access Perm-LGE16	868	-	(868)	-100.00%	0.00%	212	-	(212)			Aug-16	Dec-16		2016
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	1,182	-	(1,182)	-100.00%	0.00%	1,406	-	(1,406)			Jul-16	Dec-16		2016
728LGE15	EE Rebate Checks-LGE15	(498)	-	498	-100.00%	0.00%	29,727	30,224	498			Aug-15	Dec-15		2016
729LGE16	Solar Share Program-LGE16	14,482	-	(14,482)	-100.00%	0.02%	14,482	-	(14,482)			Aug-16	Dec-16		2016
730LGE16	ABB Post Impl Enhance-LGE16	8,152	-	(8,152)	-100.00%	0.01%	8,174	-	(8,174)			Sep-16	Dec-16		2016
731LGE16	Touch Screen Displays-LGE16	1,476	-	(1,476)	-100.00%	0.00%	1,476	-	(1,476)			Sep-16	Dec-16		2016

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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
732LGE16	EIS Licenses-LGE16	697	-	(697)	-100.00%	0.00%	697	-	(697)			Sep-16	Dec-16		2016
734LGE16	Cust Serv Training Tools-LGE16	7,561	-	(7,561)	-100.00%	0.01%	3,831	-	(3,831)			Sep-16	Dec-16		2016
735LGE16	Pitney Bowes Licenses-LGE16	36,001	-	(36,001)	-100.00%	0.04%	36,001	-	(36,001)			Sep-16	Dec-16		2016
738LGE16	Primavera Licenses-LGE16	4,970	-	(4,970)	-100.00%	0.01%	4,970	-	(4,970)			Oct-16	Dec-16		2016
739LGE16	Global Mapper Upgrade-LGE16	694	-	(694)	-100.00%	0.00%	694	-	(694)			Oct-16	Dec-16		2016
741LGE16	Bluecoat Proxy Security-LGE16	39,258	-	(39,258)	-100.00%	0.04%	37,036	-	(37,036)			Oct-16	Dec-16		2016
743LGE15	Video Streaming Appl-LGE15	13,915	-	(13,915)	-100.00%	0.01%	27,420	13,505	(13,915)			Nov-15	Aug-16		2016
743LGE16	PMO Plotters-LGE16	4,929	-	(4,929)	-100.00%	0.01%	3,730	-	(3,730)			Oct-16	Dec-16		2016
744LGE16	Reader Boards-LGE16	23,788	-	(23,788)	-100.00%	0.02%	39,349	-	(39,349)			Oct-16	Dec-17		2016
745LGE16	Metalogix-LGE16	16,541	-	(16,541)	-100.00%	0.02%	16,541	-	(16,541)			Nov-16	Dec-16		2016
746LGE16	Nintex Licenses-LGE16	31,035	-	(31,035)	-100.00%	0.03%	31,035	-	(31,035)			Nov-16	Dec-16		2016
747LGE16	TRAC Enhancements-LGE16	1,811	-	(1,811)	-100.00%	0.00%	33,120	-	(33,120)			Nov-16	Jan-18		2016
749LGE16	AMS SAP Licenses-LGE16	94,903	-	(94,903)	-100.00%	0.10%	94,903	-	(94,903)			Nov-16	Dec-16		2016
750LGE16	AMS SAP Hardware-LGE16	90,884	-	(90,884)	-100.00%	0.09%	91,012	-	(91,012)			Nov-16	Dec-16		2016
IT0057L	Mob 5500 Netscale HW Ref-LGE16	50,790	-	(50,790)	-100.00%	0.05%	50,790	-	(50,790)			Sep-16	Dec-16		2016
IT0103L	Sys Lab software replace-LGE16	3,972	-	(3,972)	-100.00%	0.00%	51,980	-	(51,980)			Oct-16	Nov-17		2016
019LGE15	Design Tool Repl (WIM)-LGE15	269,144	354,640	85,496	24.11%	0.28%	550,767	433,388	(117,379)	Jan-15	Sep-17	Jan-15	May-17		2016
031LGE16	Mobile Infrastructure-LGE16	43,144	20,460	(22,684)	-110.87%	0.04%	43,169	20,460	(22,709)	Jan-16	Dec-16	Jan-16	Dec-16		2016
														Offset by project 033KU16 and 706LGE16; budgeted 100% on LGE project number 033LGE16 but actuals were allocated between LGE and KU project	
033LGE16	Mble Rad Syst Replace-LGE16	412,294	1,240,000	827,706	66.75%	0.43%	416,681	1,240,000	823,319	Jan-16	Dec-16	Jan-16	Dec-16	033KU16	2016
078LGE16	WMS Work MGMT Syst-LGE	13,660	13,640	(20)	-0.14%	0.01%	13,660	13,640	(20)	Jan-16	Dec-16	Jan-16	Dec-16		2016
080LGE14	Lockout/Tagout (LOTO)-LGE14	37,745	-	(37,745)	-100.00%	0.04%	243,439	205,693	(37,745)			Jan-14	Dec-15		2016
080LGE16	Gas Nomination System-LGE16	48,029	88,350	40,321	45.64%	0.05%	129,867	88,350	(41,517)	Jan-16	Dec-16	Jan-16	Jan-18		2016
109LGE16	WallStreet Suite Upgr-LGE16	25,700	18,600	(7,100)	-38.17%	0.03%	39,303	18,600	(20,703)	Jan-16	Mar-17	Jan-16	Sep-17		2016
129LGE16	Implement SDE Replace-LGE16	151,977	46,500	(105,477)	-226.83%	0.16%	263,259	46,500	(216,759)	Jan-16	Dec-17	Jan-16	Sep-17		2016
153LGE16	Tertiary Data Domain-LGE16	-	20,150	20,150	100.00%	0.00%	15,617	20,150	4,533	Jan-16	Jul-18				2016
158LGE15	FIM Replacement-LGE15	257,564	218,240	(39,324)	-18.02%	0.27%	437,662	383,617	(54,045)	Jan-15	Dec-16	Jan-15	Feb-17		2016
158LGE16	Tech Training Dashboards-LGE16	-	10,230	10,230	100.00%	0.00%	22,848	10,230	(12,618)	Jan-16	Sep-18				2016
164LGE16	Plant Mobile-Trimble-LGE16	84,523	77,500	(7,023)	-9.06%	0.09%	92,597	77,500	(15,097)	Jan-16	Dec-16	Jan-16	Dec-16		2016
262LGE14	Redact-It Implement-LGE14	11,506	-	(11,506)	-100.00%	0.01%	30,599	5,149	(25,451)			Nov-14	Oct-17		2016
719LGE16	PI Alarm Mgmt-LGE16	22,038	-	(22,038)	-100.00%	0.02%	24,291	-	(24,291)			Jul-16	Dec-16		2016
727LGE16	Articulate Storybook Lic-LGE16	497	-	(497)	-100.00%	0.00%	497	-	(497)			Aug-16	Dec-16		2016
728LGE16	Trading Floor Monitors-LGE16	2,623	-	(2,623)	-100.00%	0.00%	2,623	-	(2,623)			Aug-16	Dec-16		2016
736LGE16	Brown/Dix Campus Sonet-LGE16	15,917	-	(15,917)	-100.00%	0.02%	26,983	-	(26,983)			Apr-16	Jan-18		2016
742LGE16	Insight CM Expansion-LGE16	10,609	-	(10,609)	-100.00%	0.01%	14,119	-	(14,119)			Oct-16	Sep-17		2016
748LGE16	NMS Training Simulator-LGE16	15,339	-	(15,339)	-100.00%	0.02%	15,339	-	(15,339)			Nov-16	Dec-16		2016
752LGE16	Portable Doc Format Lic-LGE16	940	-	(940)	-100.00%	0.00%	940	-	(940)			Nov-16	Dec-16		2016
IT0033L	Enterprise Strg Sys Refr-LGE17	64,554	-	(64,554)	-100.00%	0.07%	118,102	-	(118,102)			Nov-16	Jan-18		2016
IT0077L	Oracle NMS Upgrade-LGE17	5,810	-	(5,810)	-100.00%	0.01%	169,943	-	(169,943)			Oct-16	Dec-17		2016
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	41,101	-	(41,101)	-100.00%	0.04%	92,110	-	(92,110)			Oct-16	Dec-17		2016
IT0094L	Server Hardware Refr-LGE17	67,465	-	(67,465)	-100.00%	0.07%	130,575	-	(130,575)			Nov-16	Jan-18		2016
IT0112L	Trans Map Land Use-LGE17	426	-	(426)	-100.00%	0.00%	35,261	-	(35,261)			Nov-16	Nov-17		2016
100LGE16	Microsoft EA-LGE16	68,561	66,365	(2,197)	-3.31%	0.07%	68,561	66,365	(2,197)	Jan-16	Aug-16	Jan-16	Aug-16		2016
157LGE16	Prosym Replacement-LGE16	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jan-16	Dec-16				2016
164LGE15	TRODS-LGE15	(57)	-	57	-100.00%	0.00%	13,449	13,506	57			Jan-15	Dec-15		2016
141390	Environmental Equipment LGE	-	5,425	5,425	100.00%	0.00%	-	27,125	27,125	Jan-15	Dec-23				2016
145402	HR Cap Equip Improvmnts LGE	-	3,038	3,038	100.00%	0.00%	-	15,190	15,190	Jan-15	Dec-23				2016
														Project was determined to be unusable based on requirements from the LOBs	
127181	PeopleSoft Time (LG&E %)	(321,131)	-	321,131	-100.00%	-0.33%	113,836	434,967	321,131			Jul-11			2016
149344	SC CAPITAL - 2016 BP - LGE	-	20,150	20,150	100.00%	0.00%	-	37,045	37,045	Jan-16	Dec-23				2016
149360	Auburndale Reach Fork Truck	-	13,950	13,950	100.00%	0.00%	8,378	22,328	13,950	Sep-15	Dec-15				2016
153782	S30 Floor Sweeper	13,277	-	(13,277)	-100.00%	0.01%	13,277	-	(13,277)			Dec-16	Jan-17		2016
119902	Clear 12/04 A&G	41,595	-	(41,595)	-100.00%	0.04%	41,595	-	(41,595)			Dec-04			2016
120754	Misc. A/R Uncollect - LGE Cap	101,165	-	(101,165)	-100.00%	0.10%	60,439	78,603	18,165			Jun-05			2016
		39,578,801	38,942,207	(636,595)											**2016 Total**
CTPD340	Capital Thrd Party - 003400	(5,363)	-	5,363	-100.00%	0.00%	(5,363)	-	5,363			Jan-13			2017
149465	LGE HW/SW 2016 ASSET MGMT	1,598	52,545	50,947	96.96%	0.00%	48,268	204,304	156,037	Jan-16	Dec-16	Jan-16	May-17		2017
														The budget for LGE Distribution Automation in 2017 was held on project 153001. Actuals were charged to projects 154092 and 154095. The net variance for LGE in 2017 was ($503K) due to the project being ahead of schedule.	
154095	IT Distrbution Automation LGE	318,128	-	(318,128)	-100.00%	0.29%	318,128	-	(318,128)			Jun-17			2017
153858	LGE HW/SW ASSET MGMT 2017	41,682	-	(41,682)	-100.00%	0.04%	41,682	-	(41,682)			Jan-17	Mar-18		2017
153093	Purchase Garage Equip 17 BP	4,372	9,300	4,928	52.99%	0.00%	4,372	27,900	23,528	Jan-17	Dec-17	Jan-17	Dec-17		2017
														This line should be merged with the line above, net change is $519k overspend. Variance to budget reflects actual versus projected investments associated with customer requests for new business - residential underground. Annual budgets are based on historical investment rates, and key economic indicators for customer growth. The increase is due to spike in new development.	
CNBRD341U	NB Resid UG - 003410	1,556,917	-	(1,556,917)	-100.00%	1.43%	1,556,917	-	(1,556,917)			Jan-13			2017
151912	Gas Shop at EOC	19,422	158,100	138,678	87.72%	0.02%	19,422	158,100	138,678	Jan-17	Dec-17	Jan-17	Dec-17		2017
CTPD419	Capital Thrd Party - 004190	(3,302)	-	3,302	-100.00%	0.00%	(3,302)	-	3,302			Jan-13			2017
152465	WATTERSON CROSSING REPL	-	617,880	617,880	100.00%	0.00%	-	617,880	617,880	Jan-17	Dec-19			Project cancelled due to pressure test completed in fall 2016.	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
149426	2017 SCADA HARDWARE RPLC	-	1,560,167	1,560,167	100.00%	0.00%	-	1,560,167	1,560,167	Jan-17	Sep-17			Funding was reallocated and work was completed under project 149422. The net variance between both projects is $173k.	2017
CNBGS421	NB Gas Services - 004210	28,291	-	(28,291)	-100.00%	0.03%	28,291	-	(28,291)			Jan-13			2017
138032	IMPROVE PIPELINES	-	489,060	489,060	100.00%	0.00%	-	1,467,180	1,467,180	Jan-14	Jun-23				2017
146819	MAG 20" CUT OUTS	411	-	(411)	-100.00%	0.00%	735,446	735,035	(411)			Jan-15	Jan-16		2017
149189	WK A 16" WATTERSON CREEK	(2,000)	-	2,000	-100.00%	0.00%	70,449	72,449	2,000			Jan-16	Apr-17		2017
151953	VLV REPL - MAG 16" HWY 1135	1,873	-	(1,873)	-100.00%	0.00%	96,303	94,430	(1,873)			May-16	Nov-16		2017
154346	RIVERPORT 8" CUT OUT	23,390	-	(23,390)	-100.00%	0.02%	23,390	-	(23,390)			Mar-17	Jul-17		2017
155677	Calvary Ell Replacement	497,185	-	(497,185)	-100.00%	0.46%	497,185	-	(497,185)			Aug-17	Jan-18		2017
140458	INT CORR MAG FIELD PRESS MON	16,715	-	(16,715)	-100.00%	0.02%	16,715	-	(16,715)			Aug-14	Jan-17		2017
140459	INT CORR SAMPLE POINTS COUPONS	-	50,160	50,160	100.00%	0.00%	-	50,160	50,160	Jan-14	Oct-18				2017
143577	INT CORR MULD FIELD PRESS MON	72,812	-	(72,812)	-100.00%	0.07%	177,081	104,269	(72,812)			Aug-14	Nov-16		2017
144811	INT CORR CENTER FLD PRESS MON	2,993	-	(2,993)	-100.00%	0.00%	150,841	147,848	(2,993)			Jan-15	Jul-17		2017
155580	CORR CON SMALL TOOLS 2017	71,496	-	(71,496)	-100.00%	0.07%	71,496	-	(71,496)			Jul-17	Nov-17		2017
CACMIT445	AC_MITIGATION	-	349,980	349,980	100.00%	0.00%	-	349,980	349,980	Jan-14	Dec-25				2017
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	8,207	30,302	22,095	72.91%	0.01%	8,207	30,302	22,095	Jan-14	Dec-25	Jan-14			2017
134857	DRKY FARM POT REMOVAL	288,429	-	(288,429)	-100.00%	0.26%	392,146	223,490	(168,656)			Jun-16	Dec-16		2017
140568	MT WASHI LEBANON JCTN	(47)	4,999,360	4,999,407	100.00%	0.00%	(0)	27,500,007	27,500,007	Jul-14	Aug-17	Jul-14	Jan-17	Project was moved from Muldraugh (project no. 140568) to Gas Construction (project no. 153662) to more accurately reflect work being performed. Net variance was $3,420K. Work was delayed due to timing of easement acquisitions and design finalization.	2017
140833	MULD SUCTION DISCHARGE HEAD	5,910	-	(5,910)	-100.00%	0.01%	3,518,088	3,512,178	(5,910)			May-15	Dec-16		2017
140856	TRANS VALVES LEES AND KRAMERS	(16,800)	-	16,800	-100.00%	-0.02%	287,473	304,273	16,800			Jan-15	Nov-16		2017
144848	BACKUP GENERATOR	(40,085)	-	40,085	-100.00%	-0.04%	612,362	652,447	40,085			Jan-15	Jan-16		2017
144851	BTEX FLARE	(11,144)	-	11,144	-100.00%	-0.01%	411,402	422,546	11,144			Jan-16	Dec-16		2017
144852	REPL AERIAL COOLERS H2S	10,192	-	(10,192)	-100.00%	0.01%	83,093	72,902	(10,192)			Jan-16	Dec-16		2017
144856	CATHODIC PROTECTION SYS	526,576	527,850	1,274	0.24%	0.48%	635,871	637,146	1,274	Jan-16	Sep-17	Jan-16	Nov-17		2017
147352	AJAX COMPRESSION	(21,342)	-	21,342	-100.00%	-0.02%	1,130,732	1,152,074	21,342			Jun-15	Aug-16		2017
149262	MULD ENG & COMP UPGR 2016	1,910	-	(1,910)	-100.00%	0.00%	166,821	164,911	(1,910)			Jan-16	Sep-16		2017
149264	MULD ENG & COMP UPGR 2017	263,369	158,251	(105,118)	-66.43%	0.24%	263,369	158,251	(105,118)	Jan-17	Aug-17	Jan-17	Nov-17		2017
149266	MULD HEAT TRACE IMPROV 2017	17,905	20,520	2,615	12.74%	0.02%	17,905	20,520	2,615	Jan-17	Jun-17	Jan-17	Mar-17		2017
149273	MULD INSULATION BLKTS 2017	17,484	20,520	3,036	14.79%	0.02%	17,484	20,520	3,036	Jan-17	Jun-17	Jan-17	Mar-17		2017
149275	COMMON HEADER BTW 2 & 3 BOILER	(20,316)	-	20,316	-100.00%	-0.02%	96,384	116,700	20,316			Jan-16	Sep-16		2017
149276	REPL BOILER PUR PLANT #2	2,300	-	(2,300)	-100.00%	0.00%	356,501	354,200	(2,300)			Jan-16	Sep-16		2017
149278	MULD VLV INDIC TRANSMITTERS	35,451	45,351	9,899	21.83%	0.03%	35,451	45,351	9,899	Jan-17	Sep-17	Jan-17	Nov-17		2017
149284	MULD SPECIAL WASTE STOR BLDG	44,668	69,676	25,008	35.89%	0.04%	44,668	69,676	25,008	Jan-17	Jun-17	Jan-17	May-17		2017
149287	RADCLIFF GAS SYS REINFORCEMENT	17,214	-	(17,214)	-100.00%	0.02%	65,426	48,212	(17,214)			Jun-16	Sep-16		2017
149289	DR IN FLOW METER RVR CROSSING	187	-	(187)	-100.00%	0.00%	47,703	47,516	(187)			Jun-16	Dec-16		2017
149295	MULD UPGR STATN AIR COMPRESSOR	(5,834)	-	5,834	-100.00%	-0.01%	79,602	85,436	5,834			Jun-16	Oct-16		2017
149297	MULD IM&E STORAGE BLDG	78,818	-	(78,818)	-100.00%	0.07%	78,818	43,320	(35,498)			Mar-17	Dec-17		2017
149300	MULD REPL LAB BUILDING	8,304	-	(8,304)	-100.00%	0.01%	186,937	178,633	(8,304)			Jun-16	Nov-16		2017
149327	MULD PURCHASE TRUCK #6225	-	19,950	19,950	100.00%	0.00%	-	19,950	19,950	Jan-17	Aug-17				2017
149334	MULD BACKHOE TRAILER	46,462	-	(46,462)	-100.00%	0.04%	46,462	50,160	3,698			Mar-17	Aug-17		2017
149393	2018 H2S REMOVAL UNIT TOWER	92,801	211,018	118,217	56.02%	0.09%	92,801	1,157,058	1,064,257	Jan-17	Jul-18	Jan-17			2017
149394	INST ADDTL FILTR IRON SULF REM	115,199	122,115	6,916	5.66%	0.11%	115,199	1,425,329	1,310,130	Jan-17	Nov-18	Jan-17			2017
149398	H2S ANALYZER INLET TO MTR RUNS	104,193	-	(104,193)	-100.00%	0.10%	104,193	87,684	(16,510)			Mar-17	Dec-17		2017
150880	BELLS LANE RETIREMENT	(1,468)	-	1,468	-100.00%	0.00%	-	1,468	1,468			Mar-16	Jul-16		2017
152467	REPL PROCCESSORS & IO MODULES	53,134	30,340	(22,794)	-75.13%	0.05%	53,134	30,340	(22,794)	Jan-17	Aug-17	Jan-17	Nov-17		2017
152468	TANK LEVEL TRANSMITTERS	47,132	29,899	(17,233)	-57.64%	0.04%	47,132	29,899	(17,233)	Jan-17	Aug-17	Jan-17	Dec-17		2017
152469	PURCH ATTACH CONSTR EQUIP 2017	45,771	19,950	(25,821)	-129.43%	0.04%	45,771	19,950	(25,821)	Jan-17	Oct-17	Jan-17	Nov-17		2017
152471	SCENIC VIEW SHED	26,383	19,380	(7,003)	-36.13%	0.02%	26,383	19,380	(7,003)	Jan-17	Sep-17	Jan-17	Jun-17		2017
152472	REPL HEAT EXCHANGER 2017	-	241,195	241,195	100.00%	0.00%	-	241,195	241,195	Jan-17	Oct-17				2017
152474	STORAGE FIELD VALVE REPL	21,777	39,556	17,780	44.95%	0.02%	21,777	39,556	17,780	Jan-17	Sep-17	Jan-17	Jun-17		2017
152476	YARD COOLER AERIAL FAN REPL	584,755	350,872	(233,884)	-66.66%	0.54%	584,755	350,872	(233,884)	Jan-17	Oct-18	Jan-17			2017
152477	STATION PIPE REPL MULD	1,672,202	1,464,605	(207,597)	-14.17%	1.54%	1,672,202	1,464,605	(207,597)	Jan-17	Oct-17	Jan-17	Dec-17		2017
152479	COMPRESSOR ENGINE EQUIP 2017	322,888	205,200	(117,688)	-57.35%	0.30%	322,888	205,200	(117,688)	Jan-17	Oct-17	Jan-17	Nov-17		2017
152496	MUL STATN & FLD WASTE TANKS	53,012	-	(53,012)	-100.00%	0.05%	53,012	53,580	568			Mar-17	Dec-17		2017
152510	OFFICE BUILDING LACONIA	61,205	-	(61,205)	-100.00%	0.06%	61,205	79,800	18,595			Mar-17	Dec-17		2017
152547	PURCHASE DUMP TRUCK	134,464	-	(134,464)	-100.00%	0.12%	134,464	188,100	53,636			Mar-17	Sep-17		2017
153415	MULDRAUGH BLDGING AT GATE	(4,800)	-	4,800	-100.00%	0.00%	44,733	49,533	4,800			Sep-16	Dec-16		2017
153660	RADCLIFF VINE GROVE REINF	9,349	-	(9,349)	-100.00%	0.01%	55,865	46,516	(9,349)			Nov-16	Jan-17		2017
155763	HAULING & SMALL BACKHOE TRL	35,008	-	(35,008)	-100.00%	0.03%	35,008	-	(35,008)			Aug-17	Nov-17		2017
447000004	Muldraugh Station Piping Repl	2,274	-	(2,274)	-100.00%	0.00%	2,274	-	(2,274)			Nov-17			2017
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	206,484	169,860	(36,624)	-21.56%	0.19%	206,484	169,860	(36,624)	Jan-14	Dec-25	Jan-14			2017
CSTATN447	MULD STATION BLKT	605,357	480,075	(125,282)	-26.10%	0.56%	605,357	480,075	(125,282)	Jan-15	Jul-29	Jan-15			2017
CSTOR447	MULD STOR FIELD/TRANS BLKT	953,961	870,511	(83,450)	-9.59%	0.88%	953,961	870,511	(83,450)	Jan-15	Jul-29	Jan-15			2017
140475	2017 DRILL WELLS IN MAGN DEEP	1,639	660,140	658,500	99.75%	0.00%	1,639	660,140	658,500	Jan-15	Nov-17	Jan-15	Jan-18	Project delayed to 2018. New PHMSA storage rules require all provisions of API RP 1171 to be completed prior to drilling new wells.	2017
149172	INST CONTR VLVS WELLS	4,670	77,807	73,137	94.00%	0.00%	81,020	154,157	73,137	Jan-16	Jul-17	Jan-16	Dec-16		2017
149173	CONV DR DEEP TO UPPER 2016	(6,523)	-	6,523	-100.00%	-0.01%	213,195	219,718	6,523			Jan-16	Dec-16		2017
149174	CONV DR DEEP TO UPPER 2017	420,971	296,400	(124,571)	-42.03%	0.39%	420,971	296,400	(124,571)	Jan-17	Jul-17	Jan-17	Nov-17		2017
149176	MAGNOLIA FIELD STUDY	290,615	-	(290,615)	-100.00%	0.27%	473,489	182,874	(290,615)			Jan-16	Feb-17		2017
149181	DRILL WELLS CENTER 2017	2,609	620,300	617,691	99.58%	0.00%	2,609	620,300	617,691	Jan-17	Nov-17	Jan-17	Jan-18	Project delayed to 2018. New PHMSA storage rules require all provisions of API RP 1171 to be completed prior to drilling new wells.	2017

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Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
149182	DRILL WELLS CENTER 2018	62,685	-	(62,685)	-100.00%	0.06%	63,064	665,533	602,470			Oct-17			2017
149185	DRILL WELLS MAG UPPER 2018	50,033	-	(50,033)	-100.00%	0.05%	50,033	526,824	476,791			Oct-17			2017
CRELI4475	RELINE GAS STORAGE WELLS 2016	-	152,799	152,799	100.00%	0.00%	-	152,799	152,799	Jun-13	Sep-18				2017
144934	CENTER DEHYDRATOR RELOCATION	232,143	-	(232,143)	-100.00%	0.21%	604,449	372,307	(232,143)			Dec-14	Dec-17		2017
144937	ENGINE ROOM VENTILATION	1,240	-	(1,240)	-100.00%	0.00%	48,973	47,734	(1,240)			Jan-15	Jun-17		2017
149301	MAG REPL ENG ROOM PIP SUP	9,086	-	(9,086)	-100.00%	0.01%	86,923	77,837	(9,086)			Jan-16	Aug-16		2017
149302	MAG TIE IN STATN AIR W BOOSTER	4,060	-	(4,060)	-100.00%	0.00%	107,083	103,023	(4,060)			Jan-16	Dec-16		2017
149305	MAG REPL PUR HEAT EXCHANGERS	-	475,025	475,025	100.00%	0.00%	-	475,025	475,025	Jan-17	Nov-18				2017
149306	MAG REPL #1 REGENERATOR	-	299,333	299,333	100.00%	0.00%	-	299,333	299,333	Jan-17	Aug-18				2017
149307	FUEL GAS FLTR & SECOND FEED	81,146	100,180	19,034	19.00%	0.07%	81,146	100,180	19,034	Jan-17	Jun-17	Jan-17	Jul-17		2017
149312	COOLER HOUSING/SHROUDS	10,060	-	(10,060)	-100.00%	0.01%	10,060	93,107	83,046			Mar-17	Dec-17		2017
149325	MAG 2017 SMALL TOOLS	42,038	38,760	(3,278)	-8.46%	0.04%	42,038	38,760	(3,278)	Jan-17	Nov-17	Jan-17	Oct-17		2017
149329	UTILITY VEHICLE FOR CENTER	23,896	25,080	1,184	4.72%	0.02%	23,896	25,080	1,184	Jan-17	Mar-17	Jan-17	Jun-17		2017
149330	MAG REPL LOWBOY TRAILER	-	70,000	70,000	100.00%	0.00%	62,720	132,720	70,000	Aug-16	Dec-16				2017
150286	CNG FILL STATION MAG 2015	47	-	(47)	-100.00%	0.00%	56,601	56,555	(47)			Nov-15	Jan-17	Project was postponed to 2018 to determine the impact of other future potential projects (H2S Scavenger equipment and the potential to re-route portions of the station piping to compress the gas prior to processing) being considered at the time. The scavenger equipment impacts placement of separators and the piping modifications impact placement of the ESD equipment. If this project had proceeded, there was a potential that a significant portion of these the project would need to be relocated/modified in the near future.	2017
152485	COELESCING FILTER SEP MAG	-	649,893	649,893	100.00%	0.00%	-	649,893	649,893	Jan-17	Dec-18				2017
152487	SECURITY UPGRADE MAG CENTER	48,848	79,800	30,952	38.79%	0.04%	48,848	79,800	30,952	Jan-17	Jul-18	Jan-17	Aug-18		2017
152488	MACHINERY STORAGE SHED	227,962	160,999	(66,963)	-41.59%	0.21%	227,962	160,999	(66,963)	Jan-17	Sep-17	Jan-17	Aug-17		2017
152490	BOILER FUEL TRAINS	136,464	199,787	63,322	31.70%	0.13%	136,464	199,787	63,322	Jan-17	Sep-18	Jan-17			2017
152491	CNG TUBE TRAILER	138,300	150,480	12,180	8.09%	0.13%	138,300	150,480	12,180	Jan-17	Nov-17	Jan-17	Dec-17		2017
152492	PAVING-MAGNOLIA	131,945	150,867	18,922	12.54%	0.12%	131,945	313,887	181,942	Jan-17	Nov-17	Jan-17	Sep-17		2017
152515	PAD MOUNTED ELEC SERVICE	59,009	-	(59,009)	-100.00%	0.05%	59,009	49,787	(9,222)			Mar-17	Nov-17		2017
154243	COOLER HANDRAIL/PLATFORMS 2017	52,703	-	(52,703)	-100.00%	0.05%	52,703	-	(52,703)			Mar-17	Jul-18		2017
448000002	Hodgenville Distribution Upg	213,803	-	(213,803)	-100.00%	0.20%	213,803	-	(213,803)			Jul-17	Aug-18		2017
448000003	Center Distribution Upgrade	230,150	-	(230,150)	-100.00%	0.21%	230,150	-	(230,150)			Jul-17	Jun-18		2017
448000006	Mag Replace Orig CAT Generator	77,271	-	(77,271)	-100.00%	0.07%	77,271	-	(77,271)			Jul-17			2017
448000009	Canmer Distribution Upgrade	122,776	-	(122,776)	-100.00%	0.11%	122,776	-	(122,776)			Jul-17	Jun-18		2017
448000010	Buffalo Hodgenville Distr Upg	235,514	-	(235,514)	-100.00%	0.22%	235,514	-	(235,514)			Jul-17	Jun-18		2017
CDEFEQ448	MAG FAC IMP/EQ REPL	280,531	139,653	(140,878)	-100.88%	0.26%	280,531	139,653	(140,878)	Jan-14	Dec-25	Jan-14			2017
CSTATN448	MAGNOLIA STATION BLKT	432,719	250,232	(182,486)	-72.93%	0.40%	432,719	250,232	(182,486)	Jan-14	Jul-29	Jan-14			2017
CSTOR448	MAG STOR FIELD/TRANS BLKT	630,613	792,300	161,686	20.41%	0.58%	630,613	792,300	161,686	Jan-15	Jul-29	Jan-15			2017
138002	B-TOWN RD CITY GATE STA	6,187	-	(6,187)	-100.00%	0.01%	3,993,134	3,986,948	(6,187)			Jan-14	Jan-17		2017
141405	INSTALL RTU DISPLAYS CG	4,830	-	(4,830)	-100.00%	0.00%	155,442	150,612	(4,830)			Jan-14	Aug-17		2017
144868	SECURITY MEASURES GAS CONTROL	-	49,913	49,913	100.00%	0.00%	-	49,913	49,913	Jan-15	Oct-17				2017
144869	PRESTON CITY GATE STAT	34,561	299,820	265,259	88.47%	0.03%	34,561	4,262,300	4,227,739	Jan-16	Nov-19	Jan-16			2017
149403	2016 UPGR PIP SUP CG & REG STA	-	45,353	45,353	100.00%	0.00%	-	45,353	45,353	Jan-16	Sep-17				2017
149407	2016 PURCH ELEC RECORD GAUGE	24,128	-	(24,128)	-100.00%	0.02%	297,530	273,403	(24,128)			Jan-16	Nov-16		2017
149408	2017 PURCH ELEC RECORD GAUGES	37,112	165,947	128,835	77.64%	0.03%	37,112	165,947	128,835	Jan-17	Nov-17	Jan-17	Dec-17		2017
149410	2016 UPG CG & LRG REG STA RTU	6,617	-	(6,617)	-100.00%	0.01%	107,387	100,770	(6,617)			Jan-16	Jun-17		2017
149411	2017 UPG CG & LRG REG STA RTU	67,036	98,564	31,527	31.99%	0.06%	67,036	98,564	31,527	Jan-17	Oct-17	Jan-17	Dec-17		2017
149413	2016 UPG CG STA VLV ACTUATORS	146,053	-	(146,053)	-100.00%	0.13%	164,046	17,992	(146,053)			Jan-16	Nov-17		2017
149418	2017 UPG CG STA TRANSMITTERS	25,854	27,237	1,383	5.08%	0.02%	25,854	27,237	1,383	Jan-17	Aug-17	Jan-17	Dec-17		2017
149422	SCADA HARDWARE RPLC	1,386,724	-	(1,386,724)	-100.00%	1.27%	1,506,777	120,053	(1,386,724)			Jan-16		Funding was reallocated from project 149426. The net variance between both projects is $173k.	2017
149432	UPGR MONROE CG FOR WINTER OPS	323,123	300,344	(22,779)	-7.58%	0.30%	470,851	448,071	(22,779)	Jan-16	Nov-17	Jan-16	Nov-17		2017
149436	2016 IM&E SMALL TOOLS	349	-	(349)	-100.00%	0.00%	349	-	(349)			Jan-16	Feb-17		2017
152484	ODORANT TANK LEVEL PROBES 2017	26,304	35,093	8,789	25.05%	0.02%	26,304	35,093	8,789	Jan-17	Sep-17	Jan-17	Dec-17		2017
155761	MULD & MAG CYBER SECURITY	205,370	-	(205,370)	-100.00%	0.19%	205,370	-	(205,370)			Aug-17			2017
CFTCUS450	FT CUSTOMER CONVERSIONS	20,433	90,457	70,024	77.41%	0.02%	20,433	90,457	70,024	Jun-13	Dec-19	Jun-13			2017
138019	EMINENCE HIGH PR REG STA	149,292	224,333	75,042	33.45%	0.14%	149,292	224,333	75,042	Jan-14	Dec-17	Jan-14			2017
140968	BELTLINE SEPARATION	211,686	295,601	83,916	28.39%	0.19%	1,084,867	1,464,460	379,594	Dec-14	Dec-18	Dec-14			2017
141004	ST HELEN FACILITY	95,096	2,476,229	2,381,133	96.16%	0.09%	296,537	2,677,671	2,381,133	Jan-15	Dec-19	Jan-15		Project was delayed due to property negotiations to relocate the station.	2017
149405	2017 RPL VLVS CG & DIST REG FC	-	97,084	97,084	100.00%	0.00%	-	97,084	97,084	Jan-17	Jul-17				2017
149439	2016 SR&O SMALL TOOLS	651	-	(651)	-100.00%	0.00%	651	-	(651)			Jan-16	Feb-17		2017
149440	2017 SR&O SMALL TOOLS	8,570	29,640	21,070	71.09%	0.01%	8,570	29,640	21,070	Jan-17	Nov-17	Jan-17	Nov-17		2017
CCAPAC451	GAS REG CAPACITY PRO	647,849	581,927	(65,921)	-11.33%	0.59%	647,849	581,927	(65,921)	Jul-13	Dec-25	Jul-13			2017
CCGUPG451	UPGR FACIL CG STATION 2017	101,073	44,961	(56,112)	-124.80%	0.09%	101,073	44,961	(56,112)	Jul-13	Dec-25	Jul-13			2017
CCOCNT451	RET/REPL CONTR CG STA 2017	81,874	57,662	(24,213)	-41.99%	0.08%	81,874	57,662	(24,213)	Jul-13	Dec-25	Jul-13			2017
CEBREG451	PURCHASE REGULATORS EXIST CUST	25,776	-	(25,776)	-100.00%	0.02%	25,776	-	(25,776)			Nov-16			2017
CNBREG451	PURCH REGULATORS - 004510	138,938	115,140	(23,798)	-20.67%	0.13%	138,938	115,140	(23,798)	Jan-13	Dec-25	Jan-13			2017
CREGFC451	GAS REG FAC UPGRADE BLKT 2017	1,041,227	625,271	(415,956)	-66.52%	0.96%	1,041,227	625,271	(415,956)	Jan-15	Dec-23	Jan-15			2017
CROTAR451	UPRG OBSOL ROTARY METERS	60,683	94,963	34,281	36.10%	0.06%	60,683	94,963	34,281	Jul-13	Dec-25	Jul-13			2017
149326	GAS REG 2017 SMALL TOOLS	14,266	29,640	15,375	51.87%	0.01%	14,266	29,640	15,375	Jan-17	Sep-17	Jan-17	Nov-17		2017
139655	DOWNTOWN OHIO RVR BRIDGE GAS	6,392	-	(6,392)	-100.00%	0.01%	6,392	0	(6,392)			Apr-13	Dec-14		2017
144036	KY61 PRESTON HWY GAS DIST	(1,507)	-	1,507	-100.00%	0.00%	154	1,661	1,507			Jul-14	Sep-17		2017
144982	SMALL TOOLS 2016 - 004060	(3,583)	-	3,583	-100.00%	0.00%	(3,583)	-	3,583			Jan-16	Dec-16		2017
146801	KY22 AT BRIDGE HILL - GAS	(1,592)	-	1,592	-100.00%	0.00%	2,371,989	2,373,581	1,592			Jan-15	May-16		2017

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146981	HWY 44 RELO 2015	12,968	-	(12,968)	-100.00%	0.01%	617,317	604,350	(12,968)			Mar-15	Jul-16		2017
149151	SMALL TOOLS 2017 004060	89,997	52,440	(37,557)	-71.62%	0.08%	89,997	52,440	(37,557)	Jan-17	Dec-17	Jan-17	Nov-17		2017
150768	BRECKINRIDGE SIX MILE REG	4,381	-	(4,381)	-100.00%	0.00%	199,667	195,287	(4,381)			Feb-16	Oct-16		2017
150769	HWY 44 FISHER REG FACILITY	(14,129)	-	14,129	-100.00%	-0.01%	-	14,129	14,129			Feb-16	Mar-17		2017
150771	US 31 CALVARY LINE RELO	7,192	-	(7,192)	-100.00%	0.01%	142,317	135,125	(7,192)			Feb-16	Dec-16		2017
152541	RIVER RD WIDENING - RELOCATION	-	1,499,934	1,499,934	100.00%	0.00%	-	2,999,576	2,999,576	Jan-17	May-21			Project delayed per Kentucky Transportation Cabinet schedule.	2017
152543	RIVER RD MEDIUM PRESSURE	-	500,154	500,154	100.00%	0.00%	-	1,000,016	1,000,016	Jan-17	Dec-20			Work is intended to correspond with a public works relocation (152541). It was delayed per the Kentucky Transportation Cabinet schedule, so this work was also delayed.	2017
152544	BALLARDSVILLE REINFORCEMENT	-	500,497	500,497	100.00%	0.00%	-	500,497	500,497	Jan-17	Dec-18			Work is intended to correspond with a public works relocation. It was delayed per the Kentucky Transportation Cabinet schedule, so this work was also delayed.	2017
152545	BRIDGE RPL E PKWY & BEARGRASS	221,264	650,064	428,800	65.96%	0.20%	221,264	650,064	428,800	Jan-17	Jul-18	Jan-17	Sep-18		2017
152546	EAST END REINFORCEMENT	1,189,153	499,927	(689,227)	-137.87%	1.09%	1,189,153	6,499,571	5,310,418	Jan-17	Dec-18	Jan-17		Emergent work to serve the new Meadows of Floyd's Fork development.	2017
152561	REPLACE PAD METERS	755,515	946,558	191,043	20.18%	0.69%	755,515	3,476,447	2,720,932	May-17	Dec-17	May-17	Dec-17		2017
153285	HWY 53 MAIN RELOCATION	130,527	-	(130,527)	-100.00%	0.12%	609,002	478,474	(130,527)			Aug-16	May-17		2017
153662	BULLITT CO SYSTEM REINFORCE	1,579,853	-	(1,579,853)	-100.00%	1.45%	1,669,345	89,492	(1,579,853)			Nov-16		Reallocated from budgeted project 140568. Net variance was $3,420K. Work was delayed due to timing of easement acquisitions and design finalization.	2017
153871	PIPELINE EXPOSURE HWY 61	10,128	-	(10,128)	-100.00%	0.01%	10,128	-	(10,128)			Jan-17			2017
154198	LRAA GAS PIPELINE RELOCATION	712,719	-	(712,719)	-100.00%	0.65%	712,719	-	(712,719)			Jan-17		Emergent work to relocate existing pipeline to prevent interference with the Louisville Regional Airport Authority's construction plans for a tarmac, building complex, and surface improvements. The project also eliminated aging infrastructure and reduced operational and maintenance barriers for this section of high pressure pipeline.	2017
154231	ALPHA WAY	159,516	-	(159,516)	-100.00%	0.15%	159,516	-	(159,516)			Mar-17	Aug-18		2017
406000019	NB AIKEN RD GAS MAIN	167,055	-	(167,055)	-100.00%	0.15%	167,055	-	(167,055)			Sep-17	Jun-18		2017
406000020	NB GRADE LN GAS EXTENSION	326,526	-	(326,526)	-100.00%	0.30%	326,526	-	(326,526)			Aug-17	Dec-17		2017
CGME406	NB Gas Main Ext - 004060	2,053,782	2,102,323	48,541	2.31%	1.89%	2,053,782	2,102,323	48,541	Dec-12	Dec-25	Dec-12			2017
CPBWK406G	Gas Public Works - 004060	917,189	1,307,322	390,133	29.84%	0.84%	917,189	1,307,322	390,133	Jan-13	Dec-25	Jan-13			2017
CRCST406G	Cust Requested - 004060	107,766	(23,172)	(130,939)	565.07%	0.10%	107,766	(23,172)	(130,939)	Jan-13	Dec-25	Jan-13			2017
CSYSEN406	Sys Enh - 004060	795,631	731,754	(63,877)	-8.73%	0.73%	795,631	731,754	(63,877)	Jan-13	Dec-25	Jan-13			2017
144980	SMALL TOOLS 2016 - 004190	745	-	(745)	-100.00%	0.00%	180,476	179,731	(745)			Jan-16	Nov-16		2017
149146	REPL DUMP TRUCK	(649)	-	649	-100.00%	0.00%	139,050	139,699	649			Jan-16	Jul-16		2017
149147	REPL KUBOTAS & TRAILERS	(12,720)	-	12,720	-100.00%	-0.01%	122,859	135,579	12,720			Jan-16	Oct-16		2017
149152	SMALL TOOLS 2017 004190	290,934	129,960	(160,974)	-123.86%	0.27%	290,934	129,960	(160,974)	Jan-17	May-18	Jan-17	May-18		2017
149154	REPL KUBOTAS TRAILERS 2017	364,200	323,760	(40,440)	-12.49%	0.33%	366,012	325,573	(40,440)	Dec-16	Jun-17	Dec-16	Aug-17		2017
152466	LOU INTL AIRPORT	-	339,720	339,720	100.00%	0.00%	-	339,720	339,720	Jan-17	Dec-18				2017
152473	WELD SHOP IMPROVEMENTS	86,194	67,260	(18,934)	-28.15%	0.08%	86,194	67,260	(18,934)	Jan-17	Dec-17	Jan-17	Dec-17		2017
153393	TRAILER & EXCAVATOR	24,948	-	(24,948)	-100.00%	0.02%	66,474	41,526	(24,948)			Sep-16	Dec-16		2017
419000003	GAS REGULATOR EXCHANGES	19,491	-	(19,491)	-100.00%	0.02%	19,491	-	(19,491)			Oct-17			2017
CNBGS419	NB Gas Services - 004190	1,843,896	1,715,417	(128,479)	-7.49%	1.69%	1,843,896	1,715,417	(128,479)	Jan-13	Dec-25	Jan-13			2017
CTBRD419	Cap Trbl Orders Gas - 004190	48,799	192,165	143,366	74.61%	0.04%	48,799	192,165	143,366	Jan-13	Dec-25	Jan-13			2017
CTPD419	Capital Thrd Party - 004190	128,358	148,573	20,215	13.61%	0.12%	128,358	148,573	20,215	Jan-13	Dec-25	Jan-13			2017
154539	AOC GAS DISPATCH WORKSTATION	9,879	-	(9,879)	-100.00%	0.01%	9,879	-	(9,879)			May-17	Aug-17		2017
135586	REPLACE WESTERN KY YELLOW LINE	64,938	-	(64,938)	-100.00%	0.06%	4,847,874	4,782,936	(64,938)			Sep-11	Aug-13		2017
149190	WK A 22" KENDALL RD CRK XING	(2,000)	-	2,000	-100.00%	0.00%	149,814	151,814	2,000			Jan-16	Apr-17		2017
155855	Ballardsville Pipeline Repairs	483,537	-	(483,537)	-100.00%	0.44%	483,537	-	(483,537)			Sep-17	Nov-17		2017
153526	FILL PIPELINE CASINGS WITH WAX	(9,137)	-	9,137	-100.00%	-0.01%	13,211	22,348	9,137			Oct-16	Sep-17		2017
149328	MULD NEW TRACK HOE	-	124,260	124,260	100.00%	0.00%	103,067	227,327	124,260	Nov-16	Dec-16				2017
137976	REPL ALDYL-A PIPE CENT,SAV,CAN	417,439	275,001	(142,439)	-51.80%	0.38%	698,688	556,249	(142,439)	Jan-16	Jun-17	Jan-16	May-17		2017
149303	COOLER HANDRAILS/PLATFORMS	-	50,160	50,160	100.00%	0.00%	51,316	151,636	100,320	Jan-16	Sep-16				2017
149304	MAG STOR FLD BARRICADES	1,074	49,667	48,593	97.84%	0.00%	1,074	99,681	98,607	Jan-17	Dec-18	Jan-17		Project was postponed to 2018 to determine the impact of other future potential projects (H2S Scavenger equipment and the potential to re-route portions of the station piping to compress the gas prior to processing) being considered at the time. The scavenger equipment impacts placement of separators and the piping modifications impact placement of the ESD equipment. If this project had proceeded, there was a potential that a significant portion of these the project would need to be relocated/modified in the near future.	2017
149308	MAG STATION ESD UPGRADE	-	575,693	575,693	100.00%	0.00%	-	575,693	575,693	Jan-17	Oct-18				2017
152489	STORM SHELTER CENTER	8,168	24,867	16,699	67.15%	0.01%	8,168	24,867	16,699	Jan-17	Jun-17	Jan-17	Mar-17		2017
152533	DISTRIBUTION UPGRADE ETOWN	78,685	-	(78,685)	-100.00%	0.07%	78,685	249,773	171,088			Jan-17	Nov-17		2017
156119	Center Property Purchase	212,045	-	(212,045)	-100.00%	0.19%	212,045	-	(212,045)			Nov-17	Mar-18		2017
149437	2017 IM&E SMALL TOOLS	29,848	29,640	(208)	-0.70%	0.03%	29,848	29,640	(208)	Jan-17	Nov-17	Jan-17	Nov-17		2017
152481	UPRG SCADA & FT SYS DATA COMM	47,884	29,392	(18,492)	-62.91%	0.04%	47,884	29,392	(18,492)	Jan-17	Jul-18	Jan-17			2017
152482	UPGRADE FT SYS DATA COMM 2017	205,648	122,750	(82,898)	-67.53%	0.19%	205,648	122,750	(82,898)	Jan-17	Dec-18	Jan-17			2017
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	247,048	514,213	267,165	51.96%	0.23%	247,048	514,213	267,165	Jul-13	Jul-28	Jul-13			2017
CREGST451	UPGR FACIL DIST REG STATIONS	-	47,560	47,560	100.00%	0.00%	-	47,560	47,560	Jul-13	Dec-25				2017
148081	WASTE MANAGEMENT GAS RELO	18,921	-	(18,921)	-100.00%	0.02%	18,921	-	(18,921)			Sep-15			2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
154013	AMS MAM System 2017 LG&E	671,037	-	(671,037)	-100.00%	0.62%	671,037	-	(671,037)			Jan-17		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 154014, 155232, and 155233. Original budget developed on projects 153935, 153936, and 153937.	2017
154035	AMS Device Management 2017 LGE	259,175	-	(259,175)	-100.00%	0.24%	259,175	-	(259,175)			Jan-17	Dec-17	Device Management is infrastructure used by LG&E and KU, including network, servers and storage to support device management, data retention and application upgrades. See also project 154036. Original budget developed on projects 153935, 153936, and 153937.	2017
153935	AMS - MDMS & LICENSES - LGE	-	3,146,500	3,146,500	100.00%	0.00%	-	11,497,203	11,497,203	Jan-17	Apr-19			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.	2017
153829	AMS SAP Security LG&E	237,880	-	(237,880)	-100.00%	0.22%	237,880	-	(237,880)			Jan-17	Dec-17	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 153830. Original budget developed on projects 153935, 153936, and 153937.	2017
153936	AMS - MDMS & LICENSES-LGE GAS	-	4,350,000	4,350,000	100.00%	0.00%	-	15,894,750	15,894,750	Jan-17	Apr-19			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.	2017
153932	AMS Meters - LGE GAS	-	2,916,000	2,916,000	100.00%	0.00%	-	30,546,750	30,546,750	Jan-17	Aug-19			Delayed due to regulatory timing.	2017
150467	Comp-related Equip LGE 2016	63	-	(63)	-100.00%	0.00%	3,645	3,582	(63)			Jan-16	Dec-16		2017
153919	TL Comp-Rel Hardware-LG&E	1,107	-	(1,107)	-100.00%	0.00%	1,107	-	(1,107)			Jan-17	Dec-17		2017
L9-2015	PRIORITY REPL T-LINES LGE 2015	(8)	-	8	-100.00%	0.00%	(8)	-	8			Jan-15			2017
155970	OATI Meter Read Module-LG&E	1,557	-	(1,557)	-100.00%	0.00%	1,557	-	(1,557)			Sep-17	May-18		2017
137570	ROUTINE EMS-LGE 2017	-	1,938	1,938	100.00%	0.00%	-	1,938	1,938	Mar-17	Sep-17				2017
140069	DIGITAL EMS COM CHNLS-LGE-2017	-	10,689	10,689	100.00%	0.00%	-	10,689	10,689	Mar-17	Aug-17				2017
140082	LITE UPGRDE EMS SWARE LGE_2017	-	8,690	8,690	100.00%	0.00%	-	8,690	8,690	Jun-16	Apr-17				2017
140128	RTU-IP TRAFFIC TO EMS-LGE-2017	-	19,375	19,375	100.00%	0.00%	-	19,375	19,375	Mar-17	Jun-17				2017
140224	FULL UPGRD EMS SWARE-LGE-2018	-	11,706	11,706	100.00%	0.00%	25,658	43,037	17,379	Apr-17	Apr-18				2017
147755	EMS DBASE EXPANSION-LGE-2017	-	10,036	10,036	100.00%	0.00%	-	10,036	10,036	Jan-17	Oct-17				2017
147787	EMS APP ENHANCEMENTS-LGE-2017	2,787	5,890	3,103	52.69%	0.00%	2,787	5,890	3,103	Apr-17	May-17	Apr-17	Feb-18		2017
150096	FUL UPGRD EMS SWARE-LGE-2016	238	-	(238)	-100.00%	0.00%	30,115	29,877	(238)			Oct-15	Aug-17		2017
152265	SCADA PRIVATE NTWK_LGE_2016	(1,284)	-	1,284	-100.00%	0.00%	5,204	6,487	1,284			Jul-16	Jan-17		2017
150804	OATI Software Change - LGE	3,274	-	(3,274)	-100.00%	0.00%	6,547	3,274	(3,274)			Mar-16	Aug-16		2017
153497	CIP IP Connectivity - LGE	8,171	-	(8,171)	-100.00%	0.01%	22,011	13,840	(8,171)			Sep-16	Jun-18		2017
154300	Trans Test Lab Equip-LG&E	405	-	(405)	-100.00%	0.00%	405	-	(405)			Mar-17	Feb-18		2017
153728	CIP Intrusion Detect IT LGE	10,935	-	(10,935)	-100.00%	0.01%	18,103	7,168	(10,935)			Nov-16	May-18		2017
144995	LGE FIRE SYSTEMS 2016	6,311	-	(6,311)	-100.00%	0.01%	72,505	65,910	(6,595)			Jan-16	Dec-16		2017
144997	LGE SECURITY EQUIPMENT 2016	(7,443)	-	7,443	-100.00%	-0.01%	51,344	58,048	6,704			Jan-16	Dec-16		2017
145008	LGE CAMERAS 2017	18,225	23,250	5,025	21.61%	0.02%	19,233	23,250	4,017	Jan-17	Jun-17	Jan-17	Dec-17		2017
145012	LGE FIRE SYSTEMS 2017	21,440	-	(21,440)	-100.00%	0.02%	21,440	-	(21,440)			Jan-17	Nov-17		2017
145014	LGE SECURITY EQUIPMENT 2017	16,573	9,300	(7,273)	-78.20%	0.02%	20,294	9,300	(10,994)	Jan-17	Aug-17	Jan-17	Nov-17		2017
148018	REPL AIR HANDLERS-BOC MAIN	50,359	60,760	10,401	17.12%	0.05%	62,016	199,207	137,191	Jan-16	Dec-17	Jan-16	Aug-17		2017
148022	RESTROOM RENOVATIONS-BOC	183,353	51,460	(131,893)	-256.30%	0.17%	183,911	233,850	49,939	Jan-16	Aug-18	Jan-16			2017
149492	AV EQUIPMENT - LGE 2017	2,617	31,000	28,383	91.56%	0.00%	2,617	31,000	28,383	Jul-15	Dec-17	Jul-15	Dec-17		2017
153947	AOC RR & CONFERENCE ROOM UPG	55,015	-	(55,015)	-100.00%	0.05%	55,015	-	(55,015)			Jan-17	Nov-17		2017
154817	RIVERPORT FURNITURE LGE	7,827	-	(7,827)	-100.00%	0.01%	7,827	-	(7,827)			Jun-17	Jun-18		2017
155397	BOC 3C CONF RM RENOVATION	17,773	-	(17,773)	-100.00%	0.02%	17,773	-	(17,773)			Jul-17	Jan-18		2017
155884	LGE BRANDING	24,911	-	(24,911)	-100.00%	0.02%	28,463	-	(28,463)			Sep-17			2017
155902LGE	BOC SUPPLY CHAIN FLOORING LGE	5,691	-	(5,691)	-100.00%	0.01%	5,691	-	(5,691)			Sep-17	Oct-17		2017
155908LGE	BOC DATA CENTER FLOORING LGE	7,456	-	(7,456)	-100.00%	0.01%	7,456	-	(7,456)			Sep-17	Oct-17		2017
155911LGE	BOC DIRECTORS FLOORING LGE	3,924	-	(3,924)	-100.00%	0.00%	3,924	-	(3,924)			Sep-17	Oct-17		2017
155947	SSC STORAGE BLDG POLEBARN	31,782	-	(31,782)	-100.00%	0.03%	31,782	-	(31,782)			Sep-17	Dec-17		2017
156052LGE	LGE CENTER FURNITURE LGE	9,285	-	(9,285)	-100.00%	0.01%	9,285	-	(9,285)			Oct-17	Oct-17		2017
156077	ESC QUIET ROOM - 2017	6,506	-	(6,506)	-100.00%	0.01%	6,506	-	(6,506)			Oct-17	May-18		2017
156174	SECURITY ID PRINTER - LGE	1,692	-	(1,692)	-100.00%	0.00%	1,692	-	(1,692)			Nov-17	Dec-17		2017
156189	UTILITY VEHICLE - SSC 2017	2,681	-	(2,681)	-100.00%	0.00%	2,681	-	(2,681)			Nov-17	Dec-17		2017
156205	BOC BO Breakroom Reno	598	-	(598)	-100.00%	0.00%	598	-	(598)			Nov-17	Jul-18		2017
155926	BOs Safe for BOC 2017	1,949	-	(1,949)	-100.00%	0.00%	1,949	-	(1,949)			Sep-17	Jan-18		2017
149551	MR 2016 FieldNet LG&E	7,206	-	(7,206)	-100.00%	0.01%	10,137	2,931	(7,206)			Jan-16	Jul-17		2017
141582	Meter Shop 2017 LG&E Electric	-	10,909	10,909	100.00%	0.00%	-	10,909	10,909	Feb-17	Dec-17				2017
142361	Retail Hardware LG&E 2017	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-17	Dec-17				2017
155251	CS Monitors 2017 LG&E	2,260	-	(2,260)	-100.00%	0.00%	2,260	-	(2,260)			Jun-17	Dec-17		2017
00008FACL	AOC LED LIGHTING	14,422	-	(14,422)	-100.00%	0.01%	14,422	-	(14,422)			Aug-17	Nov-17		2017
00057FACL	EOC FITNESS CENTER	13,110	-	(13,110)	-100.00%	0.01%	13,110	-	(13,110)			Jul-17	Nov-17		2017
00058FACL	AOC AERIAL LIFT	15,563	-	(15,563)	-100.00%	0.01%	15,563	-	(15,563)			Jul-17	Nov-17		2017
00060FACL	BOC PARKING LOT COUNTER	4,641	-	(4,641)	-100.00%	0.00%	4,641	-	(4,641)			Jul-17	Dec-17		2017
00063FACL	SSC EAST RENOVATION	62,328	-	(62,328)	-100.00%	0.06%	62,328	-	(62,328)			Jul-17	Feb-18		2017
00069FACL	EOC TRAINING ROOM RENO	26,632	-	(26,632)	-100.00%	0.02%	26,632	-	(26,632)			Aug-17	Nov-17		2017
141392	LGE FURNITURE PROJ	58,109	79,050	20,941	26.49%	0.05%	58,109	79,050	20,941	Jul-13	May-19	Jul-13			2017

LOUISVILLE GAS AND ELECTRIC COMPANY
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Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
141419	CARPET REPLACEMENT 2015	(23,282)	-	23,282	-100.00%	-0.02%	6,369	29,652	23,282			Jan-15	Jun-16		2017
141440	LGE FURN/CHAIRS 2016	(19,913)	-	19,913	-100.00%	-0.02%	-	19,913	19,913			Jan-16	Dec-16		2017
148016	CONSTRUCT ELEVATOR - AOC	338	-	(338)	-100.00%	0.00%	130,307	129,969	(338)			Jan-16	Dec-16		2017
148028	CARPET/FLOORING - LGE 2016	(7,700)	-	7,700	-100.00%	-0.01%	3,265	10,965	7,700			Jan-16	Dec-16		2017
149100	GAS CONTROL & STOR RENOV	(47)	-	47	-100.00%	0.00%	80,448	80,495	47			Jan-16	Dec-16		2017
149473	LGE REPL FAILED EQP 2017	23,994	31,620	7,626	24.12%	0.02%	23,994	31,620	7,626	Jan-17	Dec-17	Jan-17	Jul-18		2017
149475	LGE FAC IMPROVEMENTS 2017	-	31,620	31,620	100.00%	0.00%	-	31,620	31,620	Jul-15	Nov-17				2017
149483	LGE FURN & CHAIR 2017	30,075	37,820	7,745	20.48%	0.03%	30,075	37,820	7,745	Jul-15	Dec-17	Jul-15	May-18		2017
149490	CARPET/FLOORING - LGE 2017	10,412	14,260	3,848	26.98%	0.01%	13,908	14,260	352	Jul-15	Dec-17	Jul-15	Dec-17		2017
151160	SIMP COMM CTR RECONF-LGE	(827)	-	827	-100.00%	0.00%	1,840	2,666	827			Apr-16	Dec-16		2017
152337	BOC BREAKER REPLACEMENT 2017	24,623	31,000	6,377	20.57%	0.02%	24,623	31,000	6,377	Jan-17	Jun-17	Jan-17	Oct-17		2017
152353	SEWAGE INJECTION PUMPS BOC	12,425	15,500	3,075	19.84%	0.01%	12,425	15,500	3,075	Jan-17	Jul-17	Jan-17	Oct-17		2017
152366	BOC ROOF REPLACEMENT SECTION A	42,526	-	(42,526)	-100.00%	0.04%	131,591	89,065	(42,526)			Jul-16	Aug-17		2017
152370	ELEC SCISSOR LIFT AOC	-	6,200	6,200	100.00%	0.00%	-	6,200	6,200	Jan-17	Oct-17				2017
152371	FACILITIES SHOP SSC	55,279	27,900	(27,379)	-98.13%	0.05%	55,279	27,900	(27,379)	Jan-17	Jul-17	Jan-17	Nov-17		2017
152374	NORTH TRENCH DRAIN SSC	-	7,750	7,750	100.00%	0.00%	3,782	11,532	7,750	Sep-16	Dec-16				2017
152375	HVAC CONDENSING UNIT EOC	2,662	3,100	438	14.12%	0.00%	2,662	3,100	438	Jan-17	Jun-17	Jan-17	Jun-17		2017
152378	PAVING SSC	52,395	23,250	(29,145)	-125.35%	0.05%	52,395	23,250	(29,145)	Jan-17	Oct-17	Jan-17	Mar-18		2017
152431	LGE CTR 12 REPL FLOOR LGE	-	2,790	2,790	100.00%	0.00%	-	2,790	2,790	Jan-17	Jun-17				2017
152745	BOC ROOF REPL - SECTION B MAIN	68,106	-	(68,106)	-100.00%	0.06%	68,106	163,060	94,954			Feb-17	Dec-17		2017
153408	BOC SIDEWALK	(1,120)	-	1,120	-100.00%	0.00%	-	1,120	1,120			Sep-16	Jun-17		2017
153629	SIMSPONVILLE CRAC IT LGE	(0)	-	0	-100.00%	0.00%	9,261	9,261	0			Nov-16	Jun-17		2017
153681	GAS CONTROL CREW ROOM RENO	308	-	(308)	-100.00%	0.00%	6,795	6,488	(308)			Nov-16	Feb-17		2017
153740	EMERGENCY RESPONSE TRAILER	202	-	(202)	-100.00%	0.00%	11,955	11,753	(202)			Dec-16	Mar-17		2017
153872	AOC BATHROOM	10,963	-	(10,963)	-100.00%	0.01%	10,963	-	(10,963)			Jan-17	Nov-17		2017
153916	REPL AIR HANDLERS-BOC 2017	56,091	-	(56,091)	-100.00%	0.05%	56,091	-	(56,091)			Jan-17	Nov-17		2017
153969	LGE CTR 23 CONF CTR AV LGE	7,291	-	(7,291)	-100.00%	0.01%	7,291	-	(7,291)			Jan-17	Sep-17		2017
153975	FACILTIES CAPACITY FURN LGE	54,418	-	(54,418)	-100.00%	0.05%	54,418	-	(54,418)			Jan-17	Dec-17		2017
154165	REPLACE FLOOR LGE CTR 12 LGE	12,544	-	(12,544)	-100.00%	0.01%	12,544	-	(12,544)			Jan-17	Oct-17		2017
154204	BOC 1 DIRECTORS OFFICES LGE	19,117	-	(19,117)	-100.00%	0.02%	19,117	-	(19,117)			Mar-17	Nov-17		2017
154292	BOC ELEVATION PLANTER WALL	2,934	-	(2,934)	-100.00%	0.00%	2,934	-	(2,934)			Mar-17	May-17		2017
154513	EOC CONF A SPLIT HVAC UNIT	2,914	-	(2,914)	-100.00%	0.00%	2,914	-	(2,914)			Apr-17	Nov-17		2017
154515	EOC WELDER PLUGS	1,450	-	(1,450)	-100.00%	0.00%	1,450	-	(1,450)			Apr-17	Dec-17		2017
154536	LOADING DOCK SECURITY	4,462	-	(4,462)	-100.00%	0.00%	4,462	-	(4,462)			May-17	Aug-17		2017
154674	ANNEX CHILLER REPLACE-2017	15,494	-	(15,494)	-100.00%	0.01%	15,494	-	(15,494)			May-17	Aug-17		2017
155297	WIDE FORMAT PRINTER LGE	5,114	-	(5,114)	-100.00%	0.00%	5,114	-	(5,114)			Jun-17	Nov-17		2017
155589	BOC MAILROOM IMPROVEMENTS	1,635	-	(1,635)	-100.00%	0.00%	1,635	-	(1,635)			Jul-17	Nov-17		2017
155837	FENCE AT AOC 2017	4,021	-	(4,021)	-100.00%	0.00%	4,021	-	(4,021)			Aug-17	Nov-17		2017
156172	Overhead Doors - AOC	1,763	-	(1,763)	-100.00%	0.00%	1,763	-	(1,763)			Nov-17	May-18		2017
144997	LGE SECURITY EQUIPMENT 2016	2,383	-	(2,383)	-100.00%	0.00%	165,624	187,252	21,627			Jan-16	Dec-16		2017
145014	LGE SECURITY EQUIPMENT 2017	12,005	-	(12,005)	-100.00%	0.01%	65,465	30,000	(35,465)			Jan-17	Nov-17		2017
155884	LGE BRANDING	11,459	-	(11,459)	-100.00%	0.01%	91,816	-	(91,816)			Sep-17			2017
149571	ERTs 2017 LG&E Gas	-	34,168	34,168	100.00%	0.00%	-	34,168	34,168	May-17	Jul-17				2017
149534	Meter Shop 2017 LG&E Gas	-	21,420	21,420	100.00%	0.00%	-	21,420	21,420	Feb-17	Jun-17				2017
154223	MS LG&E Gas 2017 Provers	194,459	-	(194,459)	-100.00%	0.18%	194,459	-	(194,459)			Feb-17	Dec-17		2017
CCAPR429	Gas Regulators Blanket	249,036	301,410	52,374	17.38%	0.23%	249,036	301,410	52,374	Jan-15	Dec-22	Jan-15			2017
CGMTR134	LGE Gas Meters - 001340	5,169,641	2,364,096	(2,805,544)	-118.67%	4.75%	5,169,641	2,364,096	(2,805,544)	Jan-13	Dec-23	Jan-13		Additional funding to begin replacing 47,500 Rockwell 175 gas meters.	2017
153231	CENTER GAS HVAC	-	17,000	17,000	100.00%	0.00%	-	17,000	17,000	Jan-17	Aug-17				2017
153233	LACONIA GAS PAVING	40,219	-	(40,219)	-100.00%	0.04%	40,219	75,000	34,781			Feb-17	Oct-17		2017
153234	CENTER GAS PAVING	47,571	-	(47,571)	-100.00%	0.04%	47,571	75,000	27,429			Jan-17	Dec-17		2017
153235	BARDSTOWN GAS PAVING	55,896	-	(55,896)	-100.00%	0.05%	55,896	75,000	19,104			Feb-17	Dec-17		2017
154294	MAGNOLIA PAVING 2017	47,355	-	(47,355)	-100.00%	0.04%	47,355	-	(47,355)			Mar-17	Sep-17		2017
004LGE14	Call Center-Route&Report-LGE14	43,044	-	(43,044)	-100.00%	0.04%	290,893	247,849	(43,044)			Jan-14	Dec-16		2017
044LGE16	Outside Cable Plant-LGE16	(5,498)	-	5,498	-100.00%	-0.01%	23,861	29,359	5,498			Jan-16	Dec-16		2017
082LGE16	Tech Ref desktop/laptops-LGE16	(28,605)	-	28,605	-100.00%	-0.03%	474,834	503,439	28,605			Jan-16	May-17		2017
111LGE16	Gas Tracking and Trace-LGE16	124,555	-	(124,555)	-100.00%	0.11%	249,562	125,007	(124,555)			Jan-16	Jan-18		2017
138LGE16	PowerPlant Module Upgr-LGE16	57,516	31,000	(26,516)	-85.54%	0.05%	102,684	76,168	(26,516)	Jan-16	Oct-17	Jan-16	Oct-17		2017
159LGE16	Cascade Impl Gen Relays-LGE16	34,621	-	(34,621)	-100.00%	0.03%	57,971	23,350	(34,621)			Jan-16			2017
737LGE16	BI SQL Upgrade-LGE16	9,532	-	(9,532)	-100.00%	0.01%	9,532	-	(9,532)			Oct-16	Jan-18		2017
IT0001L	ABB Upgrade-LGE17	32,816	40,920	8,104	19.81%	0.03%	32,816	40,920	8,104	Jul-17	May-18	Jul-17	Jul-18		2017
IT0002L	Access Switch Rotation-LGE17	82,134	83,700	1,566	1.87%	0.08%	82,134	83,700	1,566	May-17	Dec-17	May-17	Jan-18		2017
IT0004L	Analog Sunset-LGE17	6,295	44,528	38,233	85.86%	0.01%	6,295	44,528	38,233	Jan-17	Oct-17	Jan-17	Jan-18		2017
IT0063L	zMR Hardware-LGE17	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jun-17	Oct-17				2017
IT0093L	Server Capacity Exp-LGE17	5,944	10,195	4,251	41.70%	0.01%	5,944	10,195	4,251	Jan-17	Aug-17	Jan-17	Jan-18		2017
IT0110L	Trans Cascade-Oracle-LGE17	25,056	13,640	(11,416)	-83.69%	0.02%	25,056	13,640	(11,416)	May-17	Jul-18	May-17	Sep-18		2017
IT0114L	TRMS Upgrade-LGE17	24,585	18,755	(5,830)	-31.09%	0.02%	24,585	18,755	(5,830)	Jan-17	May-18	Jan-17	Jun-18		2017
IT0143L	Aspect Perf Mgmt Module-LGE17	18,999	-	(18,999)	-100.00%	0.02%	18,999	-	(18,999)			May-17	Jan-18		2017
IT0144L	Avaya Call Back Lic-LGE17	2,825	-	(2,825)	-100.00%	0.00%	2,825	-	(2,825)			May-17	Nov-17		2017
IT0146L	RecoverPoint Refresh-LGE17	18,936	-	(18,936)	-100.00%	0.02%	18,936	-	(18,936)			Jun-17	Jan-18		2017
IT0147L	CoreLogic Parcel GIS-LGE17	23,820	-	(23,820)	-100.00%	0.02%	23,820	-	(23,820)			Jun-17	Oct-17		2017
IT0148L	Antivirus Replacement-LGE17	19,295	-	(19,295)	-100.00%	0.02%	19,295	-	(19,295)			Jun-17	Dec-17		2017
001LGE16	Access Switch Rotation-LGE16	2,313	-	(2,313)	-100.00%	0.00%	96,263	93,950	(2,313)			Jan-16	Dec-16		2017
017LGE16	Electric Insp Enhan-LGE16	(2,718)	-	2,718	-100.00%	0.00%	-	2,718	2,718			Jan-16	Dec-16		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
021LGE16	Further app virt build-LGE16	(1,759)	-	1,759	-100.00%	0.00%	31,023	32,781	1,759			Jan-16	Dec-16		2017
026LGE16	Lville Racks & Furn-LGE16	(23)	-	23	-100.00%	0.00%	3,493	3,516	23			Dec-15	Dec-16		2017
032LGE16	Mobile Radio-LGE16	(0)	-	0	-100.00%	0.00%	5,762	5,762	0			Jan-16	Dec-16		2017
034LGE16	Multi-Fun Dev Grow&Ref-LGE16	(4,275)	-	4,275	-100.00%	0.00%	145,206	149,480	4,275			Jan-16	Dec-16		2017
039LGE16	Network Management-LGE16	59	-	(59)	-100.00%	0.00%	6,146	6,086	(59)			Jan-16	Dec-16		2017
040LGE15	Mobile Infrastructure-LGE15	(4,446)	-	4,446	-100.00%	0.00%	29,652	34,098	4,446			Jan-15	Dec-15		2017
042LGE15	Mble Rad Syst RepYr 1/2-LGE15	(250)	-	250	-100.00%	0.00%	0	250	250			Dec-14	Dec-16		2017
047LGE16	Phone Expan/Break Fix-LGE16	202	-	(202)	-100.00%	0.00%	23,490	23,288	(202)			Jan-16	Dec-16		2017
063LGE16	Simpsonville Elect Upg-LGE16	(75)	-	75	-100.00%	0.00%	4,830	4,906	75			Jan-16	Dec-16		2017
064LGE16	Simpson Furn&Racks-LGE16	(56)	-	56	-100.00%	0.00%	5,005	5,061	56			Jan-16	Dec-16		2017
067LGE16	TeleRm Data Cent Y1/2-LGE16	(50)	-	50	-100.00%	0.00%	51,200	51,250	50			Jan-16	Dec-16		2017
077LGE16	Wireless Upgrade (WERUS)-LGE16	46	-	(46)	-100.00%	0.00%	27,466	27,420	(46)			Jan-16	Dec-16		2017
093LGE16	Server HW Refresh-LGE16	56	-	(56)	-100.00%	0.00%	71,494	71,438	(56)			Jan-16	Dec-16		2017
100LGE15	Replace Edge 95 units-LGE15	(3,491)	-	3,491	-100.00%	0.00%	12,219	15,710	3,491			Jan-15	Dec-15		2017
117LGE16	TRODS-LGE16	45	-	(45)	-100.00%	0.00%	38,414	38,369	(45)			Jan-16	Dec-16		2017
125LGE16	EMS CIP-LGE16	(96)	-	96	-100.00%	0.00%	27,539	27,635	96			Jan-16	Dec-16		2017
126LGE16	Expand EMS Dev System-LGE16	(303)	-	303	-100.00%	0.00%	40,362	40,665	303			Jan-16	Dec-16		2017
130LGE15	Advanced Malware Detect-LGE15	(513)	-	513	-100.00%	0.00%	-	513	513			Jan-15	Mar-17		2017
135LGE16	Rate Case 2016-LGE16	19,256	-	(19,256)	-100.00%	0.02%	21,105	1,849	(19,256)			Jan-16	Oct-17		2017
139LGE15	CTS/AFB-Accting Enhance-LGE15	(9,021)	-	9,021	-100.00%	-0.01%	10,791	19,812	9,021			Jan-15	Oct-17		2017
139LGE16	Central Firewall Mgmt-LGE16	76	-	(76)	-100.00%	0.00%	27,766	27,690	(76)			Jan-16	Apr-17		2017
147LGE16	MV90 upgrade-LGE16	(198)	-	198	-100.00%	0.00%	5,786	5,984	198			Jan-16	Dec-16		2017
148LGE16	Implement Corp. SIEM-LGE16	(0)	-	0	-100.00%	0.00%	180,846	180,846	0			Jan-16	Dec-16		2017
165LGE16	Non-SCADA Load Data-LGE16	(576)	-	576	-100.00%	0.00%	0	576	576			Jan-16	Dec-16		2017
166LGE16	Tower Replace-LGE16	2,301	-	(2,301)	-100.00%	0.00%	146,556	144,255	(2,301)			Jan-16	Apr-17		2017
178LGE15	Upgrade Quest Server-LGE15	82,083	-	(82,083)	-100.00%	0.08%	118,940	36,857	(82,083)			Sep-16	Jan-18		2017
200LGE16	Application Sec Enhance-LGE16	-	11,393	11,393	100.00%	0.00%	6,282	17,674	11,393	Jan-16	Nov-17				2017
202LGE15	Trans OATT Billing Tool-LGE15	(0)	-	0	-100.00%	0.00%	33,518	33,518	0			Jan-15	Dec-16		2017
203LGE16	PS 9.2 Upgrade-LGE16	93,477	93,447	(29)	-0.03%	0.09%	168,381	168,351	(29)	Jan-16	Aug-17	Jan-16	Jun-17		2017
204LGE16	SAP CRM/ECC Upgr-LGE16	1,153,315	1,302,837	149,522	11.48%	1.06%	3,519,331	3,668,853	149,522	Oct-15	May-17	Oct-15	May-17		2017
400LGE16	OTN Core Rings Y2/2 LOU-LGE15	(135)	-	135	-100.00%	0.00%	758,016	758,150	135			Jan-15	Dec-16		2017
720LGE16	Mobile Dispatch Map-LGE16	(330)	-	330	-100.00%	0.00%	23,508	23,838	330			Jun-16	Dec-16		2017
721LGE16	Superna Eyeglass Lic-LGE16	3,089	-	(3,089)	-100.00%	0.00%	3,089	-	(3,089)			Mar-16	Dec-16		2017
724LGE16	PI Lic for Access Perm-LGE16	(656)	-	656	-100.00%	0.00%	212	868	656			Aug-16	Dec-16		2017
725LGE16	Veg Mgmt ROW Layer Dev-LGE16	224	-	(224)	-100.00%	0.00%	1,406	1,182	(224)			Jul-16	Dec-16		2017
730LGE16	ABB Post Impl Enhance-LGE16	23	-	(23)	-100.00%	0.00%	8,174	8,152	(23)			Sep-16	Dec-16		2017
734LGE16	Cust Serv Training Tools-LGE16	(3,730)	-	3,730	-100.00%	0.00%	3,831	7,561	3,730			Sep-16	Dec-16		2017
741LGE16	Bluecoat Proxy Security-LGE16	(2,222)	-	2,222	-100.00%	0.00%	37,036	39,258	2,222			Oct-16	Dec-16		2017
743LGE16	PMO Plotters-LGE16	(1,199)	-	1,199	-100.00%	0.00%	3,730	4,929	1,199			Oct-16	Dec-16		2017
744LGE16	Reader Boards-LGE16	15,560	-	(15,560)	-100.00%	0.01%	39,349	23,788	(15,560)			Oct-16	Dec-17		2017
747LGE16	TRAC Enhancements-LGE16	31,309	-	(31,309)	-100.00%	0.03%	33,120	1,811	(31,309)			Nov-16	Jan-18		2017
750LGE16	AMS SAP Hardware-LGE16	127	-	(127)	-100.00%	0.00%	91,012	90,884	(127)			Nov-16	Dec-16		2017
753LGE16	GPS Gate Licenses-LGE16	1,306	-	(1,306)	-100.00%	0.00%	1,306	-	(1,306)			Dec-16	Dec-16		2017
IT0003L	AIS Decicsion Trans-LGE17	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-17	Dec-18				2017
IT0006L	Aspect Workfor Sched App-LGE17	10,097	20,460	10,363	50.65%	0.01%	10,097	20,460	10,363	Feb-17	Sep-17	Feb-17	Jan-18		2017
IT0011L	Cascade Biennial Tech-LGE17	-	68,200	68,200	100.00%	0.00%	-	68,200	68,200	Jan-17	Apr-19				2017
IT0014L	CFO Systems Capital-LGE17	-	16,740	16,740	100.00%	0.00%	-	16,740	16,740	Jul-17	Oct-17				2017
IT0015L	CIP Compliance Tools Yr7-LGE17	34,242	41,075	6,833	16.64%	0.03%	34,242	41,075	6,833	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0016L	Citrix XenDesktop Lic-LGE17	-	24,608	24,608	100.00%	0.00%	-	24,608	24,608	Mar-17	Mar-17				2017
IT0019L	Computer HW for LOB's-LGE17	-	60,791	60,791	100.00%	0.00%	-	60,791	60,791	Feb-17	Oct-17				2017
IT0022L	CTI Upgrade-LGE17	-	30,690	30,690	100.00%	0.00%	-	30,690	30,690	Aug-17	Sep-17				2017
IT0023L	CTS Bookmarking Process-LGE17	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Apr-17	Oct-17				2017
IT0024L	Daily Shift Log Repl-LGE17	-	47,740	47,740	100.00%	0.00%	-	47,740	47,740	Jan-17	Oct-18				2017
IT0025L	Damage AssessEnhance-LGE17	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Oct-17	Nov-17				2017
IT0027L	Domain Cntrls ICCP-LGE17	15,282	20,460	5,178	25.31%	0.01%	15,282	20,460	5,178	Apr-17	Sep-18	Apr-17			2017
IT0028L	eDiscovery -LGE17	-	33,480	33,480	100.00%	0.00%	-	33,480	33,480	Jan-17	Feb-17				2017
IT0029L	Electric Inspect Enhance-LGE17	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-17	Nov-17				2017
IT0031L	Endpoint Protection-LGE17	-	837	837	100.00%	0.00%	-	837	837	Nov-17	Nov-17				2017
IT0032L	Entrprs Data Domain Expn-LGE17	-	23,308	23,308	100.00%	0.00%	-	23,308	23,308	May-17	Dec-17				2017
IT0034L	External Outage Map Upgr-LGE17	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-17	Dec-18				2017
IT0037L	Forest Circuit Audit App-LGE17	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Sep-17	Jul-18				2017
IT0038CG	Gas Facility Inspections-LGE17	-	77,500	77,500	100.00%	0.00%	-	77,500	77,500	Jun-17	Dec-17				2017
IT0039CG	Gas Patrolling App-LGE17	-	23,250	23,250	100.00%	0.00%	-	23,250	23,250	Jul-17	Jul-18				2017
IT0041L	Gen Ldgr Acct Recon-LGE17-18	-	13,392	13,392	100.00%	0.00%	-	55,242	55,242	Jan-17	Aug-21				2017
IT0043L	IBM Data Model Phase 1-LGE17	-	58,590	58,590	100.00%	0.00%	-	58,590	58,590	Mar-17	Dec-17				2017
IT0044L	Impedance App-LGE17	4,127	13,640	9,513	69.74%	0.00%	4,127	13,640	9,513	Jan-17	May-18	Jan-17	Jul-18		2017
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	-	50,220	50,220	100.00%	0.00%	-	50,220	50,220	Apr-17	Nov-18				2017
IT0047CG	IRAS Enhancements-LGE17	-	147,250	147,250	100.00%	0.00%	-	147,250	147,250	May-17	Nov-17				2017
IT0049L	zKU MW Tower Repl Badger-LGE17	-	75,330	75,330	100.00%	0.00%	-	75,330	75,330	Feb-17	Nov-17				2017
IT0052L	Louisville Racks/Furn-LGE17	3,542	4,108	566	13.78%	0.00%	3,542	4,108	566	Mar-17	Jul-17	Mar-17	Jan-18		2017
IT0053L	Microsoft AppV Major Upg-LGE17	-	9,374	9,374	100.00%	0.00%	-	9,374	9,374	Jan-17	Jul-17				2017
IT0056L	Microsoft Office Upgrade-LGE17	-	18,247	18,247	100.00%	0.00%	-	18,247	18,247	Jan-17	Oct-17				2017
IT0057L	Mob 5500 Netscale HW Ref-LGE16	-	25,110	25,110	100.00%	0.00%	50,790	75,900	25,110	Sep-16	Dec-16				2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0058L	Mbl & Wrkst Lic True-up-LGE17	-	13,225	13,225	100.00%	0.00%	-	13,225	13,225	Mar-17	Sep-17				2017
IT0059L	Mob Disp Rep (Elect OMS)-LGE17	-	156,860	156,860	100.00%	0.00%	-	156,860	156,860	Jan-17	Dec-17			Application under evaluation did not meet company needs, project cancelled during period until further proof of concept can be conducted	2017
IT0060L	Mobile Infra-LGE17	-	47,740	47,740	100.00%	0.00%	-	47,740	47,740	Jan-17	Nov-17				2017
IT0064L	Multi-Func Devices Refr-LGE17	1,733	4,108	2,375	57.82%	0.00%	1,733	4,108	2,375	Feb-17	Oct-17	Feb-17	Jan-18		2017
IT0066L	NEC MW Rad Encrypt Card-LGE17	37,895	58,590	20,695	35.32%	0.03%	37,895	58,590	20,695	Feb-17	Nov-18	Feb-17			2017
IT0070L	Network Mgmt Tech Ref-LGE17	32,066	53,973	21,906	40.59%	0.03%	32,066	53,973	21,906	Mar-17	Sep-17	Mar-17	Jan-18		2017
IT0072L	OpenText HR- Empl files -LGE17	-	45,570	45,570	100.00%	0.00%	-	45,570	45,570	Mar-17	Nov-17				2017
IT0073L	OpenText HR- Mercer file-LGE17	-	22,785	22,785	100.00%	0.00%	-	22,785	22,785	Jan-17	Oct-17				2017
IT0074L	OpenText Reg and Rates-LGE17	-	25,110	25,110	100.00%	0.00%	-	25,110	25,110	Feb-17	Sep-17				2017
IT0075L	OpenText Transmission-LGE17-18	9,317	40,920	31,603	77.23%	0.01%	9,317	81,840	72,523	Mar-17	Sep-18	Mar-17	Jan-18	Support extended at no additional cost - project postponed until future year	2017
IT0076L	Oracle Financial Upgr-LGE17-18	-	515,257	515,257	100.00%	0.00%	-	1,153,149	1,153,149	Jan-17	Sep-21				2017
IT0080L	Personal Prod Growth-LGE17	-	12,323	12,323	100.00%	0.00%	-	12,323	12,323	Feb-17	Oct-17				2017
IT0081L	Portfolio Management-LGE17	-	12,555	12,555	100.00%	0.00%	-	12,555	12,555	Mar-17	Apr-17				2017
IT0082L	PowerPlan to UI Planner-LGE17	-	12,555	12,555	100.00%	0.00%	-	12,555	12,555	Apr-17	Nov-17				2017
IT0083L	Primavera to PowerPlan-LGE17	11,634	95,480	83,846	87.82%	0.01%	11,634	95,480	83,846	Mar-17	Aug-17	Mar-17	Jan-18		2017
IT0084L	Purch/Rebuild Radio Site-LGE17	-	36,661	36,661	100.00%	0.00%	-	36,661	36,661	Jan-17	Dec-17				2017
IT0085L	Rate Case 2017-LGE17	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-17	Nov-17				2017
IT0088L	Reporting/Bus Intel-LGE17	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Mar-17	Nov-17				2017
IT0091L	SAP Roadmap Strategy -LGE17	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Aug-17	Dec-17				2017
IT0095L	SharePoint Upgrade-LGE17	-	41,850	41,850	100.00%	0.00%	-	41,850	41,850	May-17	Dec-17				2017
IT0098L	Simpsonville Elect Upgr-LGE17	2,214	8,215	6,001	73.05%	0.00%	2,214	8,215	6,001	Mar-17	Dec-17	Mar-17	Jan-18		2017
IT0099L	Simpsonville Furn/Racks-LGE17	3,586	4,108	521	12.69%	0.00%	3,586	4,108	521	Apr-17	Dec-17	Apr-17	Jan-18		2017
IT0100L	Site Security Improve-LGE17	4,394	8,370	3,976	47.51%	0.00%	4,394	8,370	3,976	Mar-17	Dec-17	Mar-17	Jan-18		2017
IT0102L	SQL Server EA True-up-LGE17	-	16,740	16,740	100.00%	0.00%	-	16,740	16,740	Mar-17	Mar-17				2017
IT0103L	Sys Lab software replace-LGE16	48,008	10,230	(37,778)	-369.29%	0.04%	51,980	14,202	(37,778)	Oct-16	Jul-17	Oct-16	Nov-17		2017
IT0106L	Telecom Shelter Renov-LGE17	-	16,740	16,740	100.00%	0.00%	-	16,740	16,740	Feb-17	Nov-17				2017
IT0107L	Tandberg Upgrade-LGE17	-	17,414	17,414	100.00%	0.00%	-	17,414	17,414	Jun-17	Jun-17				2017
IT0109L	TOAD Licenses-LGE17	-	8,370	8,370	100.00%	0.00%	-	8,370	8,370	Aug-17	Aug-17				2017
IT0111L	Trans Vegetation Mgt-LGE17-18	8,191	13,640	5,449	39.95%	0.01%	8,191	40,920	32,729	Feb-17	Jul-18	Feb-17			2017
IT0113CG	TC Plant Alt Transport-LGE17	-	93,000	93,000	100.00%	0.00%	-	93,000	93,000	Jan-17	Nov-20				2017
IT0116L	Turbo Virtulaztion-LGE17	-	25,110	25,110	100.00%	0.00%	-	25,110	25,110	Mar-17	Jul-17				2017
IT0117L	UC&C Core Refresh-LGE17	-	83,700	83,700	100.00%	0.00%	-	83,700	83,700	Apr-17	Dec-17				2017
IT0123L	Wireless Buildout-LGE17	32,483	24,645	(7,838)	-31.80%	0.03%	32,483	24,645	(7,838)	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0124L	WMS Enhancements-LGE17	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jun-17	Oct-17				2017
IT0125L	NE KY Build Des&Yr 1/3-LG16-21	-	26,993	26,993	100.00%	0.00%	-	329,150	329,150	Jan-17	Dec-21				2017
IT0131L	SAP Regression Test Auto-LGE17	11,599	-	(11,599)	-100.00%	0.01%	11,599	-	(11,599)			Feb-17	Nov-17		2017
018LGE15	Data Protection-LGE15	683	-	(683)	-100.00%	0.00%	683	-	(683)			Jan-15	Dec-17		2017
019LGE15	Design Tool Repl (WIM)-LGE15	202,874	159,594	(43,280)	-27.12%	0.19%	550,767	507,487	(43,280)	Jan-15	Sep-17	Jan-15	May-17		2017
031LGE16	Mobile Infrastructure-LGE16	25	-	(25)	-100.00%	0.00%	43,169	43,144	(25)			Jan-16	Dec-16		2017
033LGE16	Mble Rad Syst Replace-LGE16	4,386	-	(4,386)	-100.00%	0.00%	416,681	412,294	(4,386)			Jan-16	Dec-16		2017
080LGE14	Lockout/Tagout (LOTO)-LGE14	0	62,000	62,000	100.00%	0.00%	243,439	305,439	62,000	Jan-14	Dec-16	Jan-14	Dec-15		2017
080LGE16	Gas Nomination System-LGE16	81,838	-	(81,838)	-100.00%	0.08%	129,867	48,029	(81,838)			Jan-16	Jan-18		2017
109LGE16	WallStreet Suite Upgr-LGE16	13,603	-	(13,603)	-100.00%	0.01%	39,303	25,700	(13,603)			Jan-16	Sep-17		2017
129LGE16	Implement SDE Replace-LGE16	111,283	88,368	(22,914)	-25.93%	0.10%	263,259	240,345	(22,914)	Jan-16	Dec-17	Jan-16	Sep-17		2017
153LGE16	Tertiary Data Domain-LGE16	15,617	-	(15,617)	-100.00%	0.01%	15,617	-	(15,617)			Jan-16	Jul-18		2017
158LGE15	FIM Replacement-LGE15	14,722	6,820	(7,902)	-115.86%	0.01%	437,662	429,760	(7,902)	Jan-15	Dec-16	Jan-15	Feb-17		2017
158LGE16	Tech Training Dashboards-LGE16	22,848	-	(22,848)	-100.00%	0.02%	22,848	-	(22,848)			Jan-16			2017
164LGE16	Plant Mobile-Trimble-LGE16	8,074	-	(8,074)	-100.00%	0.01%	92,597	84,523	(8,074)			Jan-16	Dec-16		2017
262LGE14	Redact-It Implement-LGE14	13,944	-	(13,944)	-100.00%	0.01%	30,599	16,655	(13,944)			Nov-14	Oct-17		2017
719LGE16	PI Alarm Mgmt-LGE16	2,253	-	(2,253)	-100.00%	0.00%	24,291	22,038	(2,253)			Jul-16	Dec-16		2017
726LGE16	DACS Software Upgrade-LGE16	7,851	-	(7,851)	-100.00%	0.01%	7,851	-	(7,851)			Sep-16	Dec-17		2017
736LGE16	Brown/Dix Campus Sonet-LGE16	11,066	-	(11,066)	-100.00%	0.01%	26,983	15,917	(11,066)			Apr-16	Jan-18		2017
740LGE16	Field Smart View Enhance-LGE16	15,004	-	(15,004)	-100.00%	0.01%	15,004	-	(15,004)			Oct-16	Oct-17		2017
742LGE16	Insight CM Expansion-LGE16	3,510	-	(3,510)	-100.00%	0.00%	14,119	10,609	(3,510)			Oct-16	Sep-17		2017
IT0007L	Backup Cap Exp-LGE17	17,443	22,114	4,671	21.12%	0.02%	17,443	22,114	4,671	Mar-17	Aug-17	Mar-17	Oct-17		2017
IT0008L	Bulk Power & Env Sys-LGE17	18,129	20,537	2,408	11.72%	0.02%	18,129	20,537	2,408	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0008LGE	Bulk Power Env Sys-LGE Direct	4,124	-	(4,124)	-100.00%	0.00%	4,124	-	(4,124)			Jan-17	Jan-18		2017
IT0009L	Cabling for Server Conn-LGE17	7,109	7,394	284	3.84%	0.01%	7,109	7,394	284	Feb-17	Aug-17	Feb-17	Jan-18		2017
IT0010L	Call Recording Minor Upg-LGE17	2,509	20,460	17,951	87.74%	0.00%	2,509	20,460	17,951	May-17	Mar-18	May-17	May-18		2017
IT0012L	Centrify Licensing-LGE17	2,796	3,348	552	16.48%	0.00%	2,796	3,348	552	Apr-17	Oct-17	Apr-17	Dec-17		2017
IT0013L	CERUS IV-LGE17	68,140	65,720	(2,420)	-3.68%	0.06%	68,140	65,720	(2,420)	Apr-17	Jul-17	Apr-17	Jan-18		2017
IT0017L	Commun Solar Implem-LGE17-18	9,165	34,100	24,935	73.12%	0.01%	9,165	68,200	59,035	Aug-17	Jun-18	Aug-17	Aug-18		2017
IT0018L	CIP Compliance Infr Yr7-LGE17	60,001	82,150	22,149	26.96%	0.06%	60,001	82,150	22,149	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0020L	Core Network Infrast-LGE17	24,401	24,645	244	0.99%	0.02%	24,401	24,645	244	Feb-17	Oct-17	Feb-17	Dec-17		2017
IT0021L	Corp Web Redesign Upgr-LGE17	19,365	20,538	1,173	5.71%	0.02%	19,365	20,538	1,173	Feb-17	Sep-17	Feb-17	Oct-17		2017
IT0026L	Data Protection-LGE17-18	17,819	6,194	(11,625)	-187.69%	0.02%	17,819	8,203	(9,616)	Mar-17	Jul-18	Mar-17			2017
IT0030L	EMS CIP-LGE17	26,369	13,899	(12,470)	-89.72%	0.02%	26,369	13,899	(12,470)	Mar-17	Nov-17	Mar-17	Apr-18	Technology implemented was more cost effective than original technology considered; partial spending shifted into 2016	2017
IT0033L	Enterprise Strg Sys Refr-LGE17	53,548	295,740	242,192	81.89%	0.05%	118,102	360,294	242,192	Nov-16	Oct-17	Nov-16	Jan-18		2017
IT0035L	FieldNet SoftwareUpgr-LGE17	7,464	10,230	2,766	27.04%	0.01%	7,464	10,230	2,766	Oct-17	Jun-18	Oct-17	Aug-18		2017
IT0040CG	Gas Survey Map Website-LGE17	16,713	15,500	(1,213)	-7.83%	0.02%	16,713	15,500	(1,213)	Mar-17	Dec-17	Mar-17	Dec-17		2017
IT0042L	GIS BI Reporting-LGE17	8,781	10,230	1,449	14.17%	0.01%	8,781	10,230	1,449	Jun-17	Jul-18	Jun-17			2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0045L	Intrusion Prevention-LGE17-18	153,052	73,321	(79,731)	-108.74%	0.14%	153,052	188,478	35,426	Apr-17	Aug-18	Apr-17			2017
IT0048L	IT Security CIP Lab Enhn-LGE17	2,757	8,215	5,458	66.44%	0.00%	2,757	8,215	5,458	Feb-17	Nov-17	Feb-17	Jan-18		2017
IT0050L	Next Gen Radio Sys Des-LGE17	-	79,515	79,515	100.00%	0.00%	-	79,515	79,515	Jan-17	Dec-18				2017
IT0051L	Louisville Elect Upgrds-LGE17	8,497	8,215	(282)	-3.44%	0.01%	8,497	8,215	(282)	Feb-17	Dec-17	Feb-17	Oct-17		2017
IT0054L	Microsoft EA-LGE17	78,797	65,463	(13,334)	-20.37%	0.07%	78,797	65,463	(13,334)	Mar-17	Apr-17	Mar-17	Sep-17		2017
IT0055L	Microsoft Lic True-up-LGE17	5,262	25,110	19,848	79.04%	0.00%	5,262	25,110	19,848	Apr-17	Nov-17	Apr-17	Jan-18		2017
IT0061L	Mobile Radio-LGE17	28,765	33,480	4,715	14.08%	0.03%	28,765	33,480	4,715	Jan-17	Oct-17	Jan-17	Jan-18		2017
IT0062L	Monitor Replacement-LGE17	17,716	17,416	(300)	-1.72%	0.02%	17,716	17,416	(300)	Jan-17	Dec-17	Jan-17	Dec-17		2017
IT0065L	NAS Capacity Expansion-LGE17	17,216	16,740	(476)	-2.84%	0.02%	17,216	16,740	(476)	Apr-17	Jun-17	Apr-17	Oct-17		2017
IT0067L	Network Access Dev-LGE17	6,317	24,645	18,328	74.37%	0.01%	6,317	24,645	18,328	Feb-17	Jan-18	Feb-17	Jan-18		2017
IT0067LGE	Network Access DevLGE17 Direc	22,784	-	(22,784)	-100.00%	0.02%	22,784	-	(22,784)			Feb-17	Jan-18		2017
IT0068L	Network Acc Gatwy-LGE17	8,091	5,997	(2,094)	-34.92%	0.01%	8,091	5,997	(2,094)	Apr-17	Aug-17	Apr-17	Jan-18		2017
IT0069L	Network Management-LGE17	9,228	6,161	(3,067)	-49.77%	0.01%	9,228	6,161	(3,067)	Apr-17	Aug-17	Apr-17	Jan-18		2017
IT0071L	Network Test Equip-LGE17	9,468	16,740	7,272	43.44%	0.01%	9,468	16,740	7,272	Jan-17	Sep-17	Jan-17	Jan-18		2017
IT0077L	Oracle NMS Upgrade-LGE17	164,133	136,400	(27,733)	-20.33%	0.15%	169,943	142,210	(27,733)	Oct-16	Oct-17	Oct-16	Dec-17		2017
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	51,009	78,864	27,855	35.32%	0.05%	92,110	119,965	27,855	Oct-16	Oct-17	Oct-16	Dec-17		2017
IT0079L	Outside Cable Plant-LGE17	9,708	33,480	23,772	71.00%	0.01%	9,708	33,480	23,772	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0086L	Repl Oper Workstations-LGE17	20,637	20,460	(177)	-0.87%	0.02%	20,637	20,460	(177)	Mar-17	Jul-18	Mar-17			2017
IT0087L	Repl RDUs at BOC-LGE17	26,391	38,611	12,219	31.65%	0.02%	26,391	38,611	12,219	Feb-17	Aug-17	Feb-17	Jan-18		2017
IT0089L	Rev Collections Impl-LGE17	2,998	10,230	7,232	70.70%	0.00%	2,998	10,230	7,232	Jun-17	Aug-18	Jun-17	May-18		2017
IT0090L	Rplce EMS Workstations-LGE17	20,675	20,460	(215)	-1.05%	0.02%	20,675	20,460	(215)	Mar-17	Jul-18	Mar-17			2017
IT0092L	Sec Infra Enhance-LGE17	17,052	16,430	(622)	-3.78%	0.02%	17,052	16,430	(622)	Feb-17	Sep-17	Feb-17	Jan-18		2017
IT0094L	Server Hardware Refr-LGE17	63,109	139,491	76,381	54.76%	0.06%	130,575	206,956	76,381	Nov-16	Dec-17	Nov-16	Jan-18		2017
IT0096L	LogRhythm (CIP)-LGE17	15,562	9,858	(5,704)	-57.86%	0.01%	15,562	9,858	(5,704)	Apr-17	Sep-17	Apr-17	Jan-18		2017
IT0097L	LogRhythm (Corp)-LGE17	10,224	9,858	(366)	-3.71%	0.01%	10,224	9,858	(366)	Apr-17	Sep-17	Apr-17	Jan-18		2017
IT0101L	Smallworld GIS Upgr-LGE17-19	202,779	453,530	250,751	55.29%	0.19%	202,779	1,934,230	1,731,451	Jan-17	Mar-20	Jan-17		Underrun due to timing - spend shifted into 2018	2017
IT0104L	Sys Mgmt-SCOM-LGE17	7,727	10,881	3,154	28.99%	0.01%	7,727	10,881	3,154	Mar-17	Oct-17	Mar-17	Jan-18		2017
IT0105L	Tech Refesh desk/lap-LGE17	370,635	481,360	110,726	23.00%	0.34%	370,635	481,360	110,726	Jan-17	Dec-17	Jan-17	Jan-18		2017
IT0108L	TOA Phase 4-LGE17	19,374	27,280	7,906	28.98%	0.02%	19,374	27,280	7,906	Mar-17	Mar-18	Mar-17	May-18		2017
IT0112L	Trans Map Land Use-LGE17	34,835	13,640	(21,195)	-155.39%	0.03%	35,261	14,066	(21,195)	Nov-16	Sep-17	Nov-16	Nov-17		2017
IT0115L	TRODS-LGE17	50,377	23,870	(26,507)	-111.05%	0.05%	50,377	23,870	(26,507)	Jan-17	Nov-17	Jan-17	Jan-18		2017
IT0118L	UC&C/CUCM Upgrades-LGE17	13,835	46,035	32,200	69.95%	0.01%	13,835	46,035	32,200	Aug-17	Dec-17	Aug-17	Jan-18		2017
IT0119L	Upgrade Vmware Infra-LGE17	67,975	24,645	(43,330)	-175.82%	0.06%	67,975	24,645	(43,330)	Feb-17	Oct-17	Feb-17	Oct-17		2017
IT0120L	Upgrade EMS HW-LGE17	62,352	65,075	2,723	4.18%	0.06%	62,352	65,075	2,723	Apr-17	Dec-17	Apr-17	Apr-18		2017
IT0121L	Phone Expansion-LGE17	33,127	18,330	(14,796)	-80.72%	0.03%	33,127	18,330	(14,796)	Feb-17	Nov-17	Feb-17	Jan-18		2017
IT0122L	Windows 10 Upgrade-LGE17	32,135	13,392	(18,743)	-139.96%	0.03%	32,135	13,392	(18,743)	Jan-17	Jan-18	Jan-17	May-18		2017
IT0128L	App Security Enhance-LGE17	3,910	-	(3,910)	-100.00%	0.00%	3,910	-	(3,910)			Feb-17	Jan-18		2017
IT0132L	EMS Channel Cap Expan-LGE17	44,770	-	(44,770)	-100.00%	0.04%	44,770	-	(44,770)			Mar-17	Jan-18		2017
IT0133L	CA API Mgmt Gateways-LGE17	39,315	-	(39,315)	-100.00%	0.04%	39,315	-	(39,315)			Mar-17	Jun-18		2017
IT0135L	Strategic Sourcing-LGE17	121,688	-	(121,688)	-100.00%	0.11%	121,688	-	(121,688)			Mar-17	Aug-18		2017
IT0136L	Electric Modeling Softw-LGE17	5,336	-	(5,336)	-100.00%	0.00%	5,336	-	(5,336)			Mar-17	Sep-17		2017
IT0137L	nMkt MISO Glob Prm UPgd-LGE17	17,020	-	(17,020)	-100.00%	0.02%	17,020	-	(17,020)			Apr-17	Oct-17		2017
IT0138L	HP Apl Lifcyc Mgmt Upgrd-LGE17	13,042	-	(13,042)	-100.00%	0.01%	13,042	-	(13,042)			Apr-17	Nov-17		2017
IT0139L	Main Schedulin Tool-LGE17	117,146	-	(117,146)	-100.00%	0.11%	117,146	-	(117,146)			Apr-17	Aug-18		2017
IT0142L	Oracle NMS Enhance-LGE17	16,368	-	(16,368)	-100.00%	0.02%	16,368	-	(16,368)			May-17	Dec-17		2017
IT0145L	Monitor Proj Mgmt Packs-LGE17	6,455	-	(6,455)	-100.00%	0.01%	6,455	-	(6,455)			May-17	Jan-18		2017
IT014OL	Citrix WAF Implement-LGE17	14,171	-	(14,171)	-100.00%	0.01%	14,171	-	(14,171)			Apr-17	Nov-17		2017
IT0151L	PS Benefits Enhancements-LGE17	40,001	-	(40,001)	-100.00%	0.04%	40,001	-	(40,001)			Jul-17	Jan-18		2017
IT0154L	PE Sharepoint App-LGE17	7,749	-	(7,749)	-100.00%	0.01%	7,749	-	(7,749)			Aug-17			2017
IT0155L	Cust Serv Rept&Analytics-LGE17	52,533	-	(52,533)	-100.00%	0.05%	52,533	-	(52,533)			Sep-17			2017
IT0162L	Well Shadow-LGE17	868	-	(868)	-100.00%	0.00%	868	-	(868)			Sep-17	Jan-18		2017
IT0163L	My Account - Respnsv Des-LGE17	11,568	-	(11,568)	-100.00%	0.01%	11,568	-	(11,568)			Sep-17	May-18		2017
IT0164L	Telephony Enhancements-LGE17	7,217	-	(7,217)	-100.00%	0.01%	7,217	-	(7,217)			Sep-17			2017
IT0165L	Trans Lines Map-Enhance-LGE17	29,255	-	(29,255)	-100.00%	0.03%	29,255	-	(29,255)			Sep-17	Jan-18		2017
IT0166L	EMS Telecom Spare System-LGE17	51,197	-	(51,197)	-100.00%	0.05%	51,197	-	(51,197)			Oct-17	Jan-18		2017
														Unbudgeted project offset by IT0033L and IT0141L to complete the refresh of LG&E KU's VMAX storage area network that reached end of life.	
IT0168L	Hyper-Converged Infras-LGE17	166,570	-	(166,570)	-100.00%	0.15%	166,570	-	(166,570)			Oct-17	Jan-18		2017
IT0169L	iPad Refresh Project-LGE17	2,066	-	(2,066)	-100.00%	0.00%	2,066	-	(2,066)			Oct-17	Dec-17		2017
IT0170L	Sec Metrics Automation-LGE17	1,481	-	(1,481)	-100.00%	0.00%	1,481	-	(1,481)			Oct-17			2017
IT0171L	LOB Quest Initiatives-LGE17	51,876	-	(51,876)	-100.00%	0.05%	51,876	-	(51,876)			Oct-17			2017
IT0172L	Dist Automation FSV Enh-LGE17	7,859	-	(7,859)	-100.00%	0.01%	7,859	-	(7,859)			Oct-17	May-18		2017
IT0173L	Wirless Cont Tech Rfrsh-LGE17	38,443	-	(38,443)	-100.00%	0.04%	38,443	-	(38,443)			Oct-17	Jan-18		2017
IT0174L	Wireless Access Points-LGE17	24,674	-	(24,674)	-100.00%	0.02%	24,674	-	(24,674)			Oct-17	Jan-18		2017
IT0175L	Nexus Chassis DataNtwrks-LGE17	43,974	-	(43,974)	-100.00%	0.04%	43,974	-	(43,974)			Oct-17	Jan-18		2017
IT0176L	Modules Core Switches-LGE17	22,685	-	(22,685)	-100.00%	0.02%	22,685	-	(22,685)			Oct-17	Jan-18		2017
IT0177L	Logical Access-LGE17	10,376	-	(10,376)	-100.00%	0.01%	10,376	-	(10,376)			Oct-17			2017
IT0178L	InSITE Lic- Inspect mods-LGE17	10,898	-	(10,898)	-100.00%	0.01%	10,898	-	(10,898)			Nov-17	Jan-18		2017
IT0179L	MATLAB Toolboxes-LGE17	1,496	-	(1,496)	-100.00%	0.00%	1,496	-	(1,496)			Nov-17	Jan-18		2017
IT0180L	Oracle iProcurement Lic-LGE17	7,305	-	(7,305)	-100.00%	0.01%	7,305	-	(7,305)			Nov-17	Jan-18		2017
IT0181L	AGENT-LGE17	800	-	(800)	-100.00%	0.00%	800	-	(800)			Nov-17			2017
IT0182L	Dist Cust Status Portal-LGE17	6,820	-	(6,820)	-100.00%	0.01%	6,820	-	(6,820)			Nov-17			2017
IT0184L	ER Studio-LGE17	2,979	-	(2,979)	-100.00%	0.00%	2,979	-	(2,979)			Nov-17	Jan-18		2017
IT0185L	MFD Grwth Refr 16-LGE	10,125	-	(10,125)	-100.00%	0.01%	10,125	-	(10,125)			Nov-17	Dec-17		2017

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0186L	Data Center Firewalls-LGE	87,692	-	(87,692)	-100.00%	0.08%	87,692	-	(87,692)			Dec-17			2017
IT0187L	SAP Licenses-LGE17	50,571	-	(50,571)	-100.00%	0.05%	50,571	-	(50,571)			Dec-17	Jan-18		2017
IT0224L	Exchange 20xx Upgrade-LGE18	36,515	-	(36,515)	-100.00%	0.03%	36,515	25,110	(11,405)			Oct-17			2017
IT0269L	Rev Collec (Transcentra)-LGE17	546	-	(546)	-100.00%	0.00%	546	13,640	13,094			Dec-17	Sep-18		2017
IT0300L	WMS Upgrade-LGE18-19	26,238	-	(26,238)	-100.00%	0.02%	26,238	265,980	239,742			Oct-17			2017
IT0312L	CyberArk Password Vault-LGE18	35,887	-	(35,887)	-100.00%	0.03%	35,887	-	(35,887)			Aug-17			2017
IT0316L	PI Upgrade-LGE18	32,345	-	(32,345)	-100.00%	0.03%	32,345	-	(32,345)			Oct-17	Jan-18		2017
IT0341L	FieldSmart View Replace-LGE18	24,294	-	(24,294)	-100.00%	0.02%	24,294	-	(24,294)			Oct-17			2017
IT0346L	Cherwell Implementation-LGE18	51,336	-	(51,336)	-100.00%	0.05%	51,336	-	(51,336)			Aug-17	Aug-18		2017
IT0134L	CTS 5 Min Enhance Proj-LGE17	60,996	-	(60,996)	-100.00%	0.06%	60,996	-	(60,996)			Mar-17	Oct-17		2017
IT0336CG	GITT Plastic Services-LGE17/18	76,472	-	(76,472)	-100.00%	0.07%	76,472	-	(76,472)			Oct-17			2017
141390	Environmental Equipment LGE	-	5,425	5,425	100.00%	0.00%	-	27,125	27,125	Jan-15	Dec-23				2017
145402	HR Cap Equip Improvmnts LGE	-	3,038	3,038	100.00%	0.00%	-	18,228	18,228	Jan-15	Dec-23				2017
149344	SC CAPITAL - 2016 BP - LGE	-	66,960	66,960	100.00%	0.00%	-	172,360	172,360	Jan-16	Dec-23				2017
155080	AOC Forklift (12k lbs)	56,651	-	(56,651)	-100.00%	0.05%	56,651	-	(56,651)			Jun-17	Oct-17		2017
154317	Auburndale Pipe Racks-LGE17	4,329	-	(4,329)	-100.00%	0.00%	4,329	-	(4,329)			Apr-17	Aug-17		2017
155749	Auburndale Pole Racks-LGE17	61,115	-	(61,115)	-100.00%	0.06%	61,115	-	(61,115)			Aug-17	Feb-18		2017
155943	SSC Racking-LGE17	8,429	-	(8,429)	-100.00%	0.01%	8,429	-	(8,429)			Oct-17	Sep-18		2017
119902	Clear 12/04 A&G	(488,797)	-	488,797	-100.00%	-0.45%	(488,797)	-	488,797			Dec-04		This project is used for the annual true-up activity and does not have a corresponding budget amount.	2017
120754	Misc. A/R Uncollect - LGE Cap	(119,330)	-	119,330	-100.00%	-0.11%	60,439	179,768	119,330			Jun-05			2017
		45,898,349	59,413,906	13,515,557											**2017 Total**
138019	EMINENCE HIGH PR REG STA	112,633	-	(112,633)	100.00%	0.09%	261,925	149,292	(112,633)			Jan-14	Nov-18		2018
138032	IMPROVE PIPELINES	-	500,268	500,268	100.00%	0.00%	-	1,500,804	1,500,804	Jan-14	Aug-24			Budget is developed at a higher level and reallocated to individual pipeline improvement projects as needed.	2018
139495	Gas Adjustments	-	2,000	2,000	100.00%	0.00%	-	(1,000)	(1,000)	Jan-18	Dec-25				2018
140475	2017 DRILL WELLS IN MAGN DEEP	(1,639)	-	1,639	100.00%	0.00%	(1,639)	-	1,639			Jan-15	Jan-18		2018
140968	BELTLINE SEPARATION	1,910	-	(1,910)	100.00%	0.00%	1,568,086	1,084,867	(483,220)			Dec-14	Dec-18		2018
140968	BELTLINE SEPARATION	480,902	-	(480,902)	100.00%	0.37%	1,568,086	1,084,867	(483,220)			Dec-14	Dec-18		2018
141004	ST HELEN FACILITY	35,817	807,861	772,044	95.57%	0.03%	626,217	1,104,398	478,181	Jan-15	Dec-21	Jan-15		Project was delayed due to property negotiations to relocate the station.	2018
143577	INT CORR MULD FIELD PRESS MON	26,463	-	(26,463)	100.00%	0.02%	203,544	177,081	(26,463)			Aug-14	Nov-16		2018
144036	KY61 PRESTON HWY GAS DIST	(154)	-	154	100.00%	0.00%	(0)	154	154			Jul-14	Sep-17		2018
144856	CATHODIC PROTECTION SYS	(19,760)	-	19,760	100.00%	-0.02%	616,112	635,871	19,760			Jan-16	Nov-17		2018
144857	MOIST REMOVAL UNIT	87,927	207,026	119,099	57.53%	0.07%	88,145	679,390	591,245	Jan-16	Dec-22	Jan-16	Nov-19		2018
144869	PRESTON CITY GATE STAT	191,718	1,010,254	818,536	81.02%	0.15%	297,190	4,009,307	3,712,116	Jan-16	Nov-20	Jan-16		Project was delayed due to property negotiations with CSX to relocate the station.	2018
144934	CENTER DEHYDRATOR RELOCATION	(13,045)	-	13,045	100.00%	-0.01%	591,405	604,449	13,045			Dec-14	Dec-17		2018
144980	SMALL TOOLS 2016 - 004190	1,124	-	(1,124)	100.00%	0.00%	173,731	180,476	6,745			Jan-16	Nov-16		2018
146981	HWY 44 RELO 2015	7	-	(7)	100.00%	0.00%	617,324	617,317	(7)			Mar-15	Jul-16		2018
148081	WASTE MANAGEMENT GAS RELO	75,770	904,051	828,281	91.62%	0.06%	141,060	922,972	781,912	Sep-15	Nov-20	Sep-15	Nov-20	Project was delayed due to suspension of construction pending technicial review.	2018
149152	SMALL TOOLS 2017 004190	101,982	-	(101,982)	100.00%	0.08%	101,982	-	(101,982)			Jan-17	May-18		2018
149155	UPGRADE ELEVATED PRESSURE	430,212	1,001,783	571,572	57.06%	0.33%	466,844	1,001,783	534,940	Jan-18	Dec-18	Jan-18	Mar-19	This was the first year of a systematic program to reinforce areas of the elevated pressure. The project got a later than anticipated start date and it took longer to get first section of pipeline installed and in service than originally anticipated.	2018
149157	SMALL TOOLS 2018 004060	34,252	53,509	19,257	35.99%	0.03%	34,252	53,509	19,257	Jan-18	Oct-18	Jan-18	Feb-19		2018
149158	SMALL TOOLS 2018 004190	124,926	109,694	(15,232)	-13.89%	0.10%	124,926	109,694	(15,232)	Jan-18	Sep-18	Jan-18	Dec-18		2018
149160	REPL KUBOTAS TRAILERS 2018	258,569	292,710	34,141	11.66%	0.20%	258,569	292,710	34,141	Jan-18	Oct-18	Jan-18	Dec-18		2018
149174	CONV DR DEEP TO UPPER 2017	26,083	-	(26,083)	100.00%	0.02%	447,054	420,971	(26,083)			Jan-17	Nov-17		2018
149175	CONV DR DEEP TO UPPER 2018	14,011	258,150	244,139	94.57%	0.01%	-	258,150	258,150	Jan-18	Oct-18	Jan-18	Jul-19		2018
149180	DRILL OBSV WELLS MULD 2018	6,626	488,382	481,756	98.64%	0.01%	213,004	488,382	275,378	Oct-17	Oct-20	Oct-17	Nov-20		2018
149181	DRILL WELLS CENTER 2017	(2,609)	-	2,609	100.00%	0.00%	-	2,609	2,609			Jan-17	Jan-18		2018
149182	DRILL WELLS CENTER 2018	52,510	-	(52,510)	100.00%	0.04%	699,893	938,759	238,866			Oct-17	Oct-20		2018
149182	DRILL WELLS CENTER 2018	38,812	875,695	836,884	95.57%	0.03%	699,893	938,759	238,866	Oct-17	Apr-20	Oct-17	Oct-20	Project was delayed to 2019 due to timing and other higher priorities. $84k was reclassed to other projects where material was actually used in 2018.	2018
149183	DRILL WELLS MAG DEEP 2018	-	915,897	915,897	100.00%	0.00%	-	915,897	915,897	Dec-17	Jul-18			Project was cancelled due to sufficient deliverability coming from Magnolia Deep Storage Field. $25k material charges were reclassed to the Magnolia Amine plant replacement project where they will be used.	2018
149185	DRILL WELLS MAG UPPER 2018	581,121	888,743	307,622	34.61%	0.44%	1,158,078	938,776	(219,302)	Oct-17	Oct-19	Oct-17	Dec-19		2018
149192	MAG16 20" REPL ETOWN	-	207,725	207,725	100.00%	0.00%	-	207,725	207,725	Jan-16	Jul-18				2018
149274	MULD INSULATION BLKTS 2018	17,612	20,224	2,611	12.91%	0.01%	28,594	20,224	(8,370)	Jan-18	Nov-18	Jan-18	Nov-18		2018
149278	MULD VLV INDIC TRANSMITTERS	226	-	(226)	100.00%	0.00%	35,678	35,451	(226)			Jan-17	Nov-17		2018
149294	EXHAUST FANS SHALE COMP BLDG	2,885	74,508	71,623	96.13%	0.00%	6,060	74,508	68,448	Jan-18	Nov-18	Jan-18	Apr-19		2018
149296	MULD STOR FLD VALVE REPL	375,075	42,385	(332,690)	-784.93%	0.29%	366,694	141,703	(224,991)	Jan-18	Dec-18	Jan-18	Nov-18		2018
149304	MAG STOR FLD BARRICADES	32,127	50,274	18,147	36.10%	0.02%	33,201	51,348	18,147	Jan-17	Dec-18	Jan-17	Oct-18		2018
149305	MAG REPL PUR HEAT EXCHANGERS	-	458,183	458,183	100.00%	0.00%	-	458,183	458,183	Jan-17	Nov-18				2018
149306	MAG REPL #1 REGENERATOR	-	289,090	289,090	100.00%	0.00%	-	289,090	289,090	Jan-17	Aug-18				2018
149308	MAG STATION ESD UPGRADE	644,759	556,035	(88,725)	-15.96%	0.49%	742,580	556,035	(186,545)	May-18	Oct-18	May-18	Jun-19		2018
149311	MAG DEHY ABSORBER MANWAYS	348	52,156	51,808	99.33%	0.00%	9,881	52,156	42,274	Jan-18	Oct-20	Jan-18	Nov-20		2018
149313	SECUR UPGRADES MAG & CANMER	68,721	50,073	(18,648)	-37.24%	0.05%	68,721	50,073	(18,648)	Jan-18	Oct-18	Jan-18	Jul-18		2018

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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
149314	MAG VALVE ACTUATOR UPGR													Project cancelled due to Amine Plant Replacement project now planned for 2019. The scavenger equipment impacts placement of separators and the piping modifications impact placement of the ESD equipment. If this project had proceeded, there was a potential that a significant portion of these the project would need to be relocated/modified in the near future.	2018
		-	602,741	602,741	100.00%	0.00%	-	602,741	602,741	Jan-18	Dec-18				
149315	MAGNOLIA BACKUP DEHY	-	752,345	752,345	100.00%	0.00%	-	752,345	752,345	Jan-18	Dec-18			Project delayed to 2022.	2018
149318	STOR FLD TRUNKLINE MODIF	-	701,879	701,879	100.00%	0.00%	-	701,879	701,879	Jan-18	Dec-18			Project deferred to 2020 based on high level study done by Gas Supply.	2018
149335	MULD BLOW TRUCK F550 W TANK	72,061	91,538	19,477	21.28%	0.05%	72,061	91,538	19,477	Jan-18	Oct-18	Jan-18	May-19		2018
149393	2018 H2S REMOVAL UNIT TOWER	(111,690)	-	111,690	100.00%	-0.09%	0	2,192,598	2,192,598			Jan-17	Oct-18		2018
149394	INST ADDTL FILTR IRON SULF REM	1,547,865	1,305,548	(242,317)	-18.56%	1.18%	1,584,075	1,420,747	(163,329)	Jan-17	Nov-18	Jan-17	Nov-18		2018
149397	MULD UPGR ESS SYSTEM	40,787	30,242	(10,545)	-34.87%	0.03%	32,707	95,173	62,465	Jan-18	Oct-18	Jan-18	Feb-19		2018
149398	H2S ANALYZER INLET TO MTR RUNS	(9,446)	-	9,446	100.00%	-0.01%	94,747	104,193	9,446			Mar-17	Dec-17		2018
149400	VINE GROVE BACKUP FEED	14,079	83,023	68,944	83.04%	0.01%	529,613	627,795	98,181	Jan-18	Oct-20	Jan-18	Nov-20		2018
149406	2018 RPL VLVS CG & DIST REG FC	-	97,570	97,570	100.00%	0.00%	-	97,570	97,570	Jan-18	Aug-18				2018
149409	2018 PURCH ELEC RECORD GAUGES	161,109	166,630	5,521	3.31%	0.12%	161,109	166,630	5,521	Jan-18	Oct-18	Jan-18	Nov-18		2018
149419	2018 UPG CT STA TRANSMITTERS	25,855	27,746	1,890	6.81%	0.02%	25,855	27,746	1,890	Jan-18	Aug-18	Jan-18	Dec-18		2018
149422	SCADA HARDWARE RPLC													Project timelines delayed due to vendor failing to meet milestone payment requirements in 2018.	2018
		626,452	1,187,665	561,213	47.25%	0.48%	3,102,220	2,694,443	(407,777)	Jan-16	Jan-21	Jan-16			
149432	UPGR MONROE CG FOR WINTER OPS	36,740	-	(36,740)	100.00%	0.03%	504,863	470,851	(34,013)			Jan-16	Nov-17		2018
149434	SECURITY CG & LRG REG STA	-	50,139	50,139	100.00%	0.00%	-	50,139	50,139	Jan-18	Nov-18				2018
150029	HWY 44 RELO-BELLS MILL	(3,838)	-	3,838	100.00%	0.00%	332,328	336,166	3,838			Sep-15	Aug-16		2018
150286	CNG FILL STATION MAG 2015	(155)	-	155	100.00%	0.00%	56,446	56,601	155			Nov-15	Jan-17		2018
152433	IR DROP COUPON MON SYS 2019	-	32,996	32,996	100.00%	0.00%	351,197	984,431	633,234	Oct-18	Nov-19				2018
152466	LOU INTL AIRPORT	365,625	50,183	(315,442)	-628.58%	0.28%	818,687	50,183	(768,504)	Jul-18	Dec-18	Jul-18	May-19		2018
152473	WELD SHOP IMPROVEMENTS	3,046	-	(3,046)	100.00%	0.00%	89,240	86,194	(3,046)			Jan-17	Dec-17		2018
152476	YARD COOLER AERIAL FAN REPL													Additional funding needed to cover additional excavation work required at site due to abandoned legacy pipe and materials discovered. Additional funding also needed for scope increase to add additional valves and motor control/vfd building.	2018
		1,360,972	791,858	(569,114)	-71.87%	1.04%	1,897,781	1,376,613	(521,168)	Jan-17	Oct-18	Jan-17	Nov-18		
152477	STATION PIPE REPL MULD	(208,971)	-	208,971	100.00%	-0.16%	1,463,231	1,672,202	208,971			Jan-17	Dec-17		2018
152481	UPRG SCADA & FT SYS DATA COMM	11,398	-	(11,398)	100.00%	0.01%	60,797	47,884	(12,913)			Jan-17	Jan-19		2018
152482	UPGRADE FT SYS DATA COMM 2017	43,127	118,605	75,478	63.64%	0.03%	248,775	324,253	75,478	Jan-17	Dec-18	Jan-17	Oct-18		2018
152485	COELESCING FILTER SEP MAG													Project deferred to 2019. Project is dependent upon scavenger project/testing, so did not want to move forward until the full scope of the amine project is developed, which is planned to start in 2019.	2018
		-	627,055	627,055	100.00%	0.00%	-	627,055	627,055	Jan-17	Dec-18				
152487	SECURITY UPGRADE MAG CENTER	30,498	-	(30,498)	100.00%	0.02%	79,345	48,848	(30,498)			Jan-17	Aug-18		2018
152488	MACHINERY STORAGE SHED	(152)	-	152	100.00%	0.00%	227,811	227,962	152			Jan-17	Aug-17		2018
152490	BOILER FUEL TRAINS	137,330	-	(137,330)	100.00%	0.10%	278,319	136,464	(141,855)			Jan-17	Jan-19		2018
152495	MULD VALVE INDIC TRANSMITTER	-	47,866	47,866	100.00%	0.00%	-	47,866	47,866	Jan-18	Aug-18				2018
152496	MUL STATN & FLD WASTE TANKS	51,750	54,579	2,829	5.18%	0.04%	106,050	107,591	1,541	Mar-17	Sep-18	Mar-17	Dec-17		2018
152498	MULD HEAT TRACE IMPROVE 2018	38,801	20,224	(18,578)	-91.86%	0.03%	23,550	20,224	(3,326)	Jan-18	Nov-18	Jan-18	Nov-18		2018
152501	17 BP BOOSTER COMP PHASE 2	-	1,000,149	1,000,149	100.00%	0.00%	-	17,989,420	17,989,420	Jan-18	Nov-21			Project cancelled due to flow restrictions in Louisville.	2018
152503	ODORANT TANK LEVEL PROBES 2018	27,283	35,140	7,856	22.36%	0.02%	11,283	35,140	23,856	Jan-18	Sep-18	Jan-18	Oct-18		2018
152510	OFFICE BUILDING LACONIA	627	-	(627)	100.00%	0.00%	61,831	61,205	(627)			Mar-17	Dec-17		2018
152511	SHALE BLDGS SECURITY UPGRADE	-	40,447	40,447	100.00%	0.00%	-	40,447	40,447	Jan-18	Oct-18				2018
152513	CANNONS LN REGU STATN 2018	-	300,161	300,161	100.00%	0.00%	46,069	3,251,939	3,205,869	Jan-18	Oct-22				2018
152514	ODORANT DETECTION SYSTEM	42,182	105,702	63,521	60.09%	0.03%	42,182	105,702	63,521	Jan-18	Sep-18	Jan-18	Oct-18		2018
152517	PAVE LG&E ROAD	309,739	225,653	(84,086)	-37.26%	0.24%	187,834	424,696	236,861	Jan-18	Oct-21	Jan-18	Jan-19		2018
152527	HOWARD LANE REDUNDANT FEED	68,529	81,988	13,459	16.42%	0.05%	68,529	81,988	13,459	Mar-18	Oct-18	Mar-18	Nov-18		2018
152544	BALLARDSVILLE REINFORCEMENT													Work is intended to correspond with a public works relocation. It was delayed per the Kentucky Transportation Cabinet schedule, so this work was also delayed.	2018
		-	500,487	500,487	100.00%	0.00%	-	500,487	500,487	Jan-17	Dec-18				
152545	BRIDGE RPL E PKWY & BEARGRASS	126,553	-	(126,553)	100.00%	0.10%	347,817	221,264	(126,553)			Jan-17	Sep-18		2018
152546	EAST END REINFORCEMENT	5,242,198	5,147,579	(94,619)	-1.84%	3.99%	6,981,979	6,336,733	(645,247)	Jan-17	Aug-21	Jan-17			2018
152561	REPLACE PAD METERS	24,920	-	(24,920)	100.00%	0.02%	780,435	5,201,515	4,421,080			May-17	Dec-17		2018
153662	BULLITT CO SYSTEM REINFORCE	5,713,558	14,931,426	9,217,868	61.73%	4.35%	9,248,456	31,601,496	22,353,041	Nov-16	Dec-24	Nov-16		Construction delays due to timing of right-of-way acquistions.	2018
153871	PIPELINE EXPOSURE HWY 61	221,942	-	(221,942)	100.00%	0.17%	232,505	10,128	(222,377)			Jan-17	Nov-18		2018
154198	LRAA GAS PIPELINE RELOCATION	476,073	-	(476,073)	100.00%	0.36%	1,210,189	712,719	(497,470)			Jan-17	Sep-18		2018
154231	ALPHA WAY	233,256	-	(233,256)	100.00%	0.18%	409,731	159,516	(250,216)			Mar-17	Aug-18		2018
154243	COOLER HANDRAIL/PLATFORMS 2017	(3,902)	-	3,902	100.00%	0.00%	48,802	52,703	3,902			Mar-17	Jul-18		2018
155539	St. Helens Land Purchase	362,888	-	(362,888)	100.00%	0.28%	443,540	-	(443,540)			Jul-17	Apr-19		2018
155580	CORR CON SMALL TOOLS 2017	(4,156)	-	4,156	100.00%	0.00%	(4,156)	-	4,156			Jul-17	Nov-17		2018
155677	Calvary Ell Replacement	39,908	-	(39,908)	100.00%	0.03%	537,093	497,185	(39,908)			Aug-17	Jan-18		2018
155761	MULD & MAG CYBER SECURITY	27,033	-	(27,033)	100.00%	0.02%	232,403	205,370	(27,033)			Aug-17	Oct-18		2018
155855	Ballardsville Pipeline Repairs	212,496	-	(212,496)	100.00%	0.16%	669,455	483,537	(185,918)			Sep-17	Nov-17		2018
156119	Center Property Purchase	5,886	-	(5,886)	100.00%	0.00%	217,931	212,045	(5,886)			Nov-17	Mar-18		2018
156446	Monroe City Gate Phase 2													Emergent work needed in 2018 to bring piping and valves at Monroe City Gate Station above grade. Portions of the piping and valves were previously buried, causing issues with operation, maintenance, and inspection of this equipment.	2018
		928,159	-	(928,159)	100.00%	0.71%	1,044,862	-	(1,044,862)			Jan-18	Dec-18		
156610	Well Drilling Center	185,411	-	(185,411)	100.00%	0.14%	182,596	-	(182,596)			Feb-18	Sep-18		2018
156800	Laconia Storage Shed	46,942	-	(46,942)	100.00%	0.04%	43,058	-	(43,058)			Mar-18	Jun-18		2018
158237	Center Cut Out	361,627	-	(361,627)	100.00%	0.28%	630,776	-	(630,776)			Jul-18	Nov-18		2018
158293	Gas Control Radio Comms	111,624	-	(111,624)	100.00%	0.09%	111,624	-	(111,624)			Aug-18	Jan-19		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
158294	Scenic View Shale Rectifier	37,338	-	(37,338)	100.00%	0.03%	37,338	-	(37,338)			Aug-18	Nov-18		2018
158295	LP Dist Overpressure Protectio	98,471	-	(98,471)	100.00%	0.08%	592,787	-	(592,787)			Aug-18			2018
158410	Brandenburg Pipe Derate	14,157	-	(14,157)	100.00%	0.01%	35,895	-	(35,895)			Sep-18	Apr-19		2018
158443	Calvary Anomaly Replacement	18,844	-	(18,844)	100.00%	0.01%	760,820	-	(760,820)			Sep-18	Dec-19		2018
158478	Piccadilly to Muld Cut Outs	302,622	-	(302,622)	100.00%	0.23%	437,762	-	(437,762)			Sep-18	Nov-18		2018
158820	Magnolia Pipeline Crossing	768,060	-	(768,060)	100.00%	0.59%	807,436	-	(807,436)			Dec-18	Feb-19	Emergent work due to an in-line inspection of the pipeline which determined that a feature in the pipe had been found inside the existing casing and it needed to be removed from the pipeline. This pipeline is critical to meeting our gas supply plan during the cold winter months.	2018
158847	PIC-MUL 3RD PARTY DAMAGE	72,846	-	(72,846)	100.00%	0.06%	89,763	-	(89,763)			Nov-18	Jan-19		2018
406000001	Mt Washington MP Reinforcement	14,221	676,006	661,785	97.90%	0.01%	-	676,006	676,006	Nov-17	Oct-18	Nov-17	Feb-19	Project cancelled and work will be completed as part of joint trench work in 2019.	2018
406000003	REPLACE PAD METERS 2018	2,304,292	1,995,709	(308,583)	-15.46%	1.76%	2,315,298	1,995,709	(319,589)	Jan-18	Dec-18	Jan-18	Dec-18		2018
406000010	REG FAC RET ZHALE SMITH-HWY 53	3,660	76,440	72,780	95.21%	0.00%	136,406	76,440	(59,966)	Jan-18	Dec-18	Jan-18	Mar-19		2018
406000011	REG FAC RET ELDER PARK	-	56,847	56,847	100.00%	0.00%	65,838	56,847	(8,991)	Jan-18	Nov-20				2018
406000012	REG FAC RET COVERED BRIDGE	-	48,598	48,598	100.00%	0.00%	-	48,598	48,598	Jan-18	Dec-18				2018
406000019	NB AIKEN RD GAS MAIN	339,029	266,145	(72,884)	-27.39%	0.26%	506,084	433,200	(72,884)	Sep-17	May-18	Sep-17	Jun-18		2018
406000020	NB GRADE LN GAS EXTENSION	3,657	-	(3,657)	100.00%	0.00%	330,182	326,526	(3,657)			Aug-17	Dec-17		2018
406000030	Bluelick Rd KYTC Relocation	286,513	-	(286,513)	100.00%	0.22%	2,056,427	-	(2,056,427)			Jun-18	Dec-19		2018
406000031	Dawkins Rd Main Extension	393,309	-	(393,309)	100.00%	0.30%	393,892	-	(393,892)			Apr-18	Dec-18		2018
406000040	Westerham Ct Main Repl	70,420	-	(70,420)	100.00%	0.05%	76,613	-	(76,613)			Nov-18	Jan-19		2018
419000001	Mueller Tapping Equipment	-	85,615	85,615	100.00%	0.00%	-	85,615	85,615	Jan-18	Sep-18				2018
419000003	GAS REGULATOR EXCHANGES	256,157	-	(256,157)	100.00%	0.20%	275,647	19,491	(256,157)			Oct-17	Dec-18		2018
419000013	REPLACE FORKLIFTS 2018	53,856	-	(53,856)	100.00%	0.04%	122,547	-	(122,547)			Sep-18	Mar-19		2018
422000001	KUBOTA & TRAILER	69,806	-	(69,806)	100.00%	0.05%	69,806	-	(69,806)			Mar-18	Jul-18		2018
438500001	Lees to CR Piggability Mod	-	229,008	229,008	100.00%	0.00%	-	229,008	229,008	Jan-18	Oct-18				2018
445000000	SMALL TOOLS 2018	140,789	14,983	(125,806)	-839.65%	0.11%	140,789	14,983	(125,806)	Jan-18	Jul-18	Jan-18	Nov-18		2018
447000001	Doe Run Storage Piggability	401,533	835,259	433,726	51.93%	0.31%	1,716,574	1,874,665	158,091	Jan-18	Oct-20	Jan-18	Nov-20		2018
447000002	Muld Station Control Rm Repl	50,400	171,262	120,862	70.57%	0.04%	140,424	968,284	827,860	Jan-18	Nov-20	Jan-18			2018
447000003	Shale Gas Recovery Injctn Pur	-	121,342	121,342	100.00%	0.00%	-	691,253	691,253	Jan-18	Aug-19				2018
447000004	Muldraugh Station Piping Repl	1,701,435	1,598,199	(103,235)	-6.46%	1.30%	1,658,724	1,600,474	(58,250)	Nov-17	Dec-18	Nov-17	Nov-18		2018
447000016	ADD/REPLACE ENGINE COOLERS	198,511	281,071	82,560	29.37%	0.15%	226,870	281,071	54,201	Jan-18	Nov-18	Jan-18	Apr-20		2018
447000022	Muldraugh Amine Replacement	227,647	-	(227,647)	100.00%	0.17%	3,647,452	-	(3,647,452)			Sep-18			2018
447500001	Install Cntrl Vlvs Wells 2018	7,869	202,530	194,661	96.11%	0.01%	293,089	202,530	(90,559)	Jan-18	Nov-19	Jan-18	May-20		2018
448000001	Station PLC Upgrade	104,400	95,623	(8,777)	-9.18%	0.08%	104,400	95,623	(8,777)	Jan-18	Dec-18	Jan-18	Oct-18		2018
448000002	Hodgenville Distribution Upg	330,535	-	(330,535)	100.00%	0.25%	544,337	213,803	(330,535)			Jul-17	Aug-18		2018
448000003	Center Distribution Upgrade	52,882	-	(52,882)	100.00%	0.04%	283,032	230,150	(52,882)			Jul-17	Jun-18		2018
448000004	Cooler Handrails/ Platforms	38,491	50,027	11,536	23.06%	0.03%	38,491	50,027	11,536	Jan-18	Sep-18	Jan-18	Feb-19		2018
448000005	Mag Field Int Corrosion Mit	26,650	69,785	43,135	61.81%	0.02%	26,650	180,452	153,802	Jan-18	Dec-19	Jan-18	Feb-20		2018
448000006	Mag Replace Orig CAT Generator	190,049	-	(190,049)	100.00%	0.14%	267,512	77,271	(190,240)			Jul-17	Jan-19		2018
448000007	Purchase CNG trucks	-	25,143	25,143	100.00%	0.00%	-	25,143	25,143	Jan-18	Dec-18				2018
448000009	Canmer Distribution Upgrade	113,824	-	(113,824)	100.00%	0.09%	236,600	122,776	(113,824)			Jul-17	Jun-18		2018
448000010	Buffalo Hodgenville Distr Upg	(5,643)	-	5,643	100.00%	0.00%	229,871	235,514	5,643			Jul-17	Jun-18		2018
448000026	Small Tools 2018 004480	47,256	40,656	(6,600)	-16.23%	0.04%	47,256	40,656	(6,600)	Jan-18	Sep-18	Jan-18	Oct-18		2018
448000030	Magnolia Amine Replaccement	364,071	-	(364,071)	100.00%	0.28%	5,114,955	-	(5,114,955)			Sep-18			2018
450000001	Upg SCADA and FT Sys Data Comm	-	29,748	29,748	100.00%	0.00%	-	29,748	29,748	Jan-18	Sep-18				2018
450000003	Cyber Sec Prot Eq Muld & Mag	-	151,738	151,738	100.00%	0.00%	-	151,738	151,738	Jan-18	Aug-18				2018
450000009	Small Tools 2018 004500	14,236	29,965	15,729	52.49%	0.01%	14,236	29,965	15,729	Jan-18	Nov-18	Jan-18	Sep-18		2018
451000001	Small Tools 2018 004510	13,281	29,966	16,685	55.68%	0.01%	13,281	29,966	16,685	Jan-18	Dec-18	Jan-18	Sep-18		2018
460000002	Small Tools 2018 004600	-	14,983	14,983	100.00%	0.00%	-	14,983	14,983	Jan-18	Aug-18				2018
CACMIT445	AC_MITIGATION	(9,108)	339,596	348,703	102.68%	-0.01%	(9,108)	339,596	348,703	Jan-14	Dec-25	Jan-14			2018
CCAPAC451	GAS REG CAPACITY PRO	537,541	584,847	47,306	8.09%	0.41%	537,541	584,847	47,306	Jul-13	Dec-30	Jul-13			2018
CCAPR419	Purchase Regulators - 004190	121,378	-	(121,378)	100.00%	0.09%	121,378	-	(121,378)			Dec-18			2018
CCGUPG451	UPGR FACIL CG STATION 2017	2,907	45,364	42,457	93.59%	0.00%	2,907	45,364	42,457	Jul-13	Dec-25	Jul-13			2018
CCOCNT451	RET/REPL CONTR CG STA 2017	67,021	58,521	(8,500)	-14.52%	0.05%	67,021	58,521	(8,500)	Jul-13	Dec-25	Jul-13			2018
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	-	30,891	30,891	100.00%	0.00%	-	30,891	30,891	Jan-14	Dec-25				2018
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	303,567	176,090	(127,477)	-72.39%	0.23%	303,567	176,090	(127,477)	Jan-14	Dec-25	Jan-14			2018
CDEFEQ448	MAG FAC IMP/EQ REPL	143,543	145,617	2,075	1.42%	0.11%	143,543	145,617	2,075	Jan-14	Dec-25	Jan-14	Dec-20		2018
CFTCUS450	FT CUSTOMER CONVERSIONS	(376)	90,484	90,860	100.42%	0.00%	(376)	90,484	90,860	Jun-13	Dec-19	Jun-13			2018
CGME406	NB Gas Main Ext - 004060	4,258	-	(4,258)	100.00%	0.00%	4,258	-	(4,258)			Dec-12			2018
CGME406	NB Gas Main Ext - 004060	3,054,350	1,900,132	(1,154,219)	-60.74%	2.33%	3,054,350	1,900,132	(1,154,219)	Dec-12	Dec-30	Dec-12		Variance to budget reflects actual versus projected investments associated with New Business Gas Main Extensions. Annual budgets are based on historical investment rates for gas main extensions. The increase is due to higher than anticipated main extensions.	2018
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	500,262	516,391	16,129	3.12%	0.38%	500,262	516,391	16,129	Jul-13	Jul-28	Jul-13			2018
CKYTCR406	KYTC REIMBURSABLE PUB WK GAS	26,079	-	(26,079)	100.00%	0.02%	26,079	-	(26,079)			May-17			2018
CNBGS419	NB Gas Services - 004190	1,466,669	1,844,589	377,920	20.49%	1.12%	1,466,669	1,844,589	377,920	Jan-13	Dec-30	Jan-13			2018
CNBGS421	NB Gas Services - 004210	29,878	-	(29,878)	100.00%	0.02%	29,878	-	(29,878)			Jan-13			2018
CNBREG451	PURCH REGULATORS - 004510	146,504	115,581	(30,923)	-26.75%	0.11%	146,504	115,581	(30,923)	Jan-13	Dec-25	Jan-13			2018
CPBWK406G	Gas Public Works - 004060	1,929,819	1,284,094	(645,725)	-50.29%	1.47%	1,929,819	1,284,094	(645,725)	Jan-13	Dec-30	Jan-13		Variance to budget reflects actual versus projected investments associated with public works projects. Annual budgets are based on historical investment rates and known highway project schedules. Actual costs were higher than anticipated.	2018
CRCST406G	Cust Requested - 004060	(2,758)	(24,365)	(21,607)	88.68%	0.00%	(2,758)	(24,365)	(21,607)	Jan-13	Dec-25	Jan-13			2018

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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
CREGFC451	GAS REG FAC UPGRADE BLKT 2017													Actual spend in 2018 was higher due to additional coupler removals associated with various regulator facilities and various regulator facility replacements.	2018
		2,033,435	627,851	(1,405,585)	-223.87%	1.55%	2,033,435	627,851	(1,405,585)	Jan-15	Dec-30	Jan-15			
CREGST451	UPGR FACIL DIST REG STATIONS	43,894	47,695	3,801	7.97%	0.03%	43,894	47,695	3,801	Jul-13	Dec-25	Jul-13			2018
CRELI4475	RELINE GAS STORAGE WELLS 2016	421,266	176,199	(245,067)	-139.09%	0.32%	421,266	176,199	(245,067)	Jun-13	Sep-18	Jun-13			2018
CROTAR451	UPRG OBSOL ROTARY METERS	13,905	95,496	81,592	85.44%	0.01%	13,905	95,496	81,592	Jul-13	Dec-25	Jul-13			2018
CSTATN447	MULD STATION BLKT													Repair leaking containment berm. Various additional projects and scope increases including plant 1 absorber repairs.	2018
		1,147,912	494,162	(653,750)	-132.29%	0.87%	1,147,912	494,162	(653,750)	Jan-15	Jul-29	Jan-15			
CSTATN448	MAGNOLIA STATION BLKT	254,646	275,508	20,862	7.57%	0.19%	254,646	275,508	20,862	Jan-14	Jul-29	Jan-14			2018
CSTOR447	MULD STOR FIELD/TRANS BLKT													Emergent work due to Ballardsville Leak Repair. Increase in scope and cost for Doe Run Dodd well pipeline replacement, mercer Lane Farm tap retirement, and shale gas compressor discharge monitors projects.	2018
		1,875,133	1,069,519	(805,614)	-75.32%	1.43%	1,875,133	1,069,519	(805,614)	Jan-15	Jul-29	Jan-15			
CSTOR448	MAG STOR FIELD/TRANS BLKT	341,535	486,679	145,143	29.82%	0.26%	341,535	486,679	145,143	Jan-15	Jul-29	Jan-15			2018
CSYSEN406	Sys Enh - 004060	1,093,224	734,588	(358,636)	-48.82%	0.83%	1,093,224	734,588	(358,636)	Jan-13	Dec-30	Jan-13			2018
CTBRD419	Cap Trbl Orders Gas - 004190	350,846	224,190	(126,656)	-56.50%	0.27%	350,846	224,190	(126,656)	Jan-13	Dec-30	Jan-13			2018
CTBRD447	Cap Trbl Orders Gas - 004470	64,992	-	(64,992)	100.00%	0.05%	64,992	-	(64,992)			Jun-18			2018
CTPD419	Capital Thrd Party - 004190	615,281	166,966	(448,315)	-268.51%	0.47%	615,281	166,966	(448,315)	Jan-13	Dec-25	Jan-13			2018
CTRANS447	GAS TRANS LINE REPL 2014	(5,747)	-	5,747	100.00%	0.00%	(5,747)	-	5,747			Jun-13	Dec-14		2018
153932	AMS Meters - LGE GAS	-	2,787,621	2,787,621	100.00%	0.00%	-	29,020,534	29,020,534	Oct-18	Aug-19			Project deferred/cancelled due to PSC decision in the AMS order.	2018
156188	Heath GT40 CGI 2017	131,498	-	(131,498)	100.00%	0.10%	131,498	-	(131,498)			Nov-17	Jul-18		2018
158014	BARDSTOWN GARAGE - 2018	23,850	-	(23,850)	100.00%	0.02%	23,850	-	(23,850)			Jun-18	Dec-18		2018
CCAPR429	Gas Regulators Blanket	152	-	(152)	100.00%	0.00%	152	-	(152)			Jan-15			2018
CGMTR134	LGE Gas Meters - 001340													Contract costs related to the Rockwell meter exchange project were higher than anticipated in the budget due primarily to higher actual rates for the selected contractor. In addition, gas ERTS meter purchases were higher due to a greater than average number of replacements in 2018 and a meter shipment was received in December 2018, sooner than anticipated in the budget.	2018
		4,899,631	3,636,873	(1,262,758)	-34.72%	3.73%	4,899,631	3,636,873	(1,262,758)	Jan-13	Dec-26	Jan-13			
IT0336CG	GITT Plastic Services-LGE17/18	451,687	150,000	(301,687)	-201.12%	0.34%	798,064	226,473	(571,592)	Oct-17	Dec-19	Oct-17	Dec-19		2018
153093	Purchase Garage Equip 17 BP	(107)	-	107	100.00%	0.00%	4,265	4,372	107			Jan-17	Dec-17		2018
154095	IT Distrbution Automation LGE	438,663	380,444	(58,219)	-15.30%	0.33%	1,337,231	789,713	(547,518)	Jun-17	Jun-20	Jun-17			2018
155316	LGE HW/SW 2018	16,787	52,996	36,209	68.32%	0.01%	16,787	158,093	141,306	Jan-18	Nov-18	Jan-18	Jan-19		2018
155393	Purchase Garage Equip 2018BP	8,196	9,300	1,104	11.88%	0.01%	8,196	27,900	19,704	Jan-18	Jan-18	Jan-18	Oct-18		2018
158614	STT Gas Air Compr	20,350	-	(20,350)	100.00%	0.02%	20,350	-	(20,350)			Sep-18	Dec-18		2018
156801	Muldraugh Office Remodel	4,507	-	(4,507)	100.00%	0.00%	4,507	-	(4,507)			Mar-18	May-18		2018
137572	ROUTINE EMS-LGE 2018													The budget assumed that the project would be completed during 2017 however it extended into 2018 at an overall higher cost.	2018
		-	1,938	1,938	100.00%	0.00%	-	1,938	1,938	Mar-18	Sep-18				
140058	EMS DBASE EXPANSION-LGE-2018													Material was budgeted for 2018 and accelerated to 2017 to ensure project remained on schedule for construction.	2018
		-	29,760	29,760	100.00%	0.00%	-	29,760	29,760	Mar-18	Jul-18				
140072	DIGITAL EMS COM CHNLS-LGE-2018													The project was budgeted with high level estimates but was able to be completed with lower contract labor costs than anticipated.	2018
		-	29,757	29,757	100.00%	0.00%	-	29,757	29,757	Mar-18	Aug-18				
140224	FULL UPGRD EMS SWARE-LGE-2018													The project was assumed to be completed during 2019 when the 2018 budget was prepared.	2018
		17,156	-	(17,156)	100.00%	0.01%	42,814	51,440	8,626			Apr-17	Aug-18		
140224	FULL UPGRD EMS SWARE-LGE-2018													The project was assumed to be completed during 2019 when the 2018 budget was prepared.	2018
		-	25,782	25,782	100.00%	0.00%	42,814	51,440	8,626	Apr-17	Apr-18				
147791	EMS APP ENHANCEMENTS-LGE-2018	7,204	5,890	(1,314)	-22.31%	0.01%	7,416	5,890	(1,526)	Apr-18	Dec-18	Apr-18	Feb-19		2018
147800	RTU-IP TRAFFIC TO EMS-LGE-2018	-	18,355	18,355	100.00%	0.00%	-	18,355	18,355	Jan-18	Aug-18				2018
150096	FUL UPGRD EMS SWARE-LGE-2016	(8,588)	-	8,588	100.00%	-0.01%	21,527	30,115	8,588			Oct-15	Aug-17		2018
153497	CIP IP Connectivity - LGE	6	-	(6)	100.00%	0.00%	22,017	22,011	(6)			Sep-16	Jun-18		2018
153728	CIP Intrusion Detect IT LGE	815	-	(815)	100.00%	0.00%	25,364	18,103	(7,261)			Nov-16	May-18		2018
153919	TL Comp-Rel Hardware-LG&E	4,188	-	(4,188)	100.00%	0.00%	5,296	1,107	(4,188)			Jan-17	Dec-17		2018
154300	Trans Test Lab Equip-LG&E	(405)	-	405	100.00%	0.00%	0	405	405			Mar-17	Feb-18		2018
155970	OATI Meter Read Module-LG&E	1,646	-	(1,646)	100.00%	0.00%	3,203	1,557	(1,646)			Sep-17	May-18		2018
157290	TL Comp Rel Hardware LG&E	8,062	-	(8,062)	100.00%	0.01%	8,062	-	(8,062)			Mar-18	Jan-19		2018
00029FACL	AOC SPACE EXPANSION	9,020	201,500	192,480	95.52%	0.01%	83,948	201,500	117,552	Jan-18	Dec-20	Jan-18		Project delayed. 2018 spend includes design work only.	2018
00030FACL	AOC FAÇADE RESTORATION	-	25,730	25,730	100.00%	0.00%	-	25,730	25,730	Jan-18	Nov-18				2018
00031FACL	EOC SPACE EXPANSION	2,682	96,100	93,418	97.21%	0.00%	20,742	96,100	75,358	Jan-18	Dec-20	Jan-18			2018
00032FACL	LGE CTR FITNESS CTR FLOOR LGE	5,425	4,278	(1,147)	-26.82%	0.00%	5,534	4,278	(1,256)	Jan-18	Dec-18	Jan-18	Feb-19		2018
00039FACL	LGE CTR 12TH FLOOR KITCHEN LGE	11,635	7,130	(4,505)	-63.19%	0.01%	11,690	7,130	(4,560)	Jan-18	Dec-18	Jan-18	Apr-19		2018
00040FACL	BOC GUARDSHACK	16,819	21,700	4,881	22.49%	0.01%	66,983	21,700	(45,283)	Jan-18	Jul-20	Jan-18	Aug-20		2018
00052FACL	BOC AHU-4 BOC-2 AHU RM	-	38,750	38,750	100.00%	0.00%	-	38,750	38,750	Jan-18	Nov-18				2018
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	29,138	-	(29,138)	100.00%	0.02%	759,580	775,000	15,420			Jan-18	Dec-18		2018
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	588,991	522,350	(66,641)	-12.76%	0.45%	759,580	775,000	15,420	Jan-18	May-19	Jan-18	Dec-18		2018
00067FACL	BOC ANNEX LGE	6,830	275,354	268,524	97.52%	0.01%	252,621	275,354	22,733	Apr-18	May-20	Apr-18	Sep-20	Project delayed. 2018 spend includes design work only.	2018
00069FACL	EOC TRAINING ROOM RENO	33	-	(33)	100.00%	0.00%	26,665	26,632	(33)			Aug-17	Nov-17		2018
00072FACL	CALL CENTER RENO BOC 3 LGE	76,470	-	(76,470)	100.00%	0.06%	207,398	-	(207,398)			Aug-17	Feb-19		2018
00106FACL	RADIANT HEAT PANELS - LGE	5,176	-	(5,176)	100.00%	0.00%	5,176	-	(5,176)			Apr-18	Mar-19		2018
00107FACL	BOC ROOM 201 RENO - LGE	6,386	-	(6,386)	100.00%	0.00%	135,677	-	(135,677)			Apr-18	Dec-19		2018
141392	LGE FURNITURE PROJ	137,021	79,050	(57,971)	-73.33%	0.10%	137,021	79,050	(57,971)	Jul-13	May-19	Jul-13	Mar-20		2018
142367	Retail Hardware LG&E 2018	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-18	Dec-18				2018
145008	LGE CAMERAS 2017	(250)	-	250	100.00%	0.00%	18,983	19,233	250			Jan-17	Dec-17		2018
145014	LGE SECURITY EQUIPMENT 2017	(3,649)	-	3,649	100.00%	0.00%	16,646	20,294	3,649			Jan-17	Nov-17		2018
145021	LGE SECURITY EQUIPMENT 2018	3,737	-	(3,737)	100.00%	0.00%	20,455	51,150	30,695			Jan-18	Jan-19		2018
145021	LGE SECURITY EQUIPMENT 2018	16,804	51,150	34,346	67.15%	0.01%	20,455	51,150	30,695	Jan-18	Dec-18	Jan-18	Jan-19		2018
145027	LGE SECURITY EQUIPMENT 2019	3,649	-	(3,649)	100.00%	0.00%	129,432	51,150	(78,282)			Dec-18	Apr-20		2018

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Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
148022	RESTROOM RENOVATIONS-BOC	301,406	309,691	8,285	2.68%	0.23%	499,567	493,602	(5,965)	Jan-16	Aug-18	Jan-16	Dec-18		2018
149473	LGE REPL FAILED EQP 2017	4,247	-	(4,247)	100.00%	0.00%	28,241	23,994	(4,247)			Jan-17	Jul-18		2018
149474	LGE REPL FAILED EQP 2018	71,697	32,240	(39,457)	-122.38%	0.05%	62,240	32,240	(30,000)	Jul-15	Jun-18	Jul-15	Feb-19		2018
149476	LGE FAC IMPROVEMENTS 2018	-	32,240	32,240	100.00%	0.00%	-	32,240	32,240	Jul-15	Dec-18				2018
149483	LGE FURN & CHAIR 2017	649	-	(649)	100.00%	0.00%	30,724	30,075	(649)			Jul-15	May-18		2018
149484	LGE FURN & CHAIR 2018	26,766	38,440	11,674	30.37%	0.02%	28,513	38,440	9,927	Jul-15	Nov-18	Jul-15	Jul-19		2018
149490	CARPET/FLOORING - LGE 2017	2,430	-	(2,430)	100.00%	0.00%	8,263	13,908	5,645			Jul-15	Dec-17		2018
149490	CARPET/FLOORING - LGE 2017	(8,075)	-	8,075	100.00%	-0.01%	8,263	13,908	5,645			Jul-15	Dec-17		2018
149491	CARPET/FLOORING - LGE 2018	28,170	14,570	(13,600)	-93.34%	0.02%	28,170	14,570	(13,600)	Jul-15	Oct-18	Jul-15	Feb-19		2018
149492	AV EQUIPMENT - LGE 2017	2,373	-	(2,373)	100.00%	0.00%	4,990	2,617	(2,373)			Jul-15	Dec-17		2018
149493	AV EQUIPMENT - LGE 2018	12,291	47,120	34,829	73.92%	0.01%	16,130	47,120	30,990	Jul-15	Nov-18	Jul-15	Jul-19		2018
152378	PAVING SSC	4,252	-	(4,252)	100.00%	0.00%	56,647	52,395	(4,252)			Jan-17	Mar-18		2018
153829	AMS SAP Security LG&E	319	-	(319)	100.00%	0.00%	238,200	237,880	(319)			Jan-17	Dec-17		2018
153947	AOC RR & CONFERENCE ROOM UPG	146	-	(146)	100.00%	0.00%	55,161	55,015	(146)			Jan-17	Nov-17		2018
154013	AMS MAM System 2017 LG&E	930,518	595,250	(335,269)	-56.32%	0.71%	1,635,157	1,266,287	(368,871)	Jan-17	Oct-18	Jan-17	Feb-19	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 unforeseen system architecture complexity of a multiple meter shop operation, and the work necessary to prepare approximately 40 company sites to house MAM equipment.	2018
154035	AMS Device Management 2017 LGE	956	-	(956)	100.00%	0.00%	260,132	259,175	(956)			Jan-17	Dec-17		2018
154108	REPLACE AIR HANDLERS BOC	62,709	38,750	(23,959)	-61.83%	0.05%	63,859	38,750	(25,109)	Feb-17	Nov-18	Feb-17	Oct-18		2018
154817	RIVERPORT FURNITURE LGE	6	-	(6)	100.00%	0.00%	7,833	7,827	(6)			Jun-17	Jun-18		2018
155397	BOC 3C CONF RM RENOVATION	(310)	-	310	100.00%	0.00%	17,463	17,773	310			Jul-17	Jan-18		2018
155484	AMS IT Systems - LG&E	-	2,510,606	2,510,606	100.00%	0.00%	-	14,372,632	14,372,632	Oct-18	Jun-21			Project deferred/cancelled due to PSC decision in the AMS order.	2018
155497	AMS Network-Communications LGE	-	132,581	132,581	100.00%	0.00%	-	1,388,859	1,388,859	Oct-18	Apr-19				2018
155884	LGE BRANDING	10,745	-	(10,745)	100.00%	0.01%	75,091	28,463	(46,628)			Sep-17	Feb-19		2018
155884	LGE BRANDING	34,716	-	(34,716)	100.00%	0.03%	75,091	28,463	(46,628)			Sep-17	Feb-19		2018
156077	ESC QUIET ROOM - 2017	644	-	(644)	100.00%	0.00%	7,151	6,506	(644)			Oct-17	May-18		2018
156172	Overhead Doors - AOC	623	-	(623)	100.00%	0.00%	2,386	1,763	(623)			Nov-17	May-18		2018
156205	BOC BO Breakroom Reno	13,169	-	(13,169)	100.00%	0.01%	13,767	598	(13,169)			Nov-17	Jul-18		2018
156206LGE	NOC BUILD OUT LGE	6,026	-	(6,026)	100.00%	0.00%	6,026	-	(6,026)			Nov-17	Jul-18		2018
156395	SOUNDPROOF CREDIT UNION	4,547	-	(4,547)	100.00%	0.00%	4,547	-	(4,547)			Jan-18	Feb-18		2018
156464	INSTALL HEAT AT BOC	7,531	-	(7,531)	100.00%	0.01%	150,602	-	(150,602)			Jan-18			2018
156465	SSC TRSFMR SHOP RR AND BREAK	505	-	(505)	100.00%	0.00%	36,915	-	(36,915)			Jan-18			2018
157563LGE	CONF RM 3G BOC RENO LGE	2,116	-	(2,116)	100.00%	0.00%	2,116	-	(2,116)			Apr-18	Mar-19		2018
157751	BOC PARKING LOT IMPROVEMENT	7,908	-	(7,908)	100.00%	0.01%	7,908	-	(7,908)			May-18	Oct-18		2018
157842	BOC Foyer Remodel	11,121	-	(11,121)	100.00%	0.01%	11,121	-	(11,121)			May-18	Apr-19		2018
158057	SSC PARKING LOT RESURFACE	5,856	-	(5,856)	100.00%	0.00%	5,856	-	(5,856)			Jun-18	Jul-18		2018
158064	AOC Trailers	69,449	-	(69,449)	100.00%	0.05%	100,576	-	(100,576)			Jun-18	Aug-19		2018
158139LGE	KUGO Facilities Office LGE	2,906	-	(2,906)	100.00%	0.00%	2,906	-	(2,906)			Jun-18	Oct-18		2018
158143	EOC FIRE SYSTEM	5,882	-	(5,882)	100.00%	0.00%	5,882	-	(5,882)			Jun-18	Jul-18		2018
158171	Purchase EOC Trailers	33,006	-	(33,006)	100.00%	0.03%	39,902	-	(39,902)			Jul-18	May-19		2018
158213	BOC 3RD FL VAV INSTALL	2,163	-	(2,163)	100.00%	0.00%	2,163	-	(2,163)			Jul-18	Oct-18		2018
158259LGE	RENO HVAC & 14TH FLOOR OFF LGE	5,065	-	(5,065)	100.00%	0.00%	5,065	-	(5,065)			Jul-18	Mar-19		2018
158296	ESC DRAINAGE REFURBISHMENT	10,795	-	(10,795)	100.00%	0.01%	10,795	-	(10,795)			Aug-18	Apr-19		2018
158300	BOC Fitness Center Flooring	14,648	-	(14,648)	100.00%	0.01%	14,648	-	(14,648)			Aug-18	Nov-18		2018
158365	DIGITAL SIGN - BOC 2018	6,749	-	(6,749)	100.00%	0.01%	6,749	-	(6,749)			Sep-18	Jan-19		2018
158417LGE	BOC3 Billing Int ConF Room LGE	7,043	-	(7,043)	100.00%	0.01%	7,071	-	(7,071)			Sep-18	Jul-19		2018
158433	SSC Paving	10,842	-	(10,842)	100.00%	0.01%	12,964	-	(12,964)			Sep-18	Dec-19		2018
158533	UTILITY VEHICLE AND CART SSC	2,070	-	(2,070)	100.00%	0.00%	6,223	-	(6,223)			Oct-18	Jan-19		2018
158596	BOC Bldg Restoration (Int)	30,646	-	(30,646)	100.00%	0.02%	30,646	-	(30,646)			Oct-18	Apr-19		2018
158598	BOC Bldg Restoration (Ext)	6,445	-	(6,445)	100.00%	0.00%	241,478	-	(241,478)			Oct-18			2018
158624LGE	BOC2 Data Center Reconfig LGE	3,307	-	(3,307)	100.00%	0.00%	4,154	-	(4,154)			Oct-18	Dec-19		2018
158659	AOC ELECTRIC GOLF CART	2,071	-	(2,071)	100.00%	0.00%	2,071	-	(2,071)			Oct-18	Mar-19		2018
158693LGE	IT 20th Floor Furniture LGE	2,114	-	(2,114)	100.00%	0.00%	2,269	-	(2,269)			Nov-18	Dec-19		2018
158701	Work at Home RSC 2018 L	1,478	-	(1,478)	100.00%	0.00%	1,711	-	(1,711)			Nov-18	May-19		2018
158707	CS Monitors 2018 LG&E	1,526	-	(1,526)	100.00%	0.00%	1,526	-	(1,526)			Nov-18	Apr-19		2018
002LGE16	Analog Sunset-LGE16	3,021	-	(3,021)	100.00%	0.00%	12,972	9,951	(3,021)			Jan-16	Dec-16		2018
004LGE14	Call Center-Route&Report-LGE14	(826)	-	826	100.00%	0.00%	290,067	290,893	826			Jan-14	Dec-16		2018
018LGE15	Data Protection-LGE15	(683)	-	683	100.00%	0.00%	-	683	683			Jan-15	Dec-17		2018
031LGE16	Mobile Infrastructure-LGE16	(22,086)	-	22,086	100.00%	-0.02%	21,083	43,169	22,086			Jan-16	Dec-16		2018
080LGE16	Gas Nomination System-LGE16	2	-	(2)	100.00%	0.00%	129,868	129,867	(2)			Jan-16	Jan-18		2018
082LGE16	Tech Ref desktop/laptops-LGE16	(331)	-	331	100.00%	0.00%	474,503	474,834	331			Jan-16	May-17		2018
111LGE16	Gas Tracking and Trace-LGE16	4,822	-	(4,822)	100.00%	0.00%	254,384	249,562	(4,822)			Jan-16	Jan-18		2018
153LGE16	Tertiary Data Domain-LGE16	2,876	-	(2,876)	100.00%	0.00%	18,493	15,617	(2,876)			Jan-16	Jul-18		2018
158LGE16	Tech Training Dashboards-LGE16	19,179	-	(19,179)	100.00%	0.01%	42,034	22,848	(19,186)			Jan-16	Jan-19		2018
159LGE16	Cascade Impl Gen Relays-LGE16	10,587	8,539	(2,048)	-23.99%	0.01%	68,343	66,510	(1,833)	Jan-16	Oct-18	Jan-16	Jul-18		2018
178LGE15	Upgrade Quest Server-LGE15	(525)	-	525	100.00%	0.00%	118,415	118,940	525			Sep-16	Jan-18		2018
736LGE16	Brown/Dix Campus Sonet-LGE16	(1,132)	-	1,132	100.00%	0.00%	25,851	26,983	1,132			Apr-16	Jan-18		2018
737LGE16	BI SQL Upgrade-LGE16	(503)	-	503	100.00%	0.00%	9,029	9,532	503			Oct-16	Jan-18		2018
744LGE16	Reader Boards-LGE16	(196)	-	196	100.00%	0.00%	39,152	39,349	196			Oct-16	Dec-17		2018
747LGE16	TRAC Enhancements-LGE16	4	-	(4)	100.00%	0.00%	33,124	33,120	(4)			Nov-16	Jan-18		2018

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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
IT0001L	ABB Upgrade-LGE17	29,796	5,456	(24,340)	-446.12%	0.02%	62,612	38,272	(24,340)	Jul-17	May-18	Jul-17	Jul-18		2018
IT0002L	Access Switch Rotation-LGE17	101	-	(101)	100.00%	0.00%	82,235	82,134	(101)			May-17	Jan-18		2018
IT0003L	AIS Decicscion Trans-LGE17	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-17	Dec-18				2018
IT0004L	Analog Sunset-LGE17	139	-	(139)	100.00%	0.00%	6,435	6,295	(139)			Jan-17	Jan-18		2018
IT0006L	Aspect Workfor Sched App-LGE17	(314)	-	314	100.00%	0.00%	9,782	10,097	314			Feb-17	Jan-18		2018
IT0008L	Bulk Power & Env Sys-LGE17	(4,797)	-	4,797	100.00%	0.00%	13,333	18,129	4,797			Jan-17	Jan-18		2018
IT0008LGE	Bulk Power Env Sys-LGE Direct	4,817	-	(4,817)	100.00%	0.00%	8,942	4,124	(4,817)			Jan-17	Jan-18		2018
IT0010L	Call Recording Minor Upg-LGE17	5,008	-	(5,008)	100.00%	0.00%	7,517	2,509	(5,008)			May-17	May-18		2018
IT0011L	Cascade Biennial Tech-LGE17	29,921	68,200	38,279	56.13%	0.02%	63,983	68,200	4,217	Jan-18	May-19	Jan-18	Aug-19		2018
IT0015L	CIP Compliance Tools Yr7-LGE17	18	-	(18)	100.00%	0.00%	34,260	34,242	(18)			Jan-17	Jan-18		2018
IT0017L	Commun Solar Implem-LGE17-18	32,426	6,820	(25,606)	-375.46%	0.02%	41,591	15,985	(25,606)	Aug-17	Jun-18	Aug-17	Aug-18		2018
IT0018L	CIP Compliance Infr Yr7-LGE17	1,245	-	(1,245)	100.00%	0.00%	61,246	60,001	(1,245)			Jan-17	Jan-18		2018
IT0026L	Data Protection-LGE17-18	4,355	1,972	(2,383)	-120.87%	0.00%	22,174	19,790	(2,383)	Mar-17	Jul-18	Mar-17	Dec-18		2018
IT0027L	Domain Cntrls ICCP-LGE17	2,867	-	(2,867)	100.00%	0.00%	18,500	15,282	(3,218)			Apr-17	Feb-19		2018
IT0034L	External Outage Map Upgr-LGE17	12,500	-	(12,500)	100.00%	0.01%	16,689	-	(16,689)			Jul-18	Feb-19		2018
IT0035L	FieldNet SoftwareUpgr-LGE17	3,954	-	(3,954)	100.00%	0.00%	11,418	7,464	(3,954)			Oct-17	Aug-18		2018
IT0042L	GIS BI Reporting-LGE17	12,217	-	(12,217)	100.00%	0.01%	20,997	8,781	(12,217)			Jun-17	Dec-18		2018
IT0044L	Impedance App-LGE17	5,217	-	(5,217)	100.00%	0.00%	9,344	4,127	(5,217)			Jan-17	Jul-18		2018
IT0045L	Intrusion Prevention-LGE17-18	11,125	113,336	102,211	90.18%	0.01%	167,273	266,388	99,115	Apr-17	Aug-18	Apr-17	Dec-18		2018
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	55,291	-	(55,291)	100.00%	0.04%	54,386	-	(54,386)			Apr-17	Dec-18		2018
IT0050L	Next Gen Radio Sys Des-LGE17	87,031	-	(87,031)	100.00%	0.07%	-	-	-			Jan-17	Dec-19		2018
IT0062L	Monitor Replacement-LGE17	672	-	(672)	100.00%	0.00%	18,388	17,716	(672)			Jan-17	Dec-17		2018
IT0064L	Multi-Func Devices Refr-LGE17	(1,733)	-	1,733	100.00%	0.00%	0	1,733	1,733			Feb-17	Jan-18		2018
IT0066L	NEC MW Rad Encrypt Card-LGE17	53,630	24,180	(29,450)	-121.80%	0.04%	91,525	62,075	(29,450)	Feb-17	Nov-18	Feb-17	Dec-18		2018
IT0070L	Network Mgmt Tech Ref-LGE17	50	-	(50)	100.00%	0.00%	32,116	32,066	(50)			Mar-17	Jan-18		2018
IT0071L	Network Test Equip-LGE17	64	-	(64)	100.00%	0.00%	9,532	9,468	(64)			Jan-17	Jan-18		2018
IT0075L	OpenText Transmission-LGE17-18	2	40,920	40,918	100.00%	0.00%	9,319	50,237	40,918	Mar-17	Sep-18	Mar-17	Jan-18		2018
IT0077L	Oracle NMS Upgrade-LGE17	138	-	(138)	100.00%	0.00%	170,082	169,943	(138)			Oct-16	Dec-17		2018
IT0078L	OTN DWDM Repl (Encrypt)-LGE17	95	-	(95)	100.00%	0.00%	92,205	92,110	(95)			Oct-16	Dec-17		2018
IT0083L	Primavera to PowerPlan-LGE17	1,453	-	(1,453)	100.00%	0.00%	13,087	11,634	(1,453)			Mar-17	Jan-18		2018
IT0086L	Repl Oper Workstations-LGE17	3,196	-	(3,196)	100.00%	0.00%	23,834	20,637	(3,196)			Mar-17	Jan-19		2018
IT0089L	Rev Collections Impl-LGE17	8,360	-	(8,360)	100.00%	0.01%	11,358	2,998	(8,360)			Jun-17	May-18		2018
IT0090L	Rplce EMS Workstations-LGE17	3,486	-	(3,486)	100.00%	0.00%	24,161	20,675	(3,486)			Mar-17	Jan-19		2018
IT0094L	Server Hardware Refr-LGE17	37	-	(37)	100.00%	0.00%	130,611	130,575	(37)			Nov-16	Jan-18		2018
IT0100L	Site Security Improve-LGE17	(52)	-	52	100.00%	0.00%	4,341	4,394	52			Mar-17	Jan-18		2018
IT0101L	Smallworld GIS Upgr-LGE17-19	225,300	409,200	183,900	44.94%	0.17%	1,128,943	748,379	(380,564)	Jan-17	Feb-20	Jan-17	Feb-20	Spend was shifted from 2018 into 2019.	2018
IT0105L	Tech Refesh desk/lap-LGE17	605	-	(605)	100.00%	0.00%	371,239	370,635	(605)			Jan-17	Jan-18		2018
IT0108L	TOA Phase 4-LGE17	4,053	-	(4,053)	100.00%	0.00%	23,427	19,374	(4,053)			Mar-17	May-18		2018
IT0110L	Trans Cascade-Oracle-LGE17	18,594	10,230	(8,364)	-81.76%	0.01%	43,649	35,286	(8,364)	May-17	Jul-18	May-17	Sep-18		2018
IT0111L	Trans Vegetation Mgt-LGE17-18	48,658	27,280	(21,378)	-78.37%	0.04%	56,849	35,471	(21,378)	Feb-17	Jul-18	Feb-17	Jan-19		2018
IT0114L	TRMS Upgrade-LGE17	6,756	-	(6,756)	100.00%	0.01%	31,341	24,585	(6,756)			Jan-17	Jun-18		2018
IT0115L	TRODS-LGE17	74	-	(74)	100.00%	0.00%	50,452	50,377	(74)			Jan-17	Jan-18		2018
IT0120L	Upgrade EMS HW-LGE17	0	-	(0)	100.00%	0.00%	62,352	62,352	(0)			Apr-17	Apr-18		2018
IT0121L	Phone Expansion-LGE17	(14,111)	-	14,111	100.00%	-0.01%	19,015	33,127	14,111			Feb-17	Jan-18		2018
IT0122L	Windows 10 Upgrade-LGE17	1,780	-	(1,780)	100.00%	0.00%	33,915	32,135	(1,780)			Jan-17	May-18		2018
IT0123L	Wireless Buildout-LGE17	(5,537)	-	5,537	100.00%	0.00%	26,946	32,483	5,537			Jan-17	Jan-18		2018
IT0125L	NE KY Build Des&Yr 1/3-LGE21	-	1,612	1,612	100.00%	0.00%	-	316,154	316,154	Jan-18	Dec-21				2018
IT0132L	EMS Channel Cap Expan-LGE17	364	-	(364)	100.00%	0.00%	45,134	44,770	(364)			Mar-17	Jan-18		2018
IT0133L	CA API Mgmt Gateways-LGE17	4,489	-	(4,489)	100.00%	0.00%	43,804	39,315	(4,489)			Mar-17	Jun-18		2018
IT0135L	Strategic Sourcing-LGE17	52,416	5,258	(47,158)	-896.95%	0.04%	186,634	126,945	(59,689)	Mar-17	Jun-18	Mar-17	Aug-18		2018
IT0139L	Main Schedulin Tool-LGE17	31,185	-	(31,185)	100.00%	0.02%	148,331	117,146	(31,185)			Apr-17	Aug-18		2018
IT0143L	Aspect Perf Mgmt Module-LGE17	(303)	-	303	100.00%	0.00%	18,696	18,999	303			May-17	Jan-18		2018
IT0151L	PS Benefits Enhancements-LGE17	953	-	(953)	100.00%	0.00%	40,954	40,001	(953)			Jul-17	Jan-18		2018
IT0154L	PE Sharepoint App-LGE17	48,966	-	(48,966)	100.00%	0.04%	59,383	7,749	(51,634)			Aug-17	Feb-19		2018
IT0155L	Cust Serv Rept&Analytics-LGE17	47,795	-	(47,795)	100.00%	0.04%	100,329	52,533	(47,795)			Sep-17	Sep-18		2018
IT0163L	My Account - Respnsv Des-LGE17	10,092	-	(10,092)	100.00%	0.01%	21,660	11,568	(10,092)			Sep-17	May-18		2018
IT0164L	Telephony Enhancements-LGE17	14,476	-	(14,476)	100.00%	0.01%	21,693	7,217	(14,476)			Sep-17	May-18		2018
IT0165L	Trans Lines Map-Enhance-LGE17	2,756	-	(2,756)	100.00%	0.00%	32,011	29,255	(2,756)			Sep-17	Jan-18		2018
IT0166L	EMS Telecom Spare System-LGE17	34	-	(34)	100.00%	0.00%	51,080	51,197	118			Oct-17	Jan-18		2018
IT0169L	iPad Refresh Project-LGE17	4,425	-	(4,425)	100.00%	0.00%	6,492	2,066	(4,425)			Oct-17	Dec-17		2018
IT0170L	Sec Metrics Automation-LGE17	15,214	-	(15,214)	100.00%	0.01%	16,721	1,481	(15,240)			Oct-17	Jan-19		2018
IT0171L	LOB Quest Initiatives-LGE17	49,577	-	(49,577)	100.00%	0.04%	102,289	51,876	(50,412)			Oct-17	Apr-19		2018
IT0177L	Logical Access-LGE17	43,954	-	(43,954)	100.00%	0.03%	54,332	10,376	(43,956)			Oct-17	Dec-18		2018
IT0178L	InSITE Lic- Inspect mods-LGE17	654	-	(654)	100.00%	0.00%	11,552	10,898	(654)			Nov-17	Jan-18		2018
IT0181L	AGENT-LGE17	5,164	-	(5,164)	100.00%	0.00%	5,963	800	(5,164)			Nov-17	Jan-19		2018
IT0182L	Dist Cust Status Portal-LGE17	69,958	-	(69,958)	100.00%	0.05%	76,778	6,820	(69,958)			Nov-17	Oct-19		2018
IT0186L	Data Center Firewalls-LGE	23,113	-	(23,113)	100.00%	0.02%	110,806	87,692	(23,113)			Dec-17	Dec-18		2018
IT0188L	3rd Prty Attach Pmt Appl-LGE18	2,554	-	(2,554)	100.00%	0.00%	2,554	-	(2,554)			Jan-18	Apr-18		2018
IT0189L	Dyn Stblty Prcs Tool Enh-LGE18	2,990	-	(2,990)	100.00%	0.00%	2,990	-	(2,990)			Jan-18	May-18		2018
IT0190L	Blade Servers for ES & A-LGE18	15,922	-	(15,922)	100.00%	0.01%	15,922	-	(15,922)			Jan-18	Jul-18		2018
IT0192L	Int/DMZ Firewll Tech Upg-LGE18	78,923	-	(78,923)	100.00%	0.06%	78,923	-	(78,923)			Jan-18	Nov-18		2018
IT0194L	ITS Integration-LGE18	17,502	-	(17,502)	100.00%	0.01%	27,728	-	(27,728)			Feb-18	Apr-19		2018
IT0197L	3rd Prty Pymt (FiServ)-LGE18	7,238	-	(7,238)	100.00%	0.01%	7,549	-	(7,549)			Mar-18	Dec-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0199L	2018 Cybersecurity Chngs-LGE18	34,263	-	(34,263)	100.00%	0.03%	34,263	-	(34,263)			Mar-18	Dec-18		2018
IT0200L	TOA East-West Split-LGE18	5,166	-	(5,166)	100.00%	0.00%	5,166	-	(5,166)			Mar-18	Jun-18		2018
IT0202L	Access Switch Rotation-LGE18	82,369	80,600	(1,769)	-2.20%	0.06%	82,369	80,600	(1,769)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0203L	Aligne Upgrade-LGE18	40,118	13,640	(26,478)	-194.12%	0.03%	39,679	13,640	(26,039)	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0204L	Analog Sunset-LGE18	20,209	56,420	36,211	64.18%	0.02%	20,209	56,420	36,211	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0205L	Avaya Release Upgr-LGE18	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-18	Nov-18				2018
IT0206L	Bulk Power & Env Syst-LGE18	28,083	32,240	4,157	12.89%	0.02%	28,083	32,240	4,157	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0207L	Cabling Server Connect-LGE18	5,252	7,254	2,002	27.60%	0.00%	5,252	7,254	2,002	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0208L	Centrify Licensing-LGE18	2,851	3,224	373	11.57%	0.00%	2,851	3,224	373	Apr-18	Jul-18	Apr-18	Jul-18		2018
IT0209L	CERUS IV-LGE18	68,509	64,480	(4,029)	-6.25%	0.05%	68,509	64,480	(4,029)	Apr-18	Sep-18	Apr-18	Dec-18		2018
IT0211L	CIP Compliance Tools Yr8-LGE18	16,583	40,300	23,717	58.85%	0.01%	16,587	40,300	23,713	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0212L	Citrix XenDsktp Mjr Upg-LGE18	30,360	25,456	(4,905)	-19.27%	0.02%	39,489	25,456	(14,034)	Jan-18	Mar-19	Jan-18	Apr-19		2018
IT0213L	Citrix XenMobile Upgr-LGE18	-	11,445	11,445	100.00%	0.00%	-	11,445	11,445	Jan-18	May-18				2018
IT0214L	Comp-Retire Topic 715-LGE18-19	-	80,600	80,600	100.00%	0.00%	-	80,600	80,600	Jan-18	Dec-18				2018
IT0215L	CIP Compl Infrastrct Yr8-LGE18	36,172	80,600	44,428	55.12%	0.03%	36,634	80,600	43,966	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT0216L	Computer HW for LOB's-LGE18	-	59,644	59,644	100.00%	0.00%	-	59,644	59,644	Mar-18	Sep-18				2018
IT0217L	Core Network Infrastr-LGE18	25,958	24,180	(1,778)	-7.35%	0.02%	25,958	24,180	(1,778)	Feb-18	Aug-18	Feb-18	Dec-18		2018
IT0219L	EE DSM Filing-LGE18-19	29,978	40,920	10,942	26.74%	0.02%	37,031	75,020	37,989	Jan-18	Dec-19	Jan-18	Apr-19		2018
IT0220L	Elec Facility Enhance-LGE18-19	-	47,740	47,740	100.00%	0.00%	-	47,740	47,740	Jan-18	Dec-18				2018
IT0221L	ke	25,601	13,905	(11,697)	-84.12%	0.02%	27,901	13,905	(13,996)	Jan-18	Jan-19	Jan-18	Mar-19		2018
IT0222L	Endpoint Protection-LGE18	1,075	806	(269)	-33.38%	0.00%	1,075	806	(269)	May-18	Jun-18	May-18	Sep-18		2018
IT0223L	Enterp Data Domain Expan-LGE18	-	22,444	22,444	100.00%	0.00%	-	22,444	22,444	Aug-18	Aug-18				2018
IT0224L	Exchange 20xx Upgrade-LGE18	2,446	38,688	36,242	93.68%	0.00%	38,961	75,203	36,242	Oct-17	Oct-18	Oct-17	Sep-18		2018
IT0225L	FERC Form 1 Tool Repl-LGE18-19	-	80,600	80,600	100.00%	0.00%	-	162,472	162,472	Jan-18	Dec-21				2018
IT0231L	IP Management-LGE18	57,912	56,420	(1,492)	-2.64%	0.04%	57,912	56,420	(1,492)	Feb-18	Jul-18	Feb-18	Dec-18		2018
IT0232CG	IRAS Enhancements-LGE18	103,158	-	(103,158)	100.00%	0.08%	127,405	147,250	19,845			Jan-18	Dec-19		2018
IT0232CG	IRAS Enhancements-LGE18	-	147,250	147,250	100.00%	0.00%	127,405	147,250	19,845	Jan-18	Nov-19				2018
IT0233CG	IRAS Intern Corrosion-LGE18-19	-	155,000	155,000	100.00%	0.00%	27,398	219,601	192,203	Jan-18	Jun-20			This project was shifted to 2019.	2018
IT0234L	IT Security Infras-LGE18	4,198	12,094	7,896	65.29%	0.00%	4,198	12,094	7,896	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0235L	ITSM CIP/AIM-LGE18-19	-	48,360	48,360	100.00%	0.00%	-	96,720	96,720	Jan-18	Jun-19				2018
IT0238L	Louisv Electrical Upgr-LGE18	8,659	8,060	(599)	-7.43%	0.01%	8,659	8,060	(599)	Feb-18	Nov-18	Feb-18	Dec-18		2018
IT0239L	Louis Racks and Furn-LGE18	3,648	4,030	382	9.48%	0.00%	3,648	4,030	382	Feb-18	Oct-18	Feb-18	Oct-18		2018
IT0240L	Low Income Assist Portal-LGE18	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Mar-18	Aug-18				2018
IT0241L	Maximo Upgrade-LGE18	63,625	68,200	4,575	6.71%	0.05%	70,136	136,400	66,264	Mar-18	Mar-19	Mar-18	Feb-19		2018
IT0242L	Megastar & DVM MW Repl-LGE18	82,980	89,559	6,579	7.35%	0.06%	82,980	89,559	6,579	Jan-18	Nov-19	Jan-18	Dec-18		2018
IT0243L	Microsoft EA-LGE18	41,714	60,212	18,498	30.72%	0.03%	41,714	60,212	18,498	Apr-18	Jul-18	Apr-18	Aug-18		2018
IT0244L	Microsoft Lic True-up-LGE18	39,184	24,180	(15,004)	-62.05%	0.03%	39,197	24,180	(15,017)	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0245L	Mbl & Wrkst Lic True-up-LGE18	13,700	12,251	(1,449)	-11.83%	0.01%	13,700	12,251	(1,449)	Feb-18	Oct-18	Feb-18	Dec-18		2018
IT0247L	Mobile Infrastructure-LGE18	-	20,460	20,460	100.00%	0.00%	-	20,460	20,460	Jan-18	Dec-18				2018
IT0248L	Mobile Radio-LGE18	32,673	32,240	(433)	-1.34%	0.02%	33,017	32,240	(777)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0249L	Monitor Replacement-LGE18	23,848	17,087	(6,761)	-39.57%	0.02%	23,848	17,087	(6,761)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0250L	zMR Hardware-LGE18	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jun-18	Aug-18				2018
IT0251L	Multi-Func Dev Ref-LGE18	4,627	6,448	1,821	28.24%	0.00%	4,627	6,448	1,821	Feb-18	Nov-18	Feb-18	Dec-18		2018
IT0252L	NAS Capacity Expan-LGE18	34,471	32,240	(2,231)	-6.92%	0.03%	34,471	32,240	(2,231)	Jun-18	Jun-18	Jun-18	Nov-18		2018
IT0253L	Network Access Infrast-LGE18	6,551	24,180	17,629	72.91%	0.00%	450	24,180	23,730	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0253LGE	Ntwrk Access Infr-DIRECT LGE18	1,670	-	(1,670)	100.00%	0.00%	7,771	-	(7,771)			Jan-18	Dec-18		2018
IT0254L	Network Access Gateways-LGE18	8,684	8,060	(624)	-7.74%	0.01%	8,684	8,060	(624)	Jan-18	Aug-18	Jan-18	Dec-18		2018
IT0255L	Network Management-LGE18	5,331	6,045	714	11.80%	0.00%	5,331	6,045	714	Jun-18	Sep-18	Jun-18	Dec-18		2018
IT0256L	Network Test Equip-LGE18	10,430	20,150	9,720	48.24%	0.01%	10,430	20,150	9,720	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0258L	Open Text Data Automate-LGE18	-	17,050	17,050	100.00%	0.00%	-	17,050	17,050	Jan-18	Aug-18				2018
IT0259L	OTN Ext Lex-Dix Ring-LGE18	190,977	140,244	(50,733)	-36.17%	0.15%	190,532	140,244	(50,288)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0260L	Outside Cable Plant-LGE18	7,102	32,240	25,138	77.97%	0.01%	7,102	32,240	25,138	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0261L	PeopleSoft Tools Enhance-LGE18	17,331	23,250	5,919	25.46%	0.01%	17,331	23,250	5,919	Jan-18	Oct-18	Jan-18	Aug-18		2018
IT0262L	Personal Prod Refresh-LGE18	232	12,090	11,858	98.08%	0.00%	-	12,090	12,090	Feb-18	Oct-18	Feb-18	Mar-18		2018
IT0263L	Purch/Rebuild Radio Site-LGE18	-	48,360	48,360	100.00%	0.00%	-	48,360	48,360	Jan-18	Dec-18				2018
IT0264L	Rate Case 2018-LGE18-19	12,694	13,640	946	6.94%	0.01%	79,776	64,790	(14,986)	Jan-18	Jul-19	Jan-18	Aug-19		2018
IT0265L	Replace Video Units-LGE18	17,416	16,120	(1,296)	-8.04%	0.01%	17,552	16,120	(1,432)	Mar-18	Oct-18	Mar-18	Dec-18		2018
IT0266L	Reporting/Business Intel-LGE18	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Mar-18	Nov-18				2018
IT0267L	Rev Collections Experian-LGE18	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jan-18	Apr-18				2018
IT0269L	Rev Collec (Transcentra)-LGE17	10,544	6,820	(3,724)	-54.60%	0.01%	11,090	7,366	(3,724)	Dec-17	Aug-18	Dec-17	Sep-18		2018
IT0271L	SAN Capacity Expansion-LGE18	9,560	48,360	38,800	80.23%	0.01%	9,560	48,360	38,800	Apr-18	Aug-18	Apr-18	Dec-18		2018
IT0272L	SAN Switch Refresh-LGE18	85,581	241,800	156,219	64.61%	0.07%	85,581	241,800	156,219	Jul-18	Oct-18	Jul-18	Dec-18	This project replaces four SAN switches. Due to another initiative, the configuration needs for the replacement SAN switches are lower than originally planned.	2018
IT0273L	SAP CCS/CSS Releases-LGE18	83,873	102,300	18,428	18.01%	0.06%	84,007	102,300	18,294	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0274L	SAP Roadmap Strategy -LGE18	-	68,200	68,200	100.00%	0.00%	-	68,200	68,200	Feb-18	Dec-18				2018
IT0275L	Security Infrast Enhance-LGE18	16,276	16,120	(156)	-0.96%	0.01%	16,395	16,120	(275)	Jan-18	Jul-18	Jan-18	Dec-18		2018
IT0276L	Server Cap Expn & Reliab-LGE18	14,128	13,703	(425)	-3.10%	0.01%	14,128	13,703	(425)	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0277L	Server Infrast Upgr-LGE18	50,473	74,152	23,679	31.93%	0.04%	50,629	74,152	23,523	Feb-18	Dec-18	Feb-18	Dec-18		2018
IT0278L	LogRhythm (CIP)-LGE18	10,928	10,478	(450)	-4.29%	0.01%	10,720	10,478	(242)	May-18	Aug-18	May-18	Jan-19		2018
IT0279L	LogRhythm (Corp)-LGE18	10,928	10,478	(450)	-4.29%	0.01%	10,720	10,478	(242)	May-18	Aug-18	May-18	Jan-19		2018
IT0280L	Simpsonville Elect Upgr-LGE18	7,673	8,060	387	4.80%	0.01%	7,673	8,060	387	Mar-18	Nov-18	Mar-18	Dec-18		2018
IT0281L	Simpsonville Furn & Rack-LGE18	2,588	4,030	1,442	35.78%	0.00%	2,588	4,030	1,442	Feb-18	Sep-18	Feb-18	Dec-18		2018
IT0282L	Site Security Improvemts-LGE18	2,753	8,060	5,307	65.85%	0.00%	2,753	8,060	5,307	Feb-18	Oct-18	Feb-18	Dec-18		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0285CG	SynerGEE Gas Area Module-LGE18	5,724	46,500	40,776	87.69%	0.00%	5,724	46,500	40,776	Apr-18	Jun-18	Apr-18	Nov-18		2018
IT0287L	Tech Refesh desk/lap-LGE18	458,237	420,241	(37,996)	-9.04%	0.35%	453,290	420,241	(33,049)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0288L	Telecom Site Reno-LGE18	21,586	16,120	(5,466)	-33.91%	0.02%	21,586	16,120	(5,466)	Jan-18	Oct-18	Jan-18	Dec-18		2018
IT0289L	TOA-LGE18	2,235	13,640	11,405	83.62%	0.00%	22,060	13,640	(8,420)	Apr-18	Jun-19	Apr-18	Aug-19		2018
IT0290L	Transmission Map-LGE18	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	May-18	Dec-18				2018
IT0291L	TRODS-LGE18	55,114	-	(55,114)	100.00%	0.04%	55,095	-	(55,095)			Jan-18	Dec-18		2018
IT0292L	UC4 Upgrade to V12.2-LGE18	405	8,060	7,655	94.97%	0.00%	6,135	8,060	1,925	Dec-18	Jun-19	Dec-18	Jul-19		2018
IT0295L	Upgrade Vmware Infrast-LGE18	14,569	25,792	11,223	43.51%	0.01%	16,957	25,792	8,835	Jan-18	Oct-18	Jan-18	Dec-18		2018
IT0296L	Video Streaming Appl Upg-LGE18	-	16,120	16,120	100.00%	0.00%	-	16,120	16,120	Apr-18	Dec-18				2018
IT0297L	Phone Expan/Break Fix-LGE18	23,776	24,180	404	1.67%	0.02%	23,873	24,180	307	Feb-18	Dec-18	Feb-18	Dec-18		2018
IT0298L	Wireless Buildout-LGE18	28,741	24,180	(4,561)	-18.86%	0.02%	28,977	24,180	(4,797)	Jan-18	Nov-18	Jan-18	Dec-18		2018
IT0299L	WMS Work Mgmt Sys Enh-LGE18	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	May-18	Aug-18				2018
IT0300L	WMS Upgrade-LGE18-19	260,428	306,900	46,472	15.14%	0.20%	286,589	333,138	46,549	Oct-17	Dec-18	Oct-17	Oct-18		2018
IT0307L	Simpsonville to Dix Dam-LGE18	14,256	-	(14,256)	100.00%	0.01%	14,249	-	(14,249)			Jan-18	Dec-18		2018
IT0308L	Expense Reimb Replace-LGE18	-	80,600	80,600	100.00%	0.00%	-	80,600	80,600	Jan-18	Dec-18				2018
IT0309L	Invoice Routing Automate-LGE18	-	80,600	80,600	100.00%	0.00%	-	80,600	80,600	Jan-18	Dec-18				2018
IT0310L	PS Test Script Automate-LGE18	20,358	54,250	33,892	62.47%	0.02%	20,358	54,250	33,892	Jan-18	Nov-18	Jan-18	Sep-18		2018
IT0311L	Mx Scheduler Program-LGE18	-	25,650	25,650	100.00%	0.00%	-	25,650	25,650	Jan-18	Apr-18				2018
IT0312L	CyberArk Password Vault-LGE18	49,592	24,180	(25,412)	-105.09%	0.04%	85,461	60,067	(25,394)	Aug-17	Sep-18	Aug-17	Dec-18		2018
IT0313L	nMarket PJM Module Upgr-LGE18	-	16,120	16,120	100.00%	0.00%	-	16,120	16,120	Jan-18	Jun-18				2018
IT0314L	HR Dashboard Enhance-LGE18	23,314	46,500	23,186	49.86%	0.02%	47,597	46,500	(1,097)	Jan-18	Apr-19	Jan-18	May-19		2018
IT0315L	Mobile App/API Monitor-LGE18	12,182	40,300	28,118	69.77%	0.01%	-	40,300	40,300	Jan-18	Nov-18	Jan-18	Jan-19		2018
IT0316L	PI Upgrade-LGE18	-	21,762	21,762	100.00%	0.00%	32,345	54,107	21,762	Oct-17	Dec-17				2018
IT0317L	Safety Dashboard Enhance-LGE18	-	10,230	10,230	100.00%	0.00%	-	10,230	10,230	Jan-18	Oct-18				2018
IT0318L	Mobile Safety App-LGE18	-	20,460	20,460	100.00%	0.00%	-	20,460	20,460	Jan-18	Nov-18				2018
IT0319L	EMS Hardware Labor-LGE18	4,385	4,836	451	9.33%	0.00%	4,385	4,836	451	Jan-18	Mar-18	Jan-18	Apr-18		2018
IT0320L	DB Refresh-LGE18	21,039	24,180	3,141	12.99%	0.02%	21,073	24,180	3,107	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0321L	SCCM Upgrades-LGE18	7,757	12,896	5,139	39.85%	0.01%	7,757	12,896	5,139	Jan-18	Sep-18	Jan-18	Nov-18		2018
IT0322L	Nxt Gen Radio System Des-LGE18	-	68,510	68,510	100.00%	0.00%	-	68,510	68,510	Jan-18	Sep-18				2018
IT0324L	PowerPlan Lease Mod Fin-LGE18	3,852	8,060	4,208	52.21%	0.00%	5,154	8,060	2,906	Jan-18	Jan-19	Jan-18	Jan-19		2018
IT0325L	Windows 10 Upgrade-LGE18	59,104	58,839	(265)	-0.45%	0.05%	59,116	58,839	(277)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0326L	Office 2016 Upgrade-LGE18	-	29,016	29,016	100.00%	0.00%	-	29,016	29,016	Jan-18	Dec-18				2018
IT0327L	Work Safety Audit App-LGE18	-	10,230	10,230	100.00%	0.00%	-	10,230	10,230	Jan-18	Dec-18				2018
IT0328L	BI Report Aligne Fuels-LGE18	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-18	Oct-18				2018
IT0329L	Lockout/Tagout Replace-LGE18	198,798	272,800	74,002	27.13%	0.15%	296,556	272,800	(23,756)	Jan-18	Jun-20	Jan-18	Sep-20		2018
IT0330L	ITSM Tools-LGE18	9,357	64,480	55,123	85.49%	0.01%	9,368	64,480	55,112	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0331L	Rate Case Filing 2017-LGE18	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-18	Jun-18				2018
IT0332L	OpenText Bill Integrity-LGE18	13,246	15,004	1,758	11.72%	0.01%	25,367	15,004	(10,363)	Jan-18	Mar-19	Jan-18	May-19		2018
IT0333L	Cst Rel Mgmt Maj Acts-LGE18-19	-	20,460	20,460	100.00%	0.00%	11,826	20,460	8,634	Jan-18	Sep-20				2018
IT0334L	My Account Enhancement-LGE18	52,780	34,100	(18,680)	-54.78%	0.04%	64,830	34,100	(30,730)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0335L	iPad Refresh Project-LGE18	91,546	53,689	(37,857)	-70.51%	0.07%	91,984	53,689	(38,295)	Jan-18	Dec-18	Jan-18	Dec-18		2018
IT0337CG	Barcode Gas Mat Steel-LGE18-19	-	124,000	124,000	100.00%	0.00%	-	124,000	124,000	Jan-18	Dec-19				2018
IT0338L	IVR Enhancements-LGE18	-	81,840	81,840	100.00%	0.00%	-	81,840	81,840	Jan-18	Sep-18				2018
IT0339L	Upgrade PowerBase 8.x-LGE18	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-18	Nov-18				2018
IT0340L	Repl Opentext AP (OTAP)-LGE19	-	64,480	64,480	100.00%	0.00%	-	64,480	64,480	Jan-18	Dec-19				2018
IT0341L	FieldSmart View Replace-LGE18	29,703	68,200	38,497	56.45%	0.02%	61,992	92,494	30,502	Oct-17	Mar-19	Oct-17	Mar-19		2018
IT0342L	Mob Dis Replace Elec OMS-LGE18	52,788	95,480	42,692	44.71%	0.04%	119,024	95,480	(23,544)	Jan-18	Sep-19	Jan-18	Oct-19		2018
IT0343L	Sfty/Tec Trn Rec OpenTxt-LGE18	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-18	Dec-18				2018
IT0344L	Budg Enh Mass All/IntCom-LGE18	-	36,270	36,270	100.00%	0.00%	-	55,614	55,614	Jan-18	Apr-19				2018
IT0345L	Hyperion Upgrade-LKS18-LGE18	-	19,344	19,344	100.00%	0.00%	-	19,344	19,344	Jan-18	Dec-18				2018
IT0346L	Cherwell Implementation-LGE18	99,745	48,360	(51,385)	-106.25%	0.08%	151,081	99,696	(51,385)	Aug-17	Jul-18	Aug-17	Aug-18		2018
IT0347L	OpenText for Tax Returns-LGE18	-	16,120	16,120	100.00%	0.00%	-	16,120	16,120	Jan-18	Oct-18				2018
IT0348L	OpenText Cred/Cont Adm-LGE18	-	20,150	20,150	100.00%	0.00%	-	20,150	20,150	Jan-18	Nov-18				2018
IT0349L	KY Containerized E-mail-LGE18	-	8,866	8,866	100.00%	0.00%	-	8,866	8,866	Jan-18	May-18				2018
IT0350L	Business Offices Kiosks-LGE19	-	17,050	17,050	100.00%	0.00%	-	17,050	17,050	Jan-18	Dec-19				2018
IT0351L	Landlord Portal -LGE18	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-18	Dec-18				2018
IT0352L	Exp/Repl Cust Comm Chan-LGE18	43,623	40,920	(2,703)	-6.60%	0.03%	84,326	40,920	(43,406)	Jan-18	Dec-19	Jan-18	Dec-19		2018
IT0353L	UC&C/CUCM Upgrades-LGE18	16,710	-	(16,710)	100.00%	0.01%	16,679	-	(16,679)			May-18	Dec-18		2018
IT0354L	PEPSE Upgrade-LGE18	6,415	-	(6,415)	100.00%	0.00%	6,415	-	(6,415)			Jun-18	Feb-19		2018
IT0356L	AFT Fathom Licenses-LGE18	1,793	-	(1,793)	100.00%	0.00%	1,793	-	(1,793)			Jul-18	Feb-19		2018
IT0357L	TrnsLnesWkMgt WO&DB Appr-LGE18	48,075	-	(48,075)	100.00%	0.04%	48,107	-	(48,107)			Aug-18	Jan-19		2018
IT0358L	TRAC Phase 2-LGE18-19	8,985	-	(8,985)	100.00%	0.01%	64,455	-	(64,455)			Aug-18	Dec-19		2018
IT0359L	Oracle Alerting Mods-LGE18	4,215	-	(4,215)	100.00%	0.00%	4,221	-	(4,221)			Aug-18	Feb-19		2018
IT0360L	Geographix Licenses-LGE18	6,147	-	(6,147)	100.00%	0.00%	6,147	-	(6,147)			Aug-18	Jan-19		2018
IT0362L	Phire -LGE18	8,721	-	(8,721)	100.00%	0.01%	8,721	-	(8,721)			Aug-18	Dec-18		2018
IT0363L	Infrast Mgmt Clusters-LGE18	35,628	-	(35,628)	100.00%	0.03%	35,628	-	(35,628)			Aug-18	Dec-18		2018
IT0364L	ALM Licenses-LGE18	5,653	-	(5,653)	100.00%	0.00%	5,653	-	(5,653)			Aug-18	Aug-18		2018
IT0366L	SAP HANA DB Server Ref-LGE18													This is a combination of the HANA BW project and a HANA Server Refresh pull forward from 2019, necessary to provide security of customer data.	2018
		353,480	-	(353,480)	100.00%	0.27%	353,525	-	(353,525)			Sep-18	Dec-18		
IT0367L	EFrankfort TC Shelter-LGE18-19	4,022	-	(4,022)	100.00%	0.00%	23,926	-	(23,926)			Sep-18	Jul-19		2018
IT0368L	GlobalScape ASM-LGE18	1,862	-	(1,862)	100.00%	0.00%	1,862	-	(1,862)			Sep-18	Dec-18		2018
IT0369L	BW on HANA Upgrade-LGE18-19	45,000	-	(45,000)	100.00%	0.03%	147,129	-	(147,129)			Sep-18	May-19		2018
IT0370L	EOL ASR Switches-LGE18	102,926	-	(102,926)	100.00%	0.08%	118,230	-	(118,230)			Sep-18	Nov-19		2018

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0371L	NIST Program Initiatives-LGE18	10,554	-	(10,554)	100.00%	0.01%	10,166	-	(10,166)			Oct-18	Jan-19		2018
IT0372L	CyberSecuri-Microseg1-LGE18-19													Project created to implement the Tetration product to give the ability to meet Enterprise Security Standards set by the PPL Corporation. Tetration will integrate with our networking products in order to implement and manage micro-segmentation rules.	2018
		204,758	-	(204,758)	100.00%	0.16%	209,760	-	(209,760)			Oct-18	Dec-19		
IT0373L	Toad for Oracle Licenses-LGE18	2,010	-	(2,010)	100.00%	0.00%	2,010	-	(2,010)			Nov-18	Jan-19		2018
IT0374L	SIP Voice Infrastruct-LGE18-20	50,423	-	(50,423)	100.00%	0.04%	68,922	-	(68,922)			Nov-18	Dec-19		2018
IT0375L	Service Suite Test Auto-LGE18	1,933	-	(1,933)	100.00%	0.00%	3,010	-	(3,010)			Dec-18	Mar-19		2018
IT0423L	DB Backup Storage Ref-LGE18	55,754	80,600	24,846	30.83%	0.04%	55,754	80,600	24,846	Jan-18	Sep-18	Jan-18	Dec-18		2018
IT0480L	Time and Labor Upgr-LGE19-21													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
		-	233,740	233,740	100.00%	0.00%	-	483,600	483,600	Jan-18	Jun-22				
IT0550L	Computing Infra Upg-LGE18													This project was originally budgeted in 2019 and was pulled forward in order to implement production clusters for migration of applications and databases from SAN storage/blade computing to HCI "Ready Nodes".	2018
		224,184	-	(224,184)	100.00%	0.17%	224,629	-	(224,629)			Aug-18	Feb-19		
IT0620L	DACS/SONET Repl Eng/Des-LGE18	29,016	64,480	35,464	55.00%	0.02%	29,016	64,480	35,464	Jan-18	Dec-18	Jan-18	Jan-19		2018
IT1016L	KY SDN Impl (Phase 1)-LGE19	15,730	-	(15,730)	100.00%	0.01%	57,923	40,300	(17,623)			Aug-18	Dec-19		2018
141390	Environmental Equipment LGE	-	5,425	5,425	100.00%	0.00%	-	27,125	27,125	Jan-15	Dec-30				2018
145402	HR Cap Equip Improvmnts LGE	-	3,038	3,038	100.00%	0.00%	-	15,190	15,190	Jan-15	Dec-26				2018
158332LGE	EEI Scanner for HR-LGE18	1,173	-	(1,173)	100.00%	0.00%	1,173	-	(1,173)			Aug-18	Jan-19		2018
149344	SC CAPITAL - 2016 BP - LGE	-	62,000	62,000	100.00%	0.00%	-	223,200	223,200	Jan-16	Dec-26				2018
156641	AOC Warehouse Forklift-LGE18	9,958	-	(9,958)	100.00%	0.01%	9,958	-	(9,958)			Feb-18	Jun-18		2018
119902	Clear 12/04 A&G													This project is used for the annual true-up activity and does not have a corresponding budget amount.	2018
		314,593	-	(314,593)	100.00%	0.24%	314,593	-	(314,593)			Dec-04			
120754	Misc. A/R Uncollect - LGE Cap	43,115	-	(43,115)	100.00%	0.03%	74,529	60,439	(14,090)			Jun-05			2018
		63,242,041	76,911,388	13,669,347											**2018 Total**
138032	IMPROVE PIPELINES	-	494,604	494,604	100.00%	0.00%	-	2,474,446	2,474,446	Jan-14	Aug-24				2019
140968	BELTLINE SEPARATION	407	-	(407)	100.00%	0.00%	1,568,086	1,567,679	(407)			Dec-14	Dec-18		2019
141004	ST HELEN FACILITY													Project delayed into 2020 and 2021. 2019 spend includes additional design and engineering work.	2019
		293,863	1,795,023	1,501,160	83.63%	0.18%	626,217	2,127,377	1,501,160	Jan-15	Dec-21	Jan-15			
144036	KY61 PRESTON HWY GAS DIST	-	-	-	100.00%	0.00%	(0)	(0)	-						2019
144857	MOIST REMOVAL UNIT	218	-	(218)	100.00%	0.00%	88,145	1,344,899	1,256,754			Jan-16	Nov-19		2019
144869	PRESTON CITY GATE STAT													Project delayed into 2021 and 2022. 2019 spend includes additional design and engineering work.	2019
		70,911	2,761,642	2,690,731	97.43%	0.04%	297,190	2,987,921	2,690,731	Jan-16	Nov-20	Jan-16			
144948	H2S TREATMENT MAGNOLIA	-	-	-	100.00%	0.00%	1,454,833	1,454,833	-						2019
144980	SMALL TOOLS 2016 - 004190	(7,869)	-	7,869	100.00%	0.00%	173,731	181,600	7,869			Jan-16	Nov-16		2019
148081	WASTE MANAGEMENT GAS RELO													The budget assumed that the project would be completed during 2018 however extended into 2019.	2019
		46,369	-	(46,369)	100.00%	0.03%	141,060	94,691	(46,369)			Sep-15	Nov-20		
149152	SMALL TOOLS 2017 004190	(390)	-	390	100.00%	0.00%	(390)	-	390			Jan-17	May-18		2019
149155	UPGRADE ELEVATED PRESSURE	36,632	-	(36,632)	100.00%	0.02%	466,844	430,212	(36,632)			Jan-18	Mar-19		2019
149158	SMALL TOOLS 2018 004190	10,911	-	(10,911)	100.00%	0.01%	10,911	-	(10,911)			Jan-18	Dec-18		2019
149175	CONV DR DEEP TO UPPER 2018	(14,011)	-	14,011	100.00%	-0.01%	-	14,011	14,011			Jan-18	Jul-19		2019
149180	DRILL OBSV WELLS MULD 2018	206,379	-	(206,379)	100.00%	0.13%	213,004	6,626	(206,379)			Oct-17	Nov-20		2019
149182	DRILL WELLS CENTER 2018	(23,474)	-	23,474	100.00%	-0.01%	699,893	154,385	(545,508)			Oct-17	Oct-20		2019
149182	DRILL WELLS CENTER 2018	568,982	-	(568,982)	100.00%	0.36%	699,893	154,385	(545,508)			Oct-17	Oct-20	Project spend was budgeted on the 2019 project (#152425)	2019
149185	DRILL WELLS MAG UPPER 2018	526,923	-	(526,923)	100.00%	0.33%	1,158,078	631,154	(526,923)			Oct-17	Dec-19	Project spend was budgeted on the 2019 project (#152423)	2019
149274	MULD INSULATION BLKTS 2018	10,982	-	(10,982)	100.00%	0.01%	28,594	17,612	(10,982)			Jan-18	Nov-18		2019
149294	EXHAUST FANS SHALE COMP BLDG	3,175	-	(3,175)	100.00%	0.00%	6,060	2,885	(3,175)			Jan-18	Apr-19		2019
149296	MULD STOR FLD VALVE REPL	(8,382)	-	8,382	100.00%	-0.01%	366,694	375,075	8,382			Jan-18	Nov-18		2019
149308	MAG STATION ESD UPGRADE	97,820	-	(97,820)	100.00%	0.06%	742,580	644,759	(97,820)			May-18	Jun-19		2019
149311	MAG DEHY ABSORBER MANWAYS	9,533	-	(9,533)	100.00%	0.01%	9,881	348	(9,533)			Jan-18	Nov-20		2019
149336	MULD TRACK SKID LOADER	103,505	95,000	(8,504)	-8.95%	0.06%	103,505	95,000	(8,504)	Jan-18	Jun-19	Jan-18	May-19		2019
149393	2018 H2S REMOVAL UNIT TOWER	18,889	-	(18,889)	100.00%	0.01%	0	(18,889)	(18,889)			Jan-17	Oct-18		2019
149394	INST ADDTL FILTR IRON SULF REM	(78,989)	-	78,989	100.00%	-0.05%	1,584,075	1,663,064	78,989			Jan-17	Nov-18		2019
149397	MULD UPGR ESS SYSTEM	(8,080)	-	8,080	100.00%	-0.01%	32,707	40,787	8,080			Jan-18	Feb-19		2019
149400	VINE GROVE BACKUP FEED	515,534	522,000	6,466	1.24%	0.32%	529,613	536,079	6,466	Jan-18	Oct-20	Jan-18	Nov-20		2019
149422	SCADA HARDWARE RPLC													The budget assumed that most of the project would be completed during 2018, however revisions and scope increases led to additional spend in 2019.	2019
		968,990	-	(968,990)	100.00%	0.61%	3,102,220	2,133,230	(968,990)			Jan-16			
149432	UPGR MONROE CG FOR WINTER OPS	(2,727)	-	2,727	100.00%	0.00%	504,863	507,591	2,727			Jan-16	Nov-17		2019
152417	CONV DR DEEP TO UPPER 2019	-	311,942	311,942	100.00%	0.00%	-	311,942	311,942	Jan-19	Nov-19				2019
152419	DRILL WELLS MAG DEEP 2019													Project work canceled in 2019 and budget amounts allocated to other areas.	2019
		-	708,964	708,964	100.00%	0.00%	-	708,964	708,964	Jan-19	Oct-19				
152423	DRILL WELLS MAG UPPER 2019													Project spend hit 2018 project (see #149185) where the budget hit this project.	2019
		-	571,889	571,889	100.00%	0.00%	-	571,889	571,889	Jan-19	Sep-19				
152424	DRILL OBVS WELLS MULD 2019	-	269,901	269,901	100.00%	0.00%	-	269,901	269,901	Jan-19	Dec-19				2019
152425	DRILL WELLS CENTER 2019													Project spend hit 2018 project (see #149182) where the budget hit this project.	2019
		-	784,901	784,901	100.00%	0.00%	-	784,901	784,901	Jan-19	Aug-19				
152433	IR DROP COUPON MON SYS 2019	351,197	477,345	126,147	26.43%	0.22%	351,197	953,997	602,800	Oct-18	Nov-19	Oct-18	Oct-20		2019
152439	2019 RPL VLVS CG & DIST REG FC	-	97,288	97,288	100.00%	0.00%	-	97,288	97,288	Jan-19	Oct-19				2019
152442	2019 PURCH ELEC RECORD GAUGES	172,408	165,981	(6,427)	-3.87%	0.11%	172,408	165,981	(6,427)	Jan-19	Sep-20	Jan-19	May-20		2019
152446	UPG CT STA TRANSMITTERS 2018	35,613	28,321	(7,292)	-25.75%	0.02%	35,613	28,321	(7,292)	Jan-19	Jun-19	Jan-19	Sep-19		2019
152449	SECURITY CG & LRG REG STA 2019	-	50,318	50,318	100.00%	0.00%	-	50,318	50,318	Jan-19	Nov-19				2019
152454	MAG STOR FLD BARRICADES 2019	-	-	-	100.00%	0.00%	-	-	-						2019
152455	COOLER HOUSING/SHROUDS 2019	-	94,580	94,580	100.00%	0.00%	-	94,580	94,580	Jan-19	Jul-19				2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
152457	MULD INSULATION BLKTS 2019	-	-	-	100.00%	0.00%	-	-	-						2019
152462	MULD REPL DEHY #1 REBOIL 2019	-	-	-	100.00%	0.00%	-	-	-						2019
152464	MULD REDUN H2S FLAR STATN 2019	-	-	-	100.00%	0.00%	-	563,976	563,976						2019
152466	LOU INTL AIRPORT	453,062	-	(453,062)	100.00%	0.28%	818,687	365,625	(453,062)			Jul-18	May-19		2019
152475	SMALL TOOLS 2019 - 004190	-	-	-	100.00%	0.00%	-	-	-						2019
152476	YARD COOLER AERIAL FAN REPL	(47,946)	-	47,946	100.00%	-0.03%	1,897,781	1,945,727	47,946			Jan-17	Nov-18		2019
152481	UPRG SCADA & FT SYS DATA COMM	1,515	-	(1,515)	100.00%	0.00%	60,797	59,282	(1,515)			Jan-17	Jan-19		2019
152490	BOILER FUEL TRAINS	4,525	-	(4,525)	100.00%	0.00%	278,319	273,794	(4,525)			Jan-17	Jan-19		2019
152496	MUL STATN & FLD WASTE TANKS	1,288	-	(1,288)	100.00%	0.00%	106,050	104,762	(1,288)			Mar-17	Dec-17		2019
152498	MULD HEAT TRACE IMPROVE 2018	(15,251)	-	15,251	100.00%	-0.01%	23,550	38,801	15,251			Jan-18	Nov-18		2019
152501	17 BP BOOSTER COMP PHASE 2	-	-	-	100.00%	0.00%	-	1	1						2019
152503	ODORANT TANK LEVEL PROBES 2018	(16,000)	-	16,000	100.00%	-0.01%	11,283	27,283	16,000			Jan-18	Oct-18		2019
152505	MULD ENG & COMP UPGRADE	363,414	348,938	(14,477)	-4.15%	0.23%	363,414	348,938	(14,477)	Jan-19	Nov-19	Jan-19	Aug-19		2019
152506	RPL PRO IO MOD 2 ENG PNL 2019	-	-	-	100.00%	0.00%	-	-	-						2019
152507	MUL STATN & FLD WASTE STORAGE	11,696	85,000	73,304	86.24%	0.01%	11,696	85,000	73,304	Jan-19	Aug-19	Jan-19	Nov-19		2019
152508	COMPRESSOR ENGINE AUTO EQUIP	681,015	684,972	3,957	0.58%	0.43%	681,015	684,972	3,957	Jan-19	Dec-19	Jan-19	Jan-20		2019
152513	CANNONS LN REGU STATN 2018	46,069	300,376	254,306	84.66%	0.03%	46,069	3,098,144	3,052,075	Jan-18	Oct-22	Jan-18			2019
152517	PAVE LG&E ROAD	(121,905)	-	121,905	100.00%	-0.08%	187,834	558,739	370,905			Jan-18	Jan-19		2019
152522	CITY GATE STATION LAGRANGE	-	-	-	100.00%	0.00%	-	3,106,808	3,106,808						2019
152524	ODORANT TANK LEVEL PROBES 2019	38,899	34,509	(4,390)	-12.72%	0.02%	38,899	34,509	(4,390)	Jan-19	Sep-19	Jan-19	Dec-19		2019
152525	REPL HEAT EXCHANGER	-	-	-	100.00%	0.00%	-	-	-						2019
152526	WATER STORAGE TANKS	-	-	-	100.00%	0.00%	-	923,000	923,000						2019
152528	INGERSOLL EXHAUST HEADERS	-	69,395	69,395	100.00%	0.00%	-	69,395	69,395	Jan-19	Dec-19				2019
152529	H2S GAS DETECTION	-	55,270	55,270	100.00%	0.00%	-	55,270	55,270	Jan-19	Dec-19				2019
152530	#2 BOILER REPLACEMENT	-	-	-	100.00%	0.00%	-	-	-						2019
152531	ENGINE ROOM TRANSITE SIDING	399,999	490,655	90,657	18.48%	0.25%	399,999	490,655	90,657	Jan-19	Sep-19	Jan-19	Dec-19		2019
152532	CONTROL RM W BASEMENT	-	491,296	491,296	100.00%	0.00%	-	491,296	491,296	Jan-19	Dec-19				2019
152534	ONLINE AMINE ANALYZER	-	54,216	54,216	100.00%	0.00%	-	54,216	54,216	Jan-19	Dec-19				2019
152535	ENGINE ROOM OVERHANG	54,123	160,009	105,886	66.18%	0.03%	54,123	160,009	105,886	Jan-19	Oct-20	Jan-19	Nov-20		2019
152536	ENGINE VIBRATION EQUIP	129,142	199,959	70,817	35.42%	0.08%	129,142	199,959	70,817	Jan-19	Sep-19	Jan-19	Dec-19		2019
152541	RIVER RD WIDENING - RELOCATION	-	-	-	100.00%	0.00%	-	-	-						2019
152543	RIVER RD MEDIUM PRESSURE	-	-	-	100.00%	0.00%	-	-	-						2019
152546	EAST END REINFORCEMENT	550,628	-	(550,628)	100.00%	0.35%	6,981,979	6,431,351	(550,628)			Jan-17		Project carryover work from 2018 into 2019 due to right of way delays in 2018.	2019
152549	ETOWN GAS SYS REINFORCEMENT	-	-	-	100.00%	0.00%	-	-	-						2019
152551	Purchase Semi 2019	56,092	84,652	28,560	33.74%	0.04%	56,092	84,652	28,560	Jan-19	Apr-19	Jan-19	Dec-19		2019
152553	SMALL TOOLS 2019 004060	18,515	54,338	35,823	65.93%	0.01%	18,515	54,338	35,823	Jan-19	Sep-19	Jan-19	Dec-19		2019
153662	BULLITT CO SYSTEM REINFORCE	1,865,553	19,997,284	18,131,731	90.67%	1.17%	9,248,456	38,831,179	29,582,723	Nov-16	Dec-24	Nov-16		Project delayed to due delays in obtaining easements.	2019
153871	PIPELINE EXPOSURE HWY 61	435	-	(435)	100.00%	0.00%	232,505	232,070	(435)			Jan-17	Nov-18		2019
154198	LRAA GAS PIPELINE RELOCATION	21,397	-	(21,397)	100.00%	0.01%	1,210,189	1,188,792	(21,397)			Jan-17	Sep-18		2019
154231	ALPHA WAY	16,960	-	(16,960)	100.00%	0.01%	409,731	392,772	(16,960)			Mar-17	Aug-18		2019
155539	St. Helens Land Purchase	80,652	-	(80,652)	100.00%	0.05%	443,540	362,888	(80,652)			Jul-17	Apr-19		2019
155855	Ballardsville Pipeline Repairs	(26,578)	-	26,578	100.00%	-0.02%	669,455	696,033	26,578			Sep-17	Nov-17		2019
156446	Monroe City Gate Phase 2	116,703	-	(116,703)	100.00%	0.07%	1,044,862	928,159	(116,703)			Jan-18	Dec-18		2019
156610	Well Drilling Center	(2,815)	-	2,815	100.00%	0.00%	182,596	185,411	2,815			Feb-18	Sep-18		2019
156800	Laconia Storage Shed	(3,884)	-	3,884	100.00%	0.00%	43,058	46,942	3,884			Mar-18	Jun-18		2019
157554	Upg CNG Trailer Heater System	50,968	-	(50,968)	100.00%	0.03%	50,968	-	(50,968)			Apr-18	May-20		2019
158237	Center Cut Out	269,149	-	(269,149)	100.00%	0.17%	630,776	361,627	(269,149)			Jul-18	Nov-18		2019
158295	LP Dist Overpressure Protectio	494,316	-	(494,316)	100.00%	0.31%	592,787	98,471	(494,316)			Aug-18			2019
158410	Brandenburg Pipe Derate	21,738	-	(21,738)	100.00%	0.01%	35,895	14,157	(21,738)			Sep-18	Apr-19		2019
158443	Calvary Anomaly Replacement	741,976	-	(741,976)	100.00%	0.47%	760,820	18,844	(741,976)			Sep-18	Dec-19	Pipeline anomalies were identified through Inline Inspection assessment in late 2018 and therefore project was not included in the 2019BP, these anomalies required cut outs and replacements on the Calvary line.	2019
158478	Piccadilly to Muld Cut Outs	135,141	-	(135,141)	100.00%	0.08%	437,762	302,622	(135,141)			Sep-18	Nov-18		2019
158820	Magnolia Pipeline Crossing	39,376	-	(39,376)	100.00%	0.02%	807,436	768,060	(39,376)			Dec-18	Feb-19		2019
158847	PIC-MUL 3RD PARTY DAMAGE	16,916	-	(16,916)	100.00%	0.01%	89,763	72,846	(16,916)			Nov-18	Jan-19		2019
158955	FERN VALLEY RD VLV ELIM	265,124	-	(265,124)	100.00%	0.17%	265,124	-	(265,124)			Jan-19	Jul-20		2019
159179	Utility Vehicle 2019	-	-	-	100.00%	0.00%	22,964	-	(22,964)						2019
159179	Utility Vehicle 2019	22,964	-	(22,964)	100.00%	0.01%	22,964	-	(22,964)			Mar-19	Mar-19		2019
159712	HURST AND TAYLOR MAIN REPL	454,718	-	(454,718)	100.00%	0.29%	454,718	-	(454,718)			Jan-18	May-19		2019
160694	Manslick Keys Ferry Crossing	48,572	-	(48,572)	100.00%	0.03%	48,572	-	(48,572)			Aug-19	Oct-20		2019
160813	Pleasureville HP Dist PL	181,084	-	(181,084)	100.00%	0.11%	181,084	-	(181,084)			Sep-19	Nov-20		2019
161087	MAG 16 CUT OUTS	248,963	-	(248,963)	100.00%	0.16%	248,963	-	(248,963)			Oct-19	Dec-19		2019
406000001	Mt Washington MP Reinforcement	(14,221)	-	14,221	100.00%	-0.01%	-	14,221	14,221			Nov-17	Feb-19		2019
406000003	REPLACE PAD METERS 2018	11,006	-	(11,006)	100.00%	0.01%	2,315,298	2,304,292	(11,006)			Jan-18	Dec-18		2019
406000004	REPLACE PAD METERS 2019	1,590,721	1,854,129	263,407	14.21%	1.00%	1,590,721	1,854,129	263,407	Dec-18	Dec-19	Dec-18	Dec-19		2019
406000008	I65 Relocation PBWK	264,825	-	(264,825)	100.00%	0.17%	264,825	-	(264,825)			Feb-19	May-19		2019
406000010	REG FAC RET ZHALE SMITH-HWY 53	132,746	-	(132,746)	100.00%	0.08%	136,406	3,660	(132,746)			Jan-18	Mar-19		2019
406000011	REG FAC RET ELDER PARK	65,838	-	(65,838)	100.00%	0.04%	65,838	-	(65,838)			Jan-18	Nov-20		2019
406000013	BALLARDSVILLE DIGS-2020	-	-	-	100.00%	0.00%	-	-	-						2019
406000014	BALLARDSVILLE DIGS-2021	-	-	-	100.00%	0.00%	-	-	-						2019
406000015	BALLARDSVILLE DIGS-2022	-	-	-	100.00%	0.00%	-	-	-						2019
406000021	UPGRADE ELEVATED PRESSURE 19	2,707,684	3,166,146	458,462	14.48%	1.70%	2,707,684	3,166,146	458,462	Jan-19	Dec-19	Jan-19	Dec-19		2019
406000026	Hwy 42 Relocation	24,001	-	(24,001)	100.00%	0.02%	24,001	-	(24,001)			Jun-19			2019

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Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
406000030	Bluelick Rd KYTC Relocation	1,769,914	1,657,833	(112,081)	-6.76%	1.11%	2,056,427	1,944,347	(112,081)	Jun-18	Dec-19	Jun-18	Dec-19		2019
406000031	Dawkins Rd Main Extension	583	-	(583)	100.00%	0.00%	393,892	393,309	(583)			Apr-18	Dec-18		2019
406000036	Old Henry KYTC	60,126	-	(60,126)	100.00%	0.04%	60,126	-	(60,126)			May-19			2019
406000040	Westerham Ct Main Repl	6,193	-	(6,193)	100.00%	0.00%	76,613	70,420	(6,193)			Nov-18	Jan-19		2019
406000045	Blankenbaker & Ellingsworth	-	98,388	98,388	100.00%	0.00%	-	98,388	98,388	Jan-19	Aug-19				2019
406000046	River Road Reinforcement - 1	3,104	168,311	165,207	98.16%	0.00%	3,104	168,311	165,207	Jan-19	Jun-20	Jan-19	Dec-20		2019
406000047	River Road Reinforcement - 2	111,842	85,498	(26,345)	-30.81%	0.07%	111,842	85,498	(26,345)	Jan-19	Aug-19	Jan-19	May-19		2019
406000048	Fisher Regulator Upgrade-2019	655,813	946,857	291,044	30.74%	0.41%	655,813	946,857	291,044	Jan-19	Dec-19	Jan-19	Dec-19		2019
406000060	Oxford Station Lane													Project started on a budged blanket project (CSYSEN406), but costs exceeded the $500k threshold to be on a blanket and an individual project was opened.	2019
		549,400	-	(549,400)	100.00%	0.34%	549,400	-	(549,400)			Sep-18	May-19		
406000073	BALLARDSVILLE PIPE REPL	158,169	-	(158,169)	100.00%	0.10%	158,169	-	(158,169)			Jun-19	Aug-19		2019
406000076	EASTWOOD FISHERVILLE MAIN EXT													Project started on a budged blanket project (CGME406), but costs exceeded the $500k threshold to be on a blanket and an individual project was opened.	2019
		778,056	-	(778,056)	100.00%	0.49%	778,056	-	(778,056)			Oct-19	Oct-19		
406000077	US60 at Johnson PBWK													Project started on a budged blanket project (CPBWK406G), but costs exceeded the $500k threshold to be on a blanket and an individual project was opened.	2019
		822,957	-	(822,957)	100.00%	0.52%	822,957	-	(822,957)			Oct-19	Oct-19		
419000003	GAS REGULATOR EXCHANGES	-	-	-	100.00%	0.00%	275,647	275,647	-						2019
419000004	Equipment - backhoe 2019	84,722	120,115	35,393	29.47%	0.05%	84,722	120,115	35,393	Jan-19	Apr-19	Jan-19	Mar-19		2019
419000005	Small Tools 2019 004190	142,646	174,001	31,354	18.02%	0.09%	142,646	174,001	31,354	Jan-19	Sep-19	Jan-19			2019
419000007	Boat Purchase-2019	14,285	-	(14,285)	100.00%	0.01%	14,285	-	(14,285)			Feb-19	Mar-19		2019
419000013	REPLACE FORKLIFTS 2018	68,691	-	(68,691)	100.00%	0.04%	122,547	53,856	(68,691)			Sep-18	Mar-19		2019
419000017	EQUIPMENT-BACKHOE 2019	65,022	-	(65,022)	100.00%	0.04%	65,022	-	(65,022)			Oct-19	Apr-20		2019
419000018	TRENCHER PLOW 2019	128,394	-	(128,394)	100.00%	0.08%	128,394	-	(128,394)			Oct-19	Apr-20		2019
445000000	SMALL TOOLS 2018	(5,543)	-	5,543	100.00%	0.00%	(5,543)	-	5,543			Jan-18	Nov-18		2019
445000001	SMALL TOOLS 2019	164,280	14,966	(149,314)	-997.68%	0.10%	164,280	14,966	(149,314)	Jan-19	Dec-19	Jan-19	Sep-20		2019
447000001	Doe Run Storage Piggability	1,315,040	1,040,611	(274,429)	-26.37%	0.82%	1,716,574	1,442,145	(274,429)	Jan-18	Oct-20	Jan-18	Nov-20		2019
447000002	Muld Station Control Rm Repl	90,024	59,000	(31,024)	-52.58%	0.06%	140,424	836,593	696,169	Jan-18	Nov-20	Jan-18			2019
447000003	Shale Gas Recovery Injctn Pur	-	-	-	100.00%	0.00%	-	-	-						2019
447000004	Muldraugh Station Piping Repl	(44,985)	-	44,985	100.00%	-0.03%	1,658,724	1,703,709	44,985			Nov-17	Nov-18		2019
447000005	Tank Level Wireless Transmit	-	-	-	100.00%	0.00%	-	-	-						2019
447000006	Mul Station Pipe Repl 2019	1,393,691	1,462,253	68,562	4.69%	0.87%	1,393,691	1,462,253	68,562	Jan-19	Jan-20	Jan-19	Dec-19		2019
447000010	Compr Eng Auto Balance Equip	-	-	-	100.00%	0.00%	-	-	-						2019
447000016	ADD/REPLACE ENGINE COOLERS	28,359	-	(28,359)	100.00%	0.02%	226,870	198,511	(28,359)			Jan-18	Apr-20		2019
447000017	Muldraugh Backhoes	328,101	-	(328,101)	100.00%	0.21%	328,101	138,001	(190,100)			Oct-19	Mar-20		2019
447000022	Muldraugh Amine Replacement	3,419,806	3,501,987	82,182	2.35%	2.14%	3,647,452	10,126,529	6,479,076	Sep-18	Oct-21	Sep-18			2019
447000030	Eng & Compr Cooling Sys Upg	286,863	62,984	(223,878)	-355.45%	0.18%	286,863	851,244	564,382	Jan-19	Sep-21	Jan-19			2019
447500001	Install Cntrl Vlvs Wells 2018	285,220	-	(285,220)	100.00%	0.18%	293,089	7,869	(285,220)			Jan-18	May-20		2019
447500002	Install Cntrl Vlvs Wells 2019	-	315,912	315,912	100.00%	0.00%	-	315,912	315,912	Jan-19	Nov-19				2019
448000005	Mag Field Int Corrosion Mit	-	70,164	70,164	100.00%	0.00%	26,650	96,813	70,164	Jan-18	Dec-19				2019
448000006	Mag Replace Orig CAT Generator	191	-	(191)	100.00%	0.00%	267,512	267,321	(191)			Jul-17	Jan-19		2019
448000008	Etown Hodgenville Distr Upg	-	-	-	100.00%	0.00%	-	543,840	543,840						2019
448000011	Magnolia Paving	96,027	83,262	(12,765)	-15.33%	0.06%	96,027	83,262	(12,765)	Jan-19	May-19	Jan-19	Nov-19		2019
448000012	Mag Cathodic Protection Sys	-	-	-	100.00%	0.00%	-	598,557	598,557						2019
448000014	Purchase CNG trucks 2019	-	50,334	50,334	100.00%	0.00%	-	50,334	50,334	Jan-19	Dec-19				2019
448000015	Storage Field Barricades 2019	49,095	49,758	663	1.33%	0.03%	49,095	49,758	663	May-19	Oct-20	May-19	Nov-20		2019
448000027	Small Tools 2019 004480	60,552	42,326	(18,225)	-43.06%	0.04%	60,552	42,326	(18,225)	Jan-19	Dec-19	Jan-19	Mar-19		2019
448000029	H2S Scavenger Upgrades	450,661	400,897	(49,764)	-12.41%	0.28%	450,661	400,897	(49,764)	Jan-19	Aug-19	Jan-19	Dec-19		2019
448000030	Magnolia Amine Replaccement													Bulk of project was originally budgeted in 2019. Delays pushed the bulk of spend to 2020 with completion in early 2021.	2019
		4,750,884	7,068,401	2,317,517	32.79%	2.98%	5,114,955	7,432,472	2,317,517	Sep-18	Mar-21	Sep-18			
448000041	Purchase Excavator	219,303	-	(219,303)	100.00%	0.14%	219,303	-	(219,303)			Dec-19	May-20		2019
450000010	Small Tools 2019 004500	29,248	29,511	262	0.89%	0.02%	29,248	29,511	262	Jan-19	Nov-19	Jan-19	Dec-19		2019
450000017	Moisture Analyzer Eq at CG	115,657	92,204	(23,453)	-25.44%	0.07%	115,657	92,204	(23,453)	Jan-19	Oct-19	Jan-19	Dec-19		2019
451000002	Small Tools 2019 004510	30,517	29,511	(1,007)	-3.41%	0.02%	30,517	29,511	(1,007)	Jan-19	Dec-19	Jan-19	Dec-19		2019
451000015	Gas Control Radios	-	182,333	182,333	100.00%	0.00%	-	182,333	182,333	Jan-19	Aug-19				2019
460000003	Small Tools 2019 004600	17,205	15,000	(2,205)	-14.70%	0.01%	17,205	15,000	(2,205)	Jan-19	Aug-19	Jan-19	Dec-19		2019
CACMIT445	AC_MITIGATION	258,072	337,671	79,600	23.57%	0.16%	258,072	337,671	79,600	Jan-14	Dec-25	Jan-14			2019
CCAPAC451	GAS REG CAPACITY PRO	232,862	519,686	286,824	55.19%	0.15%	232,862	519,686	286,824	Jul-13	Dec-30	Jul-13			2019
CCAPR419	Purchase Regulators - 004190	184,022	-	(184,022)	100.00%	0.12%	184,022	-	(184,022)			Dec-18			2019
CCGUPG451	UPGR FACIL CG STATION 2017	12,002	42,576	30,574	71.81%	0.01%	12,002	42,576	30,574	Jul-13	Dec-25	Jul-13			2019
CCOCNT451	RET/REPL CONTR CG STA 2017	26,359	57,326	30,966	54.02%	0.02%	26,359	57,326	30,966	Jul-13	Dec-25	Jul-13			2019
CCPIMP445	CP IMPRESSED CUR SYS IMPROVE	7,545	32,995	25,450	77.13%	0.00%	7,545	32,995	25,450	Jan-14	Dec-25	Jan-14			2019
CDEFEQ447	MULDR FAC IMP/EQ REPLACE	242,833	175,000	(67,834)	-38.76%	0.15%	242,833	175,000	(67,834)	Jan-14	Dec-25	Jan-14			2019
CDEFEQ448	MAG FAC IMP/EQ REPL	278,557	150,511	(128,046)	-85.07%	0.17%	278,557	150,511	(128,046)	Jan-14	Dec-25	Jan-14	Dec-20		2019
CEBREG451	PURCHASE REGULATORS EXIST CUST	-	25,167	25,167	100.00%	0.00%	-	25,167	25,167	Nov-16	Dec-28				2019
CFTCUS450	FT CUSTOMER CONVERSIONS	(6,808)	89,825	96,633	107.58%	0.00%	(6,808)	89,825	96,633	Jun-13	Dec-19	Jun-13			2019
CGME406	NB Gas Main Ext - 004060	11,488	-	(11,488)	100.00%	0.01%	11,488	-	(11,488)			Dec-12			2019
CGME406	NB Gas Main Ext - 004060													Increased scope of work in 2019 under this blanket project. Funding allocated from other projects to cover capital spend.	2019
		2,981,274	2,174,444	(806,830)	-37.11%	1.87%	2,981,274	2,174,444	(806,830)	Dec-12	Dec-30	Dec-12			
CGMTR134	LGE Gas Meters - 001340													Estimates used when preparing the budget in 2018 included pre-RFP amounts for the Rockwell-175 meter replacement program; the approved bid was higher than the estimated / budgeted amount.	2019
		4,614,467	4,086,290	(528,177)	-12.93%	2.89%	4,614,467	4,086,290	(528,177)	Jan-13	Dec-26	Jan-13			
CHPSRV451	COMM HIGH PRES GAS SRV UPGR 17	496,693	691,905	195,212	28.21%	0.31%	496,693	691,905	195,212	Jul-13	Jul-28	Jul-13			2019

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Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
CKYTCR406	KYTC REIMBURSABLE PUB WK GAS	23,973	-	(23,973)	100.00%	0.02%	23,973	-	(23,973)			May-17			2019
CNBGS419	NB Gas Services - 004190	2,034,634	1,760,135	(274,500)	-15.60%	1.28%	2,034,634	1,760,135	(274,500)	Jan-13	Dec-30	Jan-13			2019
CNBGS421	NB Gas Services - 004210	44,854	-	(44,854)	100.00%	0.03%	44,854	-	(44,854)			Jan-13			2019
CNBREG451	PURCH REGULATORS - 004510	16,448	89,586	73,137	81.64%	0.01%	16,448	89,586	73,137	Jan-13	Dec-25	Jan-13			2019
CPBWK406G	Gas Public Works - 004060	1,105,932	1,228,499	122,567	9.98%	0.69%	1,105,932	1,228,499	122,567	Jan-13	Dec-30	Jan-13			2019
CPLUG4475	PLUG GAS STOR WELLS COR CASE	87,931	-	(87,931)	100.00%	0.06%	87,931	-	(87,931)			Jun-13			2019
CRCST406G	Cust Requested - 004060	171,758	200	(171,558)	-85714.61%	0.11%	171,758	200	(171,558)	Jan-13	Dec-25	Jan-13			2019
CREGFC451	GAS REG FAC UPGRADE BLKT 2017	1,010,241	576,817	(433,424)	-75.14%	0.63%	1,010,241	576,817	(433,424)	Jan-15	Dec-30	Jan-15			2019
CREGST451	UPGR FACIL DIST REG STATIONS	-	48,164	48,164	100.00%	0.00%	-	48,164	48,164	Jul-13	Dec-25				2019
CRELI4475	RELINE GAS STORAGE WELLS 2016	577,870	577,915	45	0.01%	0.36%	577,870	577,915	45	Jun-13	Sep-18	Jun-13			2019
CROTAR451	UPRG OBSOL ROTARY METERS	-	-	-	100.00%	0.00%	-	-	-						2019
CSTATN447	MULD STATION BLKT	786,285	599,845	(186,440)	-31.08%	0.49%	786,285	599,845	(186,440)	Jan-15	Jul-29	Jan-15			2019
CSTATN448	MAGNOLIA STATION BLKT	340,629	399,224	58,596	14.68%	0.21%	340,629	399,224	58,596	Jan-14	Jul-29	Jan-14			2019
CSTOR447	MULD STOR FIELD/TRANS BLKT	1,655,098	1,134,835	(520,263)	-45.84%	1.04%	1,655,098	1,134,835	(520,263)	Jan-15	Jul-29	Jan-15		Increased scope of work in 2019 under this blanket project. Funding allocated from other projects to cover capital spend.	2019
CSTOR448	MAG STOR FIELD/TRANS BLKT	348,797	498,823	150,026	30.08%	0.22%	348,797	498,823	150,026	Jan-15	Jul-29	Jan-15			2019
CSYSEN406	Sys Enh - 004060	867,965	744,399	(123,566)	-16.60%	0.54%	867,965	744,399	(123,566)	Jan-13	Dec-30	Jan-13			2019
CTBRD419	Cap Trbl Orders Gas - 004190	591,464	219,859	(371,606)	-169.02%	0.37%	591,464	219,859	(371,606)	Jan-13	Dec-30	Jan-13			2019
CTPD419	Capital Thrd Party - 004190	(324,408)	158,203	482,611	305.06%	-0.20%	(324,408)	158,203	482,611	Jan-13	Dec-25	Jan-13			2019
IT0336CG	GITT Plastic Services-LGE17/18	269,905	-	(269,905)	100.00%	0.17%	798,064	528,160	(269,905)			Oct-17	Dec-19		2019
TMPMAGRC	TMP: Mag 16 & 20 Road Crossing	156,148	-	(156,148)	100.00%	0.10%	156,148	4,705,152	4,549,005			Apr-19	Nov-20		2019
TMPMCR	TMP: Mill Creek Replacement	-	283,797	283,797	100.00%	0.00%	-	8,719,971	8,719,971	Jan-19	Oct-22				2019
TMPWKA	TMP: WK A 20" Standardization	20,404	-	(20,404)	100.00%	0.01%	20,404	50,309,893	50,289,489			May-19			2019
TMPWKB	TMP: WK B 20" Standardization	10,197	1,000,199	990,001	98.98%	0.01%	10,197	26,945,315	26,935,118	Apr-19	Dec-21	Apr-19		Delays in survey and engineering procurement	2019
00026FACL	AOC MAIN HALLWAY & BREAKROOM	-	54,212	54,212	100.00%	0.00%	-	54,212	54,212	Jan-19	Aug-19				2019
00027FACL	AOC MEN/WOMENS LOCKER ROOM	-	93,013	93,013	100.00%	0.00%	-	93,013	93,013	Jan-19	Nov-19				2019
00028FACL	AOC ASSEMBLY ROOM RENOVATION	-	38,776	38,776	100.00%	0.00%	-	38,776	38,776	Jan-19	Nov-19				2019
00029FACL	AOC SPACE EXPANSION	74,929	309,393	234,464	75.78%	0.05%	83,948	782,440	698,492	Jan-18	Dec-20	Jan-18		Project delayed into 2020. 2019 spend includes additional design work.	2019
00031FACL	EOC SPACE EXPANSION	18,059	-	(18,059)	100.00%	0.01%	20,742	2,682	(18,059)			Jan-18			2019
00032FACL	LGE CTR FITNESS CTR FLOOR LGE	108	-	(108)	100.00%	0.00%	5,534	5,425	(108)			Jan-18	Feb-19		2019
00034FACL	BOC 1ST FLOOR RENOVATION LGE	-	274,199	274,199	100.00%	0.00%	-	274,199	274,199	Jan-19	Dec-19			Project delayed into 2020 due to prioritization of work.	2019
00035FACL	South Ops Engineering Center	62,420	837,366	774,946	92.55%	0.04%	62,420	3,250,467	3,188,047	Jan-19	Apr-22	Jan-19		Project delayed into 2020. 2019 spend includes design work.	2019
00036FACL	SSC ROOF REPLACEMENT	35,496	31,015	(4,481)	-14.45%	0.02%	35,496	31,015	(4,481)	Jan-19	Jul-19	Jan-19	Dec-19		2019
00039FACL	LGE CTR 12TH FLOOR KITCHEN LGE	55	-	(55)	100.00%	0.00%	11,690	11,635	(55)			Jan-18	Apr-19		2019
00040FACL	BOC GUARDSHACK	50,164	-	(50,164)	100.00%	0.03%	66,983	16,819	(50,164)			Jan-18	Aug-20		2019
00053FACL	BOC AHU-7 BOC-LL MAINT AHU RM	31,301	39,970	8,670	21.69%	0.02%	31,301	39,970	8,670	Sep-18	Nov-19	Sep-18	Dec-19		2019
00054FACL	BOC AHU-8 BOC-LL PSRT AHU RM	31,651	39,970	8,319	20.81%	0.02%	31,651	39,970	8,319	Sep-18	Dec-19	Sep-18	Dec-19		2019
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	13,656	-	(13,656)	100.00%	0.01%	759,580	920,573	160,994			Jan-18	Dec-18		2019
00065FACL	GAS & EL SAFETY-TRAIN BLDG EOC	127,794	302,444	174,650	57.75%	0.08%	759,580	920,573	160,994	Jan-18	May-19	Jan-18	Dec-18	Timing related - more work completed in late 2018 than originally anticipated. Net variance between 2018 and 2019 is $255k, most of which was unused contingency.	2019
00066FACL	BOC DCC SPACE CONVERSION LGE	77,976	274,324	196,348	71.58%	0.05%	77,976	274,324	196,348	Jan-19	Apr-20	Jan-19	Sep-20	Project delayed into 2020. 2019 spend includes additional design work.	2019
00067FACL	BOC ANNEX LGE	245,791	-	(245,791)	100.00%	0.15%	252,621	6,830	(245,791)			Apr-18	Sep-20	Timing related - project was budgeted in 2018, but due to delays majority of spend took place in 2019.	2019
00068FACL	LGE CTR 23RD FL CARPET LGE	6,604	-	(6,604)	100.00%	0.00%	6,604	-	(6,604)			Jan-18	Dec-19		2019
00072FACL	CALL CENTER RENO BOC 3 LGE	130,929	-	(130,929)	100.00%	0.08%	207,398	76,470	(130,929)			Aug-17	Feb-19		2019
00075FACL	BOC Elevator refurbish	61,199	104,796	43,597	41.60%	0.04%	61,199	139,519	78,320	Jan-19	Feb-20	Jan-19			2019
00076FACL	Building Faade Repairs	139,537	155,010	15,474	9.98%	0.09%	139,537	155,010	15,474	Jan-19	Oct-20	Jan-19			2019
00080FACL	SSC Trnsfmr Bldg Ovhd Door	-	4,651	4,651	100.00%	0.00%	-	4,651	4,651	Jan-19	Sep-19				2019
00082FACL	Auburndale Boiler Replacement	-	77,496	77,496	100.00%	0.00%	-	77,496	77,496	Jan-19	Aug-19				2019
00085FACL	AOC Telecom Space Expansion	-	54,268	54,268	100.00%	0.00%	-	54,268	54,268	Jan-19	Oct-19				2019
00105FACL	KUGO Floor 1, 2 Remodel LGE	27,865	48,028	20,163	41.98%	0.02%	27,865	48,028	20,163	Jan-19	Dec-21	Jan-19			2019
00107FACL	BOC ROOM 201 RENO - LGE	129,290	-	(129,290)	100.00%	0.08%	135,677	6,386	(129,290)			Apr-18	Dec-19		2019
0064FACIL	SIMP SWITCHGEAR UPG IT L	17,680	17,439	(241)	-1.38%	0.01%	17,680	17,439	(241)	Jan-19	Oct-19	Jan-19	Dec-19		2019
117361	Accrued Labor - LGE	-	-	-	100.00%	0.00%	0	0	-						2019
119902	Clear 12/04 A&G	283,737	61,600	(222,137)	-360.61%	0.18%	283,737	61,600	(222,137)	Dec-04	Jul-20	Dec-04		This project is used for the annual true-up activity	2019
120754	Misc. A/R Uncollect - LGE Cap	(29,026)	-	29,026	100.00%	-0.02%	74,529	103,554	29,026			Jun-05			2019
127181	PeopleSoft Time (LG&E %)	(113,836)	-	113,836	100.00%	-0.07%	0	113,836	113,836			Jul-11	Sep-19		2019
130321LGE	REPL FIBER NODES-LGE ONLY	-	-	-	100.00%	0.00%	990,350	990,350	-						2019
140074	DIGITAL EMS COM CHNLS-LGE-2019	-	12,073	12,073	100.00%	0.00%	-	12,073	12,073	Mar-19	Jul-19				2019
140087	LITE UPGRDE EMS SWARE LGE-2019	-	8,868	8,868	100.00%	0.00%	-	8,868	8,868	Jun-18	Apr-19				2019
140099	EMS OPERATOR MONITORS-LGE-2019	4,764	-	(4,764)	100.00%	0.00%	4,764	4,766	2			Jul-19	Apr-20		2019
140099	EMS OPERATOR MONITORS-LGE-2019	-	4,766	4,766	100.00%	0.00%	4,764	4,766	2	Jul-19	Jul-20				2019
140112	ROUTINE EMS-LGE 2019	-	1,885	1,885	100.00%	0.00%	-	1,885	1,885	Mar-19	Sep-19				2019
141390	Environmental Equipment LGE	-	5,425	5,425	100.00%	0.00%	-	27,125	27,125	Jan-15	Dec-30				2019
141392	LGE FURNITURE PROJ	94,234	39,593	(54,640)	-138.00%	0.06%	94,234	39,593	(54,640)	Jul-13	May-19	Jul-13	Mar-20		2019
141600	Meter Equipment 2015 LG&E Elec	0	-	(0)	100.00%	0.00%	0	-	(0)			Jan-15			2019
141618	Meter Shop 2019 LG&E Electric	-	12,400	12,400	100.00%	0.00%	-	12,400	12,400	Jan-19	Dec-19				2019
145021	LGE SECURITY EQUIPMENT 2018	(87)	-	87	100.00%	0.00%	20,455	20,542	87			Jan-18	Jan-19		2019
145021	LGE SECURITY EQUIPMENT 2018	-	-	-	100.00%	0.00%	20,455	20,542	87						2019
145027	LGE SECURITY EQUIPMENT 2019	30,863	-	(30,863)	100.00%	0.02%	129,432	54,659	(74,773)			Dec-18	Apr-20		2019
145027	LGE SECURITY EQUIPMENT 2019	94,920	51,010	(43,910)	-86.08%	0.06%	129,432	54,659	(74,773)	Dec-18	Dec-19	Dec-18	Apr-20		2019
145087	Retail Hardware LG&E 2019	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-19	Dec-19				2019
145402	HR Cap Equip Improvmnts LGE	-	3,100	3,100	100.00%	0.00%	-	15,500	15,500	Jan-15	Dec-26				2019

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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
147735	FULL UPGRD EMS SWARE-LGE-2020	7,508	9,741	2,233	22.92%	0.00%	7,508	51,663	44,155	Sep-19	Nov-20	Sep-19			2019
147766	EMS DBASE EXPANSION-LGE-2019	-	10,375	10,375	100.00%	0.00%	-	10,375	10,375	Jan-19	Sep-19				2019
147791	EMS APP ENHANCEMENTS-LGE-2018	211	-	(211)	100.00%	0.00%	7,416	7,204	(211)			Apr-18	Feb-19		2019
147795	EMS APP ENHANCEMENTS-LGE-2019	4,364	5,970	1,607	26.91%	0.00%	4,364	5,970	1,607	Apr-19	Dec-19	Apr-19	Apr-20		2019
147802	RTU-IP TRAFFIC TO EMS-LGE-2019	-	18,519	18,519	100.00%	0.00%	-	18,519	18,519	Jan-19	Aug-19				2019
147831	LGE Corporate Funding Project													The budget assumed a portion of the project would be completed in 2020. The project was accelerated and the project was completed in 2019.	2019
		-	672,700	672,700	100.00%	0.00%	-	3,363,500	3,363,500	Jan-17	Dec-23				
148022	RESTROOM RENOVATIONS-BOC	14,250	-	(14,250)	100.00%	0.01%	499,567	485,317	(14,250)			Jan-16	Dec-18		2019
149344	SC CAPITAL - 2016 BP - LGE	-	31,000	31,000	100.00%	0.00%	-	294,500	294,500	Jan-16	Dec-26				2019
149474	LGE REPL FAILED EQP 2018	(9,457)	-	9,457	100.00%	-0.01%	62,240	71,697	9,457			Jul-15	Feb-19		2019
149484	LGE FURN & CHAIR 2018	1,747	-	(1,747)	100.00%	0.00%	28,513	26,766	(1,747)			Jul-15	Jul-19		2019
149493	AV EQUIPMENT - LGE 2018	3,839	-	(3,839)	100.00%	0.00%	16,130	12,291	(3,839)			Jul-15	Jul-19		2019
152769	LGE REPLACE FAILED EQ - 2019	31,726	32,837	1,111	3.38%	0.02%	31,726	32,837	1,111	Jan-19	Dec-19	Jan-19	Jul-20		2019
152775	A/V EQUIPMENT - 2019	-	48,297	48,297	100.00%	0.00%	-	48,297	48,297	Jan-19	Dec-19				2019
152778	LGE FACILITY IMPROVEMENTS-2019	-	32,994	32,994	100.00%	0.00%	-	32,994	32,994	Jan-19	Dec-19				2019
152799	LG&E FURNITURE AND CHAIRS-2019	49,529	39,090	(10,439)	-26.70%	0.03%	49,529	39,090	(10,439)	Jan-19	Dec-19	Jan-19	Jul-20		2019
152805	LG&E CARPET/FLOORING-2019	1,889	14,769	12,880	87.21%	0.00%	1,889	14,769	12,880	Jan-19	Oct-19	Jan-19	Apr-20		2019
153530	IT Distribution Auto LGE	-	-	-	100.00%	0.00%	-	-	-						2019
153728	CIP Intrusion Detect IT LGE	6,446	-	(6,446)	100.00%	0.00%	25,364	18,918	(6,446)			Nov-16	May-18		2019
154013	AMS MAM System 2017 LG&E	33,602	-	(33,602)	100.00%	0.02%	1,635,157	1,601,556	(33,602)			Jan-17	Feb-19		2019
154095	IT Distrbution Automation LGE													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 milestones were met for IT.	2019
		580,439	280,862	(299,577)	-106.66%	0.36%	1,337,231	1,037,654	(299,577)	Jun-17	Jun-20	Jun-17			
154108	REPLACE AIR HANDLERS BOC	1,150	-	(1,150)	100.00%	0.00%	63,859	62,709	(1,150)			Feb-17	Oct-18		2019
155884	LGE BRANDING	1,167	-	(1,167)	100.00%	0.00%	75,091	73,924	(1,167)			Sep-17	Feb-19		2019
156464	INSTALL HEAT AT BOC													Project delays pushed the majority of this spend into 2020. 2019 spend includes design work and start of project costs. Total budget in the 2019 and 2020 BP was $2.5M.	2019
		143,070	620,010	476,940	76.92%	0.09%	150,602	1,092,542	941,940	Jan-18	Nov-20	Jan-18			
156465	SSC TRSFMR SHOP RR AND BREAK	36,411	-	(36,411)	100.00%	0.02%	36,915	505	(36,411)			Jan-18			2019
157280	STT Pig Runs	-	15,716	15,716	100.00%	0.00%	-	15,716	15,716	Jul-19	Aug-19				2019
157281	STT Hydraulic Fusion	-	9,430	9,430	100.00%	0.00%	-	9,430	9,430	Jan-19	Aug-19				2019
157283	STT ITS Customization	-	62,865	62,865	100.00%	0.00%	-	188,595	188,595	Jan-19	Aug-21				2019
157285	STT Equip Simulators-GL	-	23,574	23,574	100.00%	0.00%	-	47,149	47,149	Jan-19	Jul-20				2019
157368	STT Air Compressor	-	6,915	6,915	100.00%	0.00%	-	6,915	6,915	Jan-19	Jul-19				2019
157369	STT Trng Equip Trl	-	6,286	6,286	100.00%	0.00%	-	12,573	12,573	Jan-19	Jun-20				2019
157611	LGE HW/SW Asset Mgmt 2019	12,708	51,150	38,442	75.15%	0.01%	12,708	255,750	243,041	Jan-19	Dec-19	Jan-19	Mar-20		2019
157615	Purchase Garage Equip 2019	32,807	13,947	(18,860)	-135.23%	0.02%	32,807	69,991	37,184	Jan-19	Dec-19	Jan-19	Apr-20		2019
158064	AOC Trailers	31,127	-	(31,127)	100.00%	0.02%	100,576	69,449	(31,127)			Jun-18	Aug-19		2019
158171	Purchase EOC Trailers	6,896	-	(6,896)	100.00%	0.00%	39,902	33,006	(6,896)			Jul-18	May-19		2019
158301LGE	Postage Meters LGE	6,192	-	(6,192)	100.00%	0.00%	6,192	-	(6,192)			Aug-18	Apr-19		2019
158417LGE	BOC3 Billing Int ConF Room LGE	28	-	(28)	100.00%	0.00%	7,071	7,043	(28)			Sep-18	Jul-19		2019
158433	SSC Paving	2,122	-	(2,122)	100.00%	0.00%	12,964	10,842	(2,122)			Sep-18	Dec-19		2019
158533	UTILITY VEHICLE AND CART SSC	4,153	-	(4,153)	100.00%	0.00%	6,223	2,070	(4,153)			Oct-18	Jan-19		2019
158598	BOC Bldg Restoration (Ext)	235,034	-	(235,034)	100.00%	0.15%	241,478	6,445	(235,034)			Oct-18		Emergency roof, brick and façade work due to building leaks.	2019
158624LGE	BOC2 Data Center Reconfig LGE	848	-	(848)	100.00%	0.00%	4,154	3,307	(848)			Oct-18	Dec-19		2019
158693LGE	IT 20th Floor Furniture LGE	156	-	(156)	100.00%	0.00%	2,269	2,114	(156)			Nov-18	Dec-19		2019
158701	Work at Home RSC 2018 L	233	-	(233)	100.00%	0.00%	1,711	1,478	(233)			Nov-18	May-19		2019
158765LGE	KUGO Reno - Trans Subs LGE	306	-	(306)	100.00%	0.00%	306	-	(306)			Nov-18	Apr-20		2019
158832	GS CDM Tenable MC	-	-	-	100.00%	0.00%	-	-	-						2019
158899	SSC QUIET ROOM 2019	9,298	-	(9,298)	100.00%	0.01%	9,298	-	(9,298)			Jan-19	Nov-19		2019
158951	TL Comp Rel Hardware_LGE	9,683	-	(9,683)	100.00%	0.01%	9,683	-	(9,683)			Jan-19	Jan-19		2019
158LGE16	Tech Training Dashboards-LGE16	7	-	(7)	100.00%	0.00%	42,034	42,027	(7)			Jan-16	Jan-19		2019
159150	REPL OH DOORS IN SSC TFR SHP	4,992	-	(4,992)	100.00%	0.00%	4,992	-	(4,992)			Feb-19	Jun-19		2019
159213	STT Gas Transf & Panel	2,177	-	(2,177)	100.00%	0.00%	2,177	-	(2,177)			Mar-19	Jul-19		2019
159245	SSC Over Head Awning Area	3,785	-	(3,785)	100.00%	0.00%	3,785	-	(3,785)			Mar-19	Jun-19		2019
159293	EOC Truck Canopy Gutter Repl													Emergency gutter replacement work due to leaks causing safety hazards. Scope increased due to complications with removal of failing gutter system leading to additional demo and roof replacement.	2019
		164,819	-	(164,819)	100.00%	0.10%	164,819	-	(164,819)			Mar-19	Dec-19		
159300	EOC LEO Office	6,946	-	(6,946)	100.00%	0.00%	6,946	-	(6,946)			Mar-19	Dec-19		2019
159540	BOC DOCK UPGRADES	17,203	-	(17,203)	100.00%	0.01%	17,203	-	(17,203)			Apr-19			2019
159545	MONDI MATERIAL STOR RELOCATE	908	-	(908)	100.00%	0.00%	908	-	(908)			Apr-19	Nov-19		2019
159631	STT Shoring System	13,386	-	(13,386)	100.00%	0.01%	13,386	-	(13,386)			Apr-19	Oct-19		2019
159676LGE	LGE Ctr 12th Floor North LGE	15,281	-	(15,281)	100.00%	0.01%	15,281	-	(15,281)			Apr-19	Aug-19		2019
159682LGE	TCC Renovations LGE	62,168	-	(62,168)	100.00%	0.04%	62,168	-	(62,168)			Apr-19	Jan-20		2019
159686LGE	LGE Ctr Water Furniture - LGE	6,089	-	(6,089)	100.00%	0.00%	6,089	-	(6,089)			Apr-19	Jun-19		2019
159699	MEDIA ROOM RENOVATION	9,505	-	(9,505)	100.00%	0.01%	9,505	-	(9,505)			Apr-19	Dec-19		2019
159787	BOC FENCING													Emergent work needed due to enhanced security improvements at Broadway Office Complex.	2019
		166,422	-	(166,422)	100.00%	0.10%	166,422	-	(166,422)			Apr-19			
159816	BOC SOUTHWEST ENTRANCE	8,681	-	(8,681)	100.00%	0.01%	8,681	-	(8,681)			May-19	Aug-19		2019
159821	SSC DUMPSTER PAD	4,470	-	(4,470)	100.00%	0.00%	4,470	-	(4,470)			May-19	Jun-19		2019

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Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
159LGE16	Cascade Impl Gen Relays-LGE16	(215)	-	215	100.00%	0.00%	68,343	68,558	215			Jan-16	Jul-18		2019
160076	EOC RECONF EOC FACILITY SPACE	2,901	-	(2,901)	100.00%	0.00%	2,901	-	(2,901)			May-19	Dec-19		2019
160078	UTILITY VEHICLE FOR EOC	8,892	-	(8,892)	100.00%	0.01%	8,892	-	(8,892)			May-19	Aug-19		2019
160111LGE	BOC IT Telecom & Infrastru LGE	9,888	-	(9,888)	100.00%	0.01%	9,888	-	(9,888)			May-19	Dec-19		2019
160118LGE	LG&E Ctr 23rd Floor Reno LGE	39,101	-	(39,101)	100.00%	0.02%	39,101	-	(39,101)			May-19	Dec-19		2019
160388LGE	KUGO 9TH FLOOR DESKTOP REC	842	-	(842)	100.00%	0.00%	842	-	(842)			Jun-19	Dec-19		2019
160432LGE	LGE ROOM 1201 UPGR-LGE	13,839	-	(13,839)	100.00%	0.01%	13,839	-	(13,839)			Jun-19	Jul-20		2019
160651	STT Trng Pig Runs	42,901	-	(42,901)	100.00%	0.03%	42,901	-	(42,901)			Jul-19	Dec-19		2019
160669	EOC SIDEWALK - 2019	2,131	-	(2,131)	100.00%	0.00%	2,131	-	(2,131)			Aug-19	Aug-19		2019
160781	STT Fusion Machine	6,487	-	(6,487)	100.00%	0.00%	6,487	-	(6,487)			Sep-19	Oct-19		2019
160816	STT Rotork Actuator	2,193	-	(2,193)	100.00%	0.00%	2,193	-	(2,193)			Sep-19	Mar-20		2019
160817	STT VRG Valve	7,324	-	(7,324)	100.00%	0.00%	7,324	-	(7,324)			Sep-19	Dec-19		2019
160822L	Work at Home Phase 2 L	4,170	-	(4,170)	100.00%	0.00%	4,170	-	(4,170)			Jul-19	Mar-20		2019
160843	POTH-Test Lab DFR Addition - L	1,734	-	(1,734)	100.00%	0.00%	1,734	-	(1,734)			Sep-19	Dec-19		2019
160862L	CS Monitors 2019 L	-	-	-	100.00%	0.00%	-	-	-						2019
160880LGE	LGE CTR UPS BATTERY - LGE	1,203	-	(1,203)	100.00%	0.00%	1,203	-	(1,203)			Sep-19	Dec-19		2019
160883	DRAINAGE REFURBISHMENT EOC	3,185	-	(3,185)	100.00%	0.00%	3,185	-	(3,185)			Sep-19	Dec-19		2019
160885	SSC SECURITY UPGRADE	3,847	-	(3,847)	100.00%	0.00%	3,847	-	(3,847)			Sep-19	Apr-20		2019
160893	AOC AUX WAREHOUSE RENOVATION	61,460	-	(61,460)	100.00%	0.04%	61,460	-	(61,460)			Oct-19			2019
160895LGE	BOC SEC MONITORING CTR RELO L	7,236	-	(7,236)	100.00%	0.00%	7,236	-	(7,236)			Sep-19			2019
160898	STT Hyd Hammer Kits	7,207	-	(7,207)	100.00%	0.00%	7,207	-	(7,207)			Sep-19	Nov-19		2019
160899	STT DNG Valve Assembly	2,960	-	(2,960)	100.00%	0.00%	2,960	-	(2,960)			Sep-19	Dec-19		2019
160900	STT Trex Communicator	2,798	-	(2,798)	100.00%	0.00%	2,798	-	(2,798)			Sep-19	Oct-19		2019
160957LGE	SIMP TCC FITNESS FLR L	3,537	-	(3,537)	100.00%	0.00%	3,537	-	(3,537)			Oct-19	Apr-20		2019
160992	STT Kub Backhoe	15,045	-	(15,045)	100.00%	0.01%	15,045	-	(15,045)			Oct-19	Dec-19		2019
161005LGE	BUS/ECON DEV OFF RECON LGE	2,362	-	(2,362)	100.00%	0.00%	2,362	-	(2,362)			Oct-19	Dec-19		2019
161046LGE	Simp FitnessMech SecurityLGE	2,704	-	(2,704)	100.00%	0.00%	2,704	-	(2,704)			Oct-19	May-20		2019
161064	AOC MEDICAL CLINIC	5,625	-	(5,625)	100.00%	0.00%	5,625	-	(5,625)			Oct-19			2019
161129	Oce Plotwave 365 Printer-LGE	2,139	-	(2,139)	100.00%	0.00%	2,139	-	(2,139)			Nov-19	Apr-20		2019
161138	AutoCAD License-LG&E	-	-	-	100.00%	0.00%	-	-	-						2019
161157	BOC MEDICAL CLINIC	775	-	(775)	100.00%	0.00%	775	-	(775)			Nov-19			2019
161163LGE	Simpsonville Canopy L	3,126	-	(3,126)	100.00%	0.00%	3,126	-	(3,126)			Nov-19	Apr-20		2019
161176	AOC Renov for FPG	365	-	(365)	100.00%	0.00%	365	-	(365)			Nov-19			2019
161204	S&TT Gas UTV	7,748	-	(7,748)	100.00%	0.00%	7,748	-	(7,748)			Nov-19	Dec-19		2019
161234	CS Hybrid & Electrics 2019 LGE	36,091	-	(36,091)	100.00%	0.02%	36,091	-	(36,091)			Nov-19	Jan-20		2019
161240	LGE EL/HYB CARS & CHARGE ST	817	-	(817)	100.00%	0.00%	817	-	(817)			Nov-19	Jul-20		2019
161254LGE	SUPPLY CHAIN RECONFIG LGE	478	-	(478)	100.00%	0.00%	478	-	(478)			Dec-19	Sep-20		2019
161262	AOC CONCRETE REPLACEMENT	12,497	-	(12,497)	100.00%	0.01%	12,497	-	(12,497)			Dec-19	Jul-20		2019
IT0005L	Primavera Licenses-LGE19	21,937	-	(21,937)	100.00%	0.01%	21,937	-	(21,937)			Oct-19	Dec-19		2019
IT0011L	Cascade Biennial Tech-LGE17	34,062	-	(34,062)	100.00%	0.02%	63,983	29,921	(34,062)			Jan-18	Aug-19		2019
IT0027L	Domain Cntrls ICCP-LGE17	351	-	(351)	100.00%	0.00%	18,500	18,149	(351)			Apr-17	Feb-19		2019
IT0034L	External Outage Map Upgr-LGE17	4,189	-	(4,189)	100.00%	0.00%	16,689	12,500	(4,189)			Jul-18	Feb-19		2019
IT0036L	Application Whitelisting-LGE19	114,419	-	(114,419)	100.00%	0.07%	114,419	-	(114,419)			Oct-19	Dec-19		2019
IT0045L	Intrusion Prevention-LGE17-18	3,096	-	(3,096)	100.00%	0.00%	167,273	164,177	(3,096)			Apr-17	Dec-18		2019
IT0046L	Inve Mgmt Bar Coding Upg-LGE17	(905)	-	905	100.00%	0.00%	54,386	55,291	905			Apr-17	Dec-18		2019
IT0050L	Next Gen Radio Sys Des-LGE17	(87,031)	-	87,031	100.00%	-0.05%	-	87,031	87,031			Jan-17	Dec-19		2019
IT0076L	Oracle Financial Upgr-LGE20-21	53,988	-	(53,988)	100.00%	0.03%	53,988	1,167,413	1,113,425			Oct-19	Apr-20		2019
IT0101L	Smallworld GIS Upgr-LGE17-19	700,865	995,309	294,444	29.58%	0.44%	1,128,943	1,623,094	494,150	Jan-17	Feb-20	Jan-17	Feb-20	Labor underruns	2019
IT0113CG	TC Plant Alt Transport-LGE17	63,728	62,000	(1,728)	-2.79%	0.04%	63,728	93,000	29,272	Jan-19	Jul-20	Jan-19			2019
IT0135L	Strategic Sourcing-LGE17	12,531	-	(12,531)	100.00%	0.01%	186,634	174,103	(12,531)			Mar-17	Aug-18		2019
IT0154L	PE Sharepoint App-LGE17	2,668	-	(2,668)	100.00%	0.00%	59,383	56,715	(2,668)			Aug-17	Feb-19		2019
IT0161L2	DACS/SONET Replace-LEXLGE19-22	1,174	-	(1,174)	100.00%	0.00%	1,174	-	(1,174)			Aug-19	Nov-20		2019
IT0161L3	DACS/SONET Replace-NKYLGE19-22	5,465	-	(5,465)	100.00%	0.00%	5,465	-	(5,465)			Aug-19	Nov-20		2019
IT0161L7	DACS/SONET Replace-WCLLGE19-22	21,961	-	(21,961)	100.00%	0.01%	21,961	-	(21,961)			Aug-19			2019
IT0161LOU	DACS/SONET Replace-LOU19-22	259,494	-	(259,494)	100.00%	0.16%	259,494	-	(259,494)			Aug-19	Jun-20	Charges transferred from IT1086B. This project, plus 6 others, were created to be able to place the project in service upon completion of each phase, rather than at completion of the entire project which spans 3 years.	2019
IT0166L	EMS Telecom Spare System-LGE17	(152)	-	152	100.00%	0.00%	51,080	51,232	152			Oct-17	Jan-18		2019
IT0170L	Sec Metrics Automation-LGE17	26	-	(26)	100.00%	0.00%	16,721	16,695	(26)			Oct-17	Jan-19		2019
IT0171L	LOB Quest Initiatives-LGE17	835	-	(835)	100.00%	0.00%	102,289	101,453	(835)			Oct-17	Apr-19		2019
IT0177L	Logical Access-LGE17	1	-	(1)	100.00%	0.00%	54,332	54,331	(1)			Oct-17	Dec-18		2019
IT0194L	ITS Integration-LGE18	10,226	-	(10,226)	100.00%	0.01%	27,728	17,502	(10,226)			Feb-18	Apr-19		2019
IT0197L	3rd Prty Pymt (FiServ)-LGE18	311	-	(311)	100.00%	0.00%	7,549	7,238	(311)			Mar-18	Dec-18		2019
IT0203L	Aligne Upgrade-LGE18	(440)	-	440	100.00%	0.00%	39,679	40,118	440			Jan-18	Dec-18		2019
IT0211L	CIP Compliance Tools Yr8-LGE18	4	-	(4)	100.00%	0.00%	16,587	16,583	(4)			Jan-18	Jan-19		2019
IT0212L	Citrix XenDsktp Mjr Upg-LGE18	9,129	-	(9,129)	100.00%	0.01%	39,489	30,360	(9,129)			Jan-18	Apr-19		2019
IT0215L	CIP Compl Infrastrct Yr8-LGE18	462	-	(462)	100.00%	0.00%	36,634	36,172	(462)			Jan-18	Jan-19		2019
IT0219L	EE DSM Filing-LGE18-19	7,053	13,640	6,587	48.29%	0.00%	37,031	43,618	6,587	Jan-18	Dec-19	Jan-18	Apr-19		2019
IT0221L	ke	2,299	-	(2,299)	100.00%	0.00%	27,901	25,601	(2,299)			Jan-18	Mar-19		2019
IT0225L	FERC Form 1 Tool Repl-LGE18-19	-	81,872	81,872	100.00%	0.00%	-	81,872	81,872	Jan-19	Dec-21				2019
IT0232CG	IRAS Enhancements-LGE18	24,248	-	(24,248)	100.00%	0.02%	127,405	103,158	(24,248)			Jan-18	Dec-19		2019
IT0232CG	IRAS Enhancements-LGE18	-	-	-	100.00%	0.00%	127,405	103,158	(24,248)						2019
IT0233CG	IRAS Intern Corrosion-LGE19-20	27,398	64,601	37,203	57.59%	0.02%	27,398	64,601	37,203	Jan-18	Jun-20	Jan-18	Jul-20		2019

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Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0235L	ITSM CIP/AIM-LGE18-19	-	48,360	48,360	100.00%	0.00%	-	48,360	48,360	Jan-18	Jun-19				2019
IT0241L	Maximo Upgrade-LGE18	6,511	-	(6,511)	100.00%	0.00%	70,136	63,625	(6,511)			Mar-18	Feb-19		2019
IT0242L	Megastar & DVM MW Repl-LGE18	-	80,600	80,600	100.00%	0.00%	82,980	163,580	80,600	Jan-18	Nov-19				2019
IT0244L	Microsoft Lic True-up-LGE18	13	-	(13)	100.00%	0.00%	39,197	39,184	(13)			Mar-18	Dec-18		2019
IT0246L	Mobile Dispatch Repl-LGE19-20	-	128,951	128,951	100.00%	0.00%	-	203,465	203,465	Jan-19	Nov-21				2019
IT0248L	Mobile Radio-LGE18	344	-	(344)	100.00%	0.00%	33,017	32,673	(344)			Jan-18	Dec-18		2019
IT0249L	Monitor Replacement-LGE18	-	-	-	100.00%	0.00%	23,848	23,848	-						2019
IT0253L	Network Access Infrast-LGE18	(6,101)	-	6,101	100.00%	0.00%	450	6,551	6,101			Jan-18	Dec-18		2019
IT0253LGE	Ntwrk Access Infr-DIRECT LGE18	6,101	-	(6,101)	100.00%	0.00%	7,771	1,670	(6,101)			Jan-18	Dec-18		2019
IT0259L	OTN Ext Lex-Dix Ring-LGE18	(445)	-	445	100.00%	0.00%	190,532	190,977	445			Jan-18	Dec-18		2019
IT0260L	Outside Cable Plant-LGE18	-	-	-	100.00%	0.00%	7,102	7,102	-						2019
IT0262L	Personal Prod Refresh-LGE18	(232)	-	232	100.00%	0.00%	-	232	232			Feb-18	Mar-18		2019
IT0264L	Rate Case 2018-LGE18-19	67,082	51,150	(15,931)	-31.15%	0.04%	79,776	63,844	(15,931)	Jan-18	Jul-19	Jan-18	Aug-19		2019
IT0265L	Replace Video Units-LGE18	136	-	(136)	100.00%	0.00%	17,552	17,416	(136)			Mar-18	Dec-18		2019
IT0273L	SAP CCS/CSS Releases-LGE18	134	-	(134)	100.00%	0.00%	84,007	83,873	(134)			Jan-18	Dec-18		2019
IT0275L	Security Infrast Enhance-LGE18	120	-	(120)	100.00%	0.00%	16,395	16,276	(120)			Jan-18	Dec-18		2019
IT0277L	Server Infrast Upgr-LGE18	156	-	(156)	100.00%	0.00%	50,629	50,473	(156)			Feb-18	Dec-18		2019
IT0278L	LogRhythm (CIP)-LGE18	(208)	-	208	100.00%	0.00%	10,720	10,928	208			May-18	Jan-19		2019
IT0279L	LogRhythm (Corp)-LGE18	(208)	-	208	100.00%	0.00%	10,720	10,928	208			May-18	Jan-19		2019
IT0287L	Tech Refesh desk/lap-LGE18	(4,947)	-	4,947	100.00%	0.00%	453,290	458,237	4,947			Jan-18	Dec-18		2019
IT0289L	TOA-LGE18	19,825	-	(19,825)	100.00%	0.01%	22,060	2,235	(19,825)			Apr-18	Aug-19		2019
IT0291L	TRODS-LGE18	(18)	-	18	100.00%	0.00%	55,095	55,114	18			Jan-18	Dec-18		2019
IT0292L	UC4 Upgrade to V12.2-LGE18	5,730	-	(5,730)	100.00%	0.00%	6,135	405	(5,730)			Dec-18	Jul-19		2019
IT0294L	Upgrade Quest Server-LGE19	114,938	24,718	(90,219)	-364.99%	0.07%	114,938	24,718	(90,219)	Jan-19	Dec-20	Jan-19			2019
IT0295L	Upgrade Vmware Infrast-LGE18	2,389	-	(2,389)	100.00%	0.00%	16,957	14,569	(2,389)			Jan-18	Dec-18		2019
IT0297L	Phone Expan/Break Fix-LGE18	97	-	(97)	100.00%	0.00%	23,873	23,776	(97)			Feb-18	Dec-18		2019
IT0298L	Wireless Buildout-LGE18	236	-	(236)	100.00%	0.00%	28,977	28,741	(236)			Jan-18	Dec-18		2019
IT0300L	WMS Upgrade-LGE18-19	(77)	-	77	100.00%	0.00%	286,589	286,666	77			Oct-17	Oct-18		2019
IT0301L	Next Gen LMR-LGE19-21	471,634	152,136	(319,498)	-210.01%	0.30%	471,634	152,136	(319,498)	May-19	Mar-21	May-19		Projects were consolidated into one - IT0305B,IT0443B,IT0490B	2019
IT0304L	Oracle ULA-LGE19	175,193	-	(175,193)	100.00%	0.11%	175,193	-	(175,193)			Nov-19	Dec-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 years. This agreement also enables us to lock in the support costs for 2 years after the expiration of the contract.	2019
IT0305L	Repl Quant Repeat Yr 1/2-LGE19	-	76,570	76,570	100.00%	0.00%	-	76,570	76,570	Jan-19	Dec-19				2019
IT0307L	Simpsonville to Dix Dam-LGE18	(7)	-	7	100.00%	0.00%	14,249	14,256	7			Jan-18	Dec-18		2019
IT0312L	CyberArk Password Vault-LGE18	(18)	-	18	100.00%	0.00%	85,461	85,479	18			Aug-17	Dec-18		2019
IT0314L	HR Dashboard Enhance-LGE18	24,283	-	(24,283)	100.00%	0.02%	47,597	23,314	(24,283)			Jan-18	May-19		2019
IT0315L	Mobile App/API Monitor-LGE18	(12,182)	-	12,182	100.00%	-0.01%	-	12,182	12,182			Jan-18	Jan-19		2019
IT0320L	DB Refresh-LGE18	34	-	(34)	100.00%	0.00%	21,073	21,039	(34)			Jan-18	Dec-18		2019
IT0324L	PowerPlan Lease Mod Fin-LGE18	1,302	-	(1,302)	100.00%	0.00%	5,154	3,852	(1,302)			Jan-18	Jan-19		2019
IT0325L	Windows 10 Upgrade-LGE18	12	-	(12)	100.00%	0.00%	59,116	59,104	(12)			Jan-18	Dec-18		2019
IT0329L	Lockout/Tagout Replace-LGE18	97,758	125,221	27,463	21.93%	0.06%	296,556	324,020	27,463	Jan-18	Jun-20	Jan-18	Sep-20		2019
IT0330L	ITSM Tools-LGE18	12	-	(12)	100.00%	0.00%	9,368	9,357	(12)			Jan-18	Dec-18		2019
IT0332L	OpenText Bill Integrity-LGE18	12,121	-	(12,121)	100.00%	0.01%	25,367	13,246	(12,121)			Jan-18	May-19		2019
IT0333L	Cst Rel Mgmt Maj Acts-LGE19-20	11,826	54,560	42,734	78.32%	0.01%	11,826	54,560	42,734	Nov-19	Sep-20	Nov-19	Sep-20		2019
IT0334L	My Account Enhancement-LGE18	12,049	-	(12,049)	100.00%	0.01%	64,830	52,780	(12,049)			Jan-18	Dec-18		2019
IT0335L	iPad Refresh Project-LGE18	438	-	(438)	100.00%	0.00%	91,984	91,546	(438)			Jan-18	Dec-18		2019
IT0337CG	Barcode Gas Mat Steel-LGE18-19	-	62,000	62,000	100.00%	0.00%	-	62,000	62,000	Jan-18	Dec-19				2019
IT0340L	Repl Opentext AP (OTAP)-LGE19	-	-	-	100.00%	0.00%	-	-	-						2019
IT0341L	FieldSmart View Replace-LGE18	7,995	-	(7,995)	100.00%	0.01%	61,992	53,997	(7,995)			Oct-17	Mar-19		2019
IT0342L	Mob Dis Replace Elec OMS-LGE18	66,236	-	(66,236)	100.00%	0.04%	119,024	52,788	(66,236)			Jan-18	Oct-19		2019
IT0350L	Business Offices Kiosks-LGE19	-	17,050	17,050	100.00%	0.00%	-	17,050	17,050	Jan-19	Dec-19				2019
IT0352L	Exp/Repl Cust Comm Chan-LGE18	40,704	54,406	13,702	25.18%	0.03%	84,326	98,028	13,702	Jan-18	Dec-19	Jan-18	Dec-19		2019
IT0353L	UC&C/CUCM Upgrades-LGE18	(31)	-	31	100.00%	0.00%	16,679	16,710	31			May-18	Dec-18		2019
IT0355L	LIMS for KPDES require-LGE18	-	-	-	100.00%	0.00%	-	-	-						2019
IT0357L	TrnsLnesWkMgt WO&DB Appr-LGE18	32	-	(32)	100.00%	0.00%	48,107	48,075	(32)			Aug-18	Jan-19		2019
IT0358L	TRAC Phase 2-LGE18-19	55,470	-	(55,470)	100.00%	0.03%	64,455	8,985	(55,470)			Aug-18	Dec-19		2019
IT0359L	Oracle Alerting Mods-LGE18	6	-	(6)	100.00%	0.00%	4,221	4,215	(6)			Aug-18	Feb-19		2019
IT0366L	SAP HANA DB Server Ref-LGE18	45	-	(45)	100.00%	0.00%	353,525	353,480	(45)			Sep-18	Dec-18		2019
IT0367L	EFrankfort TC Shelter-LGE18-19	19,904	-	(19,904)	100.00%	0.01%	23,926	4,022	(19,904)			Sep-18	Jul-19		2019
IT0369L	BW on HANA Upgrade-LGE18-19	102,129	-	(102,129)	100.00%	0.06%	147,129	45,000	(102,129)			Sep-18	May-19		2019
IT0370L	EOL ASR Switches-LGE18	15,304	-	(15,304)	100.00%	0.01%	118,230	102,926	(15,304)			Sep-18	Nov-19		2019
IT0371L	NIST Program Initiatives-LGE18	(388)	-	388	100.00%	0.00%	10,166	10,554	388			Oct-18	Jan-19		2019
IT0372L	CyberSecuri-Microseg1-LGE18-19	5,002	-	(5,002)	100.00%	0.00%	209,760	204,758	(5,002)			Oct-18	Dec-19		2019
IT0374L	SIP Voice Infrastruct-LGE18-20	18,499	-	(18,499)	100.00%	0.01%	68,922	50,423	(18,499)			Nov-18	Dec-19		2019
IT0375L	Service Suite Test Auto-LGE18	1,077	-	(1,077)	100.00%	0.00%	3,010	1,933	(1,077)			Dec-18	Mar-19		2019
IT0376L	Command Center Upgrade-LGE19	6,404	-	(6,404)	100.00%	0.00%	6,404	-	(6,404)			Jul-19	Dec-19		2019
IT0378L	CyberArk Licenses-LGE19	11,140	-	(11,140)	100.00%	0.01%	11,140	-	(11,140)			Dec-19	Dec-19		2019
IT0403L	Access Switch Rotation-LGE19	-	82,475	82,475	100.00%	0.00%	-	82,475	82,475	Jan-19	Sep-19				2019
IT0404L	Analog Sunset-LGE19	6,869	56,420	49,551	87.83%	0.00%	6,869	56,420	49,551	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0408L	Bulk Power & Env Systems-LGE19	21,224	32,240	11,016	34.17%	0.01%	21,224	32,240	11,016	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0410L	Centrify Licensing-LGE19	-	3,224	3,224	100.00%	0.00%	-	3,224	3,224	Jan-19	Apr-19				2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0412L	CIP Compl Tools - Year 9-LGE19	14,670	40,300	25,630	63.60%	0.01%	14,670	40,300	25,630	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0413L	Compliance Infra Year 9-LGE19	55,745	80,218	24,473	30.51%	0.03%	55,745	80,218	24,473	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0417L	Core Network Infra-LGE19	23,169	24,180	1,011	4.18%	0.01%	23,169	24,180	1,011	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0419L	Corp Web Redesign-LGE19-20	7,061	8,060	999	12.39%	0.00%	7,061	24,180	17,119	Jan-19	Aug-20	Jan-19	Oct-20		2019
IT0422L	Data Domain Entrprs Ref-LGE19	50,653	96,720	46,067	47.63%	0.03%	50,653	96,720	46,067	Mar-19	Oct-19	Mar-19	Dec-19		2019
IT0425L	EMS CIP-LGE19	-	17,050	17,050	100.00%	0.00%	-	17,050	17,050	Jan-19	Sep-19				2019
IT0427L	Endpoint Protection-LGE19	-	806	806	100.00%	0.00%	-	806	806	Jan-19	Nov-19				2019
IT0428L	FieldNet SoftwareUpgr-LGE19	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-19	Sep-19				2019
IT0432L	IT Sec & IP Labs Enhance-LGE19	1,194	8,060	6,866	85.19%	0.00%	1,194	8,060	6,866	Jan-19	Sep-19	Jan-19	Dec-19		2019
IT0433L	IT Security Infras Ref-LGE19	-	25,792	25,792	100.00%	0.00%	-	25,792	25,792	Jan-19	Aug-19				2019
IT0434L	LOAD -vendor upgrade-LGE19	-	20,460	20,460	100.00%	0.00%	-	20,460	20,460	Jan-19	Dec-19				2019
IT0438L	Maximo Licenses-LGE19	-	17,732	17,732	100.00%	0.00%	-	17,732	17,732	Jan-19	Sep-19				2019
IT0439L	Microsoft EA-LGE19	41,921	62,016	20,095	32.40%	0.03%	41,921	62,016	20,095	Jan-19	Apr-19	Jan-19	Jun-19		2019
IT0440L	Microsoft Lic True-up-LGE19	36,539	24,180	(12,359)	-51.11%	0.02%	36,539	24,180	(12,359)	Jan-19	Dec-19	Jan-19	Apr-19		2019
IT0441L	Mbl & Wrkst Lic True-up-LGE19	10,828	11,445	617	5.39%	0.01%	10,828	11,445	617	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0443L	Mobile Radio-LGE19	-	32,240	32,240	100.00%	0.00%	-	32,240	32,240	Jan-19	Dec-19				2019
IT0444L	Monitor Replacement-LGE19	19,263	17,087	(2,176)	-12.74%	0.01%	19,263	17,087	(2,176)	Jan-19	Nov-19	Jan-19	Nov-19		2019
IT0445L	MR Hardware-LGE19	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jan-19	Oct-19				2019
IT0446L	Multi-Functional Devices-LGE19	2,575	6,448	3,873	60.06%	0.00%	2,575	6,448	3,873	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0448L	Network Access Devices-LGE19	9,933	24,180	14,247	58.92%	0.01%	9,933	24,180	14,247	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0448LGE	Network Access De-LGE19-DIRECT	2,067	-	(2,067)	100.00%	0.00%	2,067	-	(2,067)			Jan-19	Dec-19		2019
IT0449L	Network Access Gateways-LGE19	9,586	8,060	(1,526)	-18.93%	0.01%	9,586	8,060	(1,526)	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0450L	Network Management -LGE19	7,079	6,045	(1,034)	-17.11%	0.00%	7,079	6,045	(1,034)	Mar-19	Jun-19	Mar-19	Dec-19		2019
IT0451L	Network Test Equipment-LGE19	12,696	20,150	7,454	36.99%	0.01%	12,696	20,150	7,454	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0453L	OTN Extend EKY Ring-LGE19-20	273,258	-	(273,258)	100.00%	0.17%	273,258	-	(273,258)			Jan-19	Nov-20	Budgeted at KU but set up as allocable between LG&E and KU since it benefits both companies	2019
IT0454L	Outside Cable Plant -LGE19	12,726	48,360	35,634	73.68%	0.01%	12,726	48,360	35,634	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0456L	PeopleSoft Tools Enhance-LGE19	14,067	23,025	8,959	38.91%	0.01%	14,067	23,025	8,959	Jan-19	Jul-19	Jan-19	Jul-19		2019
IT0457L	Personal Prod Growth-LGE19	-	16,120	16,120	100.00%	0.00%	-	16,120	16,120	Jan-19	Nov-19				2019
IT0458L	PowerPlan Upgrade-LGE19-20	382,567	199,876	(182,691)	-91.40%	0.24%	382,567	456,470	73,902	Apr-19	May-20	Apr-19	Feb-20	Project updated to reflect 2019 Assessment results with PowerPlan and subsequent PSM. The estimate for the 2019 BP was based on the last upgrade and escalated. That upgrade did not include the lease module, internal labor by non-dedicated resources from the business, or enhancements identified since that time.	2019
IT0463L	SAP CRM/ECC Enh/SrvcPack-LGE19	-	26,985	26,985	100.00%	0.00%	-	26,985	26,985	Jan-19	Dec-19				2019
IT0466L	Sec Infra Enhancement-LGE19	16,361	16,120	(241)	-1.50%	0.01%	16,361	16,120	(241)	Jan-19	Sep-19	Jan-19	Dec-19		2019
IT0467L	Server Capacity Expan-LGE19	14,616	13,702	(913)	-6.67%	0.01%	14,616	13,702	(913)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0469L	LogRhythm (CIP)-LGE19	-	16,926	16,926	100.00%	0.00%	-	16,926	16,926	Jan-19	Aug-19				2019
IT0470L	LogRhythm (Corp)-LGE19	20,898	16,926	(3,972)	-23.47%	0.01%	20,898	16,926	(3,972)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0473L	Site Security Improve-LGE19	4,895	8,060	3,165	39.26%	0.00%	4,895	8,060	3,165	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0475L	StackVision Upgrade-LGE19	28,131	27,280	(851)	-3.12%	0.02%	28,131	27,280	(851)	Aug-19	Dec-19	Aug-19	Dec-19		2019
IT0477L	Tech Refesh desk/lap-LGE19	446,626	449,480	2,855	0.64%	0.28%	446,626	449,480	2,855	Dec-18	Dec-19	Dec-18	Dec-19		2019
IT0479L	Telecom Site Renov-LGE19	12,388	16,120	3,732	23.15%	0.01%	12,388	16,120	3,732	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0480L	Time and Labor Upgr-LGE19-21	-	118,039	118,039	100.00%	0.00%	-	487,037	487,037	Jan-19	Jun-22				2019
IT0481L	TOA-LGE19	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-19	Oct-19				2019
IT0483L	TRODS-LGE19	41,611	18,414	(23,197)	-125.97%	0.03%	41,611	18,414	(23,197)	Feb-19	Dec-19	Feb-19	Dec-19		2019
IT0486L	Voice Infra Expansion-LGE19	23,589	24,886	1,297	5.21%	0.01%	23,589	24,886	1,297	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0488L	Vulnerability Scanning-LGE19	-	32,219	32,219	100.00%	0.00%	-	32,219	32,219	Jan-19	Dec-19				2019
IT0489L	Wireless Buildout-LGE19	56,588	32,240	(24,348)	-75.52%	0.04%	56,588	32,240	(24,348)	Feb-19	Dec-19	Feb-19	Dec-19		2019
IT0490L	Repl Simulca Infr Yr 1/2-LGE19	-	309,469	309,469	100.00%	0.00%	-	309,469	309,469	Jan-19	Dec-19			Consolidated into IT0301B	2019
IT0493L	Tripwire Repl for LID-LGE19	57,004	128,960	71,956	55.80%	0.04%	57,004	128,960	71,956	Jan-19	Dec-19	Jan-19	Mar-20		2019
IT0494L	VERBA Major Upgrade-LGE19	-	32,240	32,240	100.00%	0.00%	-	32,240	32,240	Jan-19	Dec-19				2019
IT0495L	Contractor Mgmt Upgrades-LGE19	17,861	27,280	9,419	34.53%	0.01%	17,861	27,280	9,419	Jan-19	Mar-20	Jan-19	Aug-20		2019
IT0496L	ESP Virt Win Servers-LGE19	37,782	64,480	26,698	41.41%	0.02%	37,782	64,480	26,698	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0497L	EACM Infrastructure Refr-LGE19	39,802	40,194	392	0.97%	0.02%	39,802	40,194	392	Apr-19	Dec-19	Apr-19	Feb-20		2019
IT0498L	DB Refresh-LGE19	26,772	24,180	(2,592)	-10.72%	0.02%	26,772	24,180	(2,592)	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0499L	Windows 10 CBB Upgrade-LGE19	46,545	63,596	17,052	26.81%	0.03%	46,545	63,596	17,052	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0500L	SCCM Upgrades-LGE19	13,042	12,896	(146)	-1.13%	0.01%	13,042	12,896	(146)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0501L	Ivanti AppSense Env Mgr -LGE19	16,018	16,925	907	5.36%	0.01%	16,018	16,925	907	Jan-19	Aug-19	Jan-19	Aug-19		2019
IT0506L	Low Inc Asst Agency Prtl-LGE19	-	6,820	6,820	100.00%	0.00%	-	6,820	6,820	Jan-19	Sep-19				2019
IT0507L	iPad Refresh Project-LGE19	49,893	22,706	(27,188)	-119.74%	0.03%	49,893	22,706	(27,188)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0508L	SOA Middleware Upgrade-LGE19	-	24,180	24,180	100.00%	0.00%	-	24,180	24,180	Jan-19	Oct-19				2019
IT0509L	Upgr OpenText Capt Cntr-LGE19	-	32,240	32,240	100.00%	0.00%	-	32,240	32,240	Jan-19	Dec-19				2019
IT0511L	Trns Lnes Wk Mgmt Upg-LGE19-21	30,012	67,871	37,860	55.78%	0.02%	30,012	156,228	126,216	Dec-19	Dec-21	Dec-19			2019
IT0512L	DACS Repl Prov/Mon Sys-LGE19	-	20,150	20,150	100.00%	0.00%	-	20,150	20,150	Jan-19	Nov-19				2019
IT0513L	DACS Equip Repl (Yr1of3)-LGE19	-	64,480	64,480	100.00%	0.00%	-	64,480	64,480	Jan-19	Dec-21				2019
IT0517L	OpenText for Acct Recons-LGE19	-	24,180	24,180	100.00%	0.00%	-	24,180	24,180	Jan-19	Oct-19				2019
IT0518L	Drawing Mgmt System-LGE19	-	40,920	40,920	100.00%	0.00%	-	40,920	40,920	Jan-19	Nov-19				2019
IT0519L	Insight CM Upgrade-LGE19	8,983	10,230	1,247	12.19%	0.01%	8,983	10,230	1,247	Jun-19	Dec-19	Jun-19	Dec-19		2019
IT0520L	Maximo Upg - Reporting-LGE19	-	68,200	68,200	100.00%	0.00%	-	68,200	68,200	Jan-19	Nov-19				2019
IT0521L	BI Rpt Mgration SSRS Nat-LGE19	-	32,240	32,240	100.00%	0.00%	-	32,240	32,240	Jan-19	Nov-19				2019
IT0522L	Plnt Mobile RO- EW Brown-LGE19	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-19	Jul-19				2019
IT0523L	Plnt Mble RO- Mill Creek-LGE19	-	34,100	34,100	100.00%	0.00%	-	34,100	34,100	Jan-19	Dec-19				2019
IT0524L	Ld Rsrch&Cust Seg DtaMod-LGE19	-	20,460	20,460	100.00%	0.00%	-	20,460	20,460	Jan-19	Dec-19				2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0525L	Hyperion Upgrade-LGE19	-	45,136	45,136	100.00%	0.00%	-	45,136	45,136	Jan-19	May-19				2019
IT0526L	Exp Reimburse Repl (PtP)-LGE19	-	80,600	80,600	100.00%	0.00%	-	80,600	80,600	Jan-19	Dec-19				2019
IT0527L	HR Interview Builder-LGE19	40,077	9,300	(30,777)	-330.93%	0.03%	40,077	9,300	(30,777)	Feb-19	Jul-19	Feb-19	Oct-19		2019
IT0528L	LifeIns&Retire Frms/Prtl-LGE19	-	23,250	23,250	100.00%	0.00%	-	23,250	23,250	Jan-19	Sep-19				2019
IT0529L	Trans BREC Trnsprt IC-LGE19	-	20,150	20,150	100.00%	0.00%	-	20,150	20,150	Jan-19	Dec-19				2019
IT0531L	Qradar Pckt Capt Crp/CIP-LGE19	-	77,291	77,291	100.00%	0.00%	-	77,291	77,291	Jan-19	Aug-19				2019
IT0532L	UC&C/CUCM Major Upgrade-LGE19	16,401	16,120	(281)	-1.75%	0.01%	16,401	16,120	(281)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0533L	Aspect EWrkfce App Upg-LGE19	-	12,276	12,276	100.00%	0.00%	-	12,276	12,276	Jan-19	Sep-19				2019
IT0534L	CommSlr- Auto EnrollFee-LGE19	-	13,640	13,640	100.00%	0.00%	-	13,640	13,640	Jan-19	May-19				2019
IT0535L	Expnd Pymt/Cust Srvc Opt-LGE19	24,261	20,460	(3,801)	-18.58%	0.02%	24,261	20,460	(3,801)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0536L	Gas Meter Sampling Imprv-LGE19	29,755	-	(29,755)	100.00%	0.02%	29,755	54,560	24,805			Jan-19	Dec-19		2019
IT0536L	Gas Meter Sampling Imprv-LGE19	-	54,560	54,560	100.00%	0.00%	29,755	54,560	24,805	Jan-19	Dec-19				2019
IT0537CG	Gas Strg - Maximo to ARM-LGE19	-	232,500	232,500	100.00%	0.00%	-	232,500	232,500	Jan-19	Jul-20			Gas Storage uses an internally developed mobile solution called Gas SADE to perform regulatory inspections on the gas storage and some gas transmission facilities. This project was to move Gas Storage from Maximo to ARM and Gas SADE to a mobile solution called ARMadilo to implement the inspections. ARM and ARMadilo both had significant stability issues in 2019 and Gas Storage was concerned about moving to either solution until these issues were resolved. This project will be rescheduled to coordinate with new solution options available after the Esri Enterprise GIS project is complete.	2019
IT0538L	EACM Virtual Infra (CIP)-LGE19	40,296	40,300	4	0.01%	0.03%	40,296	40,300	4	Apr-19	Nov-19	Apr-19	Apr-20		2019
IT0539L	Source Code/SW Reps(CIP)-LGE19	-	24,127	24,127	100.00%	0.00%	-	24,127	24,127	Jan-19	Jul-19				2019
IT0540L	Windows 10 SW Upg EMS-LGE19	18,249	19,991	1,741	8.71%	0.01%	18,249	19,991	1,741	Mar-19	Dec-19	Mar-19	Dec-19		2019
IT0541L	Passive Disc Vuln ID-LGE19	-	25,792	25,792	100.00%	0.00%	-	25,792	25,792	Jan-19	Aug-19				2019
IT0542L	Data Classification Enh-LGE19	5,424	48,360	42,936	88.78%	0.00%	5,424	48,360	42,936	Jul-18	Dec-19	Jul-18			2019
IT0543L	Inventory Mgmt Expansion-LGE19	-	48,360	48,360	100.00%	0.00%	-	48,360	48,360	Jan-19	Jan-20				2019
IT0544L	SSL Decrypt for BC Proxy-LGE19	-	12,090	12,090	100.00%	0.00%	-	12,090	12,090	Jan-19	Mar-19				2019
IT0545L	Solarwinds High Avail-LGE19	9,766	9,672	(94)	-0.97%	0.01%	9,766	9,672	(94)	May-19	Dec-19	May-19	Dec-19		2019
IT0546L	UDP redirect Solarwinds-LGE19	6,690	8,060	1,370	17.00%	0.00%	6,690	8,060	1,370	May-19	Dec-19	May-19	Apr-20		2019
IT0547L	Virt Reality Train POC-LGE19	-	2,046	2,046	100.00%	0.00%	-	2,046	2,046	Jan-19	Jun-19				2019
IT0548L	Centrify Rp CyberArk Enh-LGE19	5,071	48,360	43,289	89.51%	0.00%	5,071	48,360	43,289	Jan-19	Dec-20	Jan-19	Feb-20		2019
IT0549L	Computing Infra Expans-LGE19	44,902	32,240	(12,662)	-39.27%	0.03%	44,902	32,240	(12,662)	Jan-19	Dec-19	Jan-19	Dec-19		2019
IT0550L	Computing Infra Upg-LGE18	445	161,573	161,127	99.72%	0.00%	224,629	385,757	161,127	Aug-18	Mar-19	Aug-18	Feb-19	Project pulled forward from 2019 into 2018	2019
IT0551L	Data Center Facility Upg-LGE19	19,568	32,240	12,672	39.31%	0.01%	19,568	32,240	12,672	Jan-19	Jul-19	Jan-19	Dec-19		2019
IT0552L	Enterprise GIS Enhments-LGE19	-	54,560	54,560	100.00%	0.00%	-	54,560	54,560	Jan-19	Dec-19				2019
IT0553L	WMS Post Implement Mods-LGE19	1,526	27,280	25,754	94.41%	0.00%	1,526	27,280	25,754	Jan-19	Dec-19	Jan-19	Apr-20		2019
IT0554L	IRAS PIM Post Impl Mods-LGE19	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-19	Dec-20				2019
IT0555L	EDO Mobile Post Impl Mod-LGE19	-	27,280	27,280	100.00%	0.00%	-	27,280	27,280	Jan-19	Nov-19				2019
IT0556L	DMZ VM Infrastructure-LGE19	-	28,532	28,532	100.00%	0.00%	-	28,532	28,532	Jan-19	Sep-19				2019
IT0557L	Corporate RPA-LGE19	19,937	80,600	60,663	75.26%	0.01%	19,937	80,600	60,663	Jan-19	Nov-19	Jan-19	Dec-19		2019
IT0558L	Bill Int Gas Trns Aut-LGE19-20	24,827	27,280	2,453	8.99%	0.02%	24,827	40,920	16,093	Jan-19	Jul-20	Jan-19	Sep-20		2019
IT0559L	Genetec HW Upgrade-LGE19-20	-	20,460	20,460	100.00%	0.00%	-	40,920	40,920	Jan-19	Dec-20				2019
IT0560L	Cust Not Expand/Repl-LGE19-20	-	54,560	54,560	100.00%	0.00%	-	109,600	109,600	Jan-19	Dec-20				2019
IT0561L	MAM Enhments-LGE19-20	-	13,640	13,640	100.00%	0.00%	-	34,100	34,100	Jan-19	Oct-20				2019
IT0562L	ABB Upg/iPad Depl FS-LGE19-20	57,495	81,840	24,345	29.75%	0.04%	57,495	129,580	72,085	Feb-19	Jul-20	Feb-19	Sep-20		2019
IT0563L	RPA for Rev Integrity-LGE19	25,937	27,280	1,343	4.92%	0.02%	25,937	40,920	14,983	Jan-19	May-20	Jan-19	Sep-20		2019
IT0564CG	Gas Operator Qual App-LGE19-20	-	76,867	76,867	100.00%	0.00%	-	308,773	308,773	Jan-19	Nov-21				2019
IT0565CG	Dist Intgrty Mgmt App-LGE19-20	-	309,571	309,571	100.00%	0.00%	-	463,881	463,881	Jan-19	Dec-20			Project delayed into 2020 and did need the full amount budgeted amount. Originally planned to purchase licenses for an on-premise solution in 2019. In the process of selecting a hosted solution that will be O&M for subscriptions.	2019
IT0568L	Data Analytics (SIO)-LGE19	-	132,990	132,990	100.00%	0.00%	-	132,990	132,990	Jan-19	Dec-19				2019
IT0569L	Enterprise GIS-Phase2-LGE20-21	205,297	-	(205,297)	100.00%	0.13%	205,297	2,527,963	2,322,666			Dec-19		Contract initation fee due upon signing which occurred in December 2019, was not budgeted until 2020.	2019
IT0570L	CFPT-LGE19	16,161	-	(16,161)	100.00%	0.01%	16,161	-	(16,161)			Jan-19	Sep-19		2019
IT0571L	Core Logic Upgrade-LGE19	15,233	-	(15,233)	100.00%	0.01%	15,233	-	(15,233)			Feb-19	Jul-19		2019
IT0573CG	Megastar & DVM MW Repl-LGE19	202,595	-	(202,595)	100.00%	0.13%	202,595	-	(202,595)			Feb-19	Dec-19	NEC, the Company's microwave radio equipment vendor, announced in early 2019 a change to their equipment model. The iPasoLink 250 and 650 models are being upgraded to iPasoLink VR. The change requires the company to purchase new spares and a new management system. Also, the new VR model allows for increased microwave network capacity utilizing our existing antennas and feedlines. These 3 items result in an increased capital requirement of $145,000.	2019
IT0575L	Cherwell Enhancement-LGE19	8,082	-	(8,082)	100.00%	0.01%	8,082	-	(8,082)			Mar-19	Sep-19		2019
IT0576L	FADTools License-LGE19	967	-	(967)	100.00%	0.00%	967	-	(967)			Mar-19	Apr-19		2019
IT0577L	Payroll Enhancements-LGE19-20	49,430	-	(49,430)	100.00%	0.03%	49,430	-	(49,430)			Feb-19	May-20		2019
IT0578L	Single Client Feed-LGE19	21,323	-	(21,323)	100.00%	0.01%	21,323	-	(21,323)			May-19	Nov-19		2019
IT0579L	SAP CCS Single Sign On-LGE19	11,794	-	(11,794)	100.00%	0.01%	11,794	-	(11,794)			Mar-19	May-19		2019
IT0580CG	GDO Compliance SharePt-LGE19	20,828	-	(20,828)	100.00%	0.01%	20,828	-	(20,828)			Apr-19	Aug-19		2019
IT0580CG	GDO Compliance SharePt-LGE19	-	-	-	100.00%	0.00%	20,828	-	(20,828)						2019
IT0581L	Landlord/Prop Mgr Imprve-LGE19	20,747	-	(20,747)	100.00%	0.01%	20,747	-	(20,747)			Apr-19	Nov-19		2019
IT0582L	TOA Test Automation-LGE19	9,616	-	(9,616)	100.00%	0.01%	9,616	-	(9,616)			Apr-19	Oct-19		2019
IT0583L	MATLAB Licenses-LGE19	1,100	-	(1,100)	100.00%	0.00%	1,100	-	(1,100)			Apr-19	Jul-19		2019
IT0585L	OneControl Upgrade-LGE19	12,478	-	(12,478)	100.00%	0.01%	12,478	-	(12,478)			Apr-19	Sep-19		2019

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27 (a)
Non-Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
IT0586L	Globalscape Upgrade-LGE19	9,040	-	(9,040)	100.00%	0.01%	9,040	-	(9,040)			Mar-19	Nov-19		2019
IT0587L	SAP Licenses-LGE19	19,837	-	(19,837)	100.00%	0.01%	19,837	-	(19,837)			Mar-19	May-19		2019
IT0588L	Brava Desktop Licenses-LGE19	1,500	-	(1,500)	100.00%	0.00%	1,500	-	(1,500)			Apr-19	Jun-19		2019
IT0589L	LIMS Update for KPDES-LGE19	2,536	-	(2,536)	100.00%	0.00%	2,536	-	(2,536)			Apr-19	Dec-19		2019
IT0590L	MicroFocus Licenses-LGE19	6,673	-	(6,673)	100.00%	0.00%	6,673	-	(6,673)			May-19	Aug-19		2019
IT0591L	Uptivity Rec. Upgrade-LGE19	9,975	-	(9,975)	100.00%	0.01%	9,975	-	(9,975)			May-19	Dec-19		2019
IT0592L	Outage Messaging Updates-LGE19	4,795	-	(4,795)	100.00%	0.00%	4,795	-	(4,795)			May-19	Dec-19		2019
IT0593L	CIMSpy-Trans Modeling-LGE19	3,643	-	(3,643)	100.00%	0.00%	3,643	-	(3,643)			May-19	Aug-19		2019
IT0594L	Mobile OMA Phase II-LGE19-20	114,869	-	(114,869)	100.00%	0.07%	114,869	-	(114,869)			May-19			2019
IT0595L	PeopleSoft Enhancements-LGE19	30,475	-	(30,475)	100.00%	0.02%	30,475	-	(30,475)			May-19	Dec-19		2019
IT0597L	TOA Compl & Human Perfor-LGE19	8,831	-	(8,831)	100.00%	0.01%	8,831	-	(8,831)			Jul-19	Dec-19		2019
IT0598L	LMR BDA for Simpsonv DCC-LGE19	9,243	-	(9,243)	100.00%	0.01%	9,243	-	(9,243)			Jun-19	Dec-19		2019
IT0599L	PI Licenses for Cane Run-LGE19	2,808	-	(2,808)	100.00%	0.00%	2,808	-	(2,808)			Jun-19	Dec-19		2019
IT0604L	Avaya Call Ctr Upg-LGE19-20	-	94,690	94,690	100.00%	0.00%	-	189,427	189,427	Jan-19	May-23				2019
IT0642L	NAS Refresh-LGE19	253,513	-	(253,513)	100.00%	0.16%	253,513	193,440	(60,073)			Oct-19	Dec-19	Project pulled forward from 2020 into 2019	2019
IT0663L	SharePoint Upgrade-LGE19-21	13,456	24,180	10,724	44.35%	0.01%	13,456	24,180	10,724	Jan-19	Dec-21	Jan-19	Sep-20		2019
IT0687L	EMC TLA Renewal-LGE19	329,149	-	(329,149)	100.00%	0.21%	329,149	725,400	396,251			Oct-19	Dec-19	Project pulled forward from 2020 into 2019	2019
IT0688L	BI Upgrade-LGE19	-	48,360	48,360	100.00%	0.00%	-	48,360	48,360	Jan-19	Nov-19				2019
IT0691L	Repl Modules OTN router-LGE20	40,518	-	(40,518)	100.00%	0.03%	40,518	40,300	(218)			Aug-19	Dec-19		2019
IT0699L	ESP Virt Mon App Svrs-LGE20	43,513	-	(43,513)	100.00%	0.03%	43,513	81,671	38,159			Oct-19			2019
IT0708L	My Acct Repl/Enhance-LGE19-20	-	67,455	67,455	100.00%	0.00%	-	162,234	162,234	Jan-19	Nov-20				2019
IT0731L	ALM Upgrade-LGE19-20	1,115	-	(1,115)	100.00%	0.00%	1,115	-	(1,115)			Oct-19	Sep-20		2019
IT0748L	PowerBase Upgrade-LGE19-20	2,233	-	(2,233)	100.00%	0.00%	2,233	-	(2,233)			Oct-19			2019
IT0754L	UIPlanner Upgrade-LGE19-20	154,008	-	(154,008)	100.00%	0.10%	154,008	-	(154,008)			Jul-19			2019
IT0760L	Intrusion Prevent Exp-LGE19	20,359	-	(20,359)	100.00%	0.01%	20,359	-	(20,359)			Jan-19	Dec-19		2019
IT0761L	EDI Upgrade-LGE19	26,604	-	(26,604)	100.00%	0.02%	26,604	-	(26,604)			Aug-19	Jun-20		2019
IT0762L	Primavera Upgrade-LGE19	3,530	-	(3,530)	100.00%	0.00%	3,530	-	(3,530)			Jul-19	Mar-20		2019
IT0763L	ABB Service Suite Trueup-LGE19	2,117	-	(2,117)	100.00%	0.00%	2,117	-	(2,117)			Aug-19	Dec-19		2019
IT0764L	MyWorld-Mobile Map-LGE19-20	147,628	-	(147,628)	100.00%	0.09%	147,628	-	(147,628)			Oct-19	Sep-20		2019
IT0765L	DCC Workstations-LGE19	14,623	-	(14,623)	100.00%	0.01%	14,623	-	(14,623)			Sep-19	Dec-19		2019
IT0766L	BW on HANA Enhance-LGE19-20	10,044	-	(10,044)	100.00%	0.01%	10,044	-	(10,044)			Sep-19	May-20		2019
IT0767L	FieldNet Handheld Secur-LGE19	48	-	(48)	100.00%	0.00%	48	-	(48)			Sep-19	May-20		2019
IT0768L	SSO Implementation-LGE19	2,705	-	(2,705)	100.00%	0.00%	2,705	-	(2,705)			Sep-19	Dec-19		2019
IT0769CG	OQ Field Verification-LGE19-20	357	-	(357)	100.00%	0.00%	357	-	(357)			Sep-19	Feb-20		2019
IT0769CG	OQ Field Verification-LGE19-20	-	-	-	100.00%	0.00%	357	-	(357)						2019
IT0770L	Transmission PMO SP Site-LGE19	6,826	-	(6,826)	100.00%	0.00%	6,826	-	(6,826)			Sep-19	Dec-19		2019
IT0771L	Cisco Switch Replacement-LGE19	124,294	-	(124,294)	100.00%	0.08%	124,294	-	(124,294)			Sep-19	Sep-20		2019
IT0772L	CyberArk EPV License-LGE19	4,206	-	(4,206)	100.00%	0.00%	4,206	-	(4,206)			Sep-19	Oct-19		2019
IT0886L	Firewall Mgmt Tech Refr-LGE20	44,193	-	(44,193)	100.00%	0.03%	44,193	48,360	4,167			Aug-19	Dec-19		2019
IT1016L	KY SDN Impl (Phase 1)-LGE19	42,193	40,300	(1,893)	-4.70%	0.03%	57,923	56,030	(1,893)	Aug-18	Dec-19	Aug-18	Dec-19		2019
IT1067L	SONET Repl Prov/Mon Sys-LGE19	-	20,150	20,150	100.00%	0.00%	-	20,150	20,150	Jan-19	Nov-19				2019
IT1086L	DACS/SONET Replace-LGE19-22	-	119,740	119,740	100.00%	0.00%	-	119,740	119,740	Jun-19	Jun-20				2019
		64,883,417	85,589,492	20,706,075											**2019 Total**

LOUISVILLE GAS AND ELECTRIC COMPANY
Case No. 2020-00350
Question No. 27
Mechanism Gas Construction Projects 2015-2019

Project No.	Project Title/Description	Annual Actual Cost	Annual Original Budget	Variance In Dollars	Variance As Percent	Percent Of Budget	Total Actual Project Cost	Total Budget Project Cost	Variance In Dollars	Date Original Budget Start	Date Original Budget End	Date Actual Start	Date Actual End	Explanations	Year
135910	LGE GAS DLC	(17,080)	-	17,080	-100.00%	-0.02%	(0)	17,080	17,080			Jan-12	Jun-12		2015
137877	INST 15000' 2",30000' 4" PLST	308	-	(308)	-100.00%	0.00%	942,979	942,670	(308)			Jan-13	Mar-14		2015
CCSO419	REPL EXIST CUST SRV W RISER	1,995,295	2,710,676	715,381	26.39%	2.23%	1,995,295	2,710,676	715,381	Jan-01	Dec-25	Jan-01		Decrease due to fewer leak repairs than anticipated in the budget. The budget was based on assumptions prior to assuming responsibility for customer services. The budget has since been updated to more closely align with actual work volumes since 2013.	2015
CCSO421	REPL EXIST CS WITH RISER-MUL	32,025	135,367	103,342	76.34%	0.04%	32,025	135,367	103,342	Nov-12	Nov-27	Nov-12			2015
CCSO4485	REPL EXIST CS & RISER-4485	82,679	92,928	10,249	11.03%	0.09%	82,679	92,928	10,249	Dec-12	Dec-18	Dec-12			2015
CNBCS419	NB CUST SRV LINE & GAS RISER	4,009,981	2,306,524	(1,703,457)	-73.85%	4.47%	4,009,981	2,306,524	(1,703,457)	Jan-01	Dec-25	Jan-01		Increase due to more customer requests for gas services. Also, work orders associated with new customers were heavier on the customer service installations (CNBCS419) than on the company service installations (CNBGS419).	2015
CNBCS421	NB INST CUST SERV LINE & RSR	30,295	21,400	(8,895)	-41.57%	0.03%	30,295	21,400	(8,895)	Nov-12	Nov-27	Nov-12			2015
CNBCS4485	INST CUST SRV - MAGNOLIA	34,430	21,079	(13,351)	-63.34%	0.04%	34,430	21,079	(13,351)	Nov-12	Nov-27	Nov-12			2015
CRCST419	RELOCATING CO OWNED SERV	(360)	-	360	-100.00%	0.00%	(360)	-	360			Jan-01	Jan-15		2015
CTPDC419	REPL CUST OWNED SRV LINES	(22,306)	-	22,306	-100.00%	-0.02%	(22,306)	-	22,306			Jan-01	Aug-15		2015
CTPDC421	REPL CUST OWNED SRV-MULD	(153)	-	153	-100.00%	0.00%	(153)	-	153			Nov-12	Aug-15		2015
CTPDC4485	REPL CUST OWNED SRV-MAGNOL	(553)	-	553	-100.00%	0.00%	(553)	-	553			Nov-12	Aug-15		2015
DLSMR414	DWNTWN LRG SCALE MAIN	8,511,784	8,655,345	143,561	1.66%	9.49%	8,511,784	8,655,345	143,561	Jan-01	Dec-25	Jan-01			2015
GASRSR414	GAS SERVICE RISER REPL & CSO	23,720,669	22,991,929	(728,740)	-3.17%	26.46%	23,720,669	22,991,929	(728,740)	Jan-14	Dec-25	Jan-14		The actual cost per unit for riser replacements was higher than anticipated in the budget.	2015
GASRSR419	Gas Service Riser Repl & CSO	42,034	-	(42,034)	-100.00%	0.05%	42,034	-	(42,034)			Jan-01	Mar-14		2015
LSMR414	Large Scale Main Replacements	10,183,240	9,543,901	(639,339)	-6.70%	11.36%	10,183,240	9,543,901	(639,339)	Jan-01	Dec-25	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2015 the net difference for these projects was ($395K).	2015
PMR414	Priority Main Replacement	4,193,382	4,281,123	87,741	2.05%	4.68%	4,193,382	4,281,123	87,741	Sep-01	Dec-25	Sep-01			2015
RRCS419G	REP CO GAS SERV 419	1,973,623	1,878,846	(94,778)	-5.04%	2.20%	1,973,623	1,878,846	(94,778)	Feb-01	Dec-25	Feb-01			2015
RRCS421	Serv Line Repl-Muldraugh	1,175	108,565	107,390	98.92%	0.00%	1,175	108,565	107,390	Jan-13	Dec-19	Jan-13			2015
		54,770,467	52,747,681	(2,022,786)											**2015 Total**
RRCS421	Serv Line Repl-Muldraugh	-	138,964	138,964	100.00%	0.00%	-	138,964	138,964	Jan-13	Dec-23				2016
AMR414	ALDYL-A MAIN REPLACEMENT	2,037,741	3,421,312	1,383,570	40.44%	2.11%	2,037,741	3,421,312	1,383,570	Jan-16	Dec-17	Jan-16	Nov-17	This was a new program in 2016 and actual costs for location and construction were lower than estimated for the budget.	2016
DLSMR414	DWNTWN LRG SCALE MAIN	8,093,242	4,275,973	(3,817,270)	-89.27%	8.39%	8,093,242	4,275,973	(3,817,270)	Jan-01	Dec-19	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2016 the net difference for these projects was $685K due to lower spending for company service leak repairs and for large scale main replacements.	2016
GASRSR414	GAS SERVICE RISER REPL & CSO	23,827,193	23,520,066	(307,127)	-1.31%	24.69%	23,827,193	23,520,066	(307,127)	Jan-14	Dec-17	Jan-14	Dec-17		2016
LSMR414	Large Scale Main Replacements	11,100,123	18,653,671	7,553,548	40.49%	11.50%	11,100,123	18,653,671	7,553,548	Jan-01	Dec-19	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2016 the net difference for these projects was $685K due to lower spending for company service leak repairs and for large scale main replacements.	2016
CCSO419	REPL EXIST CUST SRV W RISER	1,950,469	2,037,038	86,570	4.25%	2.02%	1,950,469	2,037,038	86,570	Jan-01	Dec-25	Jan-01			2016
CNBCS419	NB CUST SRV LINE & GAS RISER	4,295,009	2,975,037	(1,319,971)	-44.37%	4.45%	4,295,009	2,975,037	(1,319,971)	Jan-01	Dec-25	Jan-01		Increase due to more customer requests for gas services.	2016
RRCS419G	REP CO GAS SERV 419	1,701,027	1,911,752	210,726	11.02%	1.76%	1,701,027	1,911,752	210,726	Feb-01	Dec-25	Feb-01			2016
CCSO421	REPL EXIST CS WITH RISER-MUL	52,264	136,195	83,931	61.63%	0.05%	52,264	136,195	83,931	Nov-12	Nov-27	Nov-12			2016
CNBCS421	NB INST CUST SERV LINE & RSR	30,253	21,244	(9,009)	-42.41%	0.03%	30,253	21,244	(9,009)	Nov-12	Nov-27	Nov-12			2016
CCSO4485	REPL EXIST CS & RISER-4485	64,442	95,101	30,659	32.24%	0.07%	64,442	95,101	30,659	Dec-12	Dec-18	Dec-12			2016
PMR414	Priority Main Replacement	3,645,591	244,400	(3,401,191)	-1391.65%	3.78%	3,645,591	244,400	(3,401,191)	Sep-01	Dec-18	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2016 the net difference for these projects was $685K due to lower spending for company service leak repairs and for large scale main replacements.	2016
CNBCS4485	INST CUST SRV - MAGNOLIA	13,857	21,611	7,754	35.88%	0.01%	13,857	21,611	7,754	Nov-12	Nov-27	Nov-12			2016
149592	Prop. Tax Cap. - LGE Mech	-	125,405	125,405	100.00%	0.00%	-	627,023	627,023	Jan-16	Dec-16				2016
		56,811,210	57,577,769	766,558											**2016 Total**
RRCS421	Serv Line Repl-Muldraugh	1,740	117,985	116,245	98.52%	0.00%	1,740	117,985	116,245	Jan-13	Dec-23	Jan-13			2017
AMR414	ALDYL-A MAIN REPLACEMENT	2,610,118	3,104,984	494,866	15.94%	2.40%	2,610,118	3,104,984	494,866	Jan-16	Dec-17	Jan-16	Nov-17		2017
DLSMR414	DWNTWN LRG SCALE MAIN	6,478,204	4,404,483	(2,073,721)	-47.08%	5.95%	6,478,204	4,404,483	(2,073,721)	Jan-01	Dec-19	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2017 the net difference for these projects was ($325K).	2017
GASRSR414	GAS SERVICE RISER REPL & CSO	15,807,448	24,001,385	8,193,937	34.14%	14.51%	15,807,448	24,001,385	8,193,937	Jan-14	Dec-17	Jan-14	Dec-17	This was the last year work was completed for this multi-year program. Less worked remained than anticipated in the budget.	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
LSMR414	Large Scale Main Replacements	3,426,690	6,105,675	2,678,985	43.88%	3.15%	3,426,690	6,105,675	2,678,985	Jan-01	Dec-19	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2017 the net difference for these projects was ($325K).	2017
TLR414	TRANSMISSION LINE REPLACE	-	2,000,287	2,000,287	100.00%	0.00%	-	158,381,217	158,381,217	Jan-17	Jun-17			Budgeted as a placeholder to fund specific transmission modernization projects, which are distinct projects but are managed collectively. In 2017 the net difference for these projects was ($1,007K) due to timing of engineering and design work and property acquisitions.	2017
TMPPENBLN	TMP PENILE-BLANTON LN	210,051	-	(210,051)	-100.00%	0.19%	210,051	-	(210,051)			Jan-17			2017
TMPPENPRS	TMP PENILE-PRESTON	2,230,027	-	(2,230,027)	-100.00%	2.05%	2,230,027	-	(2,230,027)			Jan-17		Actuals were charged here, but funds were budgeted in a placeholder project, TLR414. The Transmission Modernization program includes distinct projects that are managed collectively. In 2017 the net difference for these projects was ($1,007k) due to timing of engineering and design work and property acquisitions.	2017
TMPPROP1	TMP PROPERTY PENILE-BLANTON	256,925	-	(256,925)	-100.00%	0.24%	256,925	-	(256,925)			Aug-17	Dec-17		2017
TMPPRSPIC	TMP PRESTON-PICCADILLY	310,719	-	(310,719)	-100.00%	0.29%	310,719	-	(310,719)			Jan-17			2017
CCSO419	REPL EXIST CUST SRV W RISER	2,435,852	1,970,080	(465,772)	-23.64%	2.24%	2,435,852	1,970,080	(465,772)	Jan-01	Dec-25	Jan-01			2017
CNBCS419	NB CUST SRV LINE & GAS RISER	4,664,427	4,137,476	(526,952)	-12.74%	4.28%	4,664,427	4,137,476	(526,952)	Jan-01	Dec-25	Jan-01		Increase due to more customer requests for gas services.	2017
RRCS419G	REP CO GAS SERV 419	2,236,891	1,975,068	(261,823)	-13.26%	2.05%	2,236,891	1,975,068	(261,823)	Feb-01	Dec-25	Feb-01			2017
CCSO421	REPL EXIST CS WITH RISER-MUL	37,578	136,563	98,986	72.48%	0.03%	37,578	136,563	98,986	Nov-12	Nov-27	Nov-12			2017
CNBCS421	NB INST CUST SERV LINE & RSR	64,599	42,870	(21,729)	-50.69%	0.06%	64,599	42,870	(21,729)	Nov-12	Nov-27	Nov-12			2017
CCSO4485	REPL EXIST CS & RISER-4485	80,056	98,180	18,124	18.46%	0.07%	80,056	98,180	18,124	Dec-12	Dec-18	Dec-12			2017
CNBCS4485	INST CUST SRV - MAGNOLIA	8,698	-	(8,698)	-100.00%	0.01%	8,698	-	(8,698)			Nov-12			2017
PMR414	Priority Main Replacement	2,208,446	1,423,318	(785,128)	-55.16%	2.03%	2,208,446	1,423,318	(785,128)	Sep-01	Dec-18	Sep-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2017 the net difference for these projects was ($325K).	2017
		43,068,468	49,518,353	6,449,885											**2017 Total**
AMR414	ALDYL-A MAIN REPLACEMENT	48,716	-	(48,716)	100.00%	0.04%	48,716	-	(48,716)			Jan-16	Nov-17		2018
CCSO419	REPL EXIST CUST SRV W RISER	2,664,522	1,977,728	(686,794)	-34.73%	2.03%	2,664,522	1,977,728	(686,794)	Jan-01	Dec-30	Jan-01		Variance to budget reflects actual versus projected investments associated with replacing existing customer service risers as part of the Gas Line Tracker program. Annual budgets are based on historical investment rates for replacing existing customer service risers. The increase is due to higher than anticipated replacements.	2018
CCSO421	REPL EXIST CS WITH RISER-MUL	27,777	140,872	113,095	80.28%	0.02%	27,777	140,872	113,095	Nov-12	Nov-27	Nov-12			2018
CCSO4485	REPL EXIST CS & RISER-4485	183,977	99,382	(84,594)	-85.12%	0.14%	183,977	99,382	(84,594)	Dec-12	Dec-18	Dec-12			2018
CNBCS419	NB CUST SRV LINE & GAS RISER	4,619,400	4,295,986	(323,414)	-7.53%	3.52%	4,619,400	4,295,986	(323,414)	Jan-01	Dec-30	Jan-01			2018
CNBCS421	NB INST CUST SERV LINE & RSR	35,346	23,840	(11,506)	-48.26%	0.03%	35,346	23,840	(11,506)	Nov-12	Nov-27	Nov-12			2018
CNBCS4485	INST CUST SRV - MAGNOLIA	94,963	23,217	(71,746)	-309.02%	0.07%	94,963	23,217	(71,746)	Nov-12	Nov-27	Nov-12			2018
CRSS414	REPLACE STEEL SERVICE LINES	5,012,089	9,167,063	4,154,973	45.33%	3.82%	4,903,883	19,018,063	14,114,179	Jan-18	Dec-18	Jan-18	Mar-18	This is the first year of a multi year program which implements a systematic large scale replacement of steel gas distributon customer service lines and targeted removal of county loops and steel curbed services. Lower spending that anticipated occurred in the first year due to fewer apointments scheduled by customers at the beginning of the year, and then limited contractor availability at the end of the year.	2018
DLSMR414	DWNTWN LRG SCALE MAIN	1,975,656	6,868,626	4,892,970	71.24%	1.51%	1,975,656	6,868,626	4,892,970	Jan-01	Dec-19	Jan-01		The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2018 the net difference for these projects was $8,738K. Less restoration work needed for 2018 than originally anticipated.	2018
GASRSR414	GAS SERVICE RISER REPL & CSO	113,533	-	(113,533)	100.00%	0.09%	113,533	-	(113,533)			Jan-14	Dec-17		2018
LSMR414	Large Scale Main Replacements	577,101	4,753,730	4,176,629	87.86%	0.44%	577,101	4,753,730	4,176,629	Jan-01	Dec-19	Jan-01	May-19	The Leak Mitigation program includes large scale main replacements, downtown main replacements, priority main replacements, and service line replacements, which are distinct projects but are managed collectively. In 2018 the net difference for these projects was $8,738K. Less restoration work needed for 2018 than originally anticipated.	2018
PMR414	Priority Main Replacement	79,592	-	(79,592)	100.00%	0.06%	79,592	-	(79,592)			Sep-01	Dec-18		2018
RRCS419G	REP CO GAS SERV 419	2,763,826	2,361,020	(402,806)	-17.06%	2.11%	2,763,826	2,361,020	(402,806)	Feb-01	Dec-30	Feb-01			2018
RRCS421	Serv Line Repl-Muldraugh	18,568	169,305	150,737	89.03%	0.01%	18,568	169,305	150,737	Jan-13	Dec-23	Jan-13			2018
TMPPENBLN	TMP PENILE-BLANTON LN	1,555,842	2,010,148	454,306	22.60%	1.19%	3,392,349	22,295,436	18,903,087	Jan-17	Jun-21	Jan-17			2018
TMPPENPRS	TMP PENILE-PRESTON	3,928,399	20,302,848	16,374,449	80.65%	2.99%	20,154,687	22,532,875	2,378,188	Jan-17	Oct-20	Jan-17	Oct-20	The first phase of the Transmission Pipeline Modernization Program was approved in 2017 and is in the GLT mechanism. There are 4 individual projects in this first phase. This under run is due to onstruction delays because of the timing of right-of-way acquistions. The net variance in 2018 for these 4 projects is $16,278k.	2018
TMPPROP2	TMP PROPERTY PENILE-PRESTON	42,726	-	(42,726)	100.00%	0.03%	295,188	-	(295,188)			Aug-18	Mar-19		2018
TMPPRSPIC	TMP PRESTON-PICCADILLY	2,672,750	2,164,242	(508,508)	-23.50%	2.04%	19,903,591	24,987,823	5,084,233	Jan-17	Oct-20	Jan-17	Oct-20	The first phase of the Transmission Pipeline Modernization Program was approved in 2017 and is in the GLT mechanism. There are 4 individual projects in this first phase. This overrun is due to higher than anticipated material expenditures at higher costs than estimated and some purchases shifted from 2019 to 2018.	2018

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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
		26,414,782	54,358,007	27,943,224											**2018 Total**
406000007	REPLACE STEEL SVCS 2019	-	-	-	100.00%	0.00%	-	-	-						2019
414000001	REPLACE STEEL SERVICES 2019	9,245,961	8,818,441	(427,520)	-4.85%	5.80%	9,245,961	8,818,441	(427,520)	Dec-18	Dec-19	Dec-18	Aug-20		2019
CCSO419	REPL EXIST CUST SRV W RISER	2,528,870	2,405,572	(123,298)	-5.13%	1.59%	2,528,870	2,405,572	(123,298)	Jan-01	Dec-30	Jan-01			2019
CCSO421	REPL EXIST CS WITH RISER-MUL	82,538	131,353	48,814	37.16%	0.05%	82,538	131,353	48,814	Nov-12	Nov-27	Nov-12			2019
CCSO4485	REPL EXIST CS & RISER-4485	94,628	93,647	(981)	-1.05%	0.06%	94,628	93,647	(981)	Dec-12	Dec-18	Dec-12			2019
CNBCS419	NB CUST SRV LINE & GAS RISER	4,711,873	4,563,544	(148,329)	-3.25%	2.95%	4,711,873	4,563,544	(148,329)	Jan-01	Dec-30	Jan-01			2019
CNBCS421	NB INST CUST SERV LINE & RSR	59,784	17,942	(41,843)	-233.22%	0.04%	59,784	17,942	(41,843)	Nov-12	Nov-27	Nov-12			2019
CNBCS4485	INST CUST SRV - MAGNOLIA	30,263	22,948	(7,315)	-31.88%	0.02%	30,263	22,948	(7,315)	Nov-12	Nov-27	Nov-12			2019
CRSS414	REPLACE STEEL SERVICE LINES	(108,206)	-	108,206	100.00%	-0.07%	4,903,883	5,012,089	108,206			Jan-18	Mar-18		2019
DLSMR414	DWNTWN LRG SCALE MAIN	266,653	1,079,617	812,964	75.30%	0.17%	266,653	1,079,617	812,964	Jan-01	Dec-19	Jan-01		Less restoration identified than anticipated (city invoices us for intersection restoration work that we are responsible for)	2019
LSMR414	Large Scale Main Replacements	1,642	456,492	454,850	99.64%	0.00%	1,642	456,492	454,850	Jan-01	Dec-19	Jan-01	May-19		2019
PMR414	Priority Main Replacement	(28)	-	28	100.00%	0.00%	(28)	-	28			Sep-01	Dec-18		2019
RRCS419G	REP CO GAS SERV 419	2,953,767	2,257,604	(696,163)	-30.84%	1.85%	2,953,767	2,257,604	(696,163)	Feb-01	Dec-30	Feb-01		Higher volume of leak remediation than budgeted.	2019
RRCS421	Serv Line Repl-Muldraugh	3,014	200,841	197,827	98.50%	0.00%	3,014	200,841	197,827	Jan-13	Dec-23	Jan-13			2019
TMPPENBLN	TMP PENILE-BLANTON LN	1,626,456	25,265,029	23,638,572	93.56%	1.02%	3,392,349	27,229,116	23,836,767	Jan-17	Jun-21	Jan-17		Variance due to shifts in construction timing. The budget assumed that TMPPENPRS would start construction in 2018 and be mostly complete by the end of that year, with TMPPENBLN and TMPPRSPIC to start construction in 2019 and be mostly complete by the end of that year. Due to delays in engineering, ROW acquisition, and permitting, we did not start construction on TMPPENPRS until 2Q2019. We also started construction on TMPPRSPIC at the same time. TMPPENBLN will start construction in 2020. This work schedule explains the distribution of spend across the three project numbers. The lower total spend is due to not starting construction until the second quarter as discussed above.	2019
TMPPENPRS	TMP PENILE-PRESTON	13,996,262	6,614,070	(7,382,191)	-111.61%	8.78%	20,154,687	12,772,496	(7,382,191)	Jan-17	Oct-20	Jan-17	Oct-20	Variance due to shifts in construction timing. The budget assumed that TMPPENPRS would start construction in 2018 and be mostly complete by the end of that year, with TMPPENBLN and TMPPRSPIC to start construction in 2019 and be mostly complete by the end of that year. Due to delays in engineering, ROW acquisition, and permitting, we did not start construction on TMPPENPRS until 2Q2019. We also started construction on TMPPRSPIC at the same time. TMPPENBLN will start construction in 2020. This work schedule explains the distribution of spend across the three project numbers. The lower total spend is due to not starting construction until the second quarter as discussed above.	2019
TMPPROP2	TMP PROPERTY PENILE-PRESTON	252,461	-	(252,461)	100.00%	0.16%	295,188	42,726	(252,461)			Aug-18	Mar-19		2019
TMPPRSPIC	TMP PRESTON-PICCADILLY	16,920,122	21,952,804	5,032,682	22.93%	10.61%	19,903,591	25,078,660	5,175,069	Jan-17	Oct-20	Jan-17	Oct-20	Variance due to shifts in construction timing. The budget assumed that TMPPENPRS would start construction in 2018 and be mostly complete by the end of that year, with TMPPENBLN and TMPPRSPIC to start construction in 2019 and be mostly complete by the end of that year. Due to delays in engineering, ROW acquisition, and permitting, we did not start construction on TMPPENPRS until 2Q2019. We also started construction on TMPPRSPIC at the same time. TMPPENBLN will start construction in 2020. This work schedule explains the distribution of spend across the three project numbers. The lower total spend is due to not starting construction until the second quarter as discussed above.	2019
		52,666,060	73,879,903	21,213,843											**2019 Total**

Louisville Gas and Electric Company
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Calculation of Capital Construction Project Slippage Factor -Non-Mechanism Construction Projects

Schedule 27b(1)

Source: Schedule 27a - Construction Projects

Year	Base Rate Capital Actual	Base Rate Capital Budget Cost	Variance in Dollars	Variance as a percent	Slippage Factor
2019**	335,352,952	346,266,286	(10,913,334)	-3.152%	96.848%
2018*	313,868,037	315,346,297	(1,478,260)	-0.469%	99.531%
2017	273,814,739	314,514,052	(40,699,313)	-12.940%	87.060%
2016	201,820,465	205,916,322	(4,095,857)	-1.989%	98.011%
2015	213,433,085	213,558,521	(125,436)	-0.059%	99.941%
Totals	**1,338,289,278**	**1,395,601,477**	**(57,312,199)**	**-4.107%**	**95.893%**

5 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 5 Years)	**96.278%**

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. Removed the budgeted and actual amounts related to the Bullitt County Pipeline project due to legal proceedings halting progress on the project.
**2019 - Removed the budgeted and actual amounts related to the Bullitt County Pipeline project due to legal proceedings halting progress on the project.

Louisville Gas and Electric Company
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Calculation of Capital Construction Project Slippage Factor -Mechanism Construction Projects Only

Schedule 27b (2)

Source: Schedule 27a - Construction Projects

	A	B	C	D = A+B+C	E	F	G	H=E+F+G	I=D-H	J=I/H	K=D/H
Year	Actual ECR	Actual DSM	Actual GLT	Mechanism Capital Actual Total	ECR	DSM	GLT	Mechanism Capital Budget Total	Variance in Dollars	Variance as a percent	Slippage Factor
2019	58,407,258	1,135,129	52,666,060	112,208,447	51,273,113	250,000	73,879,903	125,403,016	(13,194,570)	-10.522%	89.478%
2018	152,574,865	177,917	26,414,782	179,167,564	161,140,121	1,118,924	54,358,007	216,617,053	(37,449,489)	-17.288%	82.712%
2017	152,550,358	901,116	43,068,468	196,519,941	137,392,654	1,931,766	49,518,353	188,842,773	7,677,168	4.065%	104.065%
2016	118,080,979	2,032,812	56,811,210	176,925,001	213,541,391	2,332,374	57,452,364	273,326,130	(96,401,129)	-35.270%	64.730%
2015	332,975,913	2,956,595	54,787,547	390,720,056	328,957,067	1,546,665	52,747,681	383,251,413	7,468,643	1.949%	101.949%
Totals	**814,589,372**	**7,203,568**	**233,748,068**	**1,055,541,009**	**892,304,347**	**7,179,729**	**287,956,309**	**1,187,440,385**	**(131,899,376)**	**-11.108%**	**88.892%**

5 Year Average Slippage Factor (Mathematic Average of the Yearly Slippage Factors / 5 Years)	**88.587%**

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.

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Attachment to Response to PSC-1 Question No. 27(b)
2 of 2
Blake/Bellar

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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).

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Louisville Gas and Electric
Case No. 2020-00350
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.
850	FORM for Excess and_or Obsolete Inventory Review	

950	Spreadsheet Policy	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.

LG&E and KU Energy LLC Accounting Policy and Procedures

250 - Balance Sheet Account Reconciliation

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

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

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

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

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

General Requirements:

Detailed Procedures Performed:

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

2. All accounts[1] 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

[1] 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.

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 factor	Yes	Yes or No	No

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

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

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

[2] 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.

250 - Balance Sheet Account Reconciliation

(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 fs1\acctpolicies\Account Recs Procedures. The Accounting Analyst will compare the total row count from all individual tabs against the total rows generated in the trial balance above to ensure completeness. The listing will contain (at a minimum) the account number, the account description, the current month balance, the department name, the reviewer's initials and date reviewed, the U.S. GAAP financial statement line item and the FERC (Utility) financial statement line item. Optional columns for the preparer's initials and date prepared will also be included. This listing will identify accounts according to their risk, per Item 3 above:
    - *High – These accounts must be reconciled before noon on the 7th work day. Reviews must be completed by noon on the 7th work day of each month following the quarter end and by the 9th work day of each month following non-quarter-end months.*
    - *Medium – These accounts must be reconciled and the reconciliation reviewed by the 14th work day of each month following the quarter end and by the last working day following non-quarter-end months.*

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(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]\[YYYY-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:

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

- Evidence of reconciliation of the ending balance per the general ledger to the supporting documentation. The preparer must also agree the ending balance per the general ledger to the balance on the control listing. *The reconciling items, individually listed*, including a detailed explanation of the item, whether the item is the result of an error (errors must be evaluated based on the 354 - Materiality Policy), a status update of the last action taken and the date the item is expected to be resolved;
- The source of all amounts presented on the reconciliation;
- Column headings and line item descriptions for all data presented;
- The file path and file name;
- 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*.

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

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- *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[3] 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,

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

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(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
- EiS report "LKE High Risk BS Trending"
- 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]\[YYYY-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

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

Key Contact:
Manager, Corporate Accounting

Corresponding PPL Policy No. and Name:
200 – 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

251 - Journal Entries Policy and Procedures

(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*

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

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

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

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

See also PPL's guidance regarding Electronic Evidence Requirements.

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

Oracle Journal Entries:

Oracle 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: \\fs1\acctpolicies\Journal 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

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(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.

251 - Journal Entries Policy and Procedures

(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.)

251 - Journal Entries Policy and Procedures

(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.

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(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[1] using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file) AND which are determined to be complex are designated as high-risk.

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

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

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

Review, 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*)***.

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

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

All journal entries must be reviewed. Evidence of review of electronic journal entries is the e-mail 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.

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(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[2]. Also, the journal entry preparer must perform and document review procedures to provide reasonable assurance that the information is complete and accurate, if total debits of the entry exceed the Manual Accrual, Third-Party Spreadsheet and Waived (Out-of-Period) Adjustment materiality threshold using the lowest of the LKE registrants from the prior quarter except for January which uses the third quarter threshold from the prior year, other than for reversing accounts payable accruals, for which individual accrual journal entry line items must be reviewed and certified by knowledgeable operational personnel if they exceed this threshold. (See the Materiality Thresholds tab of the Waived Adjustments file).
- For out-of-period or reclassification journal entries, potential internal control deficiencies have been communicated to the Sarbanes-Oxley Compliance Department.

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

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

(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.*

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(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 or his/her delegate. These EiS reports are run again by the Accounting Analyst in Corporate Accounting on workday 5 and when all entries, including STAT entries, are completed showing only entries posted after workday 4. The Accounting Analyst compares the queries to the updated centralized journal entry checklist to ensure that all journal entries have been posted to Oracle and the queries are signed by the Accounting Analyst and approved by the Manager, Corporate Accounting or his/her delegate. (See cycle/transaction 080.05, Control Activity 3 in the Sarbanes Oxley Compliance documentation.)

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 acctpolicies 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

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(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.

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(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.

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(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 PPL Policies directory on SharePoint)

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CCS Journal Entry Job Aid
Electronic Evidence Requirements (see PPL Policies directory on SharePoint)
Remote Accounting Close Requirements

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

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

Oracle (ADI) Journal Entries

ADI Journal Entry Header Information:

- Category: Describes the type of journal entry, based on a predefined list in Oracle selected by the user, except that "Prior Period Adjustment" must be used as the Category \if the entry should have been made in another period and "Accrual" must be used for accounts payable accruals which affect Accounts 107 or 108. In the event that an accounts payable accrual is also a prior period adjustment, the Accrual journal category must be used.
- Source: Describes how the journal entry was input into Oracle. Journal entries uploaded from ADI must have a Spreadsheet source.
- Currency: Lists the type of currency in which the journal entry is being booked. The only currency allowed is USD (U.S. Dollars) or STAT for statistics.
- Accounting Date: Lists the date which determines the General Ledger period in which the journal entry will be posted. This field is normally limited to the current open period for which the books are being closed and to the next open period. Occasionally, the books are reopened to allow posting to a prior period.
- Group ID: The employee number of the person uploading the journal entry, excluding the leading letter and leading zeros.
- Batch Name: The originating department code and preparer initials in ALL-CAPS, separated by a hyphen with no spaces or underscores. The Corporate Accounting Department maintains the list of valid originating department codes.
- Journal Name: The journal entry number stored in Oracle, using the following syntax: J###-cccc-mmyy, where ### = 3 digit journal entry number from the journal entry checklist, cccc = 4 digit company number, mm = 2 digit month and yy = 2 digit year.
- Journal Description: A short description of the journal entry.
- Reverse Journal: Yes, if set to auto-reverse in Oracle; No, or null, if not set to auto-reverse in Oracle
- Reversal Period: Completed only if Reverse Journal is set to Yes; defines the General Ledger period in which the auto-reversal will post in Oracle. This field is limited to the current open period for which the books are being closed and the next open period.

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

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

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

ADI Journal Entry Line Information:

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

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

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

- If no project/task is being charged, type No in the column or leave the column blank.

ADI Journal Entry Footer Information:

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

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(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
  - Category: Journal

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  - 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**
  - 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

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(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,
    - Account needs Project/Task?

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(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.

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

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

HFM Journal Entries

HFM Journal Entry Header Information:

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

HFM Journal Entry Line Information:

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

Date Created: 3/11/16
Dates Revised: 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 2nd page header

To: Controller

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

Re: Insert topic here & in 2nd page header

cc: Insert name of relevant Director or Officer and the following recipients:
Director, Audit Services
Manager, Sarbanes-Oxley Compliance
Manager, Financial Reporting
Deloitte
Director, Shared Accounting Services, PPL
Controller, PPL
(Draft & 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.)

Overview of Error [1]

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

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

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	Debit	Credit	Debit	Credit
($ in thousands)					
	LG&E				
Copy entry(ies) into this space	LG&E				

	LG&E				
	LG&E				

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

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

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

Qualitative Assessment

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

- Whether it arises from 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

- 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.*

- *A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively."*

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

"63. The severity of a deficiency depends on -

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

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

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

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

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

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

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

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

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

- *Identification of fraud, whether or not material, on the part of senior management;*

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

SOX Assessment Conclusion

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

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

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

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

Required Disclosures

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

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

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

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

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

(If the error is determined to be a material weakness add discussion of how this will be disclosed in the financial statements. See *Appendix B - Guidance for reporting Sarbanes-Oxley Issues in Error Assessment Memos*. Also provide a discussion on the necessary steps taken to ensure timely disclosure through the filing of a Form 8-K in accordance with the policy, see *355- SEC Reporting requirements*. No disclosure in the Form 10-K or Form 10-Q is required if the error is classified as a deficiency or significant deficiency.)

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

354 - Materiality Accounting Policy and Procedures

(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

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(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.

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(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 then review the assessment with the Controller and a final determination will be made. The assessment will be shared with the Sarbanes Oxley Compliance department and the external auditors. The materiality conclusions for the reclassifications will be reflected in the Overall Error Assessment memo prepared by the Financial Reporting Department for each reporting period.

Quantitative

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

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(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:

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

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

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

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

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

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

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(Note: Text in italics indicates key SOX control 80.08.08)

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

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

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

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

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

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

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

- existence of a stable business environment;
- the Company's business is viable and not under financial duress;

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(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 existing in the balance sheet at the end of the current year, irrespective of the misstatement's year(s) of origination. Companies should quantify the impact of correcting all misstatements, including both the carryover and reversing effects of prior year misstatements, on the current year financial statements. All errors should be quantified and evaluated using both the rollover and the iron curtain methods.

Qualitative

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

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

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(Note: Text in italics indicates 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

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(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]).

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(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 2nd 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[1]) should be addressed to the Controller and copied to the relevant*

[1] Appendix A is a template for the Error Assessment Memo and contains additional SOX assessment documentation required if the error identified is greater than the lowest threshold

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(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 \\lgeenergy.int\shares\Group3: acctrestricted drive for the respective quarter. The memo must state the following at a minimum, if applicable:

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

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

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.

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outlined in the quarterly waived adjustments file. In addition to Appendix A, Appendix B provides guidance for reporting SOX issues in the error assessment memo.

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(Note: Text in italics indicates key SOX control 80.08.08)

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

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

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

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.

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(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

354 - Materiality Accounting Policy and Procedures

(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

LG&E and KU Energy LLC Accounting Policy and Procedures

357 - Assets/Liabilities Classification

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

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

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

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

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

General Requirements:

Detailed Procedures Performed:

Per the Master Glossary of the Accounting Standards Codification ("ASC"), current assets are 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[i]
- Short-term investments including certain marketable securities and short-term deposits that could be used in current operations are reflected in other within current assets[i]
- Accounts receivable, less a reserve for uncollectible accounts
- Unbilled revenue
- Receivables from officers, employees, affiliates and others, if collectible in the ordinary course of business within a year
- Inventories of fuel, materials and operating supplies

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[i]
- Receivables arising from unusual transactions which are not expected to be collected in 12 months
- Cash surrender value of life insurance policies
- Land and other natural resources
- Depreciable assets
- Financing costs associated with long-term debt (financing costs, commissions, reacquired debt (in regulated operations only), even if a portion will be amortized in the subsequent 12 months)
- Long-term prepayments which are chargeable to the operations over several years, or deferred charges such as prepayments under a long-term lease
- Regulatory assets not related to under-recovery of regulatory mechanisms (see above)

Current Liabilities:

For LKE, current liabilities typically include obligations such as:

- Trade accounts payable for obligations to be repaid within the normal operating cycle of the business
- Short-term debt is generally classified as a current liability when the transfer of resources is required during the normal operating cycle of the business. There are certain exceptions [ii]

357 - Assets/Liabilities Classification

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

- Long-term debt portion payable within 12 months[iii]
- Debt and other obligations due on demand (many customer and collateral deposits are considered current because they are due on demand)
- Accruals of expenses such as wages, commissions, rentals and royalties
- Income and other taxes payable (including taxes withheld payable) within 12 months
- 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

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

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

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

A. Post-balance-sheet-date issuance of a long-term obligation or equity securities. After the date of an entity's balance sheet but before that balance sheet is issued or is available to be issued a long-term obligation or

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

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

450 – Derivatives and Hedging

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

Policy:

FASB's Accounting Standards Codification Topic 815 (ASC 815), Derivatives and Hedging establishes accounting and reporting standards for derivative instruments, including certain derivative instruments embedded in other contracts, and for hedging activities. It requires that all derivatives that have not qualified for scope exceptions to be recognized on the balance sheet at fair value. If certain conditions are met, a derivative may be specifically designated as a cash flow hedge, fair value hedge, or net investment hedge.

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

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*

450 – Derivatives and Hedging

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

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

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

    a. Neither party is required to deliver an asset that is associated with the underlying and that has a principal amount, stated amount, face value, number of shares, or other denomination that is equal to the notional amount (or the notional amount plus a premium or minus a discount). For example, most interest rate swaps do not require that either party deliver interest-bearing assets with a principal amount equal to the notional amount of the contract.[2]

[1] Sometimes, other names are used. For example, the notional amount is called a face amount in some contracts.
[2] ASC 815-10-55-9 through 55-18 state that a non-performance penalty provision that requires the defaulting party to compensate the non-defaulting party for any loss incurred but does not allow the defaulting party to receive the effect of favorable price changes (an asymmetrical default provision) does not give a commodity forward contract the characteristic described as net settlement. In contrast, a contract that permits only one party to elect net settlement of

450 – Derivatives and Hedging

(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[3] or is itself a derivative instrument. An example is a forward contract requiring delivery of an exchange-traded equity security. Although the number of shares to be delivered is the same as the notional amount of 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

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the contract (by default or otherwise), and thus participate in either favorable changes only or both favorable and unfavorable price changes in the underlying, meets the derivative characteristic described as net settlement.

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

450 – Derivatives and Hedging

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

- 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 re-measured at fair value under GAAP with changes in fair value reported in current earnings.

450 – Derivatives and Hedging

(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.

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(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, Derivatives and Hedging, 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

450 – Derivatives and Hedging

(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.

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(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

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(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

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(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 the related foreign currency exchange rates , or (4) the risk of changes in its cash flows attributable to default or changes in the obligor's creditworthiness. Two or more of the above risks may be designated simultaneously as being hedged.

Economic Hedges:

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

Qualifying for Fair Value Hedge Accounting

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.

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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.

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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

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(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)

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

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

Special Situation: Counterparty Credit Risk
ASC 815-20-35-14 through 35-18 require entities to assess the possibility of whether a counterparty will default by failing to make any contractually required payments to the entity. The assessment should include the effect of any related collateralization or financial guarantees. Although a change in a counterparty's creditworthiness would not necessarily indicate the counterparty would default, such a change must warrant further evaluation. If the likelihood that the counterparty will not default ceases to be probable, an entity would be unable to conclude that the hedging relationship in a cash flow hedge is expected to be highly effective. In contrast, a change in the creditworthiness of a counterparty in a fair value hedge would have an immediate impact because the change in the creditworthiness would affect the change in the derivative's fair value, which would immediately affect both the assessment of whether the relationship qualifies for hedge accounting and the amount of ineffectiveness to be recognized. The Credit and Contract Administration Department (Credit) monitors the credit worthiness of derivative counterparties. Should the credit worthiness of a counterparty be down-graded, Credit would be responsible for informing Corporate Finance. Due to regulatory accounting treatment applied to derivatives, Corporate Finance would adjust the credit value reserve accordingly when

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(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.

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(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[4] or through a market mechanism will rarely qualify for the NPNS exception.

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

(3) Forward contracts that contain optionality features. Forward contracts containing optionality features that do not modify the quantity of the asset to be delivered under the contract are eligible to qualify for the NPNS exception. Except for power purchase or sales agreements addressed in (4), below, if an option component permits modification of the quantity of the assets to be delivered, the contract is not eligible for the NPNS exception, unless the option component permits the holder only to purchase 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.

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

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

Criteria applicable for both parties to the contract:

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

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

Criteria applicable for the seller of electricity

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

Criteria applicable to the buyer of electricity:

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

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

6. The contracts are entered into to meet the buyer's obligation to maintain a sufficient capacity, including a reasonable reserve margin established by or based upon a regulatory commission, local standards, regional reliability councils, or regional transmission organizations.

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

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provide guidance about when the price adjustment for an underlying would not be considered clearly and closely related to the asset being delivered, which would preclude the NPNS exception:

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

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

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

LKE policies to comply with this guidance follow:

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

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

- Forward contracts containing optionality features that do not modify the quantity of the asset to be delivered are eligible for the normal purchases and normal sales exception. If an option component permits modification of the quantity of the assets to be delivered (as in the case of a requirements contract), the contract is **not** eligible for the normal purchase and normal sales exception, unless it is probable that the contract will result in physical delivery, and if the option component permits the holder only to purchase additional quantities at the market price at the date of delivery.

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

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- 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 excluded from MTM treatment due to the following:

1. Certain transactions are excluded:
   - Sales to ultimate customers (physical transactions) because these transactions are considered normal sales
   - 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.

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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

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(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

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(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

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(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.

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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.

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(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:

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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:

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(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

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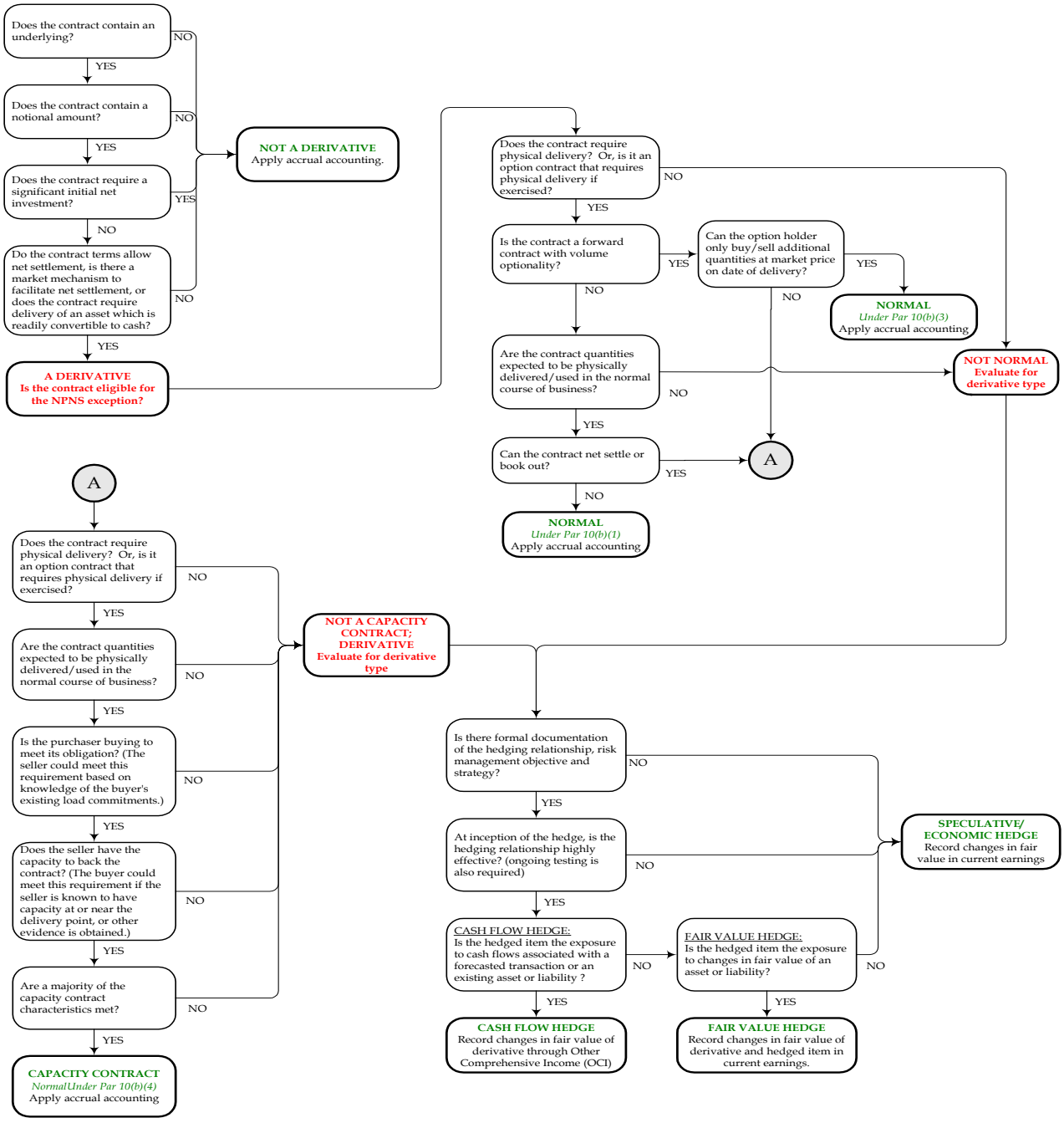
(Note: Text in italics indicates a key SOX control.)

Appendix 1: Derivative Evaluation Flowchart



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APPENDIX 2 - Derivative

ASC 815 - Derivative Evaluation Worksheet
Counterparty Name

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

Additional Comments (Overview)

Summary of Conclusions:

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

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APPENDIX 2 - Derivative

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

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

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

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

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

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

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

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

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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		

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APPENDIX 2 - Derivative

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

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

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

If yes or no, continue to Step 4.

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

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APPENDIX 2 - Derivative

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

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

Does the contract qualify for the normal purchase normal sale exception? If "No" stop here.	
Does the contract contain price adjustment features? If "No" stop here.	
a. The underlying is extraneous (that is, irrelevant and not pertinent) to both the changes in the cost and the changes in the fair value of the asset being sold or purchased, including being extraneous to an ingredient or direct factor in the customary or specific production of that asset.	
b. If the underlying is not extraneous as discussed in (a), the magnitude and direction of the impact of the price adjustment are not consistent with the relevancy of the underlying. That is, the magnitude of the price adjustment based on the underlying is significantly disproportionate to the impact of the underlying on the fair value or cost of the asset being purchased or sold (or of an ingredient or direct factor, as appropriate).	
c. The underlying is a currency exchange rate involving a foreign currency that meets none of the criteria in paragraph 815-15-15-10(b) for that reporting entity.	
Conclusion: Does a contract that otherwise qualifies for the normal purchase normal sales exception that has price adjustment features meet any of the criteria above? If no, the contract can receive the normal purchase normal sale exception.	

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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

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

Policy:
Contracts within the scope defined below are reviewed monthly and evaluated to determine the appropriate accounting treatment related to the terms in the contract, which may include leases, variable interest entities (VIEs), guarantees, 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).

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

Included in this policy are the references to the Sarbanes-Oxley Transaction 80.04 Contracts Control Activities (80.04 CA 1, 2, 4).

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

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(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, Derivatives and Hedging)
- 454 - Leases (ASC 842, Leases)
- 1057 - Guarantees (ASC 460, Guarantees)
- 1058 - Variable Interest Entities (ASC 810, Consolidation)
- 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.

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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

Reference
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

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(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

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

APPENDIX A – Confirmations

Confirmation of Customer Contracts

Group Name : Economic Development and Major Accounts

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

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

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

Confirmation of Normal Purchase Normal Sales Transactions

Group Name : Gas Management Planning and Supply

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

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

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

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

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

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

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(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 agreements for the applicable quarter are in compliance with the normal purchase normal sale exception for derivatives accounting.

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

a.) Did all transactions entered into have normal quantities, location for physical delivery, and timing of gas purchases and sales reasonable in relation to the business needs of LG&E 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? ☐

452 - Goodwill

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

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

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

Scope: Goodwill recorded on LKE and its subsidiaries.

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

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

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:

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- 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

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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

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in the United States ("U.S. GAAP") shall be accounted for in accordance with ASC 350. Subsidiary goodwill shall be tested for impairment at the subsidiary level using the subsidiary's reporting units. If goodwill of a subsidiary is impaired, a push-up of the impairment to the consolidated level does not necessarily take place. If a goodwill impairment loss is recognized at the subsidiary level, an assessment is made as to whether or not the fair value of the reporting unit needs to be adjusted on a higher consolidated level by performing an interim impairment test in the reporting units in which the subsidiary resides. Should a reduction in the fair value of the reporting unit be considered unnecessary, an impairment loss is not recorded in the consolidated statement of income.

If goodwill and another asset (e.g., under ASC 360 – Impairment of Long-Lived Assets) of a reporting unit are tested for impairment at the same time, the other asset shall be tested for impairment before goodwill.

Detailed Procedures Performed for Goodwill Impairment Test:

Step 0 Analysis
If the optional qualitative assessment is performed, ASC 350-20-35-3C provides the following examples (not all-inclusive) of events and circumstance that may be considered in the qualitative assessment:

a. Macroeconomic conditions such as a deterioration in general economic conditions, limitations on accessing capital, fluctuations in foreign exchange rates, or other developments in equity and credit markets

b. Industry and market considerations such as a deterioration in the environment in which an entity operates, an increased competitive environment, a decline in market-dependent multiples or metrics (consider in both absolute terms and relative to peers), a change in the market for an entity's products or services, or a regulatory or political development

c. Cost factors such as increases in raw materials, labor, or other costs that have a negative effect on earnings and cash flows

d. Overall financial performance such as negative or declining cash flows or a decline in actual or planned revenue or earnings compared with actual and projected results of relevant prior periods

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

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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 – Property, Plant and Equipment of a significant asset group within a reporting unit;

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- 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:

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- 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.

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Reports Generated and Recipients:

Annual impairment test completed by PPL.

Additional Controls or Responsibility Provided by Other Procedures:

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Regulatory Requirements:

Federal Energy Regulatory Commission ("FERC") Accounting Guidelines

Reference:

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

Key Contact:
Manager, Financial 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

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

Procedure
Review the applicable contracts within scope and consult with Supply Chain, 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.

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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

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- 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 non-lease 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,

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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

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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.

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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).

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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.

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- 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.

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(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.

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(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

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(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

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(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)
  - General description of leases
  - Basis and terms and conditions on which variable lease payments are determined
  - Terms and conditions of options to extend or terminate leases
  - Residual value guarantees
  - Restrictions or covenants imposed by leases.
- Leases that have not yet commenced
- Significant assumptions and judgments
  - Whether a contract contains a lease

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  - Allocation of consideration in a contract
  - Discount rate
- Amounts recognized in the financial statements
  - Finance lease cost
  - Operating lease cost
  - Short-term lease cost
  - Variable lease cost
  - Sublease income
  - Net gain or loss from sale-and-leaseback transactions
  - 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:
  - Hindsight practical expedient
  - 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
  - Basis and terms and conditions on which variable lease payments are determined
  - 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

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- 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.

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(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

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(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 USof A 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

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(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

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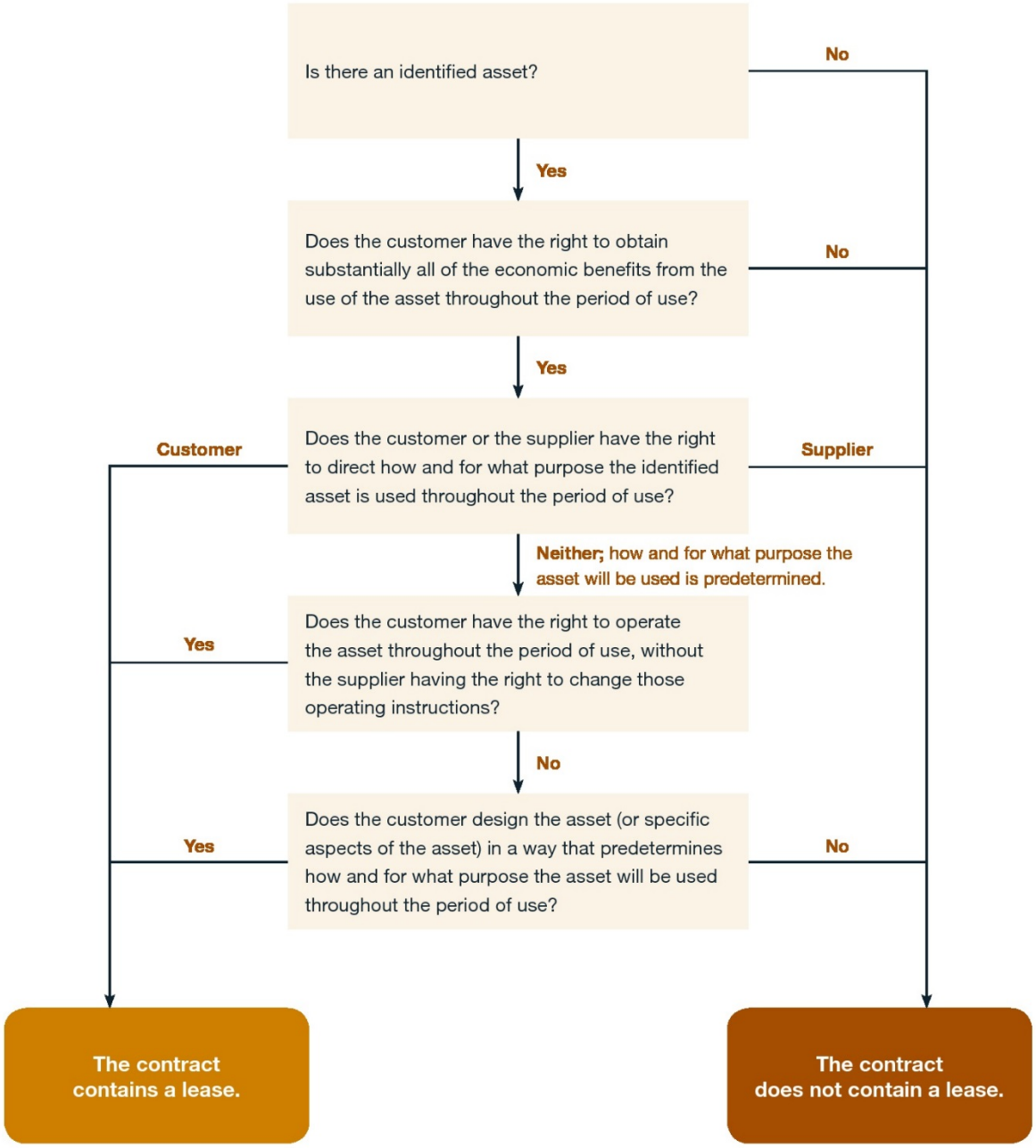
(Note: Text in italics indicates a key SOX control.)

Appendix A-Lease Identification Decision Tree



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(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

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(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 OPERATING LEASES	Other Noncurrent Assets
101131	PROPERTY UNDER FINANCING LEASES	Regulated Utility Plant
101132	PROPERTY UNDER PREPAID LEASES	Other Noncurrent Assets
101136	ACCUM AMORT PROPERTY UNDER OPERATING LEASES	Other Noncurrent Assets
101137	ACCUM AMORT PROPERTY UNDER OPERATING LEASES - IMPAIRMENT	Other Noncurrent Assets
101138	INITIAL DIRECT COST-FINANCE LEASE	Regulated Utility Plant
111105	ACCUM DEPR PROPERTY UNDER FINANCING LEASES	Reserves for Depreciation and Amortization
184730	LEASE PAYMENT - CLEARING	Other Current Assets
227101	OBLIGATIONS UNDER OPERATING LEASES - NONCURRENT	Other Noncurrent Liabilities
227102	OBLIGATIONS UNDER FINANCING LEASES - NONCURRENT	Long-term Debt
232035	LEASE ACCRUAL OTHER MISC	Other Current Liabilities – Misc Payables
243102	OBLIGATIONS UNDER OPERATING LEASES - CURRENT	Other Current Liabilities
243103	OBLIGATIONS UNDER FINANCING LEASES - CURRENT	Short-term Debt
421106	GAIN - LEASE DISP	O&M Expense

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

421206	LOSS - LEASE DISP	O&M Expense
426526	IMPAIRMENT OF LEASED ASSETS	Other Income (Expense)
426527	IMPAIRMENT OF FINANCE LEASES	Other Income (Expense)
426561	IMPAIRMENT ON LEASED ASSETS	Other Income (Expense)
431106	INTEREST ON PROPERTY UNDER FINANCING LEASES	Interest Expense

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(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
DR	101130	Property Under Operating Leases		270				
CR	243102/227101	Obligations Under Operating Leases- Current/Non-current	Lease module will adjust monthly the ST and LT lease liability via a reclassification entry based on the remaining term of the lease	(270)				
		Initial recognition of lease						
DR	184730	Lease payment clearing			100	100	100	
CR	232100/131090	AP/Cash			(100)	(100)	(100)	
DR	243102	Obligations Under Operating Leases-Current			84	90	96	
DR	931904	Rents- Corporate HQ (interest portion)	For operating leases interest charges same expense account as rent expense		16	10	4	
CR	184730	Lease payment clearing			(100)	(100)	(100)	
DR	931904	Rents- Corporate HQ (interest portion)	Based on amortization of 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						

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

Policy: Accounting and disclosures for pension and other postretirement plans will be in conformity with FASB ASC 715, Compensation – Retirement Benefits.

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

Using valuations provided by its actuaries, LKE and its subsidiaries will record/adjust liabilities and assets associated with its pension and other postretirement plans at least annually and whenever changes to the plans or significant events occur resulting in a material change in valuation. Monthly costs associated with these plans will be recorded consistent with the allocation of labor (as well as capital and O&M expense) to the various subsidiary entities. Costs will be recorded on a regulatory basis with the difference between the regulatory and financial reporting basis due to purchase accounting adjustments recorded to LKC.

Scope: LKE employees benefit from both funded and unfunded retirement benefit plans. Its defined benefit pension 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

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(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 21st Century Act or the amount of the ASC 715 pension expense. Additionally, contributions will be made to maintain a minimum 80% PPA funded status in order to avoid financial penalties levied by the PBGC.

SERPs:
Non-qualified pension plans, most commonly referred to as Supplemental Executive Retirement Plans (SERP's), are plans that provide for additional pension benefits to highly compensated employees above IRS limits for qualified plans. Non-qualified pension plans are not required to segregate assets for benefit payments into a separate trust. LKE provides benefits under non-qualified plans, which are paid from corporate assets, as it does not currently maintain separate trusts for these plans. Note that for the purposes of this document, the Officer SERP, the Restoration Plan and the Hale SERP are all collectively referred to by the term SERP.

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

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

456 – Pension and Postretirement Plans

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

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

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

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

Definitions:

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

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

"Discount rate" – The interest rate used to adjust for the time value of money.

"Expected long-term rate of return on plan assets" – An assumption as to the rate of return on plan assets stated as a percentage reflecting the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the projected benefit obligation.

456 – Pension and Postretirement Plans

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

"Expected return on plan assets" – A dollar amount calculated as a basis for determining the extent of delayed recognition of the effects of changes in the fair value of assets. The expected return on plan assets is determined based on the expected long-term rate of return on plan assets and the market-related value of plan assets.

"Fair value" – As stated in FASB Accounting Standards Codification (ASC) 820-10-20, Fair Value Measurements and Disclosures, "fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." ASC 820 introduces and requires documentation of new fair value measurement concepts including: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g. credit risk) for an entity's own liabilities. In addition, ASC 820 expands the fair value disclosure requirements of other accounting pronouncements. When measuring fair value, these new concepts as well as the disclosures should be considered and documented.

"Gain or loss" – A change in the value of either the projected benefit obligation or the plan assets resulting from experience different from that assumed or from a change in an actuarial assumption.

"Health care cost trend rates" – An assumption about the annual rate(s) of change in the cost of health care benefits currently provided by the postretirement benefit plan, due to factors other than changes in the composition of the plan population by age and dependency status, for each year from the measurement date until the end of the period in which benefits are expected to be paid. The health care cost trend rates implicitly consider estimates of health care inflation, changes in health care utilization or delivery patterns, technological advances, and changes in the health status of the plan participants. Differing types of services, such as hospital care and dental care, may have different trend rates.

"Market-related value of plan assets" – A balance used to calculate the expected return on plan assets. Market-related value can be either fair market value or a calculated value that recognizes changes in fair value in a systematic and rational manner over not more than five years. LKE applies the expected rate of return to all assets and then smoothes all asset gains/losses that differ from that expected rate of return.

"Measurement date" – The date as of which plan assets and obligations are measured.

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(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

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(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 the date of the investee's financial statements used to apply the equity method. Requiring that the pension measurements be as of a particular date is not intended to require that all procedures be performed after that date.

Interim Remeasurement

PwC's ARM section 4270, "Pension Costs", paragraph .431 indicates that judgment is required to determine what constitutes a significant portion of expected future service and a significant number of employees in regard to 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.

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

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

Semi-Annual Remeasurement

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

During the first half of the year, the independent actuary delivers the final current year pension expense. At this time, the actuary also provides an updated funded status of the plan liabilities. The difference between the reported funded status and the funded status recorded at December 31 is due to the rollforward of data used to generate the annual year-end disclosures and complete data collection and reconciliation used to produce the final plan valuations as of the census date. The review of any resulting differences will encompass both quantitative and qualitative considerations to determine the significance of the differences and if they should be recorded. Significant differences will be assessed under ASC 250-10-20, Change in Accounting Estimate.

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

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

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

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

Asset Values:

Plan assets are measured at fair value at each measurement date, which are then offset against the pension and other postretirement benefit obligations to determine the funded status to be recorded on the balance sheet.

Plans are allowed to smooth the volatility of asset fluctuations by using a calculated or "market related value" approach to determine the value of assets to be used to measure pension costs and determine funding requirements. LKE uses a five year smoothing for the determination of its market-related value of assets. Under this approach, asset gains or losses are recognized in the asset base over a five year period.

ASC 715-30-55-101 through 107 provides guidance/illustrations in the use of a market related value approach.

Assumption Setting:

Management makes key decisions regarding the primary assumptions used in the calculations of obligations and assets which include the discount rate, expected rate of return on assets, expected mortality, salary increase rate and health care cost trend rate. Plan assumptions are evaluated by financial and human resources management and the independent actuary. These assumptions are approved on an annual basis, barring any events requiring an interim measurement. The basis for determining the primary assumptions are as follows:

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

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

Expected rate of return on plan assets: LKE's Treasury department, in conjunction with the PPL Employee Benefit & Pension Board (EBPB), monitors and reports on the returns achieved by LKE's pension and other postretirement benefit plans and provides guidance for expectations of future performance. Consideration is given to the percentage of assets invested in equities, bonds, real estate and cash in weighting the Return on Plan Assets. Consideration is also given as to whether the assets are actively managed.

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

The expected return on plan assets is determined based on a market-related value of plan assets, which is calculated by rolling forward the prior year market-related value with contributions, disbursements and long-term expected return on investments. One-fifth of the difference between the actual value and the expected value is added (or subtracted if negative) to the expected value to determine the new market-related value.

Health care cost trend rate: LKE's Director, Human Resources – Corporate, or delegate, reviews the health care cost trend rates for each plan with LKE's independent actuary. This review is conducted with regard to plan provisions, experience and macro-economic expectations.

Lump-sum option election rate: Percentage of employees assumed to take the lump-sum option available to them. This rate is set based on prior experience. The rate is compared to industry experience and evaluated for consistency

Mortality: The mortality assumption is composed of two parts. The first is the base table which reflects the initial mortality rates at the time the mortality study is published. The second is the projection scale which projects how mortality rates will change in the future. LKE's actuaries perform a demographic experience study every three years to determine the appropriateness of the current demographic assumptions for the plans. LKE management compares the results of its plans based on the experience study to the Society of Actuaries (SOA) tables and selects adjustment factors which will align the SOA tables to the plan experience.

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Retirement rate: This rate represents the number of people expected to retire in a year as a percentage of the number of employees eligible for retirement at that age. LKE management reviews the results of its plans per the experience study and updates the retirement rate table to reflect experience.

Salary increase rate: LKE's Director, Human Resources – Corporate, or delegate, provides guidance regarding recent and expected future salary increases. The independent actuary provides a report showing LKE's historical trend.

Amortization of Gains and Losses:

Net periodic pension costs include the aggregate recognition of:

1. the costs associated with providing benefits (service cost and interest cost);
2. an offset to those costs related to the expected return on the assets held in trust; and
3. amortizations of deferred items (including the transition amount from the adoption of ASC 715, if applicable, prior service cost resulting from plan amendments, and the difference between assumed and actual demographic and asset performance results).

ASC 715-30-35-24 requires, at a minimum, the amortization of unrecognized net gain or loss in excess of 10 percent of the greater of the projected benefit obligation or the market-related value of plan assets over the average remaining service period of active employees expected to receive benefits under the plan. If all or almost all of a plan's participants are inactive, the average remaining life expectancy of the inactive participants shall be used instead of average remaining service.

ASC 715-30-35-25, states "Any systematic method of amortizing gains or losses may be used in lieu of the minimum specified in the previous paragraph provided that all of the following conditions are met: (a) the minimum is used in any period in which the minimum amortization is greater (reduces the net balance included in accumulated other comprehensive income by more), (b) the method is applied consistently, (c) the method is applied similarly to both gains and losses."

LKE uses a double corridor approach to amortizing unrecognized actuarial gains and losses for its defined benefit pension plans. In addition to the minimum amortization required by ASC 715-30-35-24, a second corridor is utilized for the net unrecognized gains or losses in excess of 30% of the plan's projected benefit obligation. The net unrecognized gains or losses outside the second corridor are amortized on a straight-line method over a period equal to one-half of the average future service period of the plan participants. This method provides

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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:

Treasury (Allentown) – Manages and/or coordinates all trust and investment manager relationships, ultimately responsible for all plan investments.

Treasury (Louisville) - Coordinates all plan funding decisions with senior management.

Human Resources – Communicates plan provisions and any changes to plan provisions to the plan actuary and pension accounting. Provides annual employee census data, input on the health care cost trend and the rate of compensation increase assumptions to the plan actuary.

Risk Management – Responsible for recommending and coordinating the year-end assumptions to be used for plan measurement with senior management and the actuary. Responsible for all general ledger journal entries and account analysis associated with all LKE pension and

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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 Regulated Operations

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

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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

650 - Capital - Additions and Retirements Policy and Procedures

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

Policy: Capital assets will be recorded based on the acquisition or construction of property, plant and equipment ("PP&E") with useful lives greater than one year, and assets will be removed based on retirements and disposals of PP&E to ensure the accounting records are accurate.

Procedure: The procedures for adding and removing capital assets are described in the detailed instructions below.

Scope: All asset additions and retirements of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that all capital assets and retirements are properly added or removed from the accounting records.

General Requirements:

Detailed Procedures Performed:

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

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

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

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

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

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

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

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

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

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

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

Directly identifiable costs include:

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

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

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- Acquisition or Construction Stage - the acquisition or construction activities occur that are necessary to get the PP&E ready for its intended use. This is the stage when the business entity acquires ownership of the assets or rights to the assets. It continues until the asset is acquired or until completion of all major construction and installation activities. If the asset is constructed in phases, it can be divided into multiple projects as long as the phases can be operated independently from the projects that are incomplete. Capitalized interest, if applicable, begins during this stage (see AFUDC Policy and Procedures). Costs directly identifiable related to the asset during this stage can be capitalized. Examples are listed below:

  - labor and burden costs related to time spent on specified activities performed by the entity during this stage.
  - depreciation of machinery and equipment used directly in the construction or installation of PP&E and incremental costs directly associated with the utilization of that machinery and equipment during this stage.
  - inventory (including spare parts) used directly in the construction or installation of PP&E.
  - payment to obtain an option to acquire PP&E.
  - incremental direct costs incurred in transactions with a third party often include an element of the third party's administrative overhead. That element is considered to be an incremental direct cost and should be capitalized.
  - for real estate, costs incurred for property taxes, insurance and ground rentals are capitalizable during the time that activities are necessary to get the asset ready for its intended use are in progress. The cost of demolition that occurs with the acquisition of real estate is capitalized during a reasonable period of time thereafter.

- In-Service Stage - PP&E is substantially complete and ready for its intended use. Capitalized interest, if any, ceases (see AFUDC Policy and Procedures) and depreciation commences at this stage. Costs that are incurred during this stage can be as follows:

  - repair and maintenance - expensed as incurred.
  - replacement of existing components of PP&E - capitalized under the guidelines of the FERC Uniform System of accounts.
  - additional components to PP&E- follow the capitalization criteria set forth in the first three stages within this policy.

  NOTE: Major maintenance activities may include costs related to replacements of PP&E and should be capitalized (when incurred and not accrued) according to the FERC Uniform System of Accounts. Additions to PP&E should follow the capitalization criteria

set forth in first three stages within this policy. All other maintenance costs should be expensed as incurred.

Refer to Appendix A – Summary of Accounting, for more details on accounting for specific types of costs.

LKE and its subsidiaries have historically applied the standards of the Federal Energy Regulatory Commission ("FERC") and other regulators in their accounting practices when making capital versus expense determinations. It has been LKE's practice is to capitalize the following:

- Direct costs related to asset construction – costs directly charged such as labor, purchased material, contractors and inventory.

- Burden Cost Component – cost that can NOT be directly charged. Examples of burdens include pensions, insurance, payroll taxes and other labor related costs.

- A portion of indirect overheads directly attributable to capital activities –including Administrative and General Expense-Transferred ("A&G") and Engineering, Warehouse and Transportation Overheads. A&G is an allocation from Operation and Maintenance to Capital which allocates labor and expenses of employees that support the capital process but do not work directly on a particular capital project. These costs can be capitalized per the Code of Federal Regulations and have been deemed recoverable in rates by the various regulating entities.

According to the 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.

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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:

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(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

650 - Capital - Additions and Retirements Policy and Procedures

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

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

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(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

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(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

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

Appendix A- Summary of Accounting

Type of Work	Capital	Expense	Deferred Charges	Comments
Preliminary Stage (pre-probable)				
Internal/external costs of developers working to facilitate project negotiation and start up		X		
Internal/external legal fees to draft letters of intent and purchase agreements		X		
Travel expenses of internal/external developers and other company personnel to conduct negotiations with other parties and review project		X		
Salaries/consultant fees to review or develop models of projected cash flows/operations		X		
Payment to obtain an option to acquire PP&E	X			
Preacquisition Stage (Project is deemed probable) & Construction Stage				
Payment to acquire a site permit and license when directly identifiable to the property	X			**A**
Internal/external legal fees for Operational/Commercial contracts	X			**B**
Internal/external legal fees for litigation proceedings related to PP&E	X			**B**
Internal/external legal fees for condemnations proceedings, including court and counsel costs for land and land rights	X			
Internal/external legal fees for environmental activities directly related to PP&E	X			**C**
Internal/external fees for incorporation related to a regulated entity	X			
Salaries of developers, legal counsel and other Company personnel working to facilitate obtaining a	X			**D**

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

Type of Work	Capital	Expense	Deferred Charges	Comments
site permit and license when directly identifiable to the activity				
Internal salaries to negotiate and secure specific project financing		X		
Payment to obtain an option to acquire PP&E	X			
External fees to negotiate and secure project financing			X	
Incremental direct costs with independent third parties for specific PP&E	X			
External consulting fees such as architectural and engineering studies	X			
Real estate legal and title fees	X			
Real estate surveying fees, appraisal, negotiation fees, site preparation, and damage payments (e.g. crops)	X			**E**
Directly related employee salary and benefit costs	X			
Environmental compliance and due diligence in areas directly related to PP&E	X			**F**
Building demolition costs	X			**G**
Internal direct costs of constructing the asset, including labor	X			
Depreciation and incremental costs of directly related equipment	X			
Internal costs to develop software at site (subject to Policy 655 – Hardware and Software Capitalization Policy)	X			
Costs of materials to build the plant, including acquisition of inventory and contract labor	X			
Costs reduced for liquidating damages	X			**H**
Inventory (including spare parts) used directly in acquisition or construction of PP&E	X			

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

Type of Work	Capital	Expense	Deferred Charges	Comments
Incremental costs associated with field office maintained during construction	X			
Costs to identify and hire operating and administrative personnel on-site		X		
Internal/external costs to conduct training, including training on internally developed or acquired software		X		
Interest expense incurred on debt incurred to finance acquisition (subject to limitations)	X			
Property taxes and insurance (subject to Policy 656 – Capitalized Property Taxes Policy)	X			**I**
Post Construction/Pre-operation				
Costs to test plant	X			**J**
Synchronization of plant to grid	X			**K**
O&M contractor costs		X		
Administrative costs such as rent, utilities, etc.		X		

Comments:

A. Capitalize only if all conditions are met: costs are directly identifiable to the specific property, costs would be capitalized if the property were acquired, and acquisition of the property is probable.
B. Capitalize only if directly identifiable to a capital project.
C. Examples of activities include licensing, air and water permitting, site acquisitions, and all other studies required by regulatory and environmental agencies as a pre-condition to permit issuance.
D. Limited to time spent on a specific permit/license. Not time exploring several possible sites; costs should not be significant.
E. Costs include professional fees of engineers, attorneys, appraisers, and financial advisors, etc.
F. Areas include hazardous material and waste management, pollution prevention, environmental permitting & impact analysis, and regulated licensing/renewals
G. Capitalize if the demolition is probable upon purchase and occurs within approximately one year after and classify as land.

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(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 not an exhaustive list of all expenditures that may be capitalized. Contact Property Accounting with any questions.

651 – Capital - Allowance for Funds Used During Construction ("AFUDC") Policy and Procedures

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

Policy: AFUDC is a calculated allowance for Kentucky Utilities Company ("KU") representing the opportunity cost of having funds tied up in major construction projects.

Procedure: The procedures for calculating AFUDC are described below.

Scope: AFUDC is calculated for KU projects only. By order of the Federal Energy Regulatory Commission ("FERC"), KU calculates and applies AFUDC to generation[1] assets used to serve the municipal utilities in KU's territory. Because the Company earns a return on Construction Work in Progress ("CWIP") in Kentucky and Virginia, AFUDC does not apply to those jurisdictions.

A project must be a generation project and meet two criteria to be eligible for AFUDC accrual:
1. Estimated investment costs must be greater than $100,000. Note: This limit is based on the gross investment amount, regardless of the amount of cash contribution to be received by a project.
2. Actual construction time must be at least three consecutive months in duration. Construction time is measured in actual labor construction time and should not include engineering/design time. (Construction time may be measured by contract or Company labor, or outside services if those labor dollars represent actual construction).

The forgoing criteria process regarding investment dollars and construction duration has been the past practice of KU for many years and has been accepted by the FERC as an appropriate methodology.

Objective of Procedure: To calculate the AFUDC capitalized.

General Requirements:

Annually:
In January, the estimated AFUDC rate is calculated using previous year-end financial information and forecasted CWIP and borrowings. All financial information used must be on a regulatory basis, no purchase accounting amounts are included. Per Docket No. FA11-7-000, Audit of PNM Resources, Inc. and Public Service Company of New Mexico, the common equity

[1] Generation: Effective July 1, 2014, AFUDC is calculated on 100% of eligible generation assets. Previously, only 50% of non-environmental projects were eligible for AFUDC from the inception of formula rates in 2009. Transmission: KU recorded AFUDC on eligible transmission projects prior to January 1, 2015. KU discontinued recording AFUDC on transmission projects at that time as transmission assets are now considered a retail asset recoverable from Kentucky and Virginia retail customers. Revenues from parties that use the transmission system are credited to retail customers in rate cases.

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(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.

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(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.

$$Ai = s(S/W) + d\left(\frac{D}{D+P+C}\right)(1 - S/W)$$

Ai = 0.0233 0.023288521

Ae = Allowance for other funds used during construction rate.

$$Ae = [1 - S/W]\left[p\left(\frac{P}{D+P+C}\right) + c\left(\frac{C}{D+P+C}\right)\right]$$

Ae = 0.0344 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%

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(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, + ½ of current month) = AFUDC charge

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

The CWIP base illustrated in the above calculation should exclude all unpaid accruals, including contract retention, tax accruals, etc.[2]

During the monthly close process, an AFUDC Calculation report is generated by PowerPlant showing the AFUDC charges for the month, and is reviewed for reasonableness by the Accounting Analyst responsible for AFUDC accounting.

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.

[2] Guidance on unpaid item exclusions found in audit findings for Ruby Pipeline, LLC (Docket No. FA13-12-000), Panhandle Eastern Pipe Line Co, LP (Docket No. FA12-4-000), Gulfstream Natural Gas System, LLC (Docket No. FA11-10-00) and ETC Tiger Pipeline, LLC (Docket No. FA13-9-000)

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(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 ½ 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

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(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

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(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

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

AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISIONS OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

ORDER NO. 561

FEDERAL POWER COMMISSION

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

February 2, 1977 *

* Published in the Federal Register on February 15, 1977 (42 F.R. 9161). Order issued April 1, 1977 granting application for rehearing for purpose of further consideration, unreported. Order No. 561-A issued August 1, 1977 denying application for rehearing and clarifying prior order, 59 FPC 1340 [Editor's note: Petition for review filed on September 28, 1977 *sub nom. Jersey Central Power & Light Co., et al.* v. *F.P.C.*, in CADC No. 77-1883.] Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P .

[*1]

ORDER ADOPTING AMENDMENT TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith, John H. Holloman III and James G. Watt.

OPINION:

On May 20, 1975, the Commission issued a notice of proposed rulemaking in Docket No. RM75-27 *(40 F.R. 23322,* May 29, 1975). This rulemaking proposed to establish a uniform formulary method for determining the maximum rates to be used in computing the Allowance for Funds Used During Construction (AFUDC) and to provide accounting and reporting requirements for AFUDC which accord with the elements entering into the determination of AFUDC rates. The stated objective of the proposed rule was to establish a method which would give recognition to the interrelationship between capital utilized for rate case purposes and the capital components of AFUDC in a manner that would permit a utility to achieve a rate of return on its total utility operations, including its construction program, at approximately the rate which would be allowed in a rate case.

Comments were invited from interested parties on or before July 7, 1975. Due to requests, this date was extended to [*2] September 5, 1975. In response to the proposed rulemaking, the Commission received comments from 79 respondents (Attachment A). In general, the reaction to the proposed rulemaking was favorable as to its overall objective, but many respondents questioned the ability of the proposal to meet such objective and made suggestions for improvement.

Many respondents objected to the weight given short-term debt in the proposed rule and suggested a number of alternatives. These respondents argued that short-term debt is not necessarily the first source of construction funds, as would be indicated by application of he proposed formula, and should be ignored or given less weight. We are not convinced, however, that we should modify the proposed formula with respect to short-term debt. It is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of our proposed rule to do so. Instead, we proposed a rule that would give a utility an opportunity to be compensated for the total cost of capital devoted to utility operations, including its construction program. In order to accomplish this, it is necessary to look to how [*3] the cost of capital is handled in a rate proceeding so that a method for determining

AFUDC can be devised that will not result in double counting of the same capital cost or will not omit important categories of capital cost. Typically, short-term debt has not been included in rate of return computations for cost of service purposes on the grounds that such debt is temporary and is used essentially for construction purposes; however, the cost of such debt represents a valid and necessary expenditure for conducting utility operations which ultimately must be recovered through rates. By adopting the approach of permitting the capitalization of short-term debt cost through AFUDC, we provide such a mechanism. It should be understood that this method is for the purpose of establishing a rate for AFUDC and not for establishing a method for allocating short-term interest cost for the purpose of a rate proceeding.

Many respondents also questioned the use of embedded cost rates for long-term debt and preferred stock in the proposed AFUDC formula and suggested incremental cost rates be used instead. For essentially the same reasons that we believe the proposed handling of short-term debt [*4] should not be modified, we are rejecting this suggestion. If incremental cost rates were utilized for these categories of capital cost in the AFUDC formula, there would be a double counting for the same costs. Embedded cost rates are normally used for rate of return purposes and such cost rates include the cost of new as well as old issues of long-term debt and preferred stock. Therefore, the composite return on rate base collected through rates provides for the proportionate recovery of new or incremental capital costs in the ratio of rate base to the size of the capital structure used for rate of return purposes. If we assume for the sake of argument that the sum of a utility's permanent capital structure plus short-term borrowing is equal to the sum of its rate base plus construction work in progress balances, it is obvious that the use of incremental cost for AFUDC purposes and embedded cost for rate of return purposes would result in double counting of the same costs. Although the above illustration somewhat oversimplifies the issue, we believe that the principle is adequately demonstrated.

The other basic component for AFUDC relates to common equity funds. Comments by [*5] respondents on this subject primarily related to how the reasonable cost rate for common equity funds should be determined. Unlike debt costs or the cost of preferred stock, which can be objectively determined by analysis of actual contractual obligations and expenditures, the cost of common equity is not ordinarily related to contractual requirements. In the proposed rule we indicated that the cost rate to be used for common equity would be the rate granted common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding 3 years should be used. We recognize, based on the comments received, that this approach may require some modification in situations where ratemaking bodies use other than an "original cost" rate base or where utilities are subject to multiple rate jurisdiction. However, in developing a general rule relating to AFUDC, we find any possible inequities of this nature can best be handled on an individual company basis.

Having considered the broad issues of the various components of the AFUDC, it is now necessary to focus on the many constructive and [*6] helpful comments and suggestions received relating to other facets of the proposed rulemaking.

Many comments were received regarding the desirability of segregating AFUDC into two components, borrowed funds and other funds, and the relocation of the allowance for borrowed funds to the Interest Charges Section of the income statement. The main objection to this proposed requirement was that it would have the effect of reducing interest coverages and thereby restrict the issuances of additional debt by some companies. We recognized that this may be a particularly uninviting aspect of the proposed rule for some utilities since "Other Income" will be reduced upon application of the proposed rule and such income is frequently, in whole or part, used for interest coverage tests. n1 However, we believe this change to be necessary in order to better inform readers of the financial statements of utilities as to the nature and level of the capitalized allowance for borrowed funds. Since there is little conceptual difference between capitalization of the cost of borrowed funds used for construction purposes and other costs of construction such as labor and materials, we believe that the [*7] readers of financial statements will be better informed if such construction interest is shown as an allocation of cost by a reduction in the Interest Charges Section of the income statement rather than as an income item.

n1 We also recognize that interest coverages for some utilities may be increased if in their coverage computations they use net interest charges since this amount will be reduced upon application of the proposed rule.

A number of respondents criticized the proposal to determine the current year's AFUDC rates by the use of average actual book balances and cost rates of the prior year principally because short-term debt cost rates and balances are very volatile and the use of averages for a previous year does not give a proper indication of the cost of short-term debt for

prospective computations of AFUDC. We agree that this is a valid point and believe that modifications of the proposed rule in this are are necessary.

We are modifying the proposed rule to provide that the balances of long-term debt, preferred stock, and common equity for use in the formula for the current year will be the balances in such accounts at the end of the prior year; the cost rates [*8] for long-term debt and preferred stock will be the effective weighted average cost of such capital. The average short-term debt balances and relatec cost and the average construction work in progress balance will be estimated for the current year. We shall require, however, that public utilities and natural gas companies monitor their actual experience and adjust to actual at year-end if a significant deviation from he estimate should occur. For this purpose we shall consider a significant deviation to exist if the gross AFUDC rate exceeds by more than one-quarter of a percentage point (25 basis points) the rate that is derived from the formula by use of actual 13 monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year.

.25 change

Many respondents requested clarification as to whether premiums, discounts and expenses related to long-term debt, and compensating balances and commitment fees related to short-term debt, were to be considered when determining the cost rate for such funds. With respect to long-term debt, the cost of such capital should be the yield to maturity determined in the same manner [*9] as set forth in § 35.13(b)(4)(iii), Statement G -- Rate of Return, of the Commission's Regulations under the Federal Power Act and § 154.63(f), Statement F(3) -- Debt Capital, of the Commission's Regulations under the Natural Gas Act which gives appropriate recognition to premiums, discounts and expenses related to long-term debt. In regard to short-term debt, several respondents have pointed out that compensating balances and commitment fees have cost implications with respect to bank loans and as support for commercial paper and urged that recognition be given for such costs. We agree that in some instances, such items could properly be considered in determining the effective cost rate for short-term debt for use in the formula. However, primarily because of measurement problems, we do not believe that specific recognition should be given in the general rule. Instead, where an individual company has a written agreement and can support the fact that compensating balances and commitment fees are necessary in order to obtain favorable short-term financing and are not considered in its rate proceedings, we will permit an adjustment to the nominal short-term interest rates to reflect [*10] this additional cost. We believe that this approach is necessary because of the diversity of rate treatment for these items; the commingling and lack of identification of bank balances kept for normal operating purposes and those used for compensating bank balance purposes; and the frequent lack of formal agreements for required levels of compensating bank balances.

Some respondents commented that the value of noninvestor sources of funds such as accumulated deferred income taxes and contributions in aid of construction should be recognized in the formula. We are not adopting this suggestion since normally the entire balances in the accumulated deferred income taxes accounts are used to reduce rate base for cost of service purposes. n2 To include such balances in determining the AFUDC rate would result in double counting of the same dollars. The same reasons apply for contributions in aid of construction, since under our Uniform System of Accounts such contributions are credited directly to construction costs.

n2 There is one category of accumulated deferred taxes which is not used to reduce rate base. Under our ratemaking practices the balances of Account 281, Accumulated deferred income taxes-Accelerated amortization, are included in the capitalization used for rate of return purposes at zero cost. The balances in these accounts, however, are relatively small and the effect on the AFUDC rate if taken into consideration would be negligible.

[*11]

A number of respondents commented that previously capitalized AFUDC should be included in the cost base to which the AFUDC rate applies since AFUDC is a cost of construction similar to labor, materials and other elements of construction. Thus, it is asserted that the compound method must be recognized if AFUDC is to properly compensate the utility for use of funds while devoted to construction. We agree that compounding of AFUDC is proper in theory and necessary as a matter of sound cost determination; however, we believe that a monthly compounding of AFUDC as suggested by some respondents may result in excessive amounts capitalized since cash outlays for interest and dividends are not normally made on a monthly basis. We shall therefore permit compounding but no more frequently than semiannually.

semi annual compounding

A number of respondents also indicated that any rules issued with respect to AFUDC should apply to Nuclear Fuel in Process of Refinement, Conversion, Enrichment and Fabrication (Account 120.1) in the same manner as Construction Work in Progress. We agree with these comments and will so provide.

Certain other constructive suggestions received from respondents have been included in [*12] the accounting instructions for the purpose of adding clarity to the accounting text.

We have also deleted that portion of the proposed plant instructions pertaining to computations of income taxes. We believe that these proposed instructions are not now necessary in view of our *Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 739)* in Docket Nos. R-424, Accounting for Premiums, Discount and Expense of Issue, Gains and Losses on Refunding and Reaquisition of Long-Term Debt, and Interperiod Allocation of Income Taxes and R-446, Amendments to the Uniform System of Accounts for Classes A, B and C Public Utilities and Licensees and Natural Gas Companies: Deferred Income Taxes. As stated in Order No. 530-A:

The accounting for deferred income taxes prescribed in Order No. 530 was structured to accommodate utilities under the rate jurisdiction of the various state regulatory bodies that may or may not authorize deferred tax accounting for rate purposes (See General Instruction 18). If a net of tax allowance for funds rate is prescribed by a regulatory body in setting the rate levels of utilities, we consider that such treatment is consistent with the intent of Order [*13] No. 530 and it is not necessary for utilities to set aside deferred income taxes related to the interest component of the allowance for funds rate. In light of this, we do not believe that it is necessary to make provision in the Uniform System of Accounts to cover this matter.

The Commission finds:

(1) The notice and opportunity to participate in this rulemaking proceeding with respect to the matters presently before this Commission through the submission, in writing, of data, views, comments and suggestions in the manner described above, are consistent and in accordance with the procedural requirements prescribed by *5 U.S.C. 553.*

(2) The amendments to Parts 101 and 104 of the Commission's Uniform System of Accounts for Public Utilities and Licensees and to FPC Forms No. 1, No. 1-F, and No. 5 required by § 141.1, 141.2, and 141.25 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Federal Power Act.

(3) The amendments to Parts 201 and 204 of the Commission's Uniform System of Accounts for Natural Gas Companies, and to FPC Forms No. 2, No. 2-A, and No. 11 required by § 260.1, 260.2, [*14] and 260.3 in Chapter I, Title 18 of the Code of Federal Regulations, herein prescribed, are necessary and appropriate for the administration of the Natural Gas Act.

(4) Since the amendments prescribed herein, which were not included in the notice of the proceeding, are consistent with the prime purpose of the Proposed Rulemaking, further notice thereof is unnecessary.

(5) Good cause exists for making the amendments to the Uniform System of Accounts for Public Utilities and Licensees and Natural Gas Companies ordered herein effective on January 1, 1977, and the amendments to FPC Forms No. 1, No. 1-F, No. 2, No. 2-F, No. 5, and No. 11 ordered herein, effective for the reporting year 1977.

The Commission, acting pursuant to the provisions of the Federal Power Act, as amended, particularly Sections 3, 4, 301, 304, 308, 309, and 311 (41 Stat. 1063, 1065; 49 Stat. 838, 839, 854, 855, 858, 859; *16 U.S.C. 796,* 797, 825, 825c, 825g, 825h, 825j) and of the Natural Gas Act, as amended, particularly Sections 8, 10, and 16 (52 Stat. 825, 826, 830; *15 U.S.C. 717g,* 717i, 717o), *orders:*

(A) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class A and Class [*15] B Public Utilities and Licensees in Part 101, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition."* As amended, this portion of General Instruction 17 reads:

GENERAL INSTRUCTIONS

* * *

17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit.

* * *

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Electric Plant Instruction "3. *Components of Construction Cost.*" is amended by revising the first sentence of the paragraph and by adding two new paragraphs (a) and (b) immediately following the first paragraph. As amended, subparagraph (17) reads:

ELECTRIC PLANT INSTRUCTIONS

* * *

3. *Components of Construction Cost.*

* * *

(17) "Allowance for funds [*16] used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed, without prior approval of the Commission, allowances computed in accordance with the formula prescribed in paragraph (a) below. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication.

(b) The [*17] rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdictions. If such cost rate is not available, the average rate actully earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinerment, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: * * *

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction;" by adding a new account 432, Allowance for Borrowed [*18] Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction-Credit. Net interest charges

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction-Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [*19] in Electric Plant Instruction 3(17).

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction-Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 3(17).

* * *

(B) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Public Utilities and Licensees in Part 104, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. *Long-term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*" As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

* * *

15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction-Credit. [*20]

* * *

(2) Electric Plant Instruction "2. Components of Construction Cost." is amended by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

ELECTRIC PLANT INSTRUCTIONS

* * *

2. *Components of Construction Cost.*

A. The cost of construction of property chargeable to the electric plant accounts shall include, where applicable, the cost of labor; materials and supplies; transportation; work done by others for the utility; injuries and damages incurred in construction work; privileges and permits; special machine service; allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below; and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

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

$Ae = [1 - S / W] [p(P / D$ [*21] $+ P + C) + c(C / D + P + C)]$

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 35.13 of the Commission's Regulations under the Federal Power Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances [*22] and related cost and the average balance for construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment, and fabrication shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "431, Other Interest Expense" and revising the subtotal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction - Credit.

Net interest charges

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," [*23] and by adding a new acount 432, Allowance for Borrowed Funds Used During Construction -- Credit immediately following account "432, Other Interest Expense." As amended, these portions of the text of the Income Accounts reads:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

3. Interest Charges

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Electric Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

(C) Effective January 1, 1977, the Commission's Uniform System of Accounts for [*24] Class A and Class B Natural Gas Companies in Part 201, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "17. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition."* As amended, this portion of General Instruction 17 reads:

GENERAL INSTRUCTIONS

* * *

17. *LONG-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit.

* * *

(2) Subparagraph "(17) Allowance for Funds Used During Construction" of Gas Plant Instruction "3. *Components of Construction Cost.*" is amended by revising the present paragraph, and immediately following the present paragraph, adding two new paragraphs (a) and (b). As amended, subparagraph (17) reads:

GAS PLANT INSTRUCTIONS

* * *

3. *Components of Construction Cost.*

* * *

(17) "Allowance for funds used during [*25] construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development of leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common [*26] equity cost rate

W = Average balance in construction work in progress

(b) The rates shall be determined annually. The balances for long-term debt, preferred stok and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations

under the Natural Gas Act. Te cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the proceding 3 years shall be used. He short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: * * *

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed [*27] Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-total caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Chart of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

Net interest charges.

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed [*28] in Gas Plant Instruction 3(17).

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amount computed in accordance with the formula prescribed in Gas Plant Instruction 3(17).

* * *

(D) Effective January 1, 1977, the Commission's Uniform System of Accounts for Class C and Class D Natural Gas Companies in Part 204, Chapter I, Title 18 of the Code of Federal Regulations is amended as follows:

(1) The General Instructions are amended by revising paragraph "I" of Instruction "15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*" As amended, this portion of General Instruction 15 reads:

GENERAL INSTRUCTIONS

* * *

15. *Long-Term Debt: Premium, Discount and Expense, and Gain or Loss on Reacquisition.*

* * *

I. Premium, discount, or expense on debt shall not be included as an element in the cost of construction or acquisition of property (tangible or intangible), except under the provisions of account 432, Allowance for Borrowed Funds Used During Construction -- Credit. [*29]

* * *

(2) Amend Gas Plant Instruction "2. *Components of Construction Cost.*" by revising the first paragraph and lettering it "A." and by adding two new paragraphs B. and C. immediately following the first paragraph. As amended, Instruction 2 reads:

GAS PLANT INSTRUCTIONS

* * *

2. *Components of Construction Cost.*

A. The cost of construction of property chargeable to the gas plant accounts shall include, where applicable, fees for construction certificate applications paid after grant of certificate, the cost of labor, materials and supplies, transportation, work done by others for the utility, injuries and damages incurred in construction, privileges and permits, special machine service, allowance for funds used during construction, not to exceed without prior approval of the Commission amounts computed in accordance with the formula prescribed in paragraph B below, training costs and such portion of general engineering, administrative salaries and expenses, insurance, taxes, and other analogous items as may be properly includible in construction costs. (See Operating Expense Instruction 3.) When the utility employs its own funds in exploration and development on [*30] leases acquired after October 7, 1969, no alloance for funds used during construction on such funds shall be included in these accounts.

B. The formula and elements for the computation of the allowance for funds used during construction shall be:

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

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

Ai = Gross allowance for borrowed funds used during construction rate

Ae = Allowance for other funds used during construction rate

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress

C. The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in § 154.63 of the Commission's Regulations under the Natural Gas Act. The cost rate for common equity shall be the rate granted common [*31] equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding 3 years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

(3) The Chart of Income Accounts is amended by revising the title of account "419.1, Allowance for Funds Used During Construction," to read "419.1, Allowance for Other Funds Used During Construction" and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense" and revising the sub-totoal caption "Total Interest Charges" to read "Net Interest Charges." As amended, the Court of Income Accounts reads:

INCOME ACCOUNTS

(Chart of Accounts)

* * *

2. Other Income and Deductions

A. Other Income

* * *

419.1 Allowance for other funds used during construction.

* *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

Net interest [*32] charges.

* * *

(4) The text of the Income Accounts is amended by revising the title and text of account "419.1, Allowance for Funds Used During Construction," and by adding a new account 432, Allowance for Borrowed Funds Used During Construction -- Credit, immediately following account "431, Other Interest Expense." As amended, these portions of the text of the Income Accounts read:

INCOME ACCOUNTS

* * *

2. Other Income and Deductions

* * *

419.1 Allowance for other funds used during construction.

This account shall include concurrent credits for allowance for other funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction shall be capitalized on plant which is completed and ready for service.

* * *

3. Interest Charges

* * *

432 Allowance for borrowed funds used during construction -- Credit.

This account shall include concurrent credits for allowance for borrowed funds used during construction, not to exceed amounts computed in accordance with the formula prescribed in Gas Plant Instruction 2. No allowance for funds used during construction [*33] shall be capitalized on plant which is completed and ready for service.

* * *

(E) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1, Annual Report for Electric Utilities, Licensees and Others (Class A and Class B), prescribed by § 141.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B n1 and C n2 hereto.

n1 Omitted in printing.

n2 Omitted in printing.

(F) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2, Annual Report for Natural Gas Companies (Class A and Class B), prescribed by § 260.1, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachments B and D n3 hereto.

n3 Omitted in printing.

(G) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 1-F, Annual Report for Public Utilities and Licensees (Class C and Class D), prescribed by § 141.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment E n4 hereto.

n4 Omitted in printing.

(H) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 2-A, Annual Report for Natural [*34] Gas Companies (Class C and Class D), prescribed by § 260.2, Chapter I, Title 18 of the Code of Federal Regulations are amended, all as set out in Attachment C hereto.

(I) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 5, Monthly Statement of Electric Operating Revenue and Income, prescribed by § 141.25, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment F n5 hereto.

n5 Omitted in printing.

(J) Effective for the reporting year 1977, certain schedule pages of FPC Form No. 11, Natural Gas Pipeline Company Monthly Statement, prescribed by § 260.3, Chapter I, Title 18 of the Code of Federal Regulations is amended, all as set out in Attachment G n6 hereto.

n6 Omitted in printing.

(K) The Secretary shall cause prompt publication of this Order to be made in the Federal Register.

ATTACHMENT A

Respondents RM75-27

Respondent

Accounting Firms

* Arthur Anderson & Co.

* Not filed within the time prescribed.

* Orrin T. Colby, Jr.

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AMENDMENTS TO UNIFORM SYSTEM OF ACCOUNTS FOR PUBLIC UTILITIES AND LICENSEES AND FOR NATURAL GAS COMPANIES (CLASSES A, B, C AND D) TO PROVIDE FOR THE DETERMINATION OF RATE FOR COMPUTING THE ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION AND REVISION OF CERTAIN SCHEDULE PAGES OF FPC REPORTS, DOCKET NO. RM75-27

ORDER NO. 561-A

FEDERAL POWER COMMISSION

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

August 1, 1977 *

* Published in the Federal Register on August 5, 1977 (42 F.R. 39661). Order issued January 20, 1978 clarifying Order Nos. 561 and 561-A, 2 FERC P61,050.

[*1]

ORDER DENYING APPLICATIONS FOR REHEARING AND CLARIFYING PRIOR ORDER

Before Commissioners: Richard L. Dunham, Chairman; Don S. Smith and John H. Holloman III.

OPINION:

On March 4, 1977, El Paso Natural Gas Company (El Paso), Public Systems n1, three bulk power suppliers for rural electric cooperatives (Oglethorp) n2 and eight investor-owned public utilities (Private Group) n3 filed Applications for Rehearing of our Order No. 561, issued February 2, 1977, in *Docket No. RM75-27, 57 FPC 608.* On March 7, 1977, Pennsylvania Power & Light Company (PP&L) filed a separate Application for Rehearing. On April 1, 1977, an order was issued granting application for rehearing by the aforementioned petitioners for the purpose of further consideration of Order No. 561. On April 18, 1977, pursuant to Section 1.34(d) of the Commission's Rules of Practice and Procedure, the Public Service Commission of the State of New York (New York) and the Private Group filed responses to Applications for Rehearing filed by the Private Group and Public Systems, respectively.

n1 See Appendix A for members of Public Systems.

n2 Oglethorp Electric Membership Corporation, North Carolina Electric Membership Corporation and Old Dominion Electric Cooperative, Inc.

n3 Jersey Central Power & Light Company, Long Island Lighting Company, Metropolitan Edison Company, New England Power Company, Northeast Utilities Company, Pacific Power & Light Company, Pennsylvania Electric Company and Pennsylvania Power & Light Company.

[*2]

Short-Term Debt

El Paso's application stated that it fully supported the Commission's objective in the instant rulemaking proceeding of providing adequate compensation for funds devoted to construction but believed that the formulas devised by the Commission and promulgated pursuant to Order No. 561 fall short of accomplishing this objective. El Paso submits that the approach adopted by the Commission is grounded upon two erroneous assumptions, *i.e.* (i) that short-term debt is the first source of funds for construction purposes, and (ii) that short-term debt is used exclusively for construction. El Paso purposed that instead of the formula adopted by the Commission that the rate for AFUDC be expressed as follows:

$$R = d\,(D / D + P + C) + P\,(P / D + P + C) + c\,(C / D + P + C)$$

In this formula R represents the AFUDC rate and the other symbols have the same meaning as defined in Order No. 561 except that D would equal the sum of long-term and short-term debt and d would equal the weighted average interest rate for D. El Paso states that this formula is grounded upon the more realistic assumption that construction work in progress is financed by funds provided according [*3] to the *pro rata* capitalization of the company, including short-term debt, if any. In the event, however, that the Commission chooses to retain the formula set forth in Order No. 561, El Paso requests clarification in cases where short-term debt exceeds construction work in progress to ensure that negative AFUDC rates do not result.

Public Systems states that the Commission correctly concludes that short-term debt is the primary source of funds for the construction of new utility plant and the procedures for the calculation of AFUDC reflect this fact. However, Public Systems expressed concern over the statement in Order No. 561 that the AFUDC method established was not for the purposes of establishing a method for allocating short-term interest cost for the purpose of a rate proceeding. They believe that such statement may be interpreted as an invitation to include the cost of construction related short-term borrowings in the development of AFUDC and to recognize the same costs in the development of the allowed return in rate proceedings. Public Systems also objects to any possible recognition of costs associated with bank or other borrowings, such as compensating bank balances, [*4] in determining short-term debt cost. They believe that recognition of such costs should be sanctioned, if at all, only in general rate proceedings after a hearing on the record.

PP&L also disagrees with the Commission's premise in Order No. 561 that all short-term debt should be allocated to financing construction work in progress. PP&L states that there are many instances when a utility can specifically identify the utilization of short-term debt for purposes other than financing construction work in progress and in such cases, it would be erroneous to include this debt in the AFUDC computation.

As we stated in Order No. 561, it is generally impossible to specifically trace the source of funds used for various corporate purposes and it was not the purpose of the proposed rule to do so. We recognize that short-term debt is a source of funds that can be used for many corporate purposes other than construction. However, short-term debt cost is a valid cost of conducting utility operations and a mechanism for the recovery of such cost should be provided for within the regulatory framework. Recovery of capital costs is usually provided for through the rate of return allowance [*5] in a general rate proceeding. However, in a typical rate case situation, short-term debt cost does not lend itself to reasonable measurement for use in setting future rates since, as El Paso graphically illustrated in the Appendix to its application, the amount of short-term debt that a company has outstanding can fluctuate widely over short periods of time. In addition, the interest rate for short-term debt often changes at frequent intervals. On the other hand, the cost of short-term debt can be effectively measured and capitalized for subsequent recovery (through depreciation charges in rates) since under our formula the balances and rates for the forthcoming year are estimated annually, with appropriate adjustments to the amounts capitalized if the estimates used are not reasonably reflective of actual experience. Therefore, we do not believe that we should modify Order No. 561 with respect to the weight given short-term debt in the formula.

El Paso's point on possible negative AFUDC rates in situations where short-term debt exceeds construction work in progress is well taken. We believe that this matter can best be clarified by stating herein that if short-term debt balances [*6] exceed construction work in progress plus nuclear fuel in process of refinement, conversion, enrichment and fabrication the maximum total AFUDC rate to be utilized will be the weighted average short-term debt rate. In instances where this occurs, the entire credit for AFUDC will be recorded in Account 432, Allowance for borrowed funds used during construction -- Credit.

We do not believe that Public System's concerns are well founded with regard to the inclusion of short-term debt for rate of return purposes or the potential recognition in certain instances of short-term debt costs arising from such items as compensating balances. Order No. 561 neither changes the Commission's policy with respect to treatment of

short-term debt in capitalization used for rate of return purposes nor does it grant blanket approval for recognition of compensating balances and commitment fees in costing short-term debt. The burden of proof is upon the companies to justify such items before they will be permitted.

State Commission Rate Determinations

Both Public Systems and Oglethorp object to the provision in Order No. 561 that the cost rate to be used for common equity be the rate granted [*7] common equity in the last rate proceeding before the body having primary rate jurisdiction or, if such rate is not available, the average rate actually earned during the preceding three years. They believe that the return on equity rate should be based upon determinations of the Federal Power Commission, whether the FPC has primary rate jurisdiction or not. Public Systems and Oglethorp believe that the approach adopted by the Commission is an unjustified abdication of statutory responsibility. On the other hand, Private Group urges that Order No. 561 be amended to provide that, if a state ratemaking agency having primary rate jurisdiction over an electric utility has prescribed a method of determining or applying an AFUDC rate, such electric utility may use such State Commission-directed rate rather than the rate developed under the formula in Order 561.

In its response to the application for rehearing filed by Public Systems, the Private Group stated the following:

> Order No. 561 is designed to provide an orderly method for accrual of AFUDC month-by-month during the on-going operations of a public utility. For the most part, the facilities constructed by an electric utility [*8] cannot be segregated as between those which will be employed solely for retail service and those which will be employed solely for wholesale service; instead, allocation procedures for joint use facilities are required and appropriate methods of allocation have been developed and are routinely applied. Under those circumstances, the utility must have a single AFUDC rate to apply to facilities under construction which will ultimately serve both groups of customers. A reasonable recognition of, and accommodation to, the Federal-State relationship involves the use of a cost rate for common equity which is equal to that last approved by the body having primary rate jurisdiction.

We fully agree with the above response by the Private Group with respect to the cost rate for equity funds. We believe that this argument is also supportive of the Commission's adoption of a uniform method for all jurisdictional companies to follow so that a single rate is developed for each company. Additionally, since the financial statements of electric utilities and natural gas companies are used by government agencies, investors, the general public, and others for purposes other than setting rates, [*9] it is important that a uniform method be used. This is especially important in an area such as AFUDC which has such a material impact on the earnings and cost determinations of utilities. We shall therefore deny rehearing on this point.

The Relocation of AFUDC in the Interest Charges Section of the Income Statement

The Private Group and PP&L urged that Order No. 561 be revised to eliminate the provision that directs the relocation of the allowance for borrowed funds as a credit to the interest charge section of the income statement. New York in its response to application for rehearing filed by Private Group supported this position. These parties argue that the relocation required by Order No. 561 is likely to have an adverse effect on the ability to finance both debt and preferred stock securities due to coverage test requirements included in mortgage indentures and corporate charters. PP&L also questions whether the relocation of a portion of AFUDC as a reduction of interest charges will better inform readers of the financial statements as to the nature of the capitalized allowance for borrowed funds as stated in Order No. 561. They argue that such reclassification [*10] may in fact mislead readers of financial statements if such amount is considered a reduction of the actual amount of interest a company must pay.

We are unpersuaded by these arguments that we should modify Order No. 561 with respect to the location of the interest portion of AFUDC in the income statement. We purposely did not require that the amount of interest charged to the income statement be shown net of interest capitalized but instead required that the gross interest charges be shown in the income statement with a separate line item for the capitalized allowance for borrowed funds. This enables readers of financial statements to be informed as to the total interest liability incurred for the year as well as to any lesser amount of interest entering into the determination of net income for the year. We continue to believe that the readers of the financial statements will be better informed with this form of accounting disclosure than other suggested methods. Furthermore, the change in the location on the income statement for the allowance for interest capitalized does not in itself change either the nature of the item or the degree of protection afforded security holders [*11] by earnings of a utility.

Net-of-tax AFUDC Rate

Public Systems objects to the normalization of income tax benefits of construction interest through the use of a net-of-tax AFUDC rate and asks that Order No. 561 be revised to prohibit this practice.

Public Systems' arguments are misplaced. The proposed plant instructions pertaining to computation of income taxes were deleted when the Commission adopted Order No. 561 because these matters were previously spoken to in the *Commission's Order Nos. 530 (53 FPC 2123), 530-A (55 FPC 162) and 530-B (56 FPC 44)* in Docket Nos. R-424 and R-446. These orders are currently under review by the D.C. Circuit (*Public Systems, et al.* v. *F.P.C.*, CADC Nos. 76-1609, 76-1830.) **

** [Editor's note: Remanded, *Public Systems, et al. v. F.E.R.C., 606 F. 2d 973* (CADC-1979).]

Other Matters

Private Group states in their application that in order for the AFUDC rate to be fully compensatory, estimates of weighted average embedded long-term debt and preferred stock costs as they are expected to exist during the current year should be used rather than the effective weighted average cost of the long-term debt and preferred [*12] stock at the end of the prior year as required by Order No. 561.

Private Group also argues that compounding of AFUDC should be permitted monthly rather than semi-annually, since utility accounting is on an accrual basis. If, however, the Commission considers the timing of cash outlays for interest and dividend to be relevant, Private Group argues that quarterly compounding would be more appropriate than semi-annual compounding since dividends on preferred and common stock and interest on short-term debt are almost invariably paid quarterly, and these items account in the aggregate for more than half of the AFUDC accrual. The remainder of the accrual relates to long-term debt which is normally paid semi-annually.

Public Systems objects to the provisions of Order No. 561 which indicate that amounts capitalized for AFUDC for the year will not be required to be adjusted if the gross AFUDC rate actually used for the year does not exceed by more than 25 basis points the rate that would be derived from the formula by use of actual thirteen monthly balances of construction work in progress and the actual weighted average cost and balances for short-term debt outstanding during the year. [*13] Public System argues that this provision creates an incentive to "misestimate" AFUDC and pocket additional prospective but unjustified revenues. Public System assumes that this provision was intended to ease accounting burdens but submits that the governing statutes do not contemplate such windfalls in the name of administrative convenience.

Oglethorp states that Order No. 561 excludes all non-investor sources of funds from the AFUDC computation on the ground that such sources are treated as rate base deductions but argues that some non-investor funds may not be treated as rate base deductions and hence could be incorrectly also overlooked for AFUDC purposes. Oglethorp believes the Order should be modified to provide that all non-investor funds which are not deducted from rate base should be included in the AFUDC formula at zero cost.

The requirement that the AFUDC rate for the current year be based on the effective weighted average cost of the long-term debt and preferred stock at the end of the prior year and the requirement that the AFUDC be compounded no more frequently than semi-annually may, in some instances, tend to slightly understate the cost of capital used for construction. [*14] Conversely, there may be relatively minor items of consumer contributed capital which are not considered in either the ratemaking process or through AFUDC and there may well be some instances in which the estimates used exceed by up to 25 basis points the rate that would be derived from actual experience.

We conclude that Order No. 561 should not be modified with respect to these matters. When considered together the proposed modifications tend to offset each other. We believe that Order No. 561 clearly provides for a rate for AFUDC which is in the zone of reasonableness, based upon uniform standards which can be effectively implemented and administered.

In light of the above, we believe that the applications for rehearing filed by the aforementioned applicants should be denied.

The Commission finds

The application for rehearing filed on March 4, 1977, by El Paso, Public Systems, Oglethorp and Private Group and on March 7, 1977, by PP&L present no facts or principles of law which would require modification of Order No. 561.

The Commission orders:

(A) The applications for rehearing filed by El Paso, Public Systems, Oglethorp and Private Group on March 4, 1977, [*15] and PP&L on March 7, 1977, are denied.

(B) The Secretary shall cause prompt publication of the Order in the Federal Register.

APPENDIX A

PUBLIC SYSTEMS SPONSORING THE APPLICATION FOR REHEARING OF ORDER NO. 561

Anaheim, California
Azusa, California
Banning, California
Bowling Green, Ohio
Bryan, Ohio
Colton, California
Croswell, Michigan

Electric Cities of North Carolina and its members, the following municipalities:

Virginia:

Blackstone
Culpeper
Franklin
Harrisonburg
Iron Gate
Manassas
Wakefield

North Carolina:

Albemarle
Apex
Ayden
Belhaven
Benson
Black Creek
Bostic
Cherryville
Clayton
Concord
Cornelius
Dallas
Davidson
Drexel
Edenton
Elizabeth City
Enfield
Farmville
Fayetteville
Forest City
Fountain
Fremont
Gastonia
Granite Falls
Greenville
Hamilton
Hertford
Highlands
High Point
Sharpsburg
Shelby
Smithfield
Southport
Hobgood
Hookerton
Huntersville
Kings Mountain
Kingston
LaGrange
Landis
Laurinburg
Lexington
Lincolnton
Louisburg
Lucama
Lumberton
Macclesfield
Maiden
Monroe
Morganton
Murphy
New Dern
Newton
Oak City
Pikeville
Pinetops
Pineville
Red Springs
Robersonville
Rocky Mount
Scotland Neck
Selma
Wake Forest
Walztonburg
Washington
Waynesville

652 – Capital - Asset Retirement Obligations Policy and Procedures

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

Policy: An asset retirement obligation ("ARO") will be established when a legal obligation exists, in compliance with ARO guidance per FASB Accounting Standards Codification ("ASC") Topics 410 and 980-410 (formerly Statement of Financial Accounting Standards No. 143 ("SFAS 143"), Accounting for AROs and the subsequent FASB Interpretation No. 47 ("FIN 47")).

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

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(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 3rd party studies used as the basis for these cost estimates must also be provided to Property Accounting, after a review is completed by the line of business employee and their manager.

The cost associated with the recognition of the asset retirement obligation is capitalized as part of the related tangible asset's book cost and is depreciated over a life dictated by the settlement date of the ARO liability. The asset retirement obligation book cost is initially recorded at fair value using an expected cash flow approach which utilizes the following inputs: inflation rate; discount rate; settlement date; and current costs. The inflation rate is provided by the Treasurer and is based on the 30-Yr Treasury rate less 30-Yr Treasury Inflation-Protected Securities (TIPS). The discount rate used for each ARO is equal to the yield for a bond with LG&E or KU's credit rating and a maturity date in the same year as the year the ARO is expected to be settled. The yields are provided by a major investment bank. New rates are used when a new ARO is recorded or when the liabilities must be recalculated due to a change in the estimate. The estimated settlement dates used may be obtained from the annual Business Plan, State or 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.

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(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

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(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.

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(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 surface-impoundment 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

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(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[1]
Cr. 131XXX – Cash

Dr. 230799 – ARO Liability--ECR
Cr. 108899 - RWIP--ARO-- ECR—Clearing[1]

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

[1] Account 108899 is a "clearing" account. Account 108899 is being used for ease of PowerPlan system processing for AIPs and other budgetary uses. 108899 will be cleared via a manual JE each month to Account 230 for proper Financial Statement presentation.

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(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[1]
Cr. 230799 - ARO Liability--ECR

Reclass cash spend to regulatory asset (PowerPlan journal entry):

Dr. 182387 – Other Regulatory Assets ARO
Cr. 108899 - RWIP--ARO--ECR—Clearing[1]

Reports Generated and Recipients:

- ARO Quarterly Rollforward Report – provided to external auditors
- ARO account reconciliation reports:
  - ❖ PowerPlan report ARO Report Reg – 1001 (182 accounts)
  - ❖ PowerPlan report ARO Report ARO – 1100 (230 accounts)

Additional Controls or Responsibility Provided by Other Procedures:

- N/A

Regulatory Requirements:

- FERC Accounting Guidelines
- KPSC Order Case No. 2003-00426
- 2016 ECR Compliance Plan Order – CCR Costs (KPSC Order Case Nos. 2016-00026 (KU)/2016-00027 (LG&E))
- 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

654 – Asset Impairment

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

Policy: The assets of LG&E and KU Energy LLC and its subsidiaries (LKE) must be reviewed on a regular basis (assumed to be quarterly), to determine if an asset impairment according to FASB ASC 360, Property, Plant and Equipment, and ASC 350, Intangibles – Goodwill and Other, must be recognized.

Procedure: Survey appropriate personnel to determine if any assets are impaired 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.

654 – Asset Impairment

(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.

654 – Asset Impairment

(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:

654 – Asset Impairment

(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

LG&E and KU Energy LLC Accounting Policy and Procedures

655 – Capital – Hardware & Software Capitalization

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

Policy: To capitalize software, hardware and all related costs that have long-term benefit to LG&E and KU Energy LLC and its subsidiaries ("LKE").

Procedure: To capitalize software and hardware in accordance with the capitalization thresholds.

Scope: All software, hardware and related costs of LKE.

Objective of Procedure: To consistently apply the guidelines for capitalizing or expensing software and hardware, in compliance with the:

- Federal Energy Regulatory Commission ("FERC"),
- FASB Accounting Standards Codification ("ASC") 350-40, Internal Use Software (Intangibles – Goodwill and Other), (formerly SOP 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use)
- 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:

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(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:

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(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 Accounting for Related Costs 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.

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(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:

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(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 (to-be process documentation), detailed application requirements, analysis of system functionality and identification of required changes/customizations

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(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

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(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.

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(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

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

Appendix A

Appendix A provides specific references and exact language from Financial Accounting Standards Board ASC 350-40, Internal Use Software (Intangibles – Goodwill and Other) (formerly SOP 98-1, Accounting for the Costs of Computer Software Developed or Obtained for Internal Use). Appendix A is included here in support of the guidance provided above in Policy 655 and for easy reference.

Preliminary Project Stage

Internal and external costs incurred during the preliminary project stage shall be expensed as they are incurred. (ASC 350-40-25-1)

Activities include (ASC 350-40-55-3):

1. Conceptual formulation of alternatives
2. Evaluation of alternatives
3. Determination of existence of needed technology
4. Final selection of alternatives.

Application Development Stage

Internal and external costs incurred to develop internal-use computer software during the application development stage shall be capitalized. (ASC 350-40-25-2)

Activities include (ASC 350-40-55-3):

1. Design of chosen path, including software configuration and software interfaces
2. Coding
3. Installation to hardware
4. Testing, including parallel processing phase.

Costs include (ASC 350-40-30-1):

a. External direct costs of materials and services consumed in developing or obtaining internal-use computer software:

1. Fees paid to third parties for services provided to develop the software during the application development stage
2. Costs incurred to obtain computer software from third parties
3. Travel expenses incurred by employees in their duties directly associated with developing software.

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

b. Payroll and payroll-related costs (for example, costs of employee benefits) for employees who are directly associated with and who devote time to the internal-use computer software project, to the extent of the time spent directly on the project. Examples of employee activities include but are not limited to coding and testing during the application development stage.

Timing (ASC 350-40-25-12):

Capitalization of costs shall begin when both of the following occur:

a. Preliminary project stage is completed.

b. Management, with the relevant authority, implicitly or explicitly authorizes and commits to funding a computer software project and it is probable that the project will be completed and the software will be used to perform the function intended. Examples of authorization include the execution of a contract with a third party to develop the software, approval of expenditures related to internal development, or a commitment to obtain the software from a third party.

Capitalization shall cease no later than the point at which a computer software project is substantially complete and ready for its intended use, that is, after all substantial testing is completed. (ASC 350-40-25-14)

The process of data conversion from old to new systems may include purging or cleansing of existing data, reconciliation or balancing of the old data and the data in the new system, creation of new or additional data, and conversion of old data to the new system. Data conversion often occurs during the application development stage. (ASC 350-40-05-8)

Costs to develop or obtain software that allows for access to or conversion of old data by new systems shall also be capitalized. (ASC 350-40-25-3)

Actual data conversion costs, except as noted in paragraph 350-40-25-3, shall be expensed as incurred. (ASC 350-40-25-5)

Training costs are not internal-use software development costs and, if incurred during this stage, shall be expensed as incurred. (ASC 350-40-25-4)

Post implementation-Operation Stage

Internal and external training costs and maintenance costs during the post implementation-operation stage shall be expensed as incurred. (ASC 350-40-25-6)

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

Activities include (ASC 350-40-55-3):

1. Training
2. Application maintenance.

Impairment

When it is no longer probable that the computer software project will be completed and placed in service, no further costs shall be capitalized, and guidance in paragraphs 350-40-35-1 through 35-3 on impairment shall be applied to existing balances. (ASC 350-40-25-13)

Hosted arrangement implementation costs: 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

Hosting Arrangement - 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 as-needed 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):

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(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)

Implementation Costs: 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

655 – Capital – Hardware & Software Capitalization

(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. (ASC 350-40-35-17)

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)

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(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

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(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)

656 – Capitalized Property Taxes

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

Policy: Property taxes are capitalized as part of the original construction costs.

Procedure: Monthly capitalize property taxes on amounts recorded in Construction Work in Progress ("CWIP").

Scope: All eligible CWIP projects of Louisville Gas and Electric Company ("LG&E") and Kentucky Utilities Company ("KU"). This policy does not apply to other LKE subsidiaries as property taxes generally are expensed as incurred. See the technical guidance which states that utilities (LG&E and KU) are allowed to capitalize costs that otherwise might be expensed as they are able to receive recovery through rates.

Objective of Procedure: To capitalize property taxes according to Federal Energy Regulatory Commission ("FERC") guidelines and Generally Accepted Accounting Principles ("GAAP").

General Requirements:

Electric Plant Instruction number 3A (18 CFR 101) generally permits the capitalization of property taxes as evidenced by the following:

> "3. Components of Construction cost. A. For Major utilities, the cost of construction properly includible in the electric plant accounts shall include, where applicable, the direct and overhead cost as listed and defined hereunder: …. (16) Taxes includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service."

PwC – Guide to Accounting for Utilities & Power Companies, Chapter 12, Plant further specifies:

> "Figure 12-5 Accounting for Development and Construction Costs, Property taxes during construction – Generally expense: Property taxes are a cost of owning the property and are not a direct incremental cost of construction, thus such amounts should be expensed as incurred. However, similar to ground lease expense, such amounts may be capitalized if the property is being constructed for sale or rental. See UP 12.2.2."
>
> However, the following exception applies to regulated entities.
>
> "12.2.1.3 Construction Phase During the construction phase, a reporting entity should capitalize direct and incremental costs of construction in accordance with its capitalization policies. In general, indirect costs should continue to be expensed during

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

> construction. …. In addition, regulated utilities may be able to include construction-related costs in rate base that would otherwise be expensed. To capitalize such costs, a regulated utility should ensure that it is probable such amounts will be included in future rate base (see UP 18.2). Figure 12-5 (included at the end of this chapter) summarizes the accounting for costs incurred during all phases of construction of a power or utility project constructed for a reporting entity's own use. The following sections discuss specific additional considerations for certain of the costs that may be incurred during construction. See UP 12.2.2 for incremental considerations for a reporting entity constructing a project for sale or rental."

Capitalization of property taxes is limited to capital projects that possess all of the following characteristics:

- have a projected cost of greater than $500,000[1]
- 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.[2]

[1] As included in the rebuttal testimony of Kent Blake in Kentucky Public Service Commission Case Nos. 2014-00371 and 2014-00372, $100,000 was initially determined to be the threshold for capitalizing property taxes. This threshold was chosen to provide consistency with the AFUDC threshold. However, a detailed analysis was performed by Operations Budgeting & Forecasting following the rate case settlement to determine whether a different threshold should be established to avoid an administrative burden with having to track and capitalize property taxes on nearly 100 projects. This review indicated that a more appropriate threshold would be $500,000 as the amount of projects would be reduced to less than 50 projects while not materially reducing the amount of property taxes to be capitalized. Additionally, the $500,000 threshold promotes consistency with the capital policy whereby projects over $500,000 are required to have an investment proposal.

[2] See the direct testimony of Lane Kollen on behalf of the Kentucky Industrial Utility Customers and the rebuttal testimony of Kent Blake, Chief Financial Officer of LG&E and KU in Case Nos. 2014-00371 and 2014-00372.

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

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

Regulatory Requirements:
FERC Accounting Guidelines, CFR 18

Reference:
PwC – Guide to Accounting for Utilities & Power Companies, Chapter 12, Plant

Corresponding PPL Policy No. and Name:
N/A

Key Contact:
Manager, Tax Accounting and Compliance

Administrative Responsibility:
Director, Corporate Tax and Payroll

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(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

658 – Joint Ownership/Use Assets

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

Policy: All fixed assets which benefit the customers or shareholders of multiple companies will be recorded with the appropriate ownership percentages.

Procedure: The procedures for accounting for joint use and jointly owned assets are described in the detailed instructions below.

Scope: All asset additions of LG&E and KU Energy LLC ("LKE" or the "Company") and its subsidiaries.

Objective of Procedure: Ensure that joint use and jointly owned assets are properly recorded on the appropriate LKE entities.

General Requirements:

Jointly Used Assets:

Detailed Procedures Performed:

Definition: Jointly Used Assets – Buildings and related assets such as parking lots and driveways which were originally constructed and owned by a single company (generally either LG&E or KU) but are subsequently being used by more than one company. An example of these assets is the Broadway office complex (BOC). The original BOC assets consisting of the core infrastructure of the building (roof, HVAC, exterior walls, parking lot) are owned solely by LG&E. Rent is charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount is based upon the depreciation associated with the infrastructure assets at the location.

Jointly used assets are the following locations:

Locations:
Broadway Office Complex (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

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(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).
- Infrastructure Assets Ownership and Rent: Asset purchases made to replace or enhance the infrastructure such as roof and HVAC replacements and driveway paving will be purchased by the original owner (LG&E for BOC example). Rent will be charged to the companies benefitting from the use of the building assets by the company owning the building. The rental amount will be based upon the depreciation (life and cost of removal/salvage) associated with the infrastructure assets at the location. Infrastructure assets are typically found in "Structures and Improvements" plant accounts. 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.
- Non-Infrastructure Assets Ownership: Non-infrastructure assets are purchased from time to time which benefit customers or shareholders of multiple companies and these assets are physically located at one of the aforementioned buildings. An example of these assets would be the office furniture/equipment and drywall/carpet replacement required for a renovation of the customer call center located at the BOC. LG&E and KU customers both benefit from these capital expenditures and each company will share in the ownership of the assets. For asset purchases such as these, the ownership percentages will be established at the time the project is initiated/approved.

****LG&E Building** Leasehold Improvements—in connection with tenant improvement allowance for lease term commencing July 1, 2012:

The LG&E Building is a leased facility. A new lease was entered into and commenced July 1, 2012. Under the terms of the new lease agreement the Landlord has provided LKE with a tenant improvement allowance of approximately $7 million for leasehold improvements. A summary of the accounting treatment for the leasehold assets acquired under this tenant allowance follows:

- The leasehold improvement assets will be established on the financial records of LG&E and KU Services Company (LKS).

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- Rent will be charged by LKS to the companies benefitting from the use of the leasehold improvement assets based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- When LKE receives reimbursement for improvements under the tenant allowance agreement, a tenant incentive liability is recorded that is then amortized straight-line over the remaining lease term and allocated on the same basis as the rent expense.

Morganfield jointly used assets:

Morganfield is a facility which was constructed in 2011 predominantly to meet the needs of KU. The facility houses a storeroom, walk-in customer business office, Meter Reading/Field Service office space and office space/staging area for Distribution Operations personnel. Additionally, the facility contains a customer service call center which serves customers of both LG&E and KU.

Guidelines for establishing ownership of assets located at Morganfield:

- Since the Morganfield facility was constructed primarily for KU purposes, the building infrastructure and land are owned solely by KU. Asset purchases made to replace or enhance the infrastructure will be purchased by KU.
- Rent will be charged to LG&E for the benefit of the use of the building assets for the call center. The rent will be based on the "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the call center will be established at the time the project is initiated/approved and will follow the "Non-infrastructure Assets Ownership" 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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(Note: Text in italics indicates a key SOX control.)

- 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 "Infrastructure Assets Ownership and Rent" guidelines established on page 2 of this policy.
- Ownership percentages for non-infrastructure assets purchased for the site will be established at the time the project is initiated/approved and will follow the "Non-infrastructure Assets Ownership" 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 "Infrastructure Assets and Rent" section on page 2 of this policy would not 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 "Non-infrastructure Assets Ownership" 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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(Note: Text in italics indicates a key SOX control.)

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 "Infrastructure Assets Ownership and Rent" 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 "Infrastructure Assets Ownership and Rent" 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 "Non-infrastructure Assets Ownership" 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:

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

Definition: Jointly Owned Assets – Assets whose total cost is split between the companies benefitting from the use of the assets based on stated ownership percentages. For the majority of these assets, ownership percentages are established prior to construction.

Generation jointly owned assets:

	Ownership:	
Locations:	**LG&E %**	**KU %**
Brown 5	53	47
Brown 6	38	62
Brown 7	38	62
Brown Jointly Owned CT 5, 6 & 7	20	80
Brown Solar	39	61
Cane Run 7 Combined Cycle GT (CR7)/Pipeline	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

The following assets are not jointly owned but are listed here for ease of reference only:

Brown CT pipeline		100
Solar-Maker's Mark		100
Solar-Archdiocese of Louisville	100	

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

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.

Exception: For generation jointly owned projects whose cost is estimated at $25,000 or less, the assets will not be split based on the ownership percentages. Rather, 100% of the assets will be recorded on the financial records of the company with the largest ownership percentage. Projects smaller than $25,000 are a very small amount when compared to the overall total cost of generation assets and do not justify the processing time required for all parties involved.

Transmission assets constructed in conjunction with generation projects constructed 2003 or later:

Summary:

- Transmission assets will not be jointly owned between LG&E and KU. (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:

Generator owner – The owner of the generating unit being constructed. LG&E and KU are generator owners. The generator owner could be solely LG&E or KU or the generating unit could be jointly owned by LG&E and KU as in the case of Cane Run 7 Combined Cycle CT (CR 7) and Trimble County Unit 2 (TC 2).

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

Transmission owner – The owner of transmission assets such as substation equipment, the substation control house and transmission lines connected to a generating unit. LG&E and KU are transmission owners.

Generator Interconnection – The connection between a generating station (example: CR 7) and the related transmission assets.

In 2003, FERC Order No. 2003 was issued that required a major overhaul of the FERC Approved Pro-Forma Open Access Transmission Tariff (OATT), specifically the 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.

Generator Interconnect Facilities - 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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(Note: Text in italics indicates a key SOX control.)

Assets in this category are owned jointly in accordance with the established ownership percentages for CR 7 and TC 2.

Transmission Interconnection Facilities – Requirements of the 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.

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

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

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 %	IT %
Simpsonville-Trans Con/IT Data Center	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:	LG&E %	KU %	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:

658 – Joint Ownership/Use Assets

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

	Ownership:	
Location:	LG&E %	KU %
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. **Simpsonville Infrastructure assets $10,000 or less:** For infrastructure asset projects whose cost is estimated at $10,000 or less, the assets will be classified as Transmission Control assets and owned by KU (as the majority owner). The cost to establish amounts less than $10,000 does not justify the processing time required to split the assets functionally between Transmission Control and IT and between companies.
2. **Simpsonville Infrastructure assets between $10,001 and $50,000:** For infrastructure assets between $10,000 and $50,000, the assets will be classified as Transmission Control assets and jointly owned by KU (70%) and LG&E (30%) 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:	LG&E %	KU %
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.

658 – Joint Ownership/Use Assets

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

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.

658 – Joint Ownership/Use Assets

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

LG&E Building Furniture jointly owned assets: As part of the LG&E building remodeling project commencing in 2013, new furniture is being purchased. This furniture and subsequent furniture purchases made (regardless of floor) will be jointly owned in accordance with the applicable CAM ratios in effect at the time the AIP is completed. The 2013 furniture purchase is jointly owned by LG&E, KU and LKS.

General Information:

All capital charges are considered direct charges for purposes of classification on the FERC Form 60.

Effective August 1, 2013, IT and other similar assets purchased by LKS that are jointly owned by both regulated and nonregulated entities should charge LKS rather than LKC for the nonregulated portion. Depreciation expense associated with the assets capitalized on LKS will then be charged back to LKC as rent expense in entirety.

The "LKE capital allocation" process allows for the charging of all expenditures on jointly owned assets to a single project ("source"). Source projects will be on the Company paying the bill regardless of ownership percentages. Charges are then allocated programmatically from the "source" project to a "target" project(s) based on ownership percentages as part of the monthly financial close. The use of the LKE allocation assures that the proper CAM allocation methodology is being used. See Appendix A for illustrations of this process.

Please note that any document (requisition, purchase order, invoice, journal, etc.) for non-labor transactions (excluding expense reports) needs to be processed by and/or have an expenditure org that is owned by the same company that owns the LKE source project. The only exception are projects being charged by LG&E or KU telecommunications personnel or any other valid exception as identified by Corporate Accounting. For example, if the project was created using an LKS organization, then the document needs to be processed using a SERV responsibility and/or expenditure org. If the project is created using an LG&E organization, then the document needs to be processed using an LUTL responsibility and/or expenditure org. This is to ensure that the intercompany receivable and payables relationship is correctly identified when the LKE allocation transaction is processed.

As projects are unitized, Property Accounting will check project charges to ensure the appropriate ownership percentages are being maintained. Corrections will be required for any per company variance of $10,000 **and** where the actual ownership charges differ from the ownership allocation on the AIP by more than .99%.

658 – Joint Ownership/Use Assets

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

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

658 – Joint Ownership/Use Assets

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

- 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

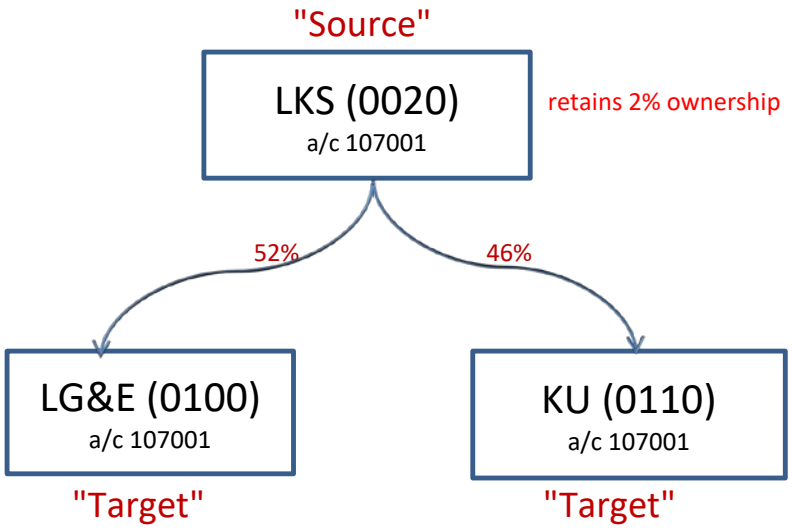
Administrative Responsibility:
Director, Accounting and Regulatory Reporting

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

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) owns a piece of the project and SERVCO is paying the bills.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	107001 (CWIP)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184xxx (LKE Clearing)	0000	$ 98		**LKE Reversal**
	Cr.	0020	107001 (CWIP)	0000		$ 98	
③	Dr.	0100	107001 (CWIP)	0020	$ 52		**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$ 46		**KU Target**
	Cr.	0020	184xxx (LKE Clearing)	0000		$ 98	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

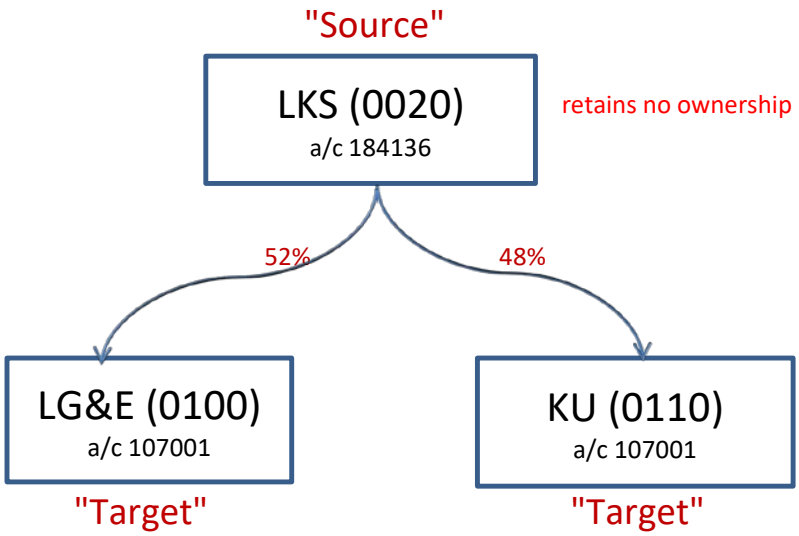
⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 46		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 46	

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the “clearing” account on the target expenditure (the “charge” for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184xxx account.

Description of when this type of allocation would be used:

LKS (LG&E and KU Services Company) pays the bills; assets are owned by LG&E, KU and possibly LKC (Simpsonville IT only). LKS has no asset ownership.

IT Projects/LG&E Building furniture:



		CO	Acct	IC			
①	Dr.	0020	184136 (CWIP Clearing)	0000	$ 100		**Original Transaction**
	Cr.	0020	232xxx/131xxx (AP Trade/Cash)	0000		$ 100	
②	Dr.	0020	184xxx (LKE Clearing)	0000	$ 100		**LKE Reversal**
	Cr.	0020	184136 (CWIP Clearing)	0000		$ 100	
③	Dr.	0100	107001 (CWIP)	0020	$ 52		**LG&E Target**
④	Dr.	0110	107001 (CWIP)	0020	$ 48		**KU Target**
	Cr.	0020	184xxx (LKE Clearing)	0000		$ 100	

Intercompany created when target transactions transferred to GL (note these would be in 2 batches)

⑤	Dr.	0020	146100 (Intercompany)	0100	$ 52		**Batch 1**
	Cr.	0100	146100 (Intercompany)	0020		$ 52	
⑥	Dr.	0020	146100 (Intercompany)	0110	$ 48		**Batch 2**
	Cr.	0110	146100 (Intercompany)	0020		$ 48	

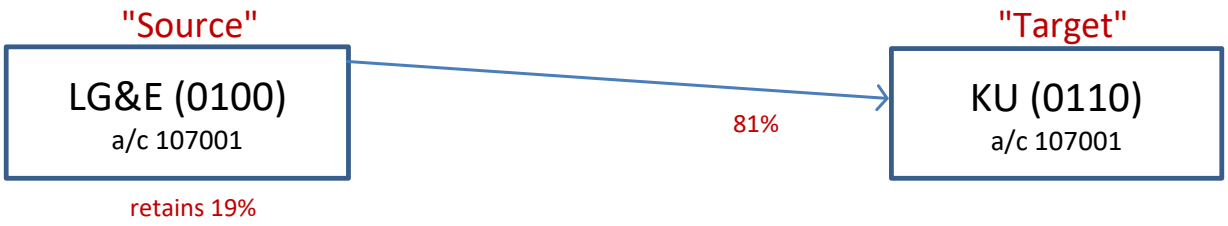
Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the “clearing” account on the target expenditure (the “charge” for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184xxx account.

Description of when this type of allocation would be used:

LG&E and KU jointly own the asset. LG&E is paying the bills. The source project should be set up on the company paying the bills.

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

Example TC2



		CO	Acct		IC			
①	Dr.	0100	107001 (CWIP)		0000	$ 100		**Original Transaction**
	Cr.	0100	232xxx/131xxx Trade/Cash)	(AP	0000		$ 100	
②	Dr.	0100	184xxx (LKE Clearing)		0000	$ 81		**LKE Reversal**
	Cr.	0100	107001 (CWIP)		0000		$ 81	
③	Dr.	0110	107001 (CWIP)		0100	$ 81		**LG&E Target**
	Cr.	0100	184xxx (LKE Clearing)		0000		$ 81	

Intercompany created when target transaction transferred to GL

④	Dr.	0100	146100 (Intercompany)		0100	$ 81		**Batch 1**
	Cr.	0110	146100 (Intercompany)		0100		$ 81	

Reason for using 184xxx account: Every transaction has to have 2 accounts associated with the entry. The “charge” account and the “clearing” account. The use of the 184xxx allows us to use it as the “charge” when we reverse the original transaction (the clearing account for the reversal is the account charged in the original transaction) and it is used as the “clearing” account on the target expenditure (the “charge” for the Target expenditure is the account used on the target task). The net effect is zero. There should never be balance at month end for the 184xxx account.

LG&E and KU Energy LLC Accounting Policy and Procedures

660 – Contract Retainage

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

Policy:

LG&E and KU Energy LLC and its subsidiaries ("LKE" or the "Company") will timely and accurately record contract retainage amounts.

Procedure:

The Company routinely enters into agreements with vendors to perform contract work or to purchase materials or equipment. Generally these agreements provide for the Company to withhold amounts (usually 10%) from payments as contract retainage to ensure work performed or materials received complies with contract provisions. Contract retainage can be used on various types of contracts, but generally is used for capital projects. 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

660 – Contract 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.

660 – Contract Retainage

(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

660 – Contract Retainage

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

Reference:

None

Corresponding PPL Policy No. and Name:

600 Contract Retention

Key Contact:

Manager, Regulatory Accounting & Reporting

Administrative Responsibility:

Director, Accounting & Regulatory Reporting

Date Created: 6/28/12
Dates Revised: 4/1/16, 3/31/19

750 – Oracle Burdening Process

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

Policy: This policy covers the processes and procedures for calculating and monitoring the burdens associated with labor related costs, warehouse costs and capital in Oracle.

Procedure: Labor related costs, warehouse and capital burdens are calculated annually as part of the budget process. These rates are entered in Oracle Project Accounting. Oracle delivered burden functionality is used to allocate these costs to the appropriate projects and tasks. The allocation is based on a combination of account, expenditure organization and expenditure type. Balances in the burden clearing accounts are monitored during the year (at least quarterly) and rates are adjusted, as needed. Rates are updated at year end to ensure that all burdens have been allocated to a project and task. A custom program sends the burden components to the General Ledger to the correct code combination, including changing the account and expenditure type. The account segment values are derived from lookups that are maintained in 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.

750 – Oracle Burdening Process

(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	**EXPENDITURE TYPE**
Straight-time	0101, 0110, 0115, 0120, 0125
Straight-time special	0102

750 – Oracle Burdening Process

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

COST BASE	EXPENDITURE TYPE
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. Non-labor 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:

Burden Cost Component	Department Responsible for Developing Estimate
Life Insurance	Benefits
Dental Insurance	Benefits

750 – Oracle Burdening Process

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

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	Risk Management Services Corporation
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	Generation/PE & Safety Budgeting
Warehouse Overheads-Transmission/Distribution	Transmission/Gas & ES Budgeting, Elec Dist & Cust Serv Budgeting, and Material Serv & Logistics
Administrative and General	Regulatory Accounting and Reporting
Engineering Overheads-Generation	Generation/PE & Safety Budgeting
Engineering Overheads-Transmission	Transmission/Gas & ES Budgeting
Engineering Overheads-Gas Distribution	Elec Dist & Cust Serv Budgeting
Engineering Overheads-Electric Distribution	Elec Dist & Cust Serv Budgeting
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

750 – Oracle Burdening Process

(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

750 – Oracle Burdening Process

(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:

750 – Oracle Burdening Process

(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

Materials and Supplies Inventory Excess and/or Obsolete Review Form
As required by Internal Control 50.01.08

Business Line: Drop down box **Company:** Drop down box **Year-Quarter** Drop down box

Number of items required to be reviewed this year: _____ Number of items reviewed year to date: _____

1) Is there "obsolete" inventory to be reported this Quarter? **Yes/No** Drop down box

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

Drop down Box

ORG	IIN	On-Hand Quantity	$ Value	Short Description

2) Is there "excess" inventory to be reported this Quarter? **Yes/No** Drop down box

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

Drop down Box

ORG	IIN	Excess Quantity	$ Value	Short Description

*****If additional space is needed, please copy the form and attach.

Prepared By: _____ **Date:** _____
Print Name

_____
Signature

Approved By: _____ **Date:** _____
Print

_____
Signature

Return Form To:

Mark Schmitt, Director, Supply Chain, BOC-2
LOB - Transmission Lines, Distribution Lines and Substation

or

Joe Clements, Director, Power Generation Commercial Ops, LGE Center-8
LOB - Generation

Director Initial: _____ **Date:** _____

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	RICHMOND FACILITY
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

KU	Distribution Line
LGE	Generation
	Substation
	Transmission

2015-1st
2015-2nd
2015-3rd
2015-4th
2016-1st
2016-2nd
2016-3rd
2016-4th
2017-1st
2017-2nd
2017-3rd
2017-4th

LG&E and KU Energy LLC Accounting Policy

850 - Inventory Management

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

Policy: The inventory of LG&E and KU Energy LLC and its subsidiaries (LKE) must be reviewed on a regular basis to verify that it is accounted for in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 330, Inventory.

Procedure: Review and analyze LKE inventory to determine whether inventory is properly accounted for and valued appropriately.

Scope: All LKE inventory.

General Requirements:

Stock material and supplies on hand must be treated as Inventory based on ASC 210, Balance Sheet, and ASC 330, Inventory. This guidance states that since materials and supplies are assets of the Company and have future economic benefit, the value of these assets must be included on the financial statements.

The Federal Energy Regulatory Commission (FERC) provides guidance on the proper valuation of inventory assets at 18 CFR Ch. 1, Pts. 101 & 201 for FERC Account No. 154. FERC states that materials and supplies inventory must be valued at:

1) Original cost for new, and estimated if not known, for large reusable items
2) Current price, if the reusable item is relatively small and the original installed value cannot be easily determined
3) The net realizable value, for scrap and nonusable material

Classification of Inventory

Materials and Supplies inventory should consist of the following:

1) Stock Items – Inventory that has a specific, anticipated or generic use for the Company and can be tracked at individual locations (i.e. min/max…etc.). This should exclude items classified as Excess or Obsolete which is detailed in the Corporate Inventory Management Policy.
2) Emergency Spares – a spare part or spare equipment that is directly related to a particular piece of equipment and is required in order to avoid substantial operational time loss caused by emergency failure and is not readily available from a vendor or manufacturer without special ordering. This item is required to directly mitigate an emergency.

Physical Inventory Count

A complete physical inventory of materials and supplies inventory must be conducted at least every two years as required by FERC at 18 CFR Ch.1, Pts. 101 & 201, FERC Account No. 163. Although regulations only require inventory to be counted every two years, it is recommended that

850 - Inventory Management

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

inventory be counted more often, close to once a year, to improve overall inventory accuracy (see the Company's Inventory Management procedures).

A coal stockpile inventory assessment will be conducted annually (See Corporate Fuels and By-Products Policies and Procedures).

Inventory Costing and Accounting
FERC Account Nos. 151, 154, and 164.1:
Fuel, Materials and Supplies, and Underground Gas Storage

Cost of inventory items must include the following cost when it can be directly identified with an item (in accordance with FERC at 18 CFR Ch. 1, Ferc Account Nos. 151 and 154).

a) Invoice price of fuel/materials less cash or other discounts.
b) Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
c) Customs duties and excise taxes.
d) Operating, maintenance, and depreciation expenses and ad valorem taxes on utility-owned transportation equipment used to transport fuel; Costs of inspection and special tests prior to acceptance for materials and supplies.
e) Lease or rental costs of transportation equipment to transport fuel; Insurance and other directly assignable charges for materials and supplies.

Note: When materials and supplies are purchased for immediate use, or for a unique scope of work, they need not be carried in inventory but may be charged directly to the appropriate utility plant or expense account (Project/Task). 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)

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

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

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(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

950 - Spreadsheet Policy and Procedures

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

Policy:

This policy sets standards and procedures for developing and maintaining controls related to spreadsheets. It provides criteria for evaluating the required spreadsheet controls and the appropriate procedures for changes and testing of changes to established spreadsheets.

Procedure:

The procedures for evaluating, controlling, changing and testing the spreadsheets are described in the detailed instructions below.

Scope:

This procedure applies to all spreadsheets used for accounting or financial reporting purposes.

Objective of Procedure:

This procedure is to ensure consistent and accurate control of all spreadsheets used for accounting or financial reporting purposes. In addition, this procedure is to ensure that all critical accounting spreadsheets are evaluated to determine whether spreadsheet controls are required and tested whenever changes to the spreadsheet occur. The purpose is to ensure accuracy of the spreadsheets.

General Requirements:

The recommended minimum spreadsheet controls require testing after changes are made to a critical accounting spreadsheet.

Detailed Procedures Performed – (Risk identification):

After development, a new spreadsheet must be evaluated based on the complexity and type of use to determine the level of risk.

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(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.

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

Risk Level

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[1] using the lowest of the LKE registrants (see the Materiality Thresholds tab of the Waived Adjustments file) and for which the "Complexity" categorization is "High".

Includes:

- Complex calculations for journal entries
- JE-FAC file
- Spreadsheets for calculating regulatory mechanisms
- Unbilled revenue calculation
- All mark-to-market calculations

Does not include:

- Actual JE upload templates
- Account analyses
- Reconciliations

Medium risk (spreadsheet controls may be required): Spreadsheets may contain simple calculations. They may flow through to the financial statements and are more likely to relate to an account with less risk of material error or lower frequency of transactions. Spreadsheets used as a key control should be considered, at a minimum, medium risk.

Examples of medium risk spreadsheets include the following:

- Journal entries that foot and/or ensure debits equal credits.
- Those reviewed where reviewer should be able to pick up mathematical errors just by looking at a printed spreadsheet.
- Spreadsheets included in Sarbanes-Oxley (SOX) documentation.

Low risk (spreadsheet controls are not required): Spreadsheets that are used only for electronic logging and informational tracking.

Spreadsheet Controls

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

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

The 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 Detailed Procedures Performed – (Changes).
- **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 Detailed Procedures Performed – (Changes).
- **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.*

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(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, should 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

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(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:

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(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

LG&E and KU Energy LLC Accounting Policy and Procedures

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(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 **(Required)**
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. **(Required)**
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 **(Required)**
Safety and Integrity Controls			
Access Control	n/a	Appropriate users have proper file and worksheet access **(Recommended)**	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 **(Recommended)**
Backups	n/a	Regular and timely backup (e.g. regular network drive backups) **(Required)**	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. **(Required)**
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 **(Recommended)**	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) **(Required)**
Spreadsheet Protection	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 **(Recommended)**
Segregation of Duties/Roles and Procedures	n/a	n/a	Segregation of duties/roles and procedures are adequately considered and implemented **(Required)**

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

Appendix C – Spreadsheet Risk/Complexity Matrix

Complexity (and use of spreadsheet)

Risk (Nature and significance of the account or process that the spreadsheet supports)

	High	Medium	Low
High	·High $ value - high risk of material error ·Many manual inputs (or created manually) ·Many calculations ·Complicated referencing ·Significant number of columns, rows and/or workbooks ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	N/A	N/A
Medium	·Medium risk of material error ·Many manual inputs (or created manually) ·Many calculations ·Complicated referencing ·Significant number of columns, rows and/or workbooks utilized ·Mathematical accuracy must be verified by recalculation ·Use of macros and linked spreadsheets ·Significant dependency on output (large number of users) ·High frequency or great extent of changes to spreadsheet	·Medium risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	N/A
Low	N/A	·Not SOX supporting ·Low $ value - low risk of material error ·Several manual inputs ·Several calculations ·Mathematical accuracy may require recalculation	·Not SOX supporting ·Low $ value - low risk of material error ·Minimal manual inputs (or system generated) ·Minimal calculations ·Can visually review for mathematical accuracy ·Minimal dependency on output (small number of users) ·Low frequency or small extent of changes to spreadsheet

Spreadsheet controls are required.
Spreadsheet controls may be required.
No spreadsheet controls necessary.

LG&E and KU Energy LLC Accounting Policy and Procedures

953 – Reserve for Bad Debts (Retail & Wholesale)

(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 is then assigned to each aging bucket utilizing a waterfall approach to determine the monthly charge off percentages for each aging bucket.[1] The monthly charge off percentages for each aging bucket are then applied 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.[2]

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[1] The waterfall approach assigns the monthly charge off amount for each aging bucket (30+, 60+, 90+, 120+, 365+) generally producing a higher charge off percentage as receivables increase in age.

[2] 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).*

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(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*

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(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:

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(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).*

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(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.

953 – Reserve for Bad Debts (Retail & Wholesale)

(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

953 – Reserve for Bad Debts (Retail & Wholesale)

(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

LG&E and KU Energy LLC Accounting Policy and Procedures

954 - Coal Inventory Valuation

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

Policy:

To ensure the correct valuation of the MMBTU content and dollars of coal 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

LG&E and KU Energy LLC Accounting Policy and Procedures

959 - Escheatment

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

Policy: Relevant Company unclaimed property will be escheated to the proper governmental agencies, largely the Kentucky Department of Treasury under Kentucky Revised Statute ("KRS") Chapter 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.

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(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, Illinois 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

1) Through the normal course of business, and at a minimum of once per year, outstanding accounts payable checks, which are one year or older, are removed from the Companies' and bank's outstanding check records by the Corporate Accounting department for LG&E, 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 State-established dormancy period. These funds include all checks issued from Oracle as a result of special CCS runs on closed customer accounts. The checks must be at least six months old in order to early escheat any items in special runs for which checks were written.
   - Attempts are made to locate the owners of the unclaimed property that is being held. For reports due on November 1 (for all states except Michigan, ~~and~~ Delaware and Illinois), 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.

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(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.
   - The Illinois filing is due May 1, so an attempt to locate the owners between January 1 and March 1 is required.
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:

1) Balances subject to escheatment in the LG&E and KU Customer Care Solution ("CCS") are identified annually via automated processes. These balances include customer credit receivables and customer deposits which have not been successfully refunded for those customers who have not had service with the utility for more than three years (one year for customer deposits and credit balances in the Commonwealth of Virginia). This automated process produces 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 State-established dormancy period. These early escheated funds include all items less than $1 from CCS since the administrative cost of resolving them outweighs the benefit. The items could be due to several items, including customer overpayments, deposit interest refunds, energy efficiency refunds, tax-related refunds, or other special runs for customer refunds on closed accounts.
   - Attempts are made to locate the owners of the unclaimed property that is being held. For reports due on November 1 (for all states except Michigan, ~~and~~ Delaware and Illinois), an attempt to locate the owners between July 1 and September 1 is required.

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(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 Illinois), 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

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(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.

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(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 (www.kytreasury.com)
Virginia's Annual Holder Report Forms and Instructions (http://www.trs.virginia.gov/)
Uniform Disposition of Unclaimed Property Act Reporting Forms and Instructions (www.treasury.state.tn.us/unclaim)
Indiana's Managing Unclaimed Property Guide (www.indianaunclained.com/reporting)
Michigan Department of Treasury Manual for Reporting Unclaimed Property (http://www.michigan.gov/unclaimedproperty)
State of Delaware Escheat Handbook (https://finance.delaware.gov/unclaimedproperty.shtml)
Illinois State Treasurer Unclaimed Property Reporting Guidelines (https://icash.illinoistreasurer.gov/app/reporting-guidelines)

Corresponding PPL Policy No. and Name:

N/A

Key Contact:

Manager, Corporate Accounting

Administrative Responsibility:

Controller

959 - Escheatment

(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;
0~~3~~6/2~~7~~6/2020

LG&E and KU Energy LLC Accounting Policy and Procedures

966 – Intracompany Interest

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

Policy: Intracompany interest among LG&E and KU Energy LLC (LKE) and all subsidiaries will be calculated and billed monthly.

Procedure: Intracompany interest is billed monthly.

Scope: The policy covers all intracompany balances not settled within 30 days.

Objective of Procedure: To ensure that no entity subsidizes any other entity.

General Requirements:

Detailed Procedures Performed:

I. Procedures for recording interest owed between the regulated utilities

Interest is owed by either Louisville Gas & Electric Company ("LG&E") or Kentucky Utilities Company ("KU") to the other company for cash received or paid on behalf of the other company. A standard journal entry is prepared monthly by 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 short-term 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

966 – Intracompany Interest

(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 non-regulated entities, the interest charged is not required to be cash settled, per 253 - Intercompany Billing and Settlement policy.

III. Procedures for intercompany interest with PPL:

LKE maintains a short-term credit facility with an affiliate of PPL Corp. through daily borrowings/repayments to CEP Reserves, Inc. (CEP). Each day when the cash position is set (as noted above for money pool borrowings) LKE either borrows or repays CEP as needed. The borrowing/repayment is entered daily into 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:

966 – Intracompany Interest

(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:

- 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

966 – Intracompany Interest

(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

971 - Sundry Billing Policy and Procedures

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

Policy: Sundry billing consists of Louisville Gas & Electric Company (LG&E) and Kentucky Utilities Company (KU) 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	
– to set up advance		184650	252011 (10 yr. refund) 252015 (mobile homes	

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	Source of Billing Information
			– 4 + 7 yrs. refund)	
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

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	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.

971 - Sundry Billing Policy and Procedures

(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.

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(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
    - LKE Lookup Project-task GLAFF Report to Corporate Accounting
    - LKE AR Transaction Register to Corporate Accounting
    - LKE AR Customer Advances Transaction Register to KU Operations
    - 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

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

Date Created:	December 09, 2004
Dates Revised:	May 11, 2005
	May 22, 2007
	November 8, 2007
	January 28, 2008
	April 16, 2009
	October 20, 2010
	January 17, 2013
	June 30, 2014
	June 9, 2015
	March 3, 2016
	August 5, 2016
	September 30, 2020

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(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[1]. 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

[1] In most cases, a proxy amount calculated by operations personnel is used for billing purposes and is considered the actual cost.

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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.

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(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.

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(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.

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(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 13th calendar day at their request, and IMEA is billed by the 12th 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

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(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 10th 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 3rd 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 3rd 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

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(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

Kentucky Utilities
Regulatory Asset and Liability Matrix

Regulatory Asset under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account 411.1).	KPSC 2003-00427 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00434 (subsequent rate case) KPSC 2008-00251 (subsequent rate case) KPSC 2009-00548 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) 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.	KPSC 2003-00427 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00434 (subsequent rate case) KPSC 2008-00251 (subsequent rate case) KPSC 2009-00548 (subsequent rate case) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00026 (approval for amortizing CCR costs) KPSC 2016-00370 (subsequent rate case) 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) VSCC PUR 2019-00060 (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	Tax
Forward Starting Swaps - 2015	Loss realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2015.	KPSC 2014 - 00082 (order to enter into swap) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case) VSCC PUE 2012-00119 Report of action, dated 10/16/2015 indicated cash settlement of swaps would be amortized over life of associated bonds.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)	Treasury
Winter (Ice) Storm 2009	January and February 2009 Kentucky Ice Storm restoration costs	KPSC 2009-00174 (established) KPSC 2009-00548 (recovery) KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) 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 & Forecast

Rate Case Expenses	Rate case expenses are charged to a regulatory asset account and amortized over the period authorized in the order. These costs are associated with consulting services, engineering services, advertising expenses and legal services in preparation of the testimony and support of each rate case.	KPSC 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 2009-00548 (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
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 fees attributable to the COVID-19 pandemic.	VSCC PUR 2020-00074	To be addressed in future ratemaking proceedings - due	Regulatory

Regulatory Liability under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period	Responsible Department
Forward Starting Swaps - 2013	Gain realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2013.	KPSC 2012-00232 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

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 2009-00548 (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

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	Budgt & Forecast - 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 Department**
Cost of Removal	Represents the cost of removal (COR) component of KPSC approved depreciation rates for the underlying assets, which is recovered from customers through base rates. COR is only reported as a regulatory liability for SEC reporting purposes and is reported in accumulated depreciation for regulatory reporting purposes.	ASC 980-410-25-2 PwC Guide to Accounting for Utilities and Power Companies - 2013, Question 13-4 & section 18.8.1.1	N/A	Property
Unamortized Debt Expense	Purchase Accounting adjustment for the reclassification of deferred debt issuance costs from a long-term asset (other noncurrent) to a regulatory asset. Deferred debt issuance costs are generally eliminated in purchase accounting since no future value is assigned to them. However, debt issuance costs on the general ledger of KU at October 31, 2010 are recoverable in base rates. Regulatory offset is appropriate as KU has the right to recovery. As such, these costs were treated as a regulatory asset and were not eliminated as a result of the acquisition.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (subsequent rate case) KPSC 2014-00371 (subsequent rate case) KPSC 2016-00370 (subsequent rate case) VSCC PUE 2010-00060 VSCC PUE 2011-00013 (subsequent rate case) VSCC PUE 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes.	Over the life of the bonds that are outstanding at the acquisition (December 2005 through October 2040)	Regulatory
OVEC Power Purchase Contract	Purchase Accounting market valuation of the power purchase contract between the company and Ohio Valley Electric Company (OVEC) due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00221 (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 2013-00013 (subsequent rate case) VSCC PUE-2015-00063 (subsequent rate case) TRA 10-00118 This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes. This amount and the offsetting intangible asset are both removed for rate making.	November 2010 though March 2026	Regulatory
Interest Rate Hedging Agreements FMB 2019-2020	Losses or gains related to interest rate hedging associated with First Mortgage Bonds (FMB)	KPSC 2019-00242 (established)	Amortized over the remaining life of the FMB	Treasury

Louisville Gas & Electric
Regulatory Asset and Liability Matrix

Regulatory Asset under US GAAP (ASC 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period
Asset Retirement Obligation	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account 411.1).	KPSC 2003-00426 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) FERC FA 12-12-000 (ARO accounting entries provided) FERC ER08-1588-000 (ARO accounting entries provided)	Ongoing
ARO-Generation-CCR	The on-going depreciation of the ARO asset (account 403.1) and the accretion of the ARO liability (account411.1) related to the Combustion Coal Residuals (CCR) ash and environmental plants included in the 2016 ECR Plan.	KPSC 2003-00426 (regulatory assets established by adopting FAS 143 are approved) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00027 (approval for amortizing CCR costs) KPSC 2016-00371 (subsequent rate case) FERC FA 12-12-000 (ARO accounting entries provided) FERC ER17-234-000	KPSC: 10 years for closed plants and 25 years for open plants
Tax Exempt Interest Rate Swaps	Book losses or gains on swaps that became ineffective during 2008. One swap totals $83.335 million and was originally authorized in case number KY 2000-00275 to hedge the $83.335 million Trimble County bond. That bond was refinanced on September 15, 2016 along with the LG&E $41.665 million Trimble County bond, creating one bond totaling $125 million that remains in a variable rate mode. Four swaps for $32 million each were authorized in case number KY 2003-00299 to hedge a $128 million Louisville Jefferson County bond. The counterparty terminated one of the $32MM interest rate swaps in December 2008 and LG&E terminated a second $32MM swap in December 2016. Monthly settlements on the swaps are recorded as interest expense and recovered in base rates.	KPSC 2000-00275 (order to enter into swap) KPSC 2003-00299 (order to enter into swap) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (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 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) Report of action, dated 10/16/2015 indicate cash settlement of swaps would be amortized over life of associated bonds.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)
Winter (Ice) Storm 2009 (Electric/Gas)	January and February 2009 Kentucky Ice Storm restoration costs	KPSC 2009-00175 (established) KPSC 2009-00549 (recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) 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 2018-00034 (Tax Cuts and Jobs Act)	Ongoing
Wind (Hurricane Ike) Storm 2008	September 2008 Kentucky wind storm restoration costs	KPSC 2008-00456 (established) KPSC 2009-00549 (recovery) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (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 are associated with consulting services, engineering services, advertising expenses and legal services in preparation of the testimony and support of each rate case.	KPSC 2014-00372 (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 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (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.	KPSC 2016-00393 (established) KPSC 2016-00371 (recovery)	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 980)	Description	Case No. / Order Approving Regulatory Asset / Liability or Providing Precedence/Other Support	Recovery / payback period
Forward Starting Swaps - 2013	Gain realized upon termination of forward starting swaps used to protect against rising interest rates between the date of the swaps and the date the bonds were priced in 2013.	KPSC 2012-00233 (order to enter into swap) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) Report of action, dated 12/13/2013 indicate cash settlement of swaps would be amortized over life of associated bond.	There are two bond series. One of the series has a 10 years recovery period (from 9/2015 through 10/2025) and the other series has a 30 years recovery period (from 9/2015 through 10/2045)
ASC 740 - Income Taxes	Deferred income tax assets and liabilities which are recognized for temporary book/tax differences related to unamortized investment tax credits (ITC), excess deferred taxes and enacted changes in tax laws or rates, and are recovered through base rates.	KPSC 2005-00180 (change in tax rates beginning 2005) KPSC 2006-00457 (change in tax rates beginning 2007) KPSC 2009-00549 (proforma adjustment related to ITC approved) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) KPSC 2018-00034 (Tax 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 the next rate case. Any additional reservation fees will 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

Louisville Gas & Electric
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 and KY HB 487.	FERC Docket No. RM19-5-000; Order No. 864	Effective 11/21/2019
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 2018-00295 (subsequent rate case)	Unprotected excess ADIT - 15-year amortization period. Property related excess ADIT ARAM
Summer Storm 2011	August 2011 Kentucky storm restoration costs	KPSC 2011-00380 (established) KPSC 2012-00222 (recovery) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) KPSC 2018-00295 (subsequent rate case)	Monthly amortization of $67.1K until next rate case. Amortization period extended to June 2021.
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 rate proceeding.
Modification of existing territorial boundary - Buttermilk Falls Industrial Park	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

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) KPSC 2016-00371 (subsequent rate case)	Ongoing
Gas Supply Clause (GSC)	Over- or under-recovered gas supply expenses and purchased gas adjustments through the GSC mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset. Performance-based Rates allow the company to retain a portion of gas cost savings above established benchmark levels.	KPSC 9133 (order issued 01/07/1985) KPSC 2003-00433 (subsequent rate case) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) 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)	Ongoing
Fuel Adjustment Clause	Over- or under-recovered fuel expenses through the FAC mechanism. Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	807 KAR 5:056	Ongoing
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
Off-System Tracker	Over- or under-recovered off-system sales margin via the Off-System Sales Tracker ("OST"), which is included within the Fuel Adjustment Clause ("FAC") mechanism on customers' bills. Margins are split between customers (75%) and the company (25%). Over-recoveries result in a regulatory liability and under-recoveries result in a regulatory asset.	KPSC 2014-00372 (Off-System Sales Tracker is approved) KPSC 2016-00371 (subsequent rate case) 807 KAR 5:056	Ongoing
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
ASC 715 - Pension and Postretirement	The over- or under-funded status of defined benefit pension and postretirement plans that would otherwise be recorded as accumulated OCI that is expected to be recovered through base rates at a future date.	KPSC 2003-00433 (regulatory asset approval) KPSC 2008-00252 (subsequent rate case) KPSC 2009-00549 (subsequent rate case) KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) 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)	Ongoing
Pension Gain-Loss Amortization - 15 Year	Deferred pension plan actuarial gain or loss amortization using a 15-year amortization period (for Kentucky jurisdictional rates) instead of amortizing the actuarial gains and losses in excess of 10% of the greater of the plan's projected benefit obligation or the market-related value of plan assets and less than 30% of the plan's projected benefit obligation (double corridor method) on a straight-line basis over the expected average remaining service period of active plan participants (under US GAAP).	KPSC 2014-00372 (established and recovery) KPSC 2016-00371 (subsequent rate case)	Rolling 15 years
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 assets, which is recovered from customers through base rates. COR is only reported as a regulatory liability for SEC reporting purposes and is reported in accumulated depreciation for regulatory reporting purposes.	ASC 980-410-25-2 PwC Guide to Accounting for Utilities and Power Companies - 2013, Question 13-4 & section 18.8.1.1	N/A
Unamortized Debt Expense	Purchase Accounting adjustment for the reclassification of deferred debt issuance costs from a long-term asset (other noncurrent) to a regulatory asset. Deferred debt issuance costs are generally eliminated in purchase accounting since no future value is assigned to them. However, debt issuance costs on the general ledger of LG&E at October 31, 2010 are recoverable in base rates. Regulatory offset is appropriate as LG&E has the right to recovery. As such, these costs were treated as a regulatory asset and were not eliminated as a result of the acquisition.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) KPSC 2016-00371 (subsequent rate case) This amount is a purchase accounting adjustment only and purchase accounting is not recognized for rate making purposes.	Over the life of the bonds that are outstanding at the acquisition (December 2005 through February 2037)
OVEC Power Purchase Contract	Purchase Accounting market valuation of the power purchase contract between the company and Ohio Valley Electric Company (OVEC) due to the PPL acquisition of LG&E and KU Energy. This liability is offset by an intangible asset.	FERC AC11-83-000 FERC EC10-77-000 Change in control proceeding: KPSC 2010-00204 KPSC 2012-00222 (subsequent rate case) KPSC 2014-00372 (subsequent rate case) 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.	November 2010 though March 2026

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

Policy: The books and records of Louisville Gas and Electric Company ("LG&E") 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:

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182.1 Extraordinary Property Losses (requires FERC approval)
182.2 Unrecovered Plant and Regulatory Study Costs (requires FERC approval)
182.3 Other Regulatory Assets
254 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 commission website and records the amount authorized by the Commission. RAR prepares 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.

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(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

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(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 (https://www.ferc.gov/)
Code of Federal Regulations (www.ecfr.gov)
FERC Uniform System of Accounts (https://www.ferc.gov/enforcement-legal/enforcement/accounting-matters)
VSCC rules of practice and procedures (www.scc.virginia.gov)
Controller Group website (https://teams.sp.lgeenergy.int/sites/ControllerGrp/Pages/default.aspx)
Kentucky Public Service Commission (https://psc.ky.gov/)

Corresponding PPL Policy No. and Name:

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(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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Policy: To account for and disclose variable interest entities (VIEs) in conformity with FASB ASC 810, Consolidations.

Procedure: To review the applicable contracts within scope and consult with appropriate departments to identify and report all VIEs.

Scope: Any VIEs per the definition below evidenced in any contracts that fall under 451 – Contractual Review policy.

Objective of Procedure: To identify VIEs that need to be consolidated in the financial statements.

General Requirements:

I. Definitions

Corporate joint venture: A corporation owned and operated by a small group of entities (the joint venturers) as a separate and specific business or project for the mutual benefit of the members of the group. A government may also be a member of the group. The purpose of a corporate joint venture frequently is to share risks and rewards in developing a new market, product or technology; to combine complementary technological knowledge; or to pool resources in developing production or other facilities. A corporate joint venture also usually provides an arrangement under which each joint venturer may participate, directly or indirectly, in the overall management of the joint venture. Joint venturers thus have an interest or relationship other than as passive investors. An entity that is a subsidiary of one of the joint venturers is not a corporate joint venture. The ownership of a corporate joint venture seldom changes, and its stock is usually not traded publicly. A noncontrolling interest held by public ownership, however, does not preclude a corporation from being a corporate joint venture.

Variable interest entity: A legal entity subject to consolidation in accordance with the provisions of the variable interest entities subsections of ASC 810-10.

Variable interest (explicit or implicit): The investments or other interests that will absorb portions of a VIE's expected losses or receive portions of the entity's expected residual returns are called variable interests. Variable interests in a VIE are contractual, ownership, or other pecuniary interests in a VIE that change with changes in the fair value of the VIE's net assets exclusive of variable interests. Equity interests with or without voting rights are considered variable interests if the legal entity is a VIE and to the extent that the investment is at risk as described in ASC 810-10-15-14. ASC 810-10-

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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, Using Cash Flow Information and Present Value in Accounting Measurements. However, expected losses and expected residual returns refer to amounts discounted and otherwise adjusted for market factors and assumptions rather than to undiscounted cash flow estimates. The definitions of expected losses and expected residual returns specify which amounts are to be considered in determining expected losses and expected residual returns of a VIE.

Expected residual returns: A VIE's expected residual returns are the expected positive variability in the fair value of its net assets exclusive of variable interests.

Fair value: The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurement concepts include: a) exit price (entry, transaction or settlement price does not necessarily equate to fair value), b) highest and best use, c) principal or most advantageous market and d) non-performance risk (e.g; credit risk) for an entity's own liabilities. Refer to ASC 820-10-30 and 820-10-35 for the guidance on fair value measurement and subsequent measurement. When measuring fair value, these concepts as well as any additional disclosures should be considered and documented. Refer to ASC 820-10-50 for the guidance on fair value disclosures.

- If the entity to be consolidated includes financial assets and financial liabilities, or non-financial assets and non-financial liabilities that are recognized or disclosed at fair value on a recurring basis, they must be valued in accordance with ASC 820, Fair Value Measurements and Disclosures.

Implicit variable interest: An implied pecuniary interest in an entity that changes with changes in the fair value of the entity's net assets exclusive of the variable interest. An implicit variable interest acts the same as an explicit variable interest except it involves the absorbing and (or) receiving of variability **indirectly** from an entity rather than

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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.
  - ✓ The obligation to absorb the expected losses of the entity.
  - ✓ The right to receive the expected residual returns of the entity.
- The equity investors have voting rights that are not proportional to their economic interests (i.e., their obligations to absorb the expected losses of the entity, their rights to receive the expected residual returns of the entity, or both), and substantially all of the activities of the entity involve or are conducted on behalf of an investor that has disproportionately few voting rights.

Variable interests can include, but are not limited to, financial interests such as equity and debt securities, guarantees of assets or liabilities, and other instruments

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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

- ASC 810, Consolidation
- ASC 820, Fair Value Measurements and Disclosures
- ASC 860, Transfers and Servicing

Other

- PPL Energy Supply Financial Services White Paper, ESFS 04-2, "Accounting for the Discontinuance of Hedge Relationships from Changes in Consolidation Related to the Adoption of FIN 46"
- PPL Energy Supply Financial Services White Paper, ESFS 04-12, "FIN 46 Assessment for Energy Contract"
- PPL Research & Special Projects White Paper, R&SP 04-09, "Deconsolidation of Trusts under FIN 46"
- PPL Research & Special Projects White Paper, R&SP 04-16, "FIN 46 Analysis for Transition Bond Company"
- PPL Research & Special Projects White Paper, R&SP 04-23, "Analysis of the NUG Contracts under FIN 46(R)"
- PPL Research & Special Projects White Paper, R&SP 04-25, "Adoption of FIN 46 and 46(R)" and related Exhibits
- PPL Research & Special Projects White Paper, R&SP 04-43, "Summary of FIN 46 Assessments for the Quarter ended September 30, 2004"
- PPL Research & Special Projects White Paper, R&SP 06-17, "FIN 46(R) – Analysis of Locust Ridge Wind Farm"
- PPL Technical Accounting White Paper, TA 08-04, "FSP FAS 140-4 and FIN 46R-8 Adoption."

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- PPL Technical Accounting White Paper, TA 10-01, "Implementation of New Guidance on Consolidation of Variable Interest Entities" and the related attachments.
- LKE Technical Research Memo, Contract Review for VIEs
- LKE Technical Research Memo - Evaluation of Brown Combustion Turbine Lease Agreement under FIN 46(R), Consolidation of Variable Interest Entities

Corresponding PPL Policy No. and Name:

1008 Accounting for Variable Interest Entities FIN 46 Policy

Key Contact:

Manager, Financial 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

Initial Steps (Note: When using the ASC guidance listed, pay attention to transition guidance as this may provide updated information that is applicable to LKE)
Step 1: Determine if the Variable Interest Entities Subsections of ASC 810-10 apply to the entity (Is the entity within the scope of the guidance as outlined in ASC 810-10-15?)

- VIE guidance applies to legal entities. A "legal entity" is defined as any legal structure used to conduct activities or to hold assets. Examples include corporations, partnerships, limited liability companies and grantor trusts and trusts.

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

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

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

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

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

Entities under Common Control

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

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.

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

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

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

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

Excerpt from Accounting Standards Codification

Consolidation — Overall

Subsequent Measurement — Variable Interest Entities

810-10-35-4

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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- ✓ An agreement requiring an enterprise to make a payment if its credit is downgraded

♦ **Rights to assets**

- ✓ Rights to use an "under construction" asset not recorded in the enterprise's balance sheet (the debt used to fund the construction being recourse only to that specified asset)
- ✓ Leasing assets from an entity that financed these assets with debt that is recourse to the individual asset rather than to all of the lessor entity's assets
- ✓ The transfer of financial assets to an entity subject to debt that is recourse only to those financial assets rather than to all of the entity's assets
- ✓ Variable lease payments, variable license-fee payments, or other variable payments for the right to use an asset (i.e. the payments change with the fluctuations in market interest rates)
- ✓ Ownership of an asset that an enterprise holds for tax purposes but does not record on its balance sheet

♦ **Other**

- ✓ Sale of assets or operations where the seller retains some governance rights and/or an economic interest
- ✓ The purchase of businesses or assets by a third party or a newly formed entity on behalf of another company (i.e. an off-balance-sheet acquisition vehicle)
- ✓ Investments made through intermediaries in entities that generate losses from a financial-reporting perspective
- ✓ Tolling arrangements with project finance companies
- ✓ Transactions in which an enterprise's primary counterparties are financial institutions (i.e. banks, private equity funds, insurance companies)
- ✓ Arrangements with an entity whose capital structure (often the equity) is partially owned by (or provided by) a charitable trust
- ✓ An unconsolidated entity whose name is included in the enterprise's name
- ✓ When an enterprise provides administrative or other services on behalf of an unconsolidated entity or services its assets
- ✓ When an unconsolidated entity provides financing or other services exclusively to an enterprise, its vendors or customers

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(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[1]).

General Requirements:

Detailed Procedures Performed:

LG&E, KU, and ODP Unbilled and Un-invoiced Electric Revenues (Retail)

In accounting terms, billed and invoiced are typically used synonymously. However, in CCS these terms refer to two separate processes. When an item is billed in CCS, dollar amounts are calculated on usage (i.e., consumption charges). Subsequent to the billing process in CCS is the invoicing process where taxes, late payment fees and other non-consumption charges are added, the actual invoice is created, and the amounts are posted as revenues.

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

[1] Financial Accounting Standards Board (FASB) Statement of Financial Accounting Concepts (SFAC) CON 5: Recognition and Measurement in Financial Statements of Business Enterprises

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amounts invoiced after month-end cut-off in CCS and un-invoiced amounts in CCS, which are designed to ensure completeness of revenues (i.e., revenue is recorded for each customer every month, even if the customer is not billed that month)[2].

The process of calculating the unbilled amounts (due to cycle billing) is as follows:

1) The daily kWh available to retail customers (including generation and net wholesale sales and purchases) is calculated by taking the total daily output (load) and reducing it by the following:
    a. line losses;
    b. sales to wholesale municipal customers (KU only);
    c. kWh to serve ODP customers[3] (KU only);
    d. company usage;
    e. free kWh[4] (ODP only); and
    f. specifically identified large customers[5] (LG&E and KU only).

2) An unbilled percentage of each day's available load is estimated by dividing the month-to-date number of meters read by the total number of meters read applicable to the current month. (This percentage is an estimate of the consumption by day that will not be billed until the next month; thus, it is "unbilled" for the current month).

3) Each day's unbilled percentage (calculated in 2 above) is multiplied by the respective day's available load to estimate the billed and unbilled kWh for each day. The sum of the daily unbilled amounts equals the total unbilled kWh for the current month.

[2] Wholesale municipal revenues are also billed and invoiced through CCS. However, because their meters are read on the last day of the month, they are excluded from the unbilled revenue accrual resulting from cycle billing but included, as applicable, in the after cut-off and/or un-invoiced accruals.

[3] The kWh to serve ODP customers are excluded from KU's load in the calculation of KU's Kentucky unbilled revenue but included in ODP's load for the calculation of ODP's unbilled revenue.

[4] Certain municipal buildings in the ODP service territory receive a small amount of free energy in lieu of a franchise fee. Since no revenue is derived from the free energy, the kWh is removed from ODP's load for the calculation of ODP's unbilled revenue.

[5] The meters for certain very large customers are generally read and recorded near the last day of the month 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.

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

4) The total unbilled kWh for each day is then allocated to individual revenue classes[6] using an estimated daily usage factor for each customer group. The allocation factors are determined by the Sales Analysis and Forecasting department using historical data of monthly sales trends by revenue class and the correlation of Heating Degree Days (HDD) and Cooling Degree Days (CDD) to energy consumption by revenue class, 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

[6] Electric retail revenue classes include Residential, Commercial, Industrial, Street Lighting, and Public Authority.

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(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:

- Amounts invoiced after cut-off: These accruals relate to customer bills, including municipals, that were invoiced after CCS has closed for the current period but relate to the current month being reported. The invoiced after cut-off accruals are determined by identifying customers billed during the first two days after cut-off, where the CCS billing

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(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.

- Un-invoiced amounts: These accruals relate to all customers, including municipals, that should have been billed during the current month but were not because of CCS billing issues, out-sorts, implausibles or other factors[7]. The un-invoiced accruals are determined by identifying all customers that were not billed in CCS during the current month[8] (excluding customers already included in the invoiced after cut-off accruals) and estimating an accrual for the current period based on historical data (i.e., customer usage during prior months). The un-invoiced accruals capture revenues for meters previously read (and billed in CCS) but not invoiced by the end of the current month.

The items identified in both the after cut-off accrual and the un-invoiced accrual represent transactions that should have been billed and therefore would have been excluded from the amounts allocated to unbilled (described in 2 and 3 above). Therefore, accrual of these amounts does not represent double counting or an overlap with the unbilled accrual.

LG&E Unbilled and Un-invoiced Gas Revenues (Retail)

A corresponding accrual for the gas delivered during the month but unbilled at the end of the month is made similar to the electric unbilled (due to cycle billing). The process of calculating the gas unbilled amounts is as follows:

1) The daily gas net output (excluding wholesale sales and purchases) in thousand cubic feet (Mcf) is calculated by taking the total daily output (load) and reducing it by the following:

[7] CCS reviews all meter reads and billing amounts to determine that they are within certain predetermined parameters. When meter reads are negative or very high compared to prior periods, they are identified as implausible and do not progress through the invoicing process until manually approved by the Billing Integrity department, Similarly, billing amounts that are not within the established parameters are out-sorted until manually approved by the Billing Integrity department.

[8] The accrual for un-invoiced customers only includes an estimated un-invoiced amount for the current month and does not include amounts for prior months that may still be un-invoiced. However, these additional periods may be detected and accrued through other analytical procedures (i.e., the demand analysis, the pricing of the large un-invoiced customers, and the after cut-off procedures). Historically, the dollar amount that remains un-invoiced for multiple periods has been insignificant relative to the total un-invoiced accrual.

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

a. gas transport[9];
b. line losses;
c. company usage[10];
d. gas used in generation[10]; and
e. specifically identified large customers[5].

2) An unbilled percentage of each day's available load is estimated by dividing the month-to-date number of meters read by the total number of meters read applicable to the current month. (This percentage is an estimate of the consumption by day that will not be billed until the next month; thus, it is "unbilled" for the current month).

3) Each day's unbilled percentage (calculated in 2 above) is multiplied by the respective day's net output to estimate the billed and unbilled Mcf for each day. The sum of the daily unbilled amounts equals the total unbilled Mcf for the current month.

4) The total unbilled Mcf for the month is then allocated to individual revenue classes[11] using an estimated daily usage factor for each customer group. The allocation factors are determined by the Sales Analysis and Forecasting department using historical data of monthly sales trends by revenue class and the correlation of HDD and CDD to gas consumption by revenue class. The total unbilled Mcf during the month is then determined for each type of customer by adding the daily unbilled Mcf by revenue class.

5) Unbilled revenues are then calculated by individual revenue class and component by multiplying the total unbilled Mcf for each revenue class (calculated in 4 above) by the applicable rates for each underlying revenue component (e.g., base service charge, distribution charge, etc.) as described below*:

a. For the distribution charge unbilled accrual, the rate per unbilled Mcf is a fixed rate that is calculated for each revenue class based on the first billing month after a rate change that does not include prorated rates (i.e., if new rates become effective in January on a service rendered basis, the calculation will be based on fixed amounts for February) and is adjusted for applicable rate changes during the

[9] The meters for gas transport customers are all read and recorded on the last day of the month. As a result, there is no unbilled revenue associated with these customers. Because their energy usage is significant, the Mcf is removed from LG&E's load used in the unbilled revenue calculations.

[10] The gas used in the combustion turbines is classified as gas used in generation while all other gas used by LG&E or KU is considered company usage.

[11] Gas retail revenue classes include Residential, Commercial, Industrial, and Public Authority.

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

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.

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(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)*

LG&E and KU Energy LLC Accounting Policy and Procedures

1060 - Regulatory Compliance

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

Policy: The books and records of Louisville Gas and Electric Company ("LG&E"), Kentucky Utilities Company ("KU"), and LG&E and KU Services Company ("LKS"), (cumulatively, "the Companies"), shall be maintained in compliance with the regulations set forth by the Federal Energy Regulatory Commission ("FERC"), the Kentucky Public Service Commission ("KPSC"), the Virginia State Corporation Commission ("VSCC"), 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

1060 - Regulatory Compliance

(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
        - Directly Assignable – Expenses incurred for activities and services exclusively for the benefit of one affiliate.
            - Example: a labor hour worked specifically on storm restoration in a single utility's service territory.
        - Directly Attributable – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.
            - Example: Cost related to billing inserts for affiliate companies.
    - Indirect Charges
        - Indirectly Attributable - Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

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(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.
  - 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

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(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 cannot occur in circumstances where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass thru, any merger-related costs. In such cases, either a new regulatory approval to include in rates will be needed, or such cost should be charged or re-allocated to a non-utility entity or otherwise excluded from rates, including formula rates.

- FERC has also described a third type of merger-related costs, acquisition premiums and adjustments, including goodwill. FERC has stated that they are not transaction costs and further does not permit their recovery in rates, absent specific authorization.

Expenditure Type guidelines:

The appropriate expenditure type code should be used to properly describe/explain the transaction. This coding assists in the dissemination of large volumes of data for all LKE affiliates for use in departmental and company-wide reporting activities.

Current expenditure types have general ranges of transactions that start at 0100 and go through 0799. These ranges are as follows:

0100-0199 – Labor
0200-0299 – Warehouse Materials
0300-0399 – Outside Services
0400-0499 – Purchase Materials
0500-0599 – Transportation
0600-0699 – Administrative & Accounting
0700-0799 – Overheads/Burdens

Below are specific expenditure type coding guidelines that should be followed to ensure the proper documentation of these transactions:

- Expenditure types ending in "75" (e.g. 375 "O/S - ACCTNG USE - MISC JE – NONALLOCATED") and expenditure type 576 "T/E - EQUIP - ACCTNG USE - MISC JE – NONALLOCATED" are deemed "Accounting Use Only" and should only be used with prior approval of an accounting manager within the Controller Group.

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(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 Corporate Tax SharePoint site 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).

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

The table below provides a guide of common transactions of the utility and whether or not these transactions are considered operating, non-operating or excluded from the utilities:

Item Description	Treatment
O&M expenses related to power production, distribution, transmission, regional markets, customer accounts, sales and related administrative and general charges	ATL
Informational and instructional advertising (FERC account 909) for safety, DSM, environmental.	ATL
Brand or promotional advertising (FERC account 913) – these charges are not allowed in rates, and are adjusted out during rate cases, but should initially be coded to account 913	ATL
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 the cost was to facilitate employment of a qualified individual not readily available in the new location.	ATL
Entertainment related to company business	ATL
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is eliminated	ATL
Social meetings or events with no general or specific business purpose (retirement celebrations, holiday parties, etc.)	BTL
Employee Recognition	BTL
Lobbying	BTL
Fines and penalties	BTL
Charitable contributions, sponsorships (UK/UofL, Little League, Junior Achievement, YMCA, orchestras, etc.), golf outings, event tables/galas, community events, not-for-profit organizations benefiting low income customers, community development in the service territory - should use expenditure type 0646 for charitable contributions and 0647 for sponsorships. Note: Majority of charitable contributions are made by the LG&E and KU Foundation	BTL
Severance or separation expenses (allocate to entities by following the labor charges and using expenditure type 0152) when position is not eliminated	BTL

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

Merger transaction costs charge to LKC or, if related to utility-provided service, use account 426.5 for LG&E and KU	LKC or BTL (if recorded on LG&E or KU)
Merger transition costs, where the companies have committed, agreed or been ordered to hold rate-payers harmless from, or otherwise not pass through, any merger-related costs	LKC
Merger transition costs, where the companies have not committed, agreed or been ordered to hold rate-payers harmless from, or otherwise pass through, any merger-related costs	ATL or BTL, using normal operating expense
Company paid spousal travel	LKC
Officer benefits - reserved parking; physicals; tax planning & financial advice, club memberships, STI, LTI, etc.	LKC
Deferred compensation expenses for all eligible employees, STI and LTI	LKC
Race sponsorship at Churchill Downs/Keeneland	LKC
Suites (Churchill Downs, Slugger Field, UK, UofL)	LKC
Derby events	LKC
Tickets to sporting events (non-utility company functions)	LKC
Expenses that do not directly or indirectly relate to the Company's utility operations	LKC

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

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(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

1060 - Regulatory Compliance

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

- 1055 – Regulatory Asset & Liability policy
- Change of Distribution Request Procedure: https://teams.sp.lgeenergy.int/sites/SupplyChain/Documents/Change%20of%20Distribution%20Request%20Procedure.docx

LG&E and KU Energy LLC Policies

- Community Investments and Partnerships
- Travel and Expense Reimbursement policy

LG&E and KU Services Company Cost Allocation Manual

Corresponding PPL Policy No. and Name:

104 – Differences Between FERC/SEC Reporting
906 – Cost Allocation and Transfer Pricing Manual

Reference:

Federal Energy Regulatory Commission (www.ferc.gov)
Code of Federal Regulations (https:/www.ecfr.gov)
VSCC rules of practice and procedures (www.scc.virginia.gov)
Controller Group SharePoint site (click here)
Corporate Tax SharePoint site (click here)
Kentucky Public Service Commission (http://www.psc.state.ky.us)

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

1061 – Green Energy Renewable Energy Credits

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

Policy:

Each reporting period, the Companies must determine the amount of Renewable Energy Certificates ("RECs") to be purchased on behalf of customers participating in the Green Energy[1] program 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:

1) 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,

[1] Green energy relates to energy produced from renewable energy resources, including biomass, hydro, geothermal, biodiesel, trash combustion, fuel cells, solar and wind.

1061 – Green Energy Renewable Energy Credits

(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 Acct	DR	CR
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	242019	25% Sm RECs Rec	

1061 – Green Energy Renewable Energy Credits

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

Lg Green Energy Marketing	242019	3.85% Lg RECs Rec	
Cash – Invoice disbursements	131xxx		25% Sm RECs Rec
Cash – Invoice disbursements	131xxx		3.85% Lg RECs Rec

4) The Revenue Accounting and Analysis department reports the amount of green energy payments received, to be used for REC purchases, to the 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 (revacct on 'fs3').

Additional Controls or Responsibility Provided by Other Procedures:

None

Regulatory Requirements:

- KPSC Order, Case No. 2009-00467.

Reference:

- 250 – Balance Sheet Accounts Reconciliation policy

1061 – Green Energy Renewable Energy Credits

(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 templat*e, 8/27/2020, 9/10/2020 – addition of ODP eligibility.

LG&E and KU Energy LLC **Garrett**
220 West Main Street
P.O. Box 32030
Louisville, Kentucky 40232

PPL companies

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 3rd 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.

3) 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: Y:\Journal Entry Procedures\Journal Entry Remote Process-2020

   Under this folder, there are subfolders for each department and month, 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.

   Reversals of journal entries must take place on Day 5, with the reversal job ID and 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:

Adobe Acrobat XI Pro Job Aid.pdf

Electronic Requirements for Balance Sheet Reconciliations

1) 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 31

Responding Witness: Lonnie E. Bellar

Q-31. Provide the utility's long-term construction planning program.

A-31. LG&E and KU'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 seven primary areas of long-term construction planning:
1. Generation Planning
2. Environmental Planning
3. Power Production Planning
4. Electric Transmission Planning
5. Electric Distribution Planning
6. Gas System Planning
7. Information Technology

1. LG&E and KU's integrated resource planning process consists of the following activities: 1) assessment of demand-side options, 2) development of a robust forecast of system energy requirements and peak demands, 3) determination of a target reserve margin criterion, 4) adequacy assessment of existing generating units and purchase power agreements, and 5) assessment of supply-side options. The impact of LG&E and KU's demand-side management programs are reflected in the forecast of energy requirements and peak demands. Then, LG&E and KU's resource assessment combines key elements of the remaining activities into a plan for meeting future energy requirements at the lowest reasonable cost.

   LG&E and KU continually evaluate their resource needs. The Integrated Resource Plan ("IRP") represents a snapshot of this ongoing resource planning process using current business assumptions and assessment of risks. Because the planning process is constantly evolving, LG&E and KU's least-cost expansion plan may be revised as conditions change and as new information becomes available. Even though the IRP represents LG&E and KU's analysis of the best options to meet customer needs at this given point

in time, this plan is reviewed, reevaluated, and assessed against other market available alternatives prior to commitment and implementation. 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, the Companies 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 the Companies' Independent Transmission Organization ("ITO"). Specifically, the ITO ensures the Companies follow their Transmission Planning Guidelines and associated criteria when performing the required studies. TranServ International is the current ITO under contract to perform this work.

5. For the Electric Distribution planning process, each year LG&E and KU substation and circuit loads (where available) are gathered and analyzed. Ten years of historical data on peak summer and winter loads are used to forecast distribution substation loading for a ten year period. This analysis becomes the basis for planning for system wide capacity additions. Using actual data on current loads, forecasted load growth, and known new load additions, each substation with loads exceeding 90 percent of the substation transformer's capacity during the next ten years is analyzed to determine the need and timing for capacity additions. Other capacity additions are driven by the need to serve large new loads such as a new industrial customer or an existing industrial customer planning a significant expansion. Substation and circuit additions are also evaluated and planned where there is significant value in providing contingency capacity and improved reliability in high risk areas.

   Substations and circuit additions or improvements for load are planned for completion in the year when a substation or circuit is expected to exceed its allowable summer or winter rating. New distribution circuits or distribution circuit improvements such as increasing the size of a circuit's conductor are also considered to allow load transfers between substations to relieve substation or circuit loading and/or to improve power quality, reliability and/or contingency in an area.

   In addition, the Companies evaluate their existing assets and target certain replacements and/or enhancements that may require construction to improve reliability of service to customers.

6. For Gas System Planning, there is a construction plan that is updated periodically, identifying projects to maintain or improve reliability in various subsystems of the LG&E gas system. Subsystems are identified by their pressure class and geographical area they serve. LG&E utilizes industry recognized commercial gas system planning software (Synergi Gas software from DNV GL) to analyze the system and help develop capital options to improve reliability for the subsystems. The gas system model is updated to include changes to the system and modified as necessary based on actual system data for large system load and includes gas load for transportation customers. The gas construction plan is a documented summary of the

proposed gas construction projects for LG&E's distribution and transmission systems. The plan is used to predict and recognize low pressure points and potential problem areas to be resolved on a long-term basis. The plan helps ensure a safe and reliable operation of the gas distribution and transmission systems for future growth. The results from the plan are used in LG&E's business planning process.

7. For Information Technology ("IT"), the IT Business Relationship Managers work with business leaders to develop a five year IT Strategic Plan for the company. IT Projects identified during the strategy discussion are incorporated into an IT Business Plan 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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, long-lived assets. ARO liabilities are recorded in Account 230-Asset Retirement Obligations on the Balance Sheet. An offsetting asset representing Asset Retirement Costs ("ARCs") is recorded in Account 101-Plant In Service on the Balance Sheet. Depreciation is calculated on the ARCs and recorded in Account 108-Accumulated Provision for Depreciation on the Balance 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 incurred surface-impoundment-closure costs in order to comply with the federal Coal Combustion Residuals final rule for its active generating stations. The amortization is based on the non-levelized actual costs incurred over 25 years. 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) LG&E 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.

Louisville Gas and Electric Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
CANE RUN UNIT 1	1131509AROC	AROC - COAL PILE	0.00%	2.55%
CANE RUN UNIT 1	1131509AROP	COAL STORAGE	0.00%	3.06%
CANE RUN UNIT 6	1132399AROC	AROC - SEWAGE TREATMENT PLANT	0.00%	2.55%
CANE RUN UNIT 6	1132399AROP	CONCRETE FOSTER AND PAD FOR DEVCO PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1132404AROP	PACKAGE SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1134814AROC	AROC - LAND FILL	0.00%	2.55%
CANE RUN UNIT 6	1134814AROP	CANE RUN LANDFILL	3.06%	3.06%
CANE RUN UNIT 6	1136412AROC	AROC - ASH POND	0.00%	2.55%
CANE RUN UNIT 6	1136412AROP	ASH POND	3.06%	3.06%
CANE RUN UNIT 6	1141767AROP	FURNISH & INSTALL PRE-ENGINEERED METAL ENCLOSURE FOR SEWAGE TREATMENT PLANT	3.06%	3.06%
CANE RUN UNIT 6	1149033AROP	STAGE 2 DEVELOPMENT- ASH WASTE POND	3.06%	3.06%
CANE RUN UNIT 6	1850199AROP	CANE RUN 6 GSU REWIND	3.06%	3.06%
CANE RUN UNIT 6	MERCCRAROC	AROC - MERCURY SOURCES	0.00%	2.55%
CANE RUN UNIT 6	NUCCRAROC	AROC - NUCLEAR SOURCES	0.00%	2.55%
CANERUN SUBSTATION	1108207AROC	AROC - CR4 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108207AROP	GSU TRANSFORMER AND ASSEMBLE- WESTINGHOUSE 190000 KVA	2.10%	2.10%
CANERUN SUBSTATION	1108314AROC	AROC - CR5 GSU	0.00%	2.10%
CANERUN SUBSTATION	1108314AROP	GSU TRANSF ANS ASSEMBLY, WESTINGHOUSE 220000 KVA 60 CYCLE TYPE FOA OUTDR POW	2.10%	2.10%
CANERUN SUBSTATION	1142644AROC	AROC - SPARE GSU	0.00%	2.10%
CANERUN SUBSTATION	1142644AROP	GSU WESTINGHOUSE MODEL ABM 1080-80, TYPE F0A SPARE	2.10%	2.10%
CANERUN SUBSTATION	1850199AROC	AROC - CR6 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROC	AROC - MC1 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121129AROP	GSU WESTINGHOUSE VOLT SINGLE PHASE TRANSFORMERS	2.10%	2.10%
MILL CREEK SUBSTATION	1121561AROC	AROC - MC2 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1121561AROP	GSU WESTINGHOUSE 345,000Y/19,185-20,900 VOLT, SINGLE PHASE TRANSF, 123,000 KVA	2.10%	2.10%
MILL CREEK SUBSTATION	1122727AROC	AROC - MC3 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1122727AROP	GSU GE CLASS FOA 1 PHASE 60 HZ MAIN GENERATOR TRANSFORMERS, VOLTAGE RATING 3	2.10%	2.10%
MILL CREEK SUBSTATION	1123008AROC	AROC - MC4 GSU	0.00%	2.10%
MILL CREEK SUBSTATION	1123008AROP	GSU GE CLASS FOA SINGLE PHASE 60 HZ TRANSF, 345,000 GRY/199190-20900 VOLTAGE R	2.10%	2.10%
MILL CREEK SUBSTATION	1135331AROC	AROC - SPARE GSU	0.00%	2.10%

Louisville Gas and Electric Company
Depreciation Rates Utilized Subsequent to the Adoption of SFAS No. 143

Facility Name	Asset #	Asset Description	Pre SFAS 143 Depreciation Rate as of 12/31/02	Post SFAS 143 Depreciation Rate as of 1/1/03
MILL CREEK SUBSTATION	1135331AROP	GSU SEE VOLUMES OF INVENTORY IN FILE MARKED W-47	2.10%	2.10%
MILL CREEK UNIT 1	1126696AROC	AROC - STORAGE PILE	0.00%	2.02%
MILL CREEK UNIT 1	1126696AROP	STORAGE PILE	2.39%	2.39%
MILL CREEK UNIT 3	1127657AROC	AROC - ASH POND	0.00%	2.81%
MILL CREEK UNIT 3	1127657AROP	ASH POND	3.03%	3.03%
MILL CREEK UNIT 3	1127837AROC	AROC - STORAGE TANKS	0.00%	2.81%
MILL CREEK UNIT 3	1127837AROP	13-06-2 FUEL OIL TANKS AND ACCESSORIES	3.03%	3.03%
MILL CREEK UNIT 4	1755793AROC	AROC - LANDFILL	0.00%	2.61%
MILL CREEK UNIT 4	1755793AROP	MC A POZOTEC LANDFILL	2.82%	2.82%
MILL CREEK UNIT 4	HAZMCAROC	AROC - HAZARDOUS MATERIAL STORAGE	0.00%	2.61%
MILL CREEK UNIT 4	LABMCAROC	AROC - LAB	0.00%	2.61%
MILL CREEK UNIT 4	RADMCAROC	AROC - RADIATION	0.00%	2.61%
MILL CREEK-SO2 UNIT 4	1127093AROC	AROC - CHEMICAL TANKS	0.00%	4.91%
MILL CREEK-SO2 UNIT 4	1127093AROP	13-05-62 STEEL REACTION TANKS	5.38%	5.38%
TRIMBLE COUNTY UNIT 1	1130206AROC	AROC - COAL STORAGE	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130206AROP	05-03 LIME, COAL, FUEL OIL STORAGE AREA	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1130302AROC	AROC - ASH POND	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1130302AROP	05-13 RELOCATE CORN CREEK, EMERGENCY FLYASH AND SLUDGE PONDS	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	1132257AROC	AROC - SEWAGE PLANT	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	1132257AROP	50-02 SEWAGE TREATMENT PLANT EQUIPMENT	2.40%	2.40%
TRIMBLE COUNTY UNIT 1	HAZTCAROC	AROC - HAZARDOUS MATERIAL	0.00%	2.31%
TRIMBLE COUNTY UNIT 1	NUCTCAROC	AROC - NUCLEAR	0.00%	2.31%
TRIMBLE COUNTY UNIT 1-TRANS	1119143AROP	GSU TRANSFER FROM TRIMBLE CO SWITCHING STATION (A78-514 A67600A)	2.40%	2.40%

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. LG&E currently offers employees who retire from active employment, the following Post-Retirement Benefits package:

Post-Retirement Medical

- Future retirees, age 55 with at least 10 years of service, with a hire or rehire date on or after 1/1/2006 are eligible for a retiree medical premium account that is credited with a one-time contribution credit equal to $2,500 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E are as follows:

LG&E's pension costs for the year are determined by an actuarial firm (Willis Towers Watson) and follow the requirements of Statement of Financial Accounting Standards ("SFAS") No. 87, "Employers' Accounting for Pensions" as amended by SFAS No. 158, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans – An Amendment of FASB Statements No. 87, 88, 106 and 132(R)". These standards were codified under Accounting Standards Codification ("ASC") 715. Pension costs are applied to all labor charged during the year to distribute the costs between capital, expense, and regulatory assets.

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, LG&E 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, LG&E filed a request with the Kentucky Public Service Commission (KPSC) for an increase in annual base rates for LG&E's electric and gas operations (Case No. 2014-00372). On April 20, 2015, LG&E and other parties to the proceedings filed a unanimous settlement agreement with the KPSC. The settlement agreement was approved by the KPSC 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 LG&E'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.

LG&E and KU Services Company (LKS) allocates a portion of its pension costs (including amortization of gains and losses) to LG&E. LKS records amortization costs based on the 15 year amortization methodology agreed upon in the June 30, 2015 KPSC settlement.

Trimble County 2 (TC2) and the Cane Run 7 (CR7) units 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 related 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 LG&E 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 LG&E. When settlement occurs, the portion of the settlement allocated to LG&E is recorded as a regulatory asset for LG&E 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 LG&E and entities that provide services to LG&E, such as LKS, to continue capitalization of non-service costs for regulatory reporting.

LG&E 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 LG&E 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 LG&E and IBEW Local 2100 was effective November 11, 2020. The final version has not been completed nor signed yet; see the current signed tentative agreement Attachment 1. The most recent previous contract is Attachment 2.

TENTATIVE AGREEMENT BETWEEN

Louisville Gas and Electric Company

And

International Brotherhood of Electrical Workers Local 2100

November 11, 2020

This documents an Agreement between the Louisville Gas and Electric Company and the International Brotherhood of Electrical Workers (IBEW) Local 2100 (the Union) regarding the Collective Bargaining Agreement for the period from November 11, 2020 through November 10, 2023.

Upon ratification the modified contractual language will become effective as follows:

Duration:
The duration of this Agreement is November 11, 2020 through November 10, 2023.

NON-DISCRIMINATION

- **Modify language to match Company EEO statement**

There shall be no discrimination by the Company or the Union in the application of terms of this agreement because of race, color, religion, gender, national origin, age, disability, marital status, veteran status (status as a special disabled veteran, a veteran of the Vietnam Era, a recently separated or active duty wartime or campaign badge veteran), relationship/association with a veteran, sexual orientation, gender identity, genetic information or any other legally protected status of an individual in accordance with applicable federal, state or local laws.

ARTICLE 4 UNION BUSINESS

- **Modify language so that two employees on special assignment may not be from the same payroll division**

4.01: Such positions must be from different payroll divisions.

ARTICLE 7 DISCIPLINE AND DISCHARGE

- **Modified language to reflect an increase in the amount of time to impose discipline.**

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within ten (10) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

ARTICLE 10 SENIORITY

- **Modified to allow demotional job bid within same line of progression**

SECTION 10.06: Provided the employee has not already successfully bid as limited by Section 10.05 of this article, an above journeyman employee shall be eligible for a demotional job bid to the journeyman

level in the same line of progression, provided there is a job opening. Their job classification date would revert to their original journeyman classification date.

ARTICLE II TEMPORARY EMPLOYEES

- **Added exclusion for those covered by the craft worker intern agreement**

ARTICLE 12 HOLIDAY PAY

- **Modified to add a floating holiday and eliminate Good Friday**
- **Clarified eligibility for use of sickness**

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Friday after Thanksgiving Day Christmas Eve
Christmas Day
3 Floating Holidays

SECTION 12.03:
(e) Sickness or injury providing:

- The employee works at least one day in the workweek in which the day recognized as a holiday falls, or the period of sickness/injury begins the day before, the day of, or the day after the day recognized as a holiday;
- The employee reports such cause for absence in a timely manner on the day of the absence or prior thereto; and
- The employee furnishes a doctor's certificate for the absence.

ARTICLE 13 VACATION

- **Modified to reflect accelerated vacation schedule for week 4 and week 5**

SECTION 13.01:

Four (4) weeks of vacation after (10) full years of continuous service.
Five (5) weeks of vacation after twenty (20) years of continuous service.

ARTICLE 16 SICKNESS LEAVE OF ABSENCE

- **Modified to add three (3) days (24 hours) of sick leave per year that is not subject to the waiting period.**
- **Effective July 1, 2021, modified to allow an additional carryover of twenty-five sick leave days at 70% pay rate.**
- **New section FMLA**

SECTION 16.03:
(f) The above notwithstanding, the Company will provide up to 3 days (24 hours) of sick leave per year. The sick leave days described in this paragraph is not subject to the waiting period described above and

may be used for time lost during the waiting period, provided the employee makes the requests prior to the start of their shift on the day of the absence. Unused sick leave may not be accumulated or carried over. The unused sick day is not paid to the employee.

SECTION 16.04: Payment will be made for time lost as outlined below:

(c) Effective July 1, 2021, unused sick leave may be carried over from one year to the next, not to exceed one hundred twenty-five (125) days. The first one hundred (100) days will be paid at one hundred percent (100%) of his current rate of pay. Any additional carry over days, up to twenty-five (25) days, will be paid at seventy percent (70%) of his current rate of pay.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

(a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay. Continuation of sick pay on an intermittent basis will be limited to four (4) events per calendar year, except as described in Section 16.08 (c). An event, for purposes of this section, is described as a period of illness or injury not to exceed 40 hours.

(b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d). Continuation of sick pay on an intermittent basis will be limited to four (4) events per calendar year, except as described in Section 16.08 (c). An event, for purposes of this section, is described as a period of illness or injury not to exceed 40 hours.

SECTION 16.09: Employees using FMLA leave must use any available paid time off (including Floating Holidays, Personal Days, vacation and sick time) greater than 40 hours, prior to using unpaid time off. If FMLA leave continues after the employee has used all but 40 hours available paid time off, any remaining portion of the employee's FMLA leave period shall be unpaid.

ARTICLE 20 PERSONAL LEAVE OF ABSENCE

- **New section to provide 160 hours of paid time off for parental leave.**

ARTICLE 21 FUNERAL LEAVE

- **Modified to include step-parents for five (5) days of funeral leave**

ARTICLE 26 MEDICAL AND DENTAL INSURANCE

- **Modified to reflect the joint Health Care Task Force will meet annually**
- **Modified to reflect plan name change**
- **Retiree medical credit increase of $10 per month**

SECTION 26.01: A joint Health Care Task Force will continue to meet annually to review trends in health care and review current Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the

terms, conditions and level of benefits under these medical plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

SECTION 26.02: Retiree Medical Insurance

A. For employees retiring January 1, 2021 who retire at age of 55 or older, with at least 10 years of consecutive, full-time service with the Company immediately prior to retirement, up to $230.00 toward the cost of Company-sponsored retiree medical insurance premiums. Such $230.00 credit shall continue until attainment of age 60, at which time the credit shall increase to $520.00. The $520.00 credit shall continue until age attainment of age 65, at which time the credit shall revert to $230.00. Additionally, the employee's eligible spouse or other eligible dependent may receive an additional $100.00 credit toward the cost of his/her insurance premium under the Company-sponsored retiree medical plan. The maximum total monthly credit shall be either $330.00 or $620.00, depending upon the age of the former employee.

ARTICLE 28 RETIREMENT AND DISABILITY

- **Modified to reflect plan name change**
- **Increase to basic pension formula**

SECTION 28.01:

Pay grades 1-5:	$91 per month per year of service
Pay grades 6-9:	$107 per month per year of service
Pay grades 10-14:	$116 per month per year of service

The parties agree to reopen this agreement in years two and three for the purpose of establishing wages and discussing the pension formula described in Section 28.01.

ARTICLE 32 SERVICE WATCH AND STANDBY

- **Modified to continue weekly service watch pay to one-hundred and fifty ($150) per week**

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid one-hundred and fifty ($150) per week. If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

ARTICLE 33 PERSONAL TOOLS AND SAFETY EQUIPMENT

- **This article has been removed**

APPENDIX A WAGES

a) Effective November 2, 2020, there shall be a two and one-half percent (2.50%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent, if ratified on the first vote.

Year 2 and Year 3, subject to Wage Reopener.

Company agrees to upgrade the following positions:

- Sr. Service Technician From pay grade 8 to pay grade 9

HAVE SEEN AND AGREED TO:

Jessica Wilson

Jessica K. Wilson
Director, Human Resources
LG&E and KU Energy, LLC

11/4/2020
Date

Joel Saulman

Joel Saulman
President, IBEW Local 2100

11-04-2020
Date

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NON-DISCRIMINATION

There shall be no discrimination by the Company or the Union in the application of the terms of this agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 1
RECOGNITION

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

ARTICLE 2
MANAGEMENT

By reason of the nature of the business of the Company it is essential, and is therefore agreed, that the management of the Company and the supervision and control of all operations and the direction of the working forces, including the right to relieve employees from duty because of lack of work, or for just cause, the right to hire, suspend, discharge for cause, promote, demote or transfer employees, and the right to operate the Company should be, and is, vested in, and reserved to, the Company, except as herein limited.

The Company shall have the right to formulate and enforce rules and regulations dealing with employee conduct and work and safety which are not in conflict with this Agreement. The Company will notify the Union office in writing at least fourteen (14) calendar days prior to implementation of any new or revised rules or regulations and shall meet to discuss

such changes during the fourteen (14) calendar day period if requested.

ARTICLE 3

UNION SECURITY

SECTION 3.01: The Union is required under the terms of this Agreement to represent all of the bargaining unit employees of the Company fairly and equally without regard as to whether or not such employee is a member or agency fee payer of the Union. Neither the Company nor the Union shall exert any pressure on, or discriminate against, any such bargaining unit employee as regards such matters.

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

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

SECTION 3.04: The Union shall indemnify and save the Company harmless against any and all claims, demands, suits or other forms of liability that may arise out of or by reason of any action taken or not taken by the Company for purposes of

complying with the provisions of this article.

SECTION 3.05: The Company agrees to notify each new bargaining unit employee of the existence of this Agreement. In addition, the Company shall, within a reasonable period of time after the effective date of employment of each new bargaining unit employee, advise the Union in writing as to the name of such new bargaining unit employee, his address, work location and wage rate.

SECTION 3.06: 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 Commonwealth 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 of the agreement expiring November 10, 2017 becomes lawful for any other reason, the language of Article 3 of the agreement expiring November 10, 2017 shall replace the current language in Article 3 without need for any bargaining.

The Company shall make collection of union dues or agency fees of any bargaining unit employee, who is or is not a member or agency fee payer of the Union, through payroll deductions, upon proper authorization in writing signed by such bargaining unit employee and delivered to the Company, within the ten (10) work days after its execution; shall pay

monthly to the Financial Secretary of the Local Union the total amount thus deducted from all bargaining unit employees for whom such authorizations are in effect; and shall monthly,

promptly after the first payday, furnish such Financial Secretary an itemized list showing, for the period subsequent to the last previous list, the names, addresses, work locations, and wage rates of the bargaining unit employees in respect of whom the payroll deductions were made and the respective amounts of such deductions. Deductions shall be made only from the wages paid to bargaining unit employees on two (2) of the paydays in the month for which the dues are owing.

SECTION 3.07: The Financial Secretary of the Local Union shall certify to the Treasurer (or other properly designated representative) of the Company, in writing and in such form and detail as the Company shall direct, the amount of the regular monthly union dues or agency fees which shall be deducted for such month under the authorizations provided for in Section 3.08 of this article. In each case where there is any change to be made in the amount so certified, the Financial Secretary shall, on or before the twentieth day of the month immediately preceding the month in which such change is to be effective, certify such fact and the changed amount to be deducted.

SECTION 3.08: Cancellation by a bargaining unit employee of his written authorization for payroll deduction shall be in writing signed by the bargaining unit employee and, upon receipt thereof, the Company shall honor any such cancellation. Cancellations shall be forwarded promptly to the Financial Secretary (or other properly designated representative) of the Union. A bargaining unit employee's authorization shall be deemed automatically canceled if such employee leaves the employ of the Company (including bargaining unit employees who are granted leaves of absence) or is transferred or promoted out of the bargaining unit.

SECTION 3.09: No dues or agency fees shall be deducted when sufficient pay is not available after allowing for all

other authorized deductions. In such a case, the Union dues or agency fees shall be deducted on a subsequent payday (if any) in the same month if sufficient pay is available.

SECTION 3.10**:** The union will be notified in advance of any formal employee orientation meetings.

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

ARTICLE 4
UNION BUSINESS

SECTION 4.01: Any regular employee covered by this Agreement who is or may be elected or appointed to an office in the Union requiring his absence from duty with the Company, upon written request by the Union, shall be granted a leave of absence without pay for the duration of his term or terms of office. He shall be reinstated to employment upon completion of his term of office with restoration of full seniority, including the time served in union office, if he applies for reinstatement within thirty (30) calendar days after expiration of his term. Provided he is capable of performing the work and has retained qualifications, he shall be reinstated to his former position or its equivalent on the shift and at the location he was assigned prior to his term in the Union office, if available. He will be allowed time off from work without pay for any vacation entitlement he may have earned from the Union while on such leave of absence and such time will be treated as though it were vacation for absenteeism purposes. Time off will be granted only to the extent scheduling will permit which does not interfere with the established vacation schedule in accordance with Article 13. The Company shall not be required to grant more than four (4) leaves of

absence under this Article at the same time. However, the Company may, upon proper request from the Union, autho-

rize more than four (4) such leaves of absence. Two (2) of the above authorized four (4) leave of absence employees may instead be employees chosen by the Union who will remain active, but will be on full-time special assignments. Such employees will primarily focus on the two functions described below or must actually perform services directly related to the administration and enforcement of the CBA to include, without limitation, acting as the Union's chief representative for the Joint Health and Safety Committee as detailed in Article 34. Compensation shall be limited to loss of straight-time wages at the employee's rate immediately prior to the start of his special assignment, adjusted for regular increases.

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

- One position to focus on safety training for both employees and contractors.

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

SECTION 4.03: When an employee needs to attend a Union

committee meeting during his regular scheduled workday, he shall be excused from work without pay for that purpose,

upon proper written request to his supervisor, provided that the Company can arrange for a substitute to perform the employee's work.

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

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

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

(b) For time spent by a Union member who is requested by the Company or K.O.S.H.A. to attend opening or closing conferences or the walkaround of a K.O.S.H.A. inspection of a Company facility.

(c) For time spent in arranged Company authorized meetings with Company representatives.

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

SECTION 4.07: Union members who are excused from work

for the conduct of Union business, and who are not eligible for compensation by the Company for time so spent, shall,

upon request by the Union, be compensated by the Company for straight-time hours spent. The Union will reimburse the Company for these hours upon proper notice. The Company's obligation under this section shall be suspended if, after thirty (30) calendar days from demand for proper reimbursement, such reimbursement is not received by the Company. Any contested amount of reimbursement is all that may be withheld by the Union to avoid the suspension of such obligation.

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

(a) Group Medical Insurance Program

(b) Group Dental

(c) Retirement Income Plan

(d) The programs described in Section 29.06

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

SECTION 4.09: For the purpose of Sections 4.02, 4.03 and 4.04 of this article, seven (7) calendar days shall be considered "proper written request" provided the Union is aware of the need for the individual's absence at that time. In any case, the Union will notify the Company as far in advance as possible if

the seven (7) calendar day notification cannot be met. In such case, the Company will make every effort to accommodate the

Union's request consistent with operational needs. However, the Company shall not be obligated to release any employee if written notice is received less than forty-six (46) hours prior to the beginning of the employee's scheduled work day from which he seeks to be released in whole, or in part. Leaves of absence shall not be unreasonably withheld by the Company.

SECTION 4.10: With the exception of the provisions of Section 4.05 above, there shall be no other compensation for Union business.

SECTION 4.11: Bulletin boards shall be furnished by the Company for the Union's use for the purpose of posting notices to Union members. The Union agrees that it shall confine such posted notices to information concerning Company-Union relations and matters of concern to Union members. The Union further agrees it shall not post any notices that are derogatory or inflammatory in nature. Postings on bulletin boards shall be done by the Chief Union Stewards or their designated representatives.

ARTICLE 5
GRIEVANCE PROCEDURE

SECTION 5.01: A grievance is defined as a dispute an employee or the Union may have with the Company arising from or based on the interpretation, application or violation of the express terms of this Agreement and other related contractual agreements or established precedents.

SECTION 5.02: It is the intention of the parties that all complaints and grievances should be presented promptly and discussed within a reasonable time. It is the further intention of the parties that grievances should be settled, whenever possible, at the departmental levels where the

greatest familiarity with the subject matter exists. Therefore, prior to filing a grievance at the First Step of the grievance

procedure, an employee who has a complaint or problem which may thereafter be a grievance, may informally discuss such complaint or problem with his immediate supervisor. If the complaint or problem is not resolved at this informal discussion, then it may thereafter be referred to the First Step of the grievance procedure.

It is agreed that all grievances, except those involving discipline or discharge, shall be settled and determined through the following grievance procedure. Discipline and discharge grievances will be processed in accordance with Article 7.

First Step - the Union or any employee who believes that he has a justifiable grievance shall, within fourteen (14) calendar days after the cause of the grievance is known to the employee, or when it could have reasonably been known to the employee, verbally present and discuss the grievance with his immediate supervisor. The Shop Steward shall be present at this meeting and shall identify the verbal presentation as a formal grievance. If the grievance is not resolved at this meeting, the shop steward will specify the issue of the grievance and the date of this meeting on the First Step grievance form provided by the Union. The supervisor will sign acknowledging receipt of the grievance. The supervisor shall, within fourteen (14) calendar days of the initial meeting, notify the employee and the shop steward of the disposition of the matter.

A meeting will be held, within the above fourteen (14) calendar day period, in an attempt to settle

the grievance using mutual gains bargaining (MGB) principles. The meeting may be attended by the aggrieved employee, his Shop Steward

and Chief Steward or other designated Steward trained in MGB principles. Also in attendance may be the grievant's immediate supervisor and another management representative trained in MGB principals who shall then attempt to settle the grievance. Any new information the Union may discover after this meeting will be promptly brought to management's attention. The Union will not be unreasonably denied the opportunity to explain the new information, if necessary. Any settlement must be documented on the First step grievance form, signed by both parties and submitted to the Union Office and the Labor Relations Department. Within seven (7) calendar days of such settlement, the Union Office or the Labor Relations Department will have the opportunity to reject the settlement. If neither the Union Office nor the Labor Relations Department rejects the settlement, it may then be implemented. It is understood and agreed that settlements at this level of the grievance procedure shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

Second Step - If the grievance is not resolved, and is to be processed further, then within seven (7) calendar days after the supervisor's answer at the First Step of the grievance procedure or in the case of a rejected settlement, within seven (7) calendar days of notice of such rejection, the grievance shall be reduced to writing and submitted, by the President of the Union (or his designated representative) to

the person designated by the Company for a Second Step grievance meeting. This meeting will be held

within fourteen (14) calendar days of receipt, if practicable.

At the Second Step grievance meeting, a member of the Labor Relations staff (together with such associates as he may wish to assist him in the matter) shall meet with the Union Grievance Committee (which shall be composed of the Union President, the Chief Steward, the Shop Steward, and the grievant or their designated representatives, together with such non-employee associates as they may wish to assist them in the matter) to discuss and attempt to resolve the grievance.

Within fourteen (14) calendar days after the Second Step grievance meeting is conducted, a person designated by the Company shall answer the grievance in writing and give such answer to the Union President. If the grievance is not resolved at the Second Step of the grievance procedure, then, as prescribed in Article 6 of this Agreement, the President of the Union (or his designated representative) may submit a written demand for arbitration to the American Arbitration Association with a copy to the designated Company representative.

At any time after the expiration of ninety (90) calendar days following the date of the Company's Second Step answer for discharge cases or six (6) months following the date of the Company's Second Step answer for all other cases, the Company may inform the Union Office in writing that such grievance must be submitted to Arbitration within fourteen

(14) calendar days after the receipt of such letter, or it shall be defaulted in accordance with the terms of Section 5.03.

SECTION 5.03: Any dispute, complaint or grievance arising from an alleged violation of this Agreement by the Company shall be deemed, considered and held to have been waived unless the same is presented for settlement and determination within the time limits as spelled out in the various steps of the grievance procedure. In the event a grievance is not processed within the specified time limits, unless the Company and the Union mutually agree otherwise, the grievance shall be deemed to have been defaulted and it will thereafter be settled in favor of the non-defaulting party. It is further understood that if a grievance is defaulted or waived it shall not constitute a precedent for the interpretation and administration of this Agreement or any other like or similar grievance or grievances.

SECTION 5.04: It is agreed that the Company will compensate, per Article 4, Section 4.05 of this Agreement, the grievant and the Stewards, who are authorized in this article, for documented time spent in investigating, processing grievances and participating in grievance step meetings with Company representatives. "Substitutes," "assistants," or "replacements" will only be recognized as being entitled to compensation under this Section if, where practicable, written advance notification is received from the Union office naming the changes in designated representatives that the Union desires to make. The Union agrees to keep the Company notified in a timely manner as to who has been designated a Shop Steward or Chief Steward, and which group or groups of employees that each one represents and shall provide the Company with an up-to-date list at the beginning of each calendar month. The Union further agrees to assign each Shop Steward to his current work site or work group.

The First Step of the grievance procedure shall be conducted during the scheduled working hours of the grievant as far

as practicable. Second Step grievance meetings shall be conducted as far as practicable between hours of 8 a.m. to 5 p.m. Time of such meetings shall be by mutual agreement of the parties.

SECTION 5.05: In order to investigate grievances arising hereunder and/or to meet with representatives of the Company to attempt to adjust grievances for those employees in his designated work group or work area, the Union representative authorized to participate at the appropriate grievance step and to represent the grievant may be permitted to consult with any other employee within his designated work group or work area during the working time of either of them, provided he first obtains the permission of his own supervisor and then obtains the permission of the immediate supervisor of the employee being consulted and that such consultation shall not disrupt the Company's operations. The permission of the immediate supervisor in either case shall not unreasonably be withheld. Consultations of this nature shall be as brief as practicable with every reasonable effort made to limit their use to the involvement of only those employees as may be needed to establish the facts in each case.

In addition to the above limitations, grievance investigation as described herein shall be authorized only on Company property. However, after a grievance has been answered following the first step hearing, a Chief Steward may, if necessary, be authorized to attend the Union Office for purposes of grievance investigation provided, however, the appropriate labor relations/management representative receives a written request specifying the grievance being investigated, as well as the date, time and approximate duration of the investigation for which permission is requested. Such

request must be received reasonably in advance of the date sought by the Chief Steward and shall be signed by the Union

President or a Business Representative. Permission to attend the Union Office, provided these conditions are met, shall not be unreasonably withheld.

Additionally, should an employee be suspended pending discharge pursuant to Section 7.04 of this Agreement, the appropriate Chief Steward will, if necessary, be authorized to attend the Union Office, during his working time, prior to the suspension hearing after first obtaining the permission of his immediate supervisor. Permission will not be unreasonably withheld.

SECTION 5.06: Whenever a grievance involves two or more employees, not more than two of the employees affected may be substituted for an employee or grievant wherever the words "employee" or "grievant" are used in the grievance procedure.

SECTION 5.07: Grievances which relate to matters which extend beyond a single section or department may originate in Step Two of this grievance procedure, provided that the initial time limits for filing a grievance in Step One of this grievance procedure are met. The time limits to answer at Step Two will apply.

SECTION 5.08: This grievance procedure may be varied at any time by mutual agreement, in writing, of the parties when such action appears to be necessary or desirable.

ARTICLE 6
ARBITRATION

SECTION 6.01: Any grievance not resolved in the Second Step of the grievance procedure may be submitted to impartial arbitration.

SECTION 6.02: The Union shall notify the Company of its intent to arbitrate a grievance by the procedure established in

Article 5, Section 5.02. Such notice shall include the name of the Union's representative.

SECTION 6.03: Within five (5) working days after receiving written notice from the Union that it has requested arbitration of an unresolved grievance, the Company shall notify the Union of its representatives. A meeting will be held between the parties to select one arbitrator from the panel submitted by the American Arbitration Association. This meeting shall be held in a timely manner so as to satisfy the selection requirements of the American Arbitration Association. At such a meeting, the parties shall attempt to resolve the grievance. If the grievance is not resolved at such a meeting, the two parties shall select an impartial arbitrator as hereinafter provided.

SECTION 6.04: Any grievance processed under the terms of this article shall be arbitrated in accordance with the voluntary Labor Arbitration rules of the American Arbitration Association which are then in effect and the Arbitrator for each such case shall be selected in accordance with said rules except that either party may reject one list per case; provided, however, that each list of arbitrators submitted by the American Arbitration Association shall contain the names of at least seven (7) arbitrators who are members of the National Academy of Arbitrators, selected without regard to the geographic location of their residence in relation to Louisville, Kentucky. No more than one grievance shall be simultaneously submitted to any one arbitrator unless the Company and the Union agree otherwise in writing. The Arbitrator so selected shall have power to receive testimony from parties to the dispute and to hear such witnesses as they may desire to present. The parties may, if they so desire, be represented by counsel in all proceedings had before the

Arbitrator. The Company shall bear the cost of preparing and presenting its case to the Arbitrator and the Union shall bear

the cost of preparing and presenting its case to the Arbitrator. All other expenses of arbitration, such as but not limited to the Arbitrator's fee, the cost of recording and transcribing testimony if the parties mutually agree to split this cost or if the Arbitrator requests that the hearing be transcribed, and the hiring of a space in which the arbitration proceedings are held, shall be divided equally between the Company and the Union.

SECTION 6.05: The function of the Arbitrator shall be of a judicial rather than a legislative nature. The Arbitrator shall not have the authority to add to, ignore or modify any of the terms or provisions of this Agreement. The Arbitrator shall have power and authority to arbitrate only those matters expressly made subject to arbitration by the terms of this Agreement and shall rule only on the issues submitted to him. The Arbitrator shall have power only to interpret this Agreement and shall not have the power to alter or amend it. 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. No decision of the Arbitrator shall require the payment of a wage rate or wage basis different from, or the payment of any wages in addition to, those expressly set forth in this Agreement. In any discharge or disciplinary layoff case where the Arbitrator decides that the aggrieved employee should be awarded any back pay, the Company shall be required to make the employee whole to the extent of the Arbitrator's award but shall be entitled to full credit on such award for the employee's gross interim earnings

received or receivable by the employee during the period he was not working for the Company. Subject to the foregoing

qualifications and limitations, the Arbitrator's award shall be final and binding upon the Company, the Union and the aggrieved employee or employees.

SECTION 6.06: Only the Union shall have the right to process and appeal grievances under this Agreement and only the Union shall have the right to take to arbitration any grievance processed under this Agreement. If the Union fails, refuses or declines to prosecute a grievance on behalf of an employee, or if the Company and the Union settle any grievance on behalf of an employee hereunder, the employee who has filed such grievance or on whose behalf it has been filed shall be conclusively bound thereby and both the Union and the aggrieved employee shall thereafter be estopped to revive or further prosecute said grievance.

SECTION 6.07: Upon mutual agreement of both parties, grievances involving discipline or discharge may be submitted to Expedited Arbitration. Any grievances submitted to Expedited Arbitration under the terms of this article shall be conducted in accordance with the Expedited Labor Arbitration Rules of the American Arbitration Association.

SECTION 6.08: In discharge cases, provided either party desires to file a post-hearing brief, such briefs shall be filed not more than three (3) weeks from the close of the hearing or two (2) weeks from receipt of the transcript of proceedings, whichever occurs first.

ARTICLE 7

DISCIPLINE AND DISCHARGE

SECTION 7.01: The Company shall have the right to discharge an employee during his probationary period with

or without cause, and without recourse by the Union or by such probationary employee to the grievance procedure of this Agreement.

SECTION 7.02: The maintenance of discipline is the responsibility of the Company and to that end, the Company shall have the right to discipline or discharge employees, who have completed their probationary period, for just cause. The Company will send the Union Office a copy of any written disciplinary action given to employees covered by this Agreement and also shall provide a copy to the Union Steward. Such notice will be given as soon as possible after the action takes place.

SECTION 7.03: Any employee called in for disciplinary action or for an investigation which could result in disciplinary action, for that employee, shall be informed of his right to Union representation and shall be allowed to obtain such representation if he so desires before such action or investigation takes place. A copy of any disciplinary action taken shall be given to the employee. The Union or the employee may, within fourteen (14) calendar days after the administration of disciplinary action, appeal such action directly to the Second Step of the grievance procedure in Article 5.

SECTION 7.04: In cases in which the Company determines that an employee's conduct may justify discharge, such employee shall first be suspended for a period not to exceed the equivalent of forty (40) hours of scheduled work time. During this period of initial suspension, the employee and/ or the Union may request a hearing before the appropriate manager or his designated representative. At such hearing, all facts giving rise to the employee's disciplinary action will be presented to the Union and discussed between the parties. The president of the Union (or his designated representative) will be notified and given an opportunity to be present or have

his designated representative present. After such hearing, or if no such hearing is requested, the Company shall determine

the appropriate penalty, if any, to be given to the employee. Written notice of such determination shall be given to the employee, with a copy to the Union Office and the Union Steward.

SECTION 7.05: In the event the Company's disposition is unsatisfactory to the Union, the Union may, within five (5) working days after such disposition, appeal the final disciplinary action directly to the Second Step of the grievance procedure in Article 5 without prejudice to Section 7.04 of this article or Sections 5.01 and 5.02 of Article 5. However, only one grievance shall be processed.

SECTION 7.06: Unless additional time is necessary to investigate misconduct, and provided the Union approves of such additional time, the Company shall otherwise impose discipline within five (5) of the employee's workdays from the time the Company knows or could have reasonably known of the conduct for which the discipline is imposed.

SECTION 7.07: Employee disciplinary records shall not be utilized in arbitration involving discipline administered to that employee if such records are more than five (5) years old, provided that employee has not received discipline within the five (5) year period.

ARTICLE 8
HOURS OF WORK

SECTION 8.01: The normal workday is eight (8) consecutive hours of work between the hours of 6:00 a.m. and 6:00 p.m., exclusive of time out for lunch. The normal workweek is five (5) such regularly scheduled consecutive days (forty [40] hours), Monday through Friday, except where otherwise provided. In the case of shift workers, the normal workweek

is either five (5) consecutive scheduled workdays and two scheduled off days or two (2) consecutive scheduled off days and five (5) workdays.

The payroll week shall consist of seven (7) consecutive days beginning 12:01 a.m. Monday and ending the following Sunday midnight. The Company shall not reduce the hours of work below that which constitutes the normal workweek in lieu of layoff as set forth in Article 10, except upon mutual agreement of the parties.

SECTION 8.02: All employees covered by this Agreement shall be classified as "day workers" or "shift workers."

(a) Day workers are defined as those employees working the normal workday schedule as described in this article and shall not be entitled to any shift premium as described in Section 8.05.

(b) Shift workers shall be described as those employees regularly scheduled on other than the normal day workers schedule and shall be entitled to the applicable shift premium attached to the shift so worked as described in Section 8.05. Shift workers working the day schedule shall not be entitled to any shift premium.

SECTION 8.03: The regular starting and quitting time for each employee or group or shift, and the days to be worked in any workweek shall be established from time to time by the Company. The Company will notify an employee of any change in his regular scheduled workweek at least forty-eight (48) hours prior to the change. All schedules shall be posted or given to involved employees, whichever is more appropriate.

SECTION 8.04: Employees who are not given notice as described above shall be entitled to the applicable premium as outlined in Article 9 - Overtime of this Agreement.

SECTION 8.05: For the purposes of identification, work shifts shall be described as the First Shift, Second Shift and

Third Shift. For example:

The First Shift will ordinarily begin at 7:00 a.m. and end at 3:00 p.m.;

The Second Shift will ordinarily begin at 3:00 p.m. and end at 11:00 p.m.;

The Third Shift will ordinarily begin at 11:00 p.m. and end at 7:00 a.m.

When the majority of an employee's hours is worked within the above described Second or Third Shift, shift premium for those hours will be paid as follows:

Second Shift $ .90

Third Shift $1.05

SECTION 8.06: Shift Premium for hours worked:

(a) Shift Premium for overtime hours worked by shift workers on a scheduled work day:

(1) A shift worker scheduled for the second shift who works either call-in or planned overtime before or after his shift, will receive second shift premiums for all hours worked.

(2) A shift worker scheduled for the third shift who works either call-in or planned overtime before or after his shift will receive third shift premium for all hours worked.

(3) A shift worker scheduled for the first shift who works either call-in or planned overtime before or after his shift, will receive no shift premium for any hours worked.

(b) Shift Premium for overtime hours worked by shift workers on scheduled offdays:

(1) If a shift worker works either planned or call-in overtime on a scheduled off day, the applicable shift premium for the hours worked will be paid in accordance with Section 8.05, above.

(2) The procedure set forth in (a) (1) through (3) above will also be applicable to shift workers who work more than eight (8) hours on a scheduled offday.

(c) Shift Premium for hours worked by day workers on a scheduled work day:

Shift Premium will be paid to day workers when they are rescheduled to work hours, on a scheduled work day, for which shift premium is applicable.

(d) Shift Premium for overtime hours worked by day workers on a scheduled offday:

(1) Day workers who work planned overtime on their scheduled offday are entitled to the appropriate shift premium.

(2) Day workers who work call-in overtime on a scheduled offday are not entitled to shift premium for any hours worked.

(3) A day worker who is "called in" for work on his first scheduled offday and is subsequently scheduled to return his second scheduled offday, the first offday is considered "call-in" and shift premium is not applicable. The second offday will be considered "planned" if the employee is notified prior to the end of the shift on his first offday and the employee will be paid the appropriate shift premium as set forth in (d)(1) above.

In (c) and (d) above, if the hours worked are divided evenly between the shifts, shift premium will be paid on the basis of

the shift on which work was started.

SECTION 8.07: Payment for hours worked which are eligible for daily, weekly or holiday overtime shall be calculated on the basis of the employee's basic wage rate plus the shift and/ or Sunday premium applicable to the shift for which he is scheduled for the day.

SECTION 8.08: If the Company elects to permanently add a new shift, permanently eliminate an existing shift, or permanently change the hours of an existing shift it will notify the Union as early as possible of the change, and meet and discuss the changes prior to implementation, if requested. However, the establishment of a workweek which is not normal as defined in Section 8.01 will be by mutual agreement of the parties. Permanent, as used in this section, is defined as a change which, at the time of change, the Company anticipates will exceed one hundred twenty (120) calendar days. At any time during the process described below, either Party may notify the other of their desire to negotiate the change.

Once notified that an existing shift is no longer acceptable to the Company, the Union may request that a joint task force be formed to recommend alternative shifts either prior to, or in lieu of, negotiating the change. Recommendations that are acceptable to both the Union and Company may be submitted to the affected employees for a vote. If more than 50% of the votes cast support an approved alternate shift, that shift will become effective for a minimum of 12 months. If no alternative receives more than 50% support, a run off vote of the two highest alternatives will be held. Following a run off vote, if the majority of the votes do not support an alternate shift, the Parties may negotiate the change in the original shift.

If the employees or Union desire to permanently change an existing shift, the Chief Steward will notify the appropriate

Manager and present the issue and suggested solution(s). Upon approval by the Manager, a joint task force may be formed to develop recommendations. Alternatives that are acceptable to both the Union and Company, including the shift in existence at the time, may be submitted to the affected employees for a vote. The shift that receives two-thirds or more support of those votes cast may become effective for a minimum of 12 months. If no choice receives at least two-thirds support, the existing shift shall remain unchanged for at least 12 months, or until the Company elects to permanently change the shift in accordance with this Section.

The above process may also be utilized for any change to a shift selection process which exists under the terms of Section 10.21. Should either a four (4) day, ten (10) hours per day work schedule or 12 hour shift be established, the terms of Appendix B shall apply.

SECTION 8.09: Except when otherwise provided for in this Agreement, an employee shall be required to work, if physically capable thereof, at any time so requested and necessary in the performance of the Company's reasonable needs or its obligations to its customers as a public service corporation unless specifically excused for reasonable cause.

ARTICLE 9
OVERTIME

SECTION 9.01: Overtime shall be defined as time worked in accordance with the provisions of this article and compensation for overtime hours shall be as follows:

(a) One and one-half (1-1/2) times the employee's straight-time hourly wage rate shall be paid:

1. For all work performed in excess of eight (8) straight-time hours in any one day or forty (40) straight-time hours in any one workweek;

2. For work on the first scheduled offday of the workweek, provided the employee worked each of his five (5) regularly scheduled work days during the workweek, unless not worked for reasons set forth in Section 16.05. Additionally, for work performed on the second scheduled offday, if the employee has been offered overtime or has been contacted for overtime which he does not work on his first scheduled offday or if the first scheduled offday was not worked at the overtime rate.

3. For the first eight (8) hours worked in any one day for another utility company performing emergency electric service restoration.

4. For any change in an employee's schedule without proper notice as set forth in Section 8.03 of Article 8 and Section 9.03 of Article 9.

5. For the first eight (8) hours of work performed on observed holidays, in addition to the basic holiday pay allowance;

6. For all continuous hours worked by an employee who is called in or who voluntarily reports for an emergency and who is permitted to work more than four (4) hours before his regular starting time. An emergency, as used in this article, is defined as an occurrence or situation which can neither be anticipated, not postponed and which might or could cause loss of or interruption of service or might or could cause personal injury or property damage.

7. For the first scheduled workday following the first off day of an employee's workweek in which the

employee is not allowed either two (2) consecutive off days or five (5) consecutive workdays as

described in Article 8, Section 8.01.

(b) Two (2) times the employee's straight-time hourly wage rate shall be paid:

1. For all hours of work performed in excess of eight (8) hours on an observed holiday;
2. For all hours worked over eight (8) hours in any one day for another utility company performing emergency electric service restoration, however, if that company's overtime pay practice would provide more wages, then the employee will receive the greater of the two.
3. For all hours worked in excess of sixteen (16) consecutive hours;
4. Except as provided in 9.01(a)2, for all work performed on the second scheduled offday of the workweek.

SECTION 9.02: Employees required to work back-to-back shifts, which fall into two regularly scheduled workdays, shall be paid overtime for the hours worked on the second shift, provided the first shift was worked at straight time. However, if an employee voluntarily trades a shift with another employee by mutual agreement and with appropriate approval, he shall not receive overtime for such hours worked, except where he works more than forty (40) hours in any one week. An employee who is required to work a back to back shift may, prior to the start of the second shift, make his desire known to be released after working four (4) hours of the second shift. A reasonable effort to allow the employee to be released will be made, except in emergency situations.

SECTION 9.03: In the event the regular work schedule of an employee is changed without proper notice, as set forth in

Article 8, Section 8.03, the overtime obligation as set forth in Section 9.01(a) (4) will apply only for those days for which the schedule has been altered.

An employee may be scheduled or directed to work overtime before and/or after his regularly scheduled workday, and that shall not constitute a change of schedule.

This Section 9.03 shall have no application if an employee, upon his own request, is permitted to change his daily or weekly work schedule, or if an employee's work schedule is changed as the result of his being transferred because of a job bid or to fill a job promotion or vacancy in accordance with this Agreement.

SECTION 9.04: When an employee is called in to work, or voluntarily reports for and is allowed to work an emergency as defined in Section 9.01(a)6., outside of his regularly established work schedule, he shall be paid a minimum of four (4) hours at the applicable rate from the time the employee reports to work. If an employee is called outside his regularly established work schedule, for information pertaining to Company work which can be handled by phone, the employee will be paid for time actually spent in such conversations at the appropriate overtime rate.

SECTION 9.05: For the purposes of this article, overtime shall be defined as "planned" overtime or "call-in" overtime.

(a) "Planned" overtime shall be defined as overtime anticipated or scheduled in advance of the overtime and about which the employee was notified, prior to leaving the Company's premises. Additionally, when an employee is directed to report for work outside his regular sched-

ule, directed to continue working at the conclusion of his regular workday (except for emergency work), or is directed to commence work before his starting time

after reporting to his work location such overtime will be treated as planned overtime.

(b) "Call-in" overtime shall be defined as all overtime worked which requires the Company to call in an employee outside his regular schedule after such employee has been released from work or when held over for emergency work. The employee will be considered to have been contacted for call-in overtime if he has a telephone and a reasonable effort is made to reach the employee at his telephone number appearing on the Company's records. It is the obligation of the employee to advise the Company of his current telephone number.

SECTION 9.06: Employees who are called-in to work more than four (4) hours before their regular starting time and who are thereafter excused and released from duty for a period of time not to exceed four (4) hours, shall have all hours actually worked treated as continuous hours for the purpose of overtime (exclusive of all hours the employee is released from work). If such employee remains on the Company premises at the direction of the Company or if such release from duty is within two (2) hours of his normal starting time, such time will be paid at the appropriate overtime rate and treated as continuous. Additionally, employees called back within four (4) hours of being released shall have their additional hours actually worked added to the hours worked before being released, for the purposes of calculating overtime pay and total hours worked.

SECTION 9.07: When, in the opinion of the Company, an employee has worked for such an extended period of time as

to impair his effectiveness or present a hazard to the health or safety of his fellow employees, he may be required by the Company to take off up to eight (8) hours for rest. In no event

will an employee be required to work more than sixteen (16) consecutive hours without an eight (8) hour rest period. Such rest period shall be taken in its entirety unless he is requested and agrees to return to work before the expiration of such eight (8) hour rest period. If such rest period runs into the employee's regular workday, he shall be compensated at his regular straight-time rate for all such hours to a maximum of eight (8) straight-time hours unless the rest period was initiated by the employee in accordance with this section or the rest period was initiated after an employee has worked more than sixteen (16) consecutive hours on successive days in response to an emergency as defined in Section 9.01 (a) 6. In the event any such eight (8) hour rest period terminates within two (2) hours or less of the end of the employee's regularly scheduled shift, the employee shall have the election of either returning to work at his regular straight-time hourly rate or not returning to work and forfeiting the remaining hours in his shift.

SECTION 9.08: If an employee is released from duty after sixteen (16) consecutive hours of work and is requested to return to work and agrees to return to work during his regular scheduled workday without the eight (8) hour rest period, such time worked in the regular scheduled workday shall be paid at the overtime rate in effect at the time of release from duty.

SECTION 9.09: It is understood and agreed that overtime will not be paid on overtime or otherwise duplicated or pyramided unless specifically provided herein. Additionally, an employee shall not be paid both daily and weekly overtime for the same hours worked.

Section 9.10: The Company agrees to distribute overtime opportunities as equitably as practicable among the employees where overtime is required. Accordingly, the Company

will make a reasonable effort to equalize overtime opportunities among employees in each work group who are qualified and available to perform the overtime work. Any irregularities in the distribution of overtime that are brought to the attention of supervision by the affected employees will be reviewed on an annual basis. The Company will meet with the Union to determine an appropriate resolution.

Section 9.11: Individual work groups, to include their management, may determine the appropriate system for distributing overtime opportunities in accordance with the following guiding principles:

- The system must be responsive to customer's needs, be cost effective and provide for safe accomplishment of the overtime work.
- The system must be flexible enough to accomplish the first principle under varying situations (i.e., call-in, planned, emergency)
- The system must be simple to administer and rely only on information systems that exist for other business reasons (i.e., Payroll).

  For the purpose of determining individualized systems, work groups may vary depending upon organizational design, but will generally consist of employees who are qualified and available to perform the overtime work at a location.

  Each work group will notify the Union office and labor relations when an individualized system is chosen and provide a description of the system it is using. The equalization provisions set forth in section 9.10 above

shall be applicable until such time as the work group provides this notice.

All issues and disputes arising under this Method are to be resolved within the affected work group. Should a work group be unable to effectively operate its system, or be unable to resolve disputes, the sole and exclusive remedy will be a return to the provisions set forth in section 9.10 above.

ARTICLE 10
SENIORITY

SECTION 10.01: An employee's seniority shall be computed from the date of his most recent employment by the Company (unless otherwise provided herein) except that a new employee shall be on probation for twelve full months from the date of his last employment, and during said period may be discharged with or without cause. However, time away from work by a probationary employee will not be credited toward his probationary period. After serving the probationary period, a new employee shall be placed on the seniority list and given seniority as of the first day he was last hired by the Company. There shall be no seniority among probationary employees and there shall be no responsibility for re-employment of probationary employees if they are laid off or discharged during their probationary period. Probationary employees shall be entitled to the benefits and privileges provided for temporary employees, as outlined in Section 11.04 of Article 11.

SECTION 10.02: Seniority, for the purposes of this Agreement, is the length of continuous service dating back to the first day of the last date the employee was hired by the Company. Where used in this Agreement, the term

"seniority" will be construed to mean classification seniority; departmental seniority; or Company seniority.

a. Classification seniority shall mean an employee's length of continuous service in a given job classification to which the employee has been permanently assigned. For purposes of layoff within a line of progression, classification seniority shall accumulate on all lower job classifications in a line of progression in addition to any service in such lower jobs.

b. Departmental seniority shall mean an employee's length of continuous service in the payroll division to which the employee has been permanently assigned.

c. Company seniority shall mean an employee's length of continuous service with the Company.

SECTION 10.03: An employee shall lose seniority and his status as an employee shall cease for any of the following reasons:

a. If an employee retires, quits or is discharged for cause.

b. If an employee has not actively worked for the Company twenty-four (24) consecutive months, or for a period of time equal to his Company seniority, whichever is the lesser (unless otherwise provided elsewhere in this Agreement).

c. If an employee, after having been laid off, fails to report for work within seven (7) calendar days when called by the Company by certified mail or telegram, sent to the employee's last address appearing on the Company's records; provided, however, that where an employee has been laid off for three (3) months or more, he will have seven (7) calendar days from the day called back to work by the Company, as set forth above, to notify

the Company of his desire to return to work and he must report for work within five (5) working days thereafter.

SECTION 10.04: Qualifications, experience, physical conditions and ability to perform the available work shall be controlling factors in promotion of employees. Accordingly, in promotions or in selecting a successful job bidder, the Company will promote or select the most senior, qualified employee who possesses these minimum qualifications. In the case of employees being promoted in accordance with the "opportunity to advance" provisions of Appendix A, the effective date of such promotion shall be the beginning of the payroll period nearest the actual date the employee has satisfied the minimum qualifications listed above.

Notwithstanding the preceding paragraph, in the event the Company decides to fill a vacancy in a job classification above journeyman in lines of progression, it will be filled by employees who, in the Company's judgment, are most qualified to perform the duties of the job. Management will determine the above journeyman selection process and it is agreed seniority will be a component utilized in the process.

Except in the case of employees being promoted in accordance with the "opportunity to advance" provision of Appendix A, if a junior employee is selected for promotion over a senior employee, a written notice of such action, and the reason therefore, will be given to the senior employee and his Chief Union Steward prior to the effective date of the promotion. The failure to promote the senior employee will not affect his consideration for future promotion. An employee may decline consideration for promotion to classifications above journeyman by submitting a written waiver of consideration to his supervisor, with a copy to the Union. However, the preceding sentence shall not apply to those employees who, as of January 1, 1990, have ten (10) or more years of Company

seniority, who may waive promotion to any classification. Such waiver shall remain in effect until the employee submits

a written revocation thereof to his supervisor.

An employee promoted into a job classification must satisfactorily progress from possessing the minimum qualifications for that classification to a fully qualified level expected of that classification in a period of time equal to the duration of wage step progressions applicable to the classification. Satisfactory progress shall be defined by application of the Employee Performance Review (EPR) system in effect. At the time of the EPR, an employee shall be counseled with respect to those areas of his evaluation that were deemed to be unsatisfactory. Such employee will be re-evaluated within ninety (90) calendar days. After the ninety (90) calendar day re-evaluation, should such employee's performance still be deemed to be unsatisfactory, that employee may be demoted and will be eligible for promotion only upon showing that the employee possesses the necessary qualifications. A demoted employee may request to be evaluated for the purpose of promotion eligibility after ninety (90) calendar days from the date of his demotion.

SECTION 10.05: Entry level jobs within a line of progression and vacancies in other jobs not in a line of progression, which the Company decides to fill internally, will be posted in accordance with this Section.

Any non-entry level job vacancy within a line of progression, which the Company decides to fill, will be filled by a qualified lower or equal rated employee within such line of progression in accordance with the employee's classification seniority. Where more than one classification of employees in the line of progression are eligible to fill the opening, relative seniority between employees within such classifications will be

determined by company seniority. If there are no employees within a line of progression who are qualified for promotion, the Company may, but shall not be required to, post the job

vacancy in accordance with this Section.

In selecting a successful job bidder, job bids from within the Payroll Division where the opening occurs will be given first consideration on the basis of Company Seniority. If no qualified bidder is found there, job bids from other Payroll Divisions of the Department where the opening occurs will receive next consideration. If no qualified bidder is found there, job bidders from the remaining Departments will be considered.

In cases where no qualified employee within the bargaining unit has bid upon a job vacancy, such job vacancy may be filled by the Company with persons from any other source, either within the Company or from outside subject to the limitations contained in Section 10.17 of this Article.

The Company will take final action with respect to all job postings within fourteen (14) calendar days after the posting is taken down, unless additional time is needed for testing, scheduling physicals, etc. Until the Company has selected an employee to fill such job vacancy, the vacant job may be filled temporarily in any manner the Company sees fit.

An employee who submits a bid shall not be declared the 'successful job bidder' until he has been interviewed by a departmental representative in the department wherein the posted job exists. During this interview the employee's questions concerning the job will be answered following which the employee may remove his name from further consideration for the job. If the employee does not remove his name from further consideration and he is otherwise qualified for the posted job, he will be the 'successful job bidder' upon successful completion of the physical examination. Should

the job require a Commercial Driver's License (C.D.L.), the employee will have thirty (30) calendar days, or as soon as the

Department of Transportation (D.O.T.) schedules will allow from the date of this interview in which to obtain the required license before being disqualified.

An employee who removes his name from consideration for a posted job following the interview shall not bid again for six (6) months.

Unless no qualified replacement is available as detailed in Section 10.06, and provided a replacement is required before an otherwise successful job bidder can be released, the Company shall take steps to accommodate such release as soon as is practicable under the circumstances.

Should a successful job bidder be disqualified at any time during or prior to his contractual trial period, the job opening will be offered to the next most senior qualified bidder who has not been awarded a job through a subsequent job bid. Should this occur, the job will then be offered to other qualified bidders on the initial bid list in order of Company seniority until the job is filled or the list of bidders has been depleted. Should such offer be made sixty (60) calendar days or more after the bidder was notified that the job was awarded to a senior employee then, the employee will have the option of accepting the job bid or removing his name from the list of bidders for that job. The Company may, but shall not be required to repost the same job vacancy. A job bidder who is disqualified shall be permitted to bid again on any future posting.

All notices of job vacancies will be posted Company-wide for ten (10) calendar days. Employees must submit original job bids online utilizing the applicant tracking system during the posting period. A bidder may withdraw his bid no later

than two (2) calendar days after the removal of the job posting through the applicant tracking system.

The job bidder is responsible for providing the staffing department with verification of any educational attainments which are a requirement for the posted job. Such verification must be received no later than fourteen (14) calendar days after the removal of the job posting.

The Company may withdraw a notice of job vacancy at any time after being posted, but the Union shall be notified, in writing, of any such withdrawal and given the reason therefore.

The staffing department will provide the Union Office a copy of all job bids and any withdrawal of job bids submitted. They will also notify the Union Office of the successful bidder for all jobs filled under this section.

If an employee is a successful job bidder, as authorized by any provision of this Article during the term of this Agreement, he shall not bid again unless disqualified during or prior to his contractual trial period.

Notwithstanding the provisions of Section 10.05 and 10.06, employees hired after November 10, 2005 through November 10, 2014 shall have no right to bid on available openings forty-eight (48) months from date of hire. Employees hired after November 10, 2014 shall have no right to bid on available openings for sixty (60) months from date of hire.

SECTION 10.06: Once following May 16, 2001, provided the employee has not already successfully bid as limited by Section 10.05 of this Article, an employee shall be permitted to make a demotional job bid only to an established job in a different line of progression. If an employee makes a demotional job bid from a line of progression, such bid

may be to an open job in a different line of progression. A demotional job bid shall be awarded to an employee only if

there is a qualified employee available and willing to take his place.

An employee who makes a demotional job bid into another line of progression where there is no incumbent employee qualified for promotion, shall be allowed to fill the highest job classification within that line of progression for which he is qualified and for which there is an opening.

SECTION 10.07: Any employee who is an active participant in a designated formal comprehensive training program above and beyond existing "on the job" training practices and procedures shall be precluded from bidding. Upon request, the Company will provide the Union with a list of all employees who are active participants in such training programs. An employee who is promoted within the training program shall not bid for three (3) years following successful completion of training program.

SECTION 10.08: For purposes of establishing the appropriate rate of pay, the reclassification of an employee for any reason, except as provided in Section 10.24, shall be defined as either Promotional, Lateral or Demotional. Such determination will be based upon the assigned pay grade for the classification the employee occupies relative to the assigned pay grade for the classification to which he is being reclassified. The appropriate rate of pay will be determined as follows:

a. Promotional: the employee receives a minimum increase of twenty (20) cents per hour, or the entry rate of the new pay grade.

b. Lateral: the employee retains his rate of pay in effect at the time he is changed to his new classification unless:

   (1) that rate of pay is less than the beginning rate fo his new classification in which case he would re

ceive the beginning rate of his new classification;

or

(2) that rate of pay is more than the highest rate for his new classification in which case he would receive the highest rate for his new classification.

c. Demotional: the employee receives the pay rate consistent with the rate of pay provisions in Section 10.24 for redeployed employees.

In all cases, classification seniority is established as of the date the employee was reclassified and any wage step progressions are based upon his classification seniority in his new classification.

SECTION 10.09: The Company may fill up to 50% of the job vacancies that occur within each department in a rolling twelve month period from external sources, without regard to the posting provisions of Section 10.05 or redeployment provisions of Section 10.24. For the purposes of this section, redeployment within a department will not constitute a job vacancy. The Company will provide written notification to the Union for the initial filling of a vacancy, whether internal or external for purpose of administering this section.

SECTION 10.10: An employee who is reclassified shall have an on the job trial period not to exceed thirty (30) calendar days. Such thirty (30) calendar day period may be extended by written notice to the employee, for up to an additional thirty (30) calendar days. Such trial period(s) may also be extended in an amount of time equal to all time the employee is off duty during such period(s). An employee who fails to qualify during his trial period(s) will be returned to his previous job and rate of pay with no loss of seniority, if such job is available. If the job from which the employee was reclassified is not available, the employee may be reclassified

to another job for which he is qualified under the terms of

Section 10.24.

SECTION 10.11: Seniority, qualifications, physical condition and ability to perform the available work shall be controlling factors in layoff and recall of employees. Accordingly, the Company will retain the most senior employees who possess these minimum qualifications and lay off employees with less Company seniority. It is agreed, however, that in case of layoff, no employee, regardless of his qualifications, physical condition, ability or seniority, shall have the right to displace an employee unless he is qualified, without further training and instruction, to satisfactorily perform the work of the employee being displaced.

SECTION 10.12: In layoff and in the elimination of or reduction within a job classification within a Department, the Company generally subscribes to the principle of "last in, first out." To that end, layoffs will be handled in accordance with the following procedure:

In the event it becomes necessary to reduce the number of employees within a line of progression, the Company shall notify employees whose jobs are eliminated of such elimination. The least senior employees within the line of progression shall have their jobs eliminated first. (For non-line of progression jobs, the least senior employees within the classification shall be affected first.) An employee whose job is eliminated shall have the right to a job within a line of progression (or non-line of progression job) provided there is a less senior incumbent in the line of progression (or non-line of progression job) whose job the employee is qualified to satisfactorily perform without further training and instruction.

Provided the foregoing conditions are met, the least senior incumbent within the line of progression (or non-line

of progression job) shall be displaced and the employee

causing the displacement shall be entitled to fill the highest job classification within the line of progression for which he is qualified without regard to the classification held by the displaced employee. Any employee displaced by a more senior qualified employee shall have the same rights under this Section as an employee whose job is eliminated.

Additionally, during the term of the current Collective Bargaining Agreement only, after all displacements are accomplished through the above process, any employee hired prior to November 11, 2008 who does not have a job may displace the most junior employee in the Company provided:

a) the junior employee was hired after November 10, 2008 and;

b) the senior employee possesses the minimum qualifications for the entry level classification in the junior employee's line of progression, and

c) the total number of employees displaced in any line of progression through the combination of normal bumping rights and the additional bumping right of this paragraph will not exceed 10% of the number of employees in the line of progression or 10, whichever is less, by virtue of this additional bumping opportunity.

SECTION 10.13: The Company shall be the judge of qualifications and ability of employees in case of layoffs, recall from layoffs, promotions, and job bids. However, where the strict application of seniority is not applied, such decision may be subject to the grievance and arbitration procedure of this Agreement.

SECTION 10.14: In case of layoff all probationary and

temporary employees shall be laid off before any employees who have established seniority are affected, unless there is no employee with seniority who is qualified to do the work.

SECTION 10.15: Employees to be laid off will be given as much notice as is reasonably possible prior to the layoff. However, in no event will any employee be given less than two (2) weeks notice in writing prior to a layoff. A copy of such layoff notice will be given to the Chief Union Steward for the department where the layoff will beeffective.

SECTION 10.16: The Company will not hire new employees (which shall include probationary and temporary) in any job classification while it has employees on layoff qualified to do the available work until those employees on layoff have been restored to do the available work or removed from the seniority roster as provided for elsewhere in this article.

SECTION 10.17: If an employee is subject to being laid off he may accept any job for which he is eligible and qualified or he may voluntarily choose to accept layoff.

SECTION 10.18: When it becomes necessary to increase the workforce after a layoff, the Company shall first post the job openings in accordance with Section 10.05 of this Article. If there are no qualified bidders, the Company shall recall laid off employees in accordance with their Company seniority.

SECTION 10.19: When an employee in the bargaining unit covered by this Agreement is promoted or transferred to a job outside the bargaining unit he shall retain his earned Company and classification seniority, but shall not have such seniority accumulate during such period of employment outside of the bargaining unit for purposes of this Agreement except for fringe-benefit purposes. Such employee may be returned to his former job classification within the bargaining unit at the Company's discretion not later than one hundred twenty (120) calendar days following his promotion provided,

however, that no other employee will be demoted or moved out of the line of progression to permit his return to said job classification.

SECTION 10.20: An employee who is unable to work because of an occupational or non-occupational injury or illness shall have his medical, dental and life insurance coverage continued in accordance with the terms of this Agreement until the end of the twelfth full calendar month following the date the employee's absence began.

SECTION 10.21: When there is a work assignment opening within a job classification, such work assignment may be chosen by the senior qualified employee within the department, by classification seniority, where the opening occurs. The opening shall be filled in accordance with rules and regulations agreed to by the parties. If no qualified employee selects the open work assignment, the Company may assign the least senior qualified employee to the vacancy.

SECTION 10.22: Not less than fourteen (14) calendar days preceding a layoff, the parties shall meet to discuss any subcontracting practices which the Union considers to be in violation of this Agreement should such subcontracting continue. The Union shall be furnished with a complete list of all contractors performing services for the Company and the information called for otherwise in Article 24, Section 24.02 of this Agreement.

In the event a dispute arises as a result of the discussion, the parties shall immediately request a panel of not less than fifteen (15) Arbitrators from the American Arbitration Association who are available to hear and decide the case promptly. The parties shall alternately strike names until three remain. The three remaining names shall be submitted to the American Arbitration Association which shall appoint the Arbitrator most readily available to hear and decide the case.

The preparation of a transcript of proceedings and the submission of briefs shall be in accordance with Article 6,

Section 6.08 of this Agreement.

SECTION 10.23: When a question of seniority arises where two or more employees have identical seniority dates, the following procedure shall be used to determine seniority:

a. departmental seniority breaks ties in classification seniority;

b. Company seniority breaks ties in departmental seniority;

c. ties in Company seniority are broken by a procedure established between the chief steward(s) and the management representative(s) where the tie exists. The affected employees will be given the opportunity to be present where reasonably practicable.

SECTION 10.24: When it becomes necessary to reduce the number of employees in a line of progression or a non-line of progression job, because of operational need and/or technological advancement, and such reductions may be accomplished through a redeployment process in lieu of the layoff process described in Section 10.11 through 10.18, the following process will be used:

The Company will notify the Union of the designated lines of progression or non-line of progression jobs where the number of incumbents exceed the desired level and will specify the desired level of staffing. All employees in the designated line of progression or non-line of progression job are considered subject to redeployment until the number of incumbents is reduced to the desired level. As long as there are employees subject to redeployment, openings are not subject to the posting requirement of Article 10, Section 10.05.

Specific Redeployment:

The Company will notify the Union of the need to ac-

complish a specific redeployment of employees, identifying the specific lines of progression or non-line of progression jobs to be reduced and the available openings designated to accomplish the redeployment, and will meet and discuss the situation, if requested. In a specific redeployment situation, openings will be offered first to employees in the specified lines of progression or non-line of progression jobs who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, openings will be offered to qualified employees on the basis of classification seniority. If qualified senior employees do not elect to fill such openings, then the junior qualified employees may be transferred on the basis of classification seniority.

General Redeployment:

Openings which are not designated to accomplish a specific redeployment, in accordance with the preceding paragraph, will be made available through a bidding process to all qualified employees subject to redeployment. In selecting the successful job bidders, the opening will be offered first to employees, on the basis of Company seniority, who have previous experience or similar line of progression experience which qualify them for a classification higher than entry level in the new line of progression. Thereafter, job bids from within the payroll division where the opening occurs will be given first consideration on the basis of company seniority. If insufficient qualified bidders are found there, job bids from other payroll divisions of

the department where the opening occurs will receive next consideration. If insufficient qualified bidders

are found there, job bidders from the remaining departments will be considered. If insufficient qualified bidders are found there, the junior qualified employees subject to redeployment may be transferred on the basis of Company seniority.

The bidding process provided for in this section shall be separate from that described in Section 10.05 and shall not constitute a job bid as defined in Section 10.05.

Classification and rates of pay of employees who are reclassified pursuant to this section shall be as follows:

Classification:

Employees will be reclassified to the highest classification in the new line of progression for which they are qualified and an opening exists.

Rate of Pay:

The rate of pay for any employee reclassified under this section will be determined based upon the following table. "From" means the classification held by the employee immediately preceding the transfer. "To" means the classification to which the employee is being reclassified.

FROM	**TO**	**RATE OF PAY[2]**
Journeyman or Above	A Line of Progression Job	The higher of the rate of pay for the intermediate[1] classification in his former line of progression or his new line of progression.

Journeyman or Above	A Non-Line of Progression Job	Red Circled at the rate of pay for the intermediate[1] classification in his former line of progression.
Below Journeyman	Any Job	Red Circled at the "50% rate" as defined in Appendix "A."

NOTE 1: For employees who are journeyman or above in a two classification line of progression (i.e., Customer Service Representative-Meter Reading) the intermediate classification in their old line of progression will be the journeyman classification.

NOTE 2: An employee transferred to a line of progression classification will receive the above wage protection for a period of time equal to the duration of the wage step progression applicable to the classification plus six (6) months after which, if not fully qualified, he will be paid at the appropriate rate of pay for his classification and the provisions outlined in Section 10.04 will apply.

If the application of the above table would result in an increase for any employee, that employee will retain his present rate of pay unless qualified for the higher classification.

Employees who have been redeployed under this section shall have a one-time opportunity to return to their former classification, should openings occur, for a 3-year period.

Employees who are redeployed to a non-line of progression classification shall remain subject to redeployment until they have been offered an opportunity to transfer to a classification

in a line of progression.

Notwithstanding the above, consistent with the provisions

of the Company/Union partnership statement on Continuous Improvement, any employee who is redeployed as a result of the Continuous Improvement process will have their rate of pay red-circled subject to the provisions of Note 2 above.

ARTICLE 11
TEMPORARY EMPLOYEES

SECTION 11.01: The Company may, at its option, hire temporary employees from time to time throughout the term of this Agreement. Temporary employees are included in the bargaining unit covered by this Agreement, however, they are not entitled to any of the benefits provided for in this Agreement, except as specified herein. The Company shall have the right to discharge temporary employees with or without cause and without recourse by the Union or by such temporary employee to the grievance procedure of this Agreement. There shall be no seniority among temporary employees and there shall be no responsibility for re-employment of temporary employees if they are laid off or discharged during their temporary employment.

SECTION 11.02: Temporary employees may, at the Company's election, be transferred from temporary status to the Company's regular full-time employment. In the event of such a transfer, the period of time worked as a temporary employee from the date of his last employment shall be credited toward his seniority with the Company and shall be credited toward the computation of his probationary period. Additionally, future eligibility for seniority-related benefits for such employee will be calculated from the date of employment as a temporary employee.

SECTION 11.03: A temporary employee is an employee

hired for a limited term of employment not to exceed twelve (12) months or for a particular job or project which, the

Company anticipates at the time of employment, will not extend beyond twelve (12) months. A temporary employee shall be entitled to the temporary help rate. If the employee is hired for specific technical skills, he shall be entitled to the rate for the specific job which he is performing during the period of his employment as set forth in this Agreement.

SECTION 11.04: Temporary employees are entitled to the following contractual benefits as outlined in this Agreement:

(a) Overtime pay

(b) Premium pay

SECTION 11.05: The Company agrees to send to the Union a list of all temporary employees showing their respective job classifications (where applicable for temporary employees) and dates of hire. The Company agrees to update the aforementioned temporary employee list when necessary and will mail a copy of said list to the Union.

ARTICLE 12
HOLIDAY PAY

SECTION 12.01: The following days are recognized as Holidays:

New Year's Day	Thanksgiving Day
Good Friday	Friday after Thanksgiving Day
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	2 Floating Holidays

SECTION 12.02: At the time of vacation selection, the preference of the Floating Holiday will be determined by seniority. After vacation selection has been completed,

selection of the Floating Holiday shall be made on a first come, first served basis. If operational requirements cause the cancellation of this scheduled Floating Holiday, it may

be rescheduled or the employee may be paid as outlined in Article 9.

SECTION 12.03: To be eligible for holiday pay, when referred to herein, an employee shall have completed six months employment from the date of his hire and shall have worked the last scheduled workday before and the first scheduled workday after the day recognized as a holiday. The following shall be considered as excused on the last scheduled workday before and the first scheduled workday after the day recognized as a holiday for the purposes of the administration of this article:

(a) Permission granted to be absent without pay provided such permission is requested prior to the time employee is to be absent.

(b) Vacation

(c) Funeral Leave

(d) Jury Duty

(e) Sickness or injury providing the employee works at least one day in the workweek in which the day recognized as a holiday falls, or said holiday immediately precedes, immediately follows or is the first day or last day of such period of disability, and providing, further, the employee reports such cause for absence in a timely manner on the day of the absence or prior thereto, and furnishes a doctor's certificate, if requested by the Company.

SECTION 12.04: An employee who is eligible for holiday pay as set forth above and is not required to work on a day recognized as a holiday, shall be paid for eight (8) hours

computed at straight-time hourly rates exclusive of shift premium or any other premium pay. Hours paid for under this

provision, up to eight (8) hours, which fall on an employee's regularly scheduled workday shall be included in computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 12.05: Except for shift workers as set forth below, when any of the holidays fall on a Sunday the following Monday shall be observed as the holiday; should any of the holidays fall on a Saturday, the preceding Friday shall be the observed holiday. However, when Christmas Eve Day (December 24) occurs on Friday, it will be observed on the preceding Thursday and Christmas Day will then be observed on Friday. Additionally, when Christmas Eve Day (December 24) occurs on Sunday, it will be observed on the preceding Friday and Christmas Day will then be observed on Monday.

For a shift worker whose work schedule regularly includes work on Saturdays and/or Sundays and who is scheduled to work on a Saturday and/or Sunday which is a holiday, such holiday shall be observed on the legally recognized holiday instead of the Company observed holiday. A shift worker, scheduled to work on a holiday which falls within his normal workweek and works the holiday, may be permitted, with approval from his supervisor, to reschedule the holiday to some later date. Shift workers may bank no more than three (3) holidays at any given time in the calendar year, excluding those recognized in November and December and such banked holidays must be taken no later than December 15 of that year. Requests to reschedule holidays will be granted only to the extent operational demands and schedules will permit. Furthermore, employees choosing to exercise this option must declare their intent and reschedule such holiday before the end of the pay period in which

the holiday is worked. Employees who reschedule a holiday shall receive the appropriate rate of pay for time worked on

such holiday in accordance with Article 9, Section 9.01(a)(5) and 9.01(b)(1), however, the basic holiday allowance as described in Section 12.04 will be postponed until the employees receive time off for the rescheduled holiday or the end of the calendar year, whichever comes first.

The Company will permit at least fifteen per cent (15%) of the employees in its various departments time off on scheduled holidays which are observed Company-wide. Emergencies shall be in addition to the above limitations.

SECTION 12.06: An employee may schedule their Floating Holiday on the day recognized as Martin Luther King's birthday in accordance with Section 12.02. The Company will not unreasonably deny such requests consistent with operational demands. For shift workers, the Company will apply similar staffing levels for company-wide observed holidays, pursuant to Section 12.05.

ARTICLE 13
VACATIONS

SECTION 13.01: The Company will grant full vacation benefits to regular employees who were actively employed in the previous year according to the following schedule provided the employee worked at least 1040 straight-time hours during the previous calendar year. An employee who quits, voluntarily separates, retires, dies or who is discharged for cause on or before December 31, shall not be entitled to vacation in the following year.

(a) One (1) week of vacation after six (6) months of continuous service.

(b) Two (2) weeks of vacation after two (2) full years of

continuous service.

(c) Three (3) weeks of vacation after five (5) full years of continuous service.

(d) Four (4) weeks of vacation after fifteen (15) full years of continuous service.

(e) Five (5) weeks of vacation after twenty-five (25) full years of continuous service.

SECTION 13.02: Vacation entitlement shall be determined by the anniversary date of an employee's most recent employment by the Company. Any additional vacation for which the employee becomes eligible in any calendar year may not be taken prior to such anniversary date.

SECTION 13.03: Employees who fail to satisfy the 1040 straight-time hours worked requirement for full vacation entitlement shall have their vacation entitlement reduced as follows:

At least 880, but less than 1040 straight-time hours worked - loss of one week of vacation entitlement.

At least 720, but less than 880 straight-time hours worked - loss of up to two weeks of vacation entitlement.

At least 560, but less than 720 straight-time hours worked - loss of up to three weeks of vacation entitlement.

Less than 560 straight-time hours worked - loss of all vacation entitlement.

For purposes of determining "straight-time hours worked," as used in this Section, the following shall be included in an employee's total:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked, shall count as eight (8) straight-time hours.

(b) Paid holidays falling in a employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury Duty and Funeral Leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks, per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

Nothing herein shall preempt the rights, as provided by Federal law, of an employee timely reinstated in accordance with such law following absence for military service in the armed forces.

SECTION 13.04: An employee who is off-duty because of sickness, injury or disability may take unused vacation entitlement, to which he was entitled at the onset of such absence, in lieu of sick leave or Workers' Compensation providing the employee requests same from his supervisor prior to the period he desires to take such vacation. Vacation in lieu of sick leave or Workers' Compensation shall not, however, reduce, or be in lieu of, any waiting period as applicable under Articles 16 and 18 of this Agreement except as specifically stated in Article 16, Section 16.03(e). Vacation in lieu of sick leave or Workers' Compensation, where requested and granted, shall not be considered either as equivalent to time worked or reinstatement to active employment, as may be applicable, during the period involved for any purpose under this Agreement.

SECTION 13.05: Employees who are injured or become ill during a scheduled vacation period may reschedule the remainder of such vacation subsequent to the onset of such injury or illness with prior approval of their supervisor. Days paid for as vacation during such period of injury, illness or

disability shall not reduce the waiting period required under Articles 16 and 18 of this Agreement. The waiting period

shall begin effective with the first day that is permitted to be changed from vacation to sick leave and shall be applicable in accordance with the provisions of that article as though the period of injury, illness or disability began on that day.

SECTION 13.06: When a day recognized as a holiday falls on any of the first five (5) days of a workweek during an employee's vacation exclusive of vacation in lieu of sick leave or Workers' Compensation, the employee will be required to schedule the day of vacation upon which the holiday falls, at the time of vacation selection as described in Section 13.10.

SECTION 13.07: In the event an employee is separated for any reason (including extended approved leave of absence, retirement, lay-off, resignation, disability, death or discharge), the Company will pay to the employee, or the employee's estate, an amount equal to any unused vacation benefits to which the employee was otherwise entitled at the time of separation; provided, however, that all such rights shall be forfeited by an employee who is discharged for dishonesty.

Should an employee return to active employment without loss of seniority in the same calendar year as that in which the employee was separated and for which the employee received entitled vacation benefits and/or compensation in lieu of unused vacation benefits, the employee shall not be entitled to further vacation benefits in that year except such additional vacation benefits as may accrue as a result of an anniversary of continuous employment for which further vacation is applicable.

Should the employee be off-duty for any reason at the time of separation, vacation entitlement shall not exceed that for which the employee was eligible on the last day actually worked

before such absence. Payment for such unused vacation, as set forth herein, shall not be considered an extension of

employment and the employee shall not be eligible for any benefits of employment after the date of separation solely as a result of such payment in lieu of unused vacation.

SECTION 13.08: The wages which the Company shall pay during vacation period shall be computed on the basis of an eight (8) hour day and forty (40) hour week and shall be at the employee's normal rate of wages applicable during the period, exclusive of shift premium or any other premium pay. Time paid for as vacation pay shall be included as time worked for the purpose of computing forty (40) hours of work during such week for the purposes of figuring overtime.

SECTION 13.09: The Company will, as far as practicable consistent with work requirements, permit vacations to be taken at the time desired by employees, but determinations as to the total number of employees or any employees, the number of employees of a particular classification or at a particular location, the number and classification of employees of a particular working group, to be allowed on vacation at any time; the time within which vacations may be taken; and the make-up of working groups for vacation purposes, are reserved solely to the Company in order to insure the orderly operation of the Company. When these determinations have been made by the Company and there is an opportunity of choice between two or more employees, the employee with the highest seniority roster position shall have first choice of vacation time made available.

SECTION 13.10: For the purposes of vacation preferences under this article, employees shall be permitted to use their Company seniority to schedule vacation periods in two-week increments or less. The Company reserves the right

to schedule an employee's fourth and fifth week of vacation separately from the first three (3) weeks of vacation and separately from each other.

It is agreed that vacations shall normally be scheduled to be taken in periods of one full week or more. Shorter periods of vacation may be allowed, however, in the discretion of supervision, for special circumstances when approved in advance for which vacation allowance is requested provided the employee, if requested, verifies the special circumstances for which the shorter period of vacation is requested.

Vacations must be taken within the calendar year in which they are applicable. A regular, full-time employee who has earned vacation for the year, will be allowed to carry over up to forty (40) hours of earned vacation to be used within the following calendar year if the following conditions are met:

- An employee must work a minimum of 1500 straight time hours in the previous calendar year or have been hired in the year in which the vacation was awarded.
- There must be no more than three (3) occurrences (as defined by the applicable Attendance Program) with in the current calendar year.
- All rolled over vacation will be subject to standard vacation scheduling processes for the following calendar year.

Employees who do not take the vacation to which they are entitled in any calendar year, except when the employees are caused by the Company to forego all or part of their vacation due to an emergency, shall not be entitled to pay in lieu thereof. Where the employees are caused by the Company to forego vacation due to an emergency, the Company shall either pay compensation in lieu of vacation or designate alternate vacation dates in the following year at the employee's option.

Initial vacation schedules, once completed, shall be posted.

SECTION 13.11: Subject to operational requirements, a

regular full-time employee whose spouse is expected to give birth to a child will be entitled to reschedule up to one (1) week's vacation, to begin at any time between the date of the onset of labor and the release from the hospital following delivery, provided the employee notifies his supervisor at least two (2) weeks in advance of the anticipated delivery date, and further notifies his supervisor before starting time on the first day he will miss work due to the birth of the child.

A regular full-time employee who does not reschedule vacation as described above, may be released from duty for not more than four (4) hours, with pay, to accompany his child home from the hospital should the release from the hospital occur on a scheduled workday for the employee. An employee may elect to take the remainder of his scheduled work day as an excused, unpaid absence. The employee must not be off duty for any other reason to be eligible for the four (4) hours pay described herein and must notify his supervisor of his absence for this purpose not later than the day preceding the day his child is released from the hospital.

SECTION 13.12: The Company will grant regular employees who have completed six months employment from the date of hire two (2) Personal Days to be utilized during a calendar year. At the time of vacation selection, the preference of the Personal Day's will be determined by seniority. After vacation selection has been completed, selection of the Personal Day's shall be made on a first come, first served basis. If operational requirements cause the cancellation of the scheduled Personal Day's, it may be rescheduled or the employee may be paid as outlined in Article 9. In the event an employee is separated for any reason, the Company shall not pay the employee for any unused Personal Days.

ARTICLE 14
PHYSICAL EXAMINATION

SECTION 14.01: In addition to the physical examination which is given to all new employees before they are accepted for employment, the Company may require additional physical examinations (including periodic examinations for certain types of work, and examinations upon transfer of employees from one job to another) and it is understood and agreed that continuous employment is dependent at all times upon the employee's satisfactorily passing such physical examinations as the Company may, from time to time, require such employees to take. Physical examinations will normally be scheduled as early in an employee's regularly scheduled work day as operational needs will permit.

SECTION 14.02: The Company agrees that upon an employee's return to work after an illness or disability, consideration will be given to the employee's physical condition and, if possible, a less strenuous type of work will be granted.

SECTION 14.03: All medical expense made necessary by this article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth herein, employees shall receive pay for time spent, not to exceed eight (8) hours including time worked on that day, having such physical examinations. Following a period of sickness or non-work related injury, when an employee is released by his doctor to return to work he shall notify the Company of such release immediately. If the supervisor deems it necessary that the employee be examined by the Company's doctor to verify

the employee's capability to perform his normal duties, the employee is expected to report to the Company doctor prior to the date of his release to return to work, if possible, and such

time will be considered as part of his illness. An employee who is unable to visit the Company doctor before the date upon which his private physician has released him to return to work, shall be paid as follows:

(a) An employee eligible for sick pay shall be entitled to utilize up to one additional day of his sick leave entitlement subject to being required to report back for duty as set forth below.

(b) An employee not eligible for sick pay shall receive (as time worked) his straight-time hourly rate for all time spent, not to exceed eight (8) hours, in connection with such physical examination.

NOTE: An employee who returns to work from a period of sickness or non-work related injury without a release from his private physician shall be paid in accordance with (a) or (b) immediately above if directed to visit the Company doctor.

An employee shall not be required to visit the Company's doctor if released by his private physician after 12:00, noon, that day. The employee shall, however, report his release to the Company as set forth above.

An employee is required to report back for duty at the completion of his physical examination unless excused by his supervisor. An employee required to go to the Company doctor for physical examination on a regular off-day is entitled to overtime at his appropriate rate for a minimum of two (2) hours or time actually spent in the doctor's office (not to exceed eight [8] hours), whichever is greater. For the purposes of this section only, "regular off-day" shall mean the off-day of the schedule the employee would have been on had he been at work.

If an employee is required to see the Company doctor during a period of absence under this Article or, if his supervisor

deems it necessary, after the employee is released by his personal physician to return to work, such employee shall be allowed to visit the Company doctor closest to his residence.

SECTION 14.04: Examinations by the Company's doctor which may be required during the course of an illness shall be considered a part of the employee's absence due to sickness and the employee shall be entitled to pay as sick leave for time spent having such examinations as provided for in Article 16. Examinations or treatment for compensable injuries are subject to the laws and regulations pertaining to Workers' Compensation and to another applicable article of this Agreement and are not subject to the provisions of this Article.

SECTION 14.05: Notwithstanding the previous paragraph, whenever an employee who is at work is required by the Company to leave his assigned place of work for the purpose of receiving a physical examination, the Company may provide transportation to the employee or a mileage allowance in lieu thereof. It is the employee's responsibility to keep his appointment for the physical examination and the election described herein is the Company's and not the employee's. Should the Company elect to pay mileage, it shall be to reimburse the employee for use of his personal vehicle and shall be determined by multiplying the Company's regular mileage rate for occasional use of personal vehicles by the one-way distance from the point of departure to the point of destination. In the event the employee is required to report back to work following a physical examination, mileage, if payable, shall be paid for the return trip.

ARTICLE 15
NO STRIKE AND NO-LOCKOUT CLAUSE

SECTION 15.01: The Union agrees that during the entire term of this Agreement the Union, its officers, representatives, members and the employees covered by this Agreement shall not take part in any strike, slow down or stoppage of work, boycott, sympathy strike, picketing or any other interruption of or interference with the work and business of the Company. The participation by an employee in any conduct prohibited by this article or the failure or refusal on the part of any employee to comply with any provision of this article shall be cause for disciplinary action, including suspension or discharge.

SECTION 15.02: In consideration of this no-strike covenant and pledge by the Union and employees, the Company agrees that it shall not lockout employees during the period of this Agreement. The term "lockout" is hereby defined so as not to include the discharge, suspension, termination, layoff, failure to recall or failure to return to work of employees by the Company or the curtailment or discontinuance of operations by the Company in the exercise of its rights as set forth in any provision of this Agreement.

SECTION 15.03: Whenever the work of the Company requires that employees covered by this Agreement cross a legal picket line established by any other labor organization, the Union Office shall be notified of the need for such crossing as soon as is reasonably practicable under all of the circumstances. The notice called for by this Section shall in no way delay or excuse an employee from the performance of his duties.

ARTICLE 16
SICKNESS LEAVE OF ABSENCE

SECTION 16.01: The Company grants, for the term of this Agreement, to all regular employees covered by this Agreement, payment for time lost because of:

(a) Any accident occurring while the employee is not working for wage or profit, or

(b) Any sickness for which the employee is not entitled to benefits under any Workers' Compensation or Occupational Disease Laws or Acts.

SECTION 16.02: Payment will be made for regularly scheduled workdays on the basis of not to exceed eight (8) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday shall mean one of the first five (5) regularly scheduled workdays which constitute the basic forty (40) hours per week. This shall not include scheduled overtime days.

SECTION 16.03: Payments will be made for time so lost beginning with the fourth (4th) scheduled workday of any one continuous absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by illness to leave the em-

ployee's working place before the employee's regular quitting time on the last scheduled workday before

scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) An employee who reports for work on a regularly scheduled workday but is forced by illness to leave work before working more than four (4) hours shall have that day counted as one (1) day of the required waiting period. An employee who is forced by illness to leave work after working more than four (4) hours but less than eight (8) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial day payment shall not be counted against an employee's total day entitlement.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) Upon admission to a hospital requiring overnight stay (does not include emergency room, x-rays, diagnostic testing, unless sedation is administered) or, (2) upon admission to an outpatient care facility for procedures or treatment (does not include emergency room, x-rays, diagnostic testing, unless sedation is administered). Notwithstanding the general exclusions for dental procedures, payment will also be made for any regularly schedule workday of the waiting period upon admission to an outpatient care facility for procedures performed by an oral and maxillofacial surgeon which sedation is administered. Excludes elective or cosmetic procedures.

(e) An employee who becomes eligible for paid sick leave

under this Article may substitute earned Vacation benefits for any time lost during the waiting period as described in this Section, provided he requests such by

the close of the normal business day which follows the day he first becomes eligible.

SECTION 16.04: Payment will be made for time lost as outlined below:

(a) First year of regular employment - no sick leave.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty (20) days of paid sick leave if he has less than twenty (20) years of company seniority, or twenty-five (25) days of paid sick leave if he has twenty (20) years or more company seniority. Unused sick leave may be carried over from one year to the next, not to exceed one hundred (100) days. Paid sick leave earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the days of paid sick leave will be credited to the employee following his return to work for two (2) full weeks (eighty (80) hours) of regular duty.

SECTION 16.05: For the purposes of Section 16.04(b), the following will count as time worked:

(a) Days actually worked, including partial days where four (4) or more hours are actually worked.

(b) Paid holidays falling in an employee's regularly scheduled workweek.

(c) Vacations, except in lieu of Sick Leave or Workers' Compensation.

(d) Jury duty and funeral leave.

(e) Time lost for personal business authorized for the purpose of attending military summer camp (to a maximum of two weeks per year) and regular monthly drills (to a maximum of two days per month).

(f) Any active duty military service time.

SECTION 16.06: As a further condition of making payments for illness, the employee, or someone on the employee's behalf, must report absence because of illness on the first day of absence and thereafter as directed. The employee may be required to furnish a doctor's certificate after three (3) days and periodically during the employee's period of illness and/or upon release to return to duty, if requested by the Company. The Company may require an employee to report to the Company doctor if, in its opinion, sufficient cause exists for such action.

As a further condition of making payments under this Article an employee shall not engage in any physical activity for personal gain or profit unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting benefits under this Article shall be subject to discharge or other disciplinary action including forfeiture of any sick leave benefits otherwise payable for the period of absence disqualified.

SECTION 16.07: The employee is obligated to return to work at the earliest day recovery from an illness will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for sick leave, shall be cause

for discharge or other disciplinary action, including forfeiture of sick pay for the period of absence disqualified.

SECTION 16.08: A period of sickness, including waiting days, must be continuous, except:

(a) A return to work for not in excess of two (2) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay.

(b) A return to work for not in excess of five (5) days, or a paid holiday, shall not interrupt or cancel a waiting period, beginning of sick pay or continuation of sick pay provided the employee meets the criteria as defined in Section 16.03 (d).

(c) In the case of an employee who is able to return to work in some capacity after suffering from a catastrophic illness or injury and who thereafter must receive long term occasional medical treatment or rehabilitation which is not reasonably available outside the employee's regular working hours. An illness or injury shall be considered catastrophic if the employee suffered major head trauma, spinal cord injury, amputation, severe burn, severe stroke, amylotrophic lateral sclerosis, cancer requiring radiation or chemotherapy treatments, acquired immune deficiency syndrome (AIDS), severe cardiac disease, severe hepatitis, anorexia nervosa, bulimia, or severe congenital anomalies.

ARTICLE 17
SUCCESSORSHIP

The Company agrees that the Collective Bargaining Agreement between the parties will remain in full force and effect for the specified duration regardless of any change in the ownership of the Company. The Company will include a provision, in any sales or merger agreement, with any

successor or assign, that will affirm and make the continuation of the Collective Bargaining Agreement a condition of the sale or merger of the Company.

ARTICLE 18
SUPPLEMENT TO WORKERS' COMPENSATION

SECTION 18.01: When an employee is injured while working for the Company and is entitled (or would by passage of time become entitled) to benefits under Workers' Compensation or Occupational Disease Laws or Acts, the Company agrees to supplement such benefits, as earned by the employee under Section 18.05, by paying such employee the difference between such benefits (irrespective of the employee's receipt of the benefits) and one hundred percent (100%) of the employee's net wages received on the basis of a forty (40) hour workweek, computed at straight-time exclusive of shift premium, or any other premium pay, beginning with the fourth (4th) scheduled workday of such absence except:

(a) If two (2) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as one (1) day of the waiting period. If four (4) consecutive scheduled off-days fall within such three (3) day waiting period, they shall be counted as two (2) days of the waiting period.

(b) If an employee is forced by injury to leave the employee's working place before regular quitting time on the last scheduled workday before scheduled off-days, any two (2) such off-days, if consecutive, shall be counted as one (1) day of the waiting period.

(c) If an employee is injured after reporting for work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours in the employee's regularly scheduled

workday, not to exceed eight (8) hours in total for such day, except that no such payment shall be made for time

required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under this article.

(d) Payment will also be made for any regularly scheduled workday of the waiting period: (1) during which the employee is a bed patient in a hospital and for which a room charge is levied; (2) which follows a period of such internment, even if internment is on an off-day; or (3) for time spent not to exceed eight (8) straight-time hours, visiting the Company doctor on waiting period days when the employee does not subsequently become eligible for Workers' Compensation benefit for such days.

SECTION 18.02: The employee is obligated to return to work at the earliest date recovery from an injury will permit, including making himself available for limited service in accordance with Article 19. Failure to return to duty when able, or falsifying the necessity for compensable leave, shall be cause for discharge or other disciplinary action, including forfeiture of the Supplement for period of absence disqualified.

As a condition precedent to receipt of benefits under this Article, an employee shall not engage in any physical activity for personal gain or profit during the twenty-two week period of his supplemental benefits for occupational injury or illness unless such activity is authorized by the employee's physician, subject to review by the Company doctor. An employee who engages in physical activity for personal gain or profit without such authorization while accepting supplemental benefits under this Article shall be subject to discharge or other

disciplinary action including forfeiture of the Supplement.

SECTION 18.03: The pay of employees working on

overtime hours who are injured and required to go to the Company doctor will cease when they leave their work site. If it is necessary for the employees to return to their work site for their own convenience after their regularly scheduled workday is completed, whether transported by Company vehicle or not, they will not be paid for such time.

SECTION 18.04: Determination of first day considered as "lost time" is as follows:

(a) Workers' Compensation - Next calendar day after day of injury.

(b) For Supplement - Next regularly scheduled workday on which the employee is absent due to the injury subject to provisions of (a), (b), (c), and (d) above.

SECTION 18.05: Supplemental payment will be made for time lost as outlined below:

(a) First year of regular employment - no supplement.

(b) After one (1) full year of continuous service as a regular employee, and on July 1st of each succeeding year thereafter, a regular employee will earn twenty-five (25) days of supplemental pay. The supplement may be carried over from one year to the next, not to exceed one hundred (100) days. Supplemental pay earned as described herein will be credited to regular employees on July 1st unless the employee is not at work for any reason other than those set forth in Section 16.05. If not at work on July 1st, for reasons other than set forth in Section 16.05, the twenty-five (25) days of supplemental pay will be credited to the employee following his return to work for two (2) full weeks (eighty (80)

hours) of regular duty.

ARTICLE 19
LIMITED SERVICE

SECTION 19.01: An employee who sustains a temporary or permanent partial disability from an illness or injury shall be permitted to return to work in whatever capacity his disability will permit, where work is available.

The duration of a limited service assignment, the affected employee's classification, and his rate of pay will be as follows:

A. For partial disabilities which are not compensable under Kentucky or other applicable Workers' Compensation statutes -

1. Classification and Rate of Pay: Will be subject to the employee's length of continuous service on the onset of his disability, in accordance with the following:

(a) If the employee has 25 years or more of Company seniority, his classification and rate of pay in effect on the onset of his disability will be continued for forty (40) work days, following which the employee will be reclassified to Limited Service Helper. His rate of pay will be the "50% rate" as defined in Appendix "A" or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(b) If the employee has 15 or more years, but less than 25 years of Company seniority, his classification and rate of pay in effect on the onset

of the disability will continue for thirty (30) work days, following which the employee will be reclassified to Limited Service Helper

and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

(c) If the employee has less than 15 years of Company seniority, his classification and rate of pay in effect on the onset of the disability will continue for twenty (20) work days, following which the employee will be reclassified to Limited Service Helper and be paid the rate for Limited Service Helper or his current rate of pay, whichever is less, for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

B. Except for those injuries described in Section (c), below, for partial disabilities which are compensable under Kentucky or other Workers' Compensation statutes:

1. Classification and Rate of Pay: Will remain the same as that in effect on the onset of his disability for the duration of his limited service assignment.

2. Duration: The duration of any limited service assignment under this section for any employee shall not exceed one hundred (100) work days in a calendar year.

C. For employees who may suffer partial disabilities arising from; spinal cord injuries, severe head trauma, severe burns, amputations or loss of sight, which are

compensable under Kentucky or other Workers' Compensation statutes:

1. Classification: Will remain the same as that held by the employee prior to the onset of his disability for not more than two hundred (200) work days at which time the employee will be reclassified to Limited Service Helper.

2. Rate of Pay: The wage rate in effect for the employee prior to the onset of his disability will be continued for one hundred (100) work days, following which the employee's rate will be reduced by ten percent (10%), and the reduced rate will be paid for the next one hundred (100) days. Thereafter, when the employee has been reclassified to Limited Service Helper, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

3. Duration: There is no limitation upon the duration of a limited service assignment for disabilities described by this Section (c).

SECTION 19.02: An employee on limited service who is able to return to his prior job classification, will not have the time spent on limited service credited toward minimum time-in-grade requirements or wage step progression increases within the prior classification. General wage increases shall, however, apply to limited service employees except as otherwise provided. A general wage increase occurring at a time when a limited service employee is being paid at ninety percent (90%) of his prior rate shall be applicable only to the extent of ninety percent (90%) of the increase otherwise

applicable to the employee's prior rate.

Should an employee suffer successive partial disabilities

within a calendar year, the eligibility for limited service as a consequence of the most recent disability will be reduced by the limited service entitlement utilized by the employee with respect to the prior disability or disabilities.

SECTION 19.03: In order to be eligible for limited service as described in this Article, the employee must have worked a minimum of eighty (80) straight-time hours of regular duty within the calendar year. An employee on limited service as of December 31 of any calendar year may utilize the remainder of his limited service eligibility for that year, in the following year, provided the period of limited service is continuous. However, an employee on limited service on December 31 must work at least eighty (80) straight-time hours of regular duty in the following year to again be eligible for the full period of limited service.

If an employee is unable to return to regular duty at the end of his period of limited service eligibility, he will be placed off work until he can return to regular duty unless reclassified as described in Section 19.04.

SECTION 19.04: Regardless of the duration of an employee's limited service assignment and rate of pay applicable thereto, an employee on limited service who is certified by a medical doctor of the Company's choosing to be permanently restricted may be reclassified to any vacant job in a classification the duties of which the employee is qualified and physically able to perform. The rate of pay for employees reclassified under this section shall be as follows:

Workers' Compensation Injuries

Employees with 25 or more years of service will have their rate of pay reduced by ten percent

(10%) upon being reclassified and the reduced rate will be paid for the next one hundred (100) days.

Thereafter, he shall be red-circled at the reduced rate which shall remain in effect until such time as the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" equals or exceeds the employee's red-circled rate.

Employees with less than 25 years of service will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Non-Workers' Compensation Injuries

Employees with 25 or more years of Company seniority will receive the rate for the top of the paygrade nearest the "50% rate" as defined in Appendix "A" upon reclassification.

Employees with less than 25 years of Company seniority will be paid at the rate for his new classification. Employees subject to reclassification as described herein, will have their cases discussed with the Union and their seniority status decided by mutual agreement.

SECTION 19.05: Where practicable and if appropriate, limited service employees described in Section 19.01 (b) and (c) will be reclassified to regular job classifications before exhaustion of their limited service eligibility provided work is available.

Employees who, prior to November 13, 1989, have been reclassified to regular job classifications from limited service and whose wages have been protected will be red-circled at their existing rates until such time as the rate for

the classification exceeds the red-circled rate, or until an employee changes job classifications under Article 10.

SECTION 19.06: An employee's ability to return to his former job, or to be placed in a job of a higher classification, shall be subject to review at any time the employee's physical condition improves. If the employee is capable of performing the duties of his former job, he shall be returned to his former job provided an opening exists, and his seniority status shall be determined by mutual agreement. An employee may be placed in a job in a higher classification which was not his former job upon mutual agreement of the parties.

SECTION 19.07: Subject to the foregoing, an employee who is released to return to work in a limited service capacity shall promptly notify his department limited service representative who shall assign the disabled employee first to whatever work the employee's disability will permit in that department or payroll division. If no suitable work is available, the employee's department limited service representative shall then notify the designated Company representative responsible for the assignment of limited service employees. The disabled employee shall then be assigned to whatever suitable work that is available anywhere in the Company. Such assignments may be made on a daily basis, if necessary, and no assignment shall be held to constitute a change of schedule nor shall such assignments be made on the basis of an employee's seniority. Limited service assignments shall be considered as temporary assignments.

SECTION 19.08: Nothing in this Article shall be construed to abrogate or diminish any rights an employee would otherwise have under this Agreement, the Americans with Disabilities Act, the Workers' Compensation laws of Kentucky or other applicable laws.

SECTION 19.09: Notwithstanding Section 18.01 of this Agreement, an employee who is on limited service due to an injury or illness and who has once satisfied the waiting period

described in those sections shall not be required to satisfy an additional waiting period should the Company remove him from limited service duty due to a lack of suitable work.

ARTICLE 20
PERSONAL LEAVES OF ABSENCE

SECTION 20.01: When, in the opinion of the Company, the requirements of the business will permit, an employee may, upon written request to the Company stating the reason why such leave of absence is desired, be granted a leave of absence for legitimate personal reasons without pay for a period not to exceed one hundred eighty (180) calendar days. Seniority will accumulate only during the first one hundred eighty (180) calendar days of any leave of absence granted under this Agreement for personal reasons. The Company may, but shall not be required to extend any leave of absence granted under this Agreement.

SECTION 20.02: It shall be cause for discharge if any employee misrepresents or falsely states to the Company in any application for a leave of absence (under this or any other article relating to a leave of absence), or any extension thereof, the reason for requesting such leave of absence. It shall also be cause for discharge if an employee, during a leave of absence under this Agreement, accepts gainful employment or becomes gainfully employed in any capacity by any other person, firm or corporation, or engages in any business for gain or profit on his own account, without first having obtained approval in writing for such other employment or business from the Chief Administrative Officer, or his designated representative. An employee who fails to return to work at the expiration of a leave of absence shall be conclusively

presumed to have quit his employment with the Company.

SECTION 20.03: The Union recognizes that when employees

are granted leaves of absence, it may be necessary for the Company to make arrangements to fill such employee's job during the entire period of such leave of absence. The Union therefore agrees that no employee may return to work without the Company's consent and approval prior to the date on which his leave of absence expires.

SECTION 20.04: Employees granted leaves of absence under this article shall have the coverage of the following benefit plans continued to the end of the month in which the leave commences:

Group Life Insurance Program

Group Medical Insurance Program

Group Dental Insurance Program

If the employee desires to obtain continued coverage under these programs after the period specified above, such employees shall pay the full monthly cost of the benefit plan premiums or contributions up to and including the month in which the employee returns to work from his leave of absence. Full monthly cost shall include both employee and employer premiums or contributions. Such payments shall commence and be submitted to the Benefits Department by the first day of any succeeding months of the leave of absence. Failure to make timely payments as prescribed shall cause the immediate cancellation of the program coverage.

SECTION 20.05: An employee who is permitted to return from a personal leave of absence, prior to the approved return date, will be reinstated at his former rate of pay and will retain his position on the seniority roster, subject to the provisions of Section 20.01 of this Article.

SECTION 20.06: Any regular full-time employee covered by this Agreement who is elected to a public office requiring

their absence from duty with the Company, may request a leave of absence without pay for the duration of their term or terms. Such request shall not unreasonably be denied.

Employees granted a personal leave of absence under this section may have such leave for the duration of their term of office without regard to the one hundred eighty (180) calendar day limitation on Section 20.01, and without loss of seniority. However, the seniority limitation of Article 10, Section 10.03(b) will apply.

Upon completion of their term they shall be reinstated to their former position, if it is available. If it is unavailable, they may be redeployed to another available position under the terms of Article 10, Section 10.24. Employees subject to reclassification under the terms of this section will have their cases discussed with the Union.

SECTION 20.07: Employees shall report to the Company and submit to such physical examinations as the Company may require prior to returning to work from leave of absence granted hereunder.

ARTICLE 21
FUNERAL LEAVE

SECTION 21.01: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of five (5) days, in connection with the death of the employee's spouse, employee's children and employee's parents, and step-children of the employee who are children of the employee's present spouse who have lived in the employee's home. For purposes of this section, "employee's parents" shall include

the spouse of either of the employee's natural parents and legal parents. All leave granted under this section shall be

taken between the date of death and two days following the date of the funeral or service, inclusive.

SECTION 21.02: The Company will grant to all regular employees covered by this Agreement payment, exclusive of shift premium, or any other premium pay, for time lost on their regularly scheduled workdays, up to a maximum of three (3) days because of death of any other member of an employee's immediate family. Under this provision, other members of an employee's immediate family are recognized as being grandparents, grandchildren, sons-in-law, daughters-in-law, brothers, and sisters of the employee, spouses of employee's brothers and sisters, employee's spouse's brothers, sisters and parents, employee's spouse's grandparents or other close relative living in the home of the employee. All leave granted under this section shall be taken between the date of death and the date of the funeral or service, inclusive.

SECTION 21.03: The employee must report absence because of death in family to the proper supervisor on the first day of such absence and shall indicate the date of the funeral or service, if known, or as soon thereafter as the date becomes known. In the case of vacation interruption, because of death in family, the employee must notify the proper supervisor within two (2) work days of the date of death and shall similarly indicate the date of the funeral or service.

SECTION 21.04: The provisions of this Article will apply within the time limits of an employee's scheduled vacation, but will not apply when an employee is off-duty due to illness or injury or for any other reason. Note: This means that subject to the conditions of this section which determines an employee's eligibility for up to either three (3) or five (5) days off for

death in family, and subject to the operating requirements of his department, an employee who suffers a “death in family” during the time he is on vacation may reschedule as vacation

the number of vacation days interrupted by death in family, for which the employee is eligible.

SECTION 21.05: Employees who are requested to serve as pallbearers (honorary pallbearers not included) at the funeral of an employee or retired employee should be released from duty, where operational requirements permit, for the amount of time necessary to attend the funeral. An employee who serves in this capacity shall not lose straight-time pay (exclusive of shift premium) on that account. Where practicable and appropriate, the employee is expected to work before and/or after attending the funeral. The Company may require verification of the employee's service in this capacity.

ARTICLE 22
JURY DUTY

Employees serving on Jury Duty shall not lose straight-time pay (exclusive of shift premium) on that account and will be paid the difference between money received for such Jury Duty, exclusive of expense allowance, and their normal straight-time earnings exclusive of shift premium.

Employees scheduled to work the day shift, who are required to report for Jury Duty before noon, shall, upon request and notification to their Department Superintendent, be excused from reporting for work prior to reporting for Jury Duty and shall be required to return to work only if released from Jury Duty at, or prior to, the expiration of four (4) hours from his scheduled starting time. Where practicable, and upon request to the employee's supervisor, an employee scheduled for shift work will be rescheduled to day work (Monday through Friday) for the entire period he is scheduled for Jury Duty.

An employee subpoenaed to testify and who testifies in a civil

or criminal judicial proceeding not involving the employee, his family, or any interest of the employee, will suffer no

reduction in straight-time pay, for time lost in testifying, and will be paid the difference between money received for honoring the subpoena and normal straight-time earnings, exclusive of shift premium, provided the employee provides prompt notice of his receipt of a subpoena.

The Company may require for each day, in such form as it deems necessary to the conduct and administration of this provision, evidence of the employee's requirement to report for Jury Duty, or to honor a subpoena, proof of attendance, time of reporting, time of release and amounts received as compensation.

ARTICLE 23
MILITARY SERVICE

Except as otherwise provided by law, if it should become necessary for an employee to leave the service of the Company to serve in the Armed Forces of the United States, or should an employee volunteer for service in any of the Armed Forces of the United States, then any such employee shall retain and accrue his seniority during such service, provided he returns to the employ of the Company within ninety (90) calendar days after his demobilization or release from the service, and provided further that he is fit and competent and has received a release or discharge under honorable conditions. A reservist who is called to active duty as a result of mobilization shall receive a supplement, for ninety (90) days from being called, of the difference between military pay and the employee's base pay in effect prior to taking leave under this article. If the employee's family elects to continue dental coverage under the provisions of COBRA, the Company will waive the premium for such coverage to up to twelve (12) months.

Additionally, an employee who participates in military summer camp or short-term duty up to three (3) weeks will receive a supplement of the difference between military pay

and the employee's base pay. Except as otherwise provided by law, this Article shall not apply to any employee who re-enlists or otherwise extends his period of full-time military service beyond the period of time of his military obligation to the United States.

The employment status of an employee shall not be affected by his enlistment or participation in the civilian components of military services, regardless of whether such enlistment or participation is voluntary or mandatory.

ARTICLE 24
SUBCONTRACTING

SECTION 24.01: The Company currently and historically utilizes outside contractors and subcontractors to supplement its own work force. These outside contractors and subcontractors are utilized primarily for the following reasons: to meet emergency situations; to obtain specialized services not readily available within the Company's work force; for purposes of business expediency (time); and to enable the Company to render service to its customers in the most efficient and economical manner practicable. While the Company expects that a continuation of such outside contracting policies will be necessary to prudent and efficient business operations during the life of this Agreement, the Company agrees that it will not subcontract work normally and usually performed by employees presently covered by this Agreement or utilize the terms set forth in Article 10, Section 10.24 in this Agreement for the purpose of eroding the bargaining unit.

Additionally, the Company agrees that except in an emergency it will not subcontract the work involved in the generation,

transmission and distribution of either gas or electricity of a type normally and usually performed by employees in

journeyman classifications or above when such subcontracting would cause the layoff of such employees or affect their recall. It shall not be a violation of this Agreement for the Company to continue subcontracting in areas where there has been no reduction in force notwithstanding the fact that a reduction in force in a different area has caused the displacement of incumbent employees by more senior employees pursuant to Article 10. However, should a journeyman be removed from his line of progression due to a reduction in force, and as a result displace a less senior employee in a below journeyman classification in a different line of progression, he shall be considered a journeyman under this Section in the event of a subsequent reduction in force in his new line of progression for not more than the period of time equal to the minimum time in grade requirement for promotion to journeyman, plus six (6) months.

SECTION 24.02: If it becomes necessary for the Company to contract out work of the type regularly and customarily performed by employees covered hereby, it shall notify the Union of such subcontracting and identify the type of contractual agreement, probable duration of the contract and the approximate number of employees involved in the performance of the contract. However, nothing in this article shall require the Company to assume unreasonable or excessive costs in its operations.

SECTION 24.03: It is agreed that outside contractors working on a cost/plus annually renewable contract will not perform work, normally performed by employees covered by this Agreement, on the sixth or seventh workdays of a week except in the following circumstances and situations: where the employees in the work area affected have been offered the

work; if an emergency exists and employees in the work area affected by the emergency have been fully utilized; or if it is

necessary to have an equipment outage on the sixth or seventh day for the contractor to complete the work he is performing. However, contractors working on unit cost contracts, fixed bid contracts, or cost/plus emergency contracts will not be affected by this section. It is not a violation of this Section for a contractor to continue or complete work on the 6th & 7th workday, provided the contractor is responsible for that work during the week.

Section 24.04: The Company agrees that, other factors being substantially equal (i.e. price, availability, qualifications etc.), contractors who employ union members will be given preferred consideration. It is understood that this provision in no way creates third party beneficiary status for any individual or contractor.

ARTICLE 25
WAGES - JOB CLASSIFICATIONS - PAY PROGRESSIONS

SECTION 25.01: The wage rates for job classifications covered by this Agreement are described in Appendix "A," which is attached hereto and made a part hereof. Nothing in this Agreement shall prohibit the Company and the Union from mutually agreeing to modify the rate of pay for any job classification set forth in Appendix "A" at any time during the term of this Agreement.

SECTION 25.02: The Company will furnish the Union a copy of an accurate, up-to-date job description for all job classifications listed in Appendix "A."

It is understood that the purpose of the job descriptions referred to herein is to classify the work properly, to give guidance in making assignments and to determine the proper

rate of pay therefore. It is agreed that the job descriptions referred to herein describe, in general, responsibilities and

duties normally performed, but do not limit the work of an employee to the particular duties listed and the duties incidental thereto. It is agreed that job descriptions list typical duties of a classification and that numerous related tasks incidental to the typical duties listed which reasonably cannot be enumerated in the job description are included in the work of the classification.

SECTION 25.03: It is agreed that in the interest of obtaining improved service, better operations or lower costs, the Company has the right to make changes in equipment, operations, and the organization of work, including the determination of job content, minimum requirements and qualifications; and combine jobs, eliminate jobs, and create new jobs, and it is understood that this is a proper function of management.

SECTION 25.04: The rates of pay for any newly created job classifications, or for any existing job classifications which have been changed by the addition of new or different tasks which require significantly greater skills or responsibilities or by the removal of any tasks which result in requiring significantly lesser skills or responsibilities, and the seniority placement of any employees who may be affected by such changes will be negotiated with the Union by the Company. The Company will prepare proposed job descriptions in such cases and deliver a copy to the Union with notification as to the rate of pay at least fourteen (14) calendar days prior to putting the new or changed job classifications in effect, and will discuss them with the Union if so requested. However, the performance of work as assigned by the Company shall not be delayed either by discussion between the parties regarding new or changed jobs or by any arbitration regarding

newly created or modified jobs as provided in Section 25.05. In either instance, wage rates for new or modified jobs as

finally determined will be retroactive to the date the new or changed duties were first performed.

SECTION 25.05: If the parties are unable to agree on the proposed establishment of new jobs or modifications and revisions to existing jobs, such issue may be submitted to arbitration at the request of the Union as provided for in Article 6 of this Agreement. In resolving such dispute, the Arbitrator shall only have the authority to establish an appropriate wage rate in proper relation to other existing job classifications for any new or revised job and may not create, revise or abolish job descriptions or specifications.

SECTION 25.06: If the Union believes that the job description for any existing job does not accurately describe the duties or responsibilities of the job due to creeping job changes or changes about which the Union was not formally notified, the Union shall notify the labor relations department of its desire to discuss such issue, and a meeting shall be scheduled within fourteen (14) calendar days. Such meeting shall be conducted by a Representative of the labor relations department, and attended by representatives of the Company and Union who are knowledgeable of the matters to be discussed. If negotiations between the parties do not result in an agreement as to the accuracy of any such job description, the Union may appeal the matter directly to arbitration under Article 6. Such appeal to arbitration shall be not earlier than thirty (30) calendar days following the parties' first meeting. The Arbitrator shall have authority to determine only the appropriate wage rate for the duties performed by the employee(s) in the affected classification and may not create, revise or abolish job descriptions.

SECTION 25.07: An employee who is temporarily assigned to a higher job classification for more than four (4) hours, shall receive the rate of pay for the classification for the

entire day of the assignment. An employee assigned to fill a temporary job vacancy in a lower job classification shall suffer no reduction in pay. This section shall not be construed to modify or restrict any other provision of this Agreement.

SECTION 25.08: When an employee is temporarily assigned to a supervisory position outside the bargaining unit, he shall be paid seventy-five cents (75¢) per hour above his regular hourly rate of pay and shall not perform bargaining unit work except as provided in Article 29, Section 29.02. It is understood that any such assignment or assignments for any individual employee will not exceed one hundred (100) work days in any calendar year provided, however, the Company may, upon notice to the Union, extend an individual's assignment beyond the one hundred (100) day limit if the employee is substituting for the extended absence of a Supervisor whose return to work is anticipated, but not subject to accurate prediction.

ARTICLE 26
MEDICAL AND DENTAL INSURANCE

SECTION 26.01: An employee is eligible to participate in the Medical and Dental Plan upon his or her date of hire.

Employees covered by this Agreement will participate in medical and dental plans on the same basis as all other regular full-time employees of the Company. The details of such medical and dental benefits shall be as specifically provided in the master plan documents covering the terms of such plans.

To the extent that individual plan premiums exceed the Company's contribution, the employees will contribute the additional cost of premiums according to the plan they select. Contributions will be made monthly on a pre-tax basis.

A joint Health Care Task Force will continue to meet biannually to review trends in health care, review current

Company Medical benefit plans, and make cost containment recommendations. In the second and third year of the contract, the joint Health Care Task Force will be charged with the responsibility of recommending changes, including plan design changes and increases in co-pays on doctor visits and prescriptions. The task force will establish their priority as avoiding future increases in employee contributions to the extent practicable while maintaining the current quality of coverage. However, the Company retains the right in its sole discretion to modify the terms, conditions and level of benefits under these medical plans so long as benefits for employees covered by this Agreement are similar and comparable to the benefits applicable to all other regular full-time employees of the Company.

Effective January 1, 2009, the Company shall make a contribution to a health spending, health reimbursement or health savings account, as determined by the Company and established under a Company plan or applicable law, for the benefit of eligible Employees. Such contribution, which will be in the form of cash or credit, shall be made on an annual basis to the account of regular full-time Employees on the Company's payroll as of December 31st of the year prior to the year of contribution. The employee's use of the contribution shall be governed by the provisions of the applicable health spending, health reimbursement or health savings account plan or law. The Company reserves the right to alter, amend, or discontinue any contributions to such plans at its discretion, but will provide employees covered by this Agreement similar and comparable contributions as those applicable to all other regular full-time employees of the Company.

SECTION 26.02: Retiree Medical Insurance

A. Employees employed by the Company as of December

31, 2005, will be eligible for retiree medical benefits, the details of such benefits will be as specifically provided in the master plan documents or insurance contracts covering the terms of such plans. The Company will credit monthly the following amounts toward the premiums for any medical plan sponsored by the Company, for those living retirees subscribing to such insurance through the Company.

For employees retiring January 1, 2018 or after, up to $220.00 toward the cost of insurance premium for employee who retired at age of 55 or over, with at least 10 years of continuous service with the Company. Such $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 employee's spouse or other dependent will be eligible for an additional $100.00 credit toward the cost of his/her insurance premium. The maximum total monthly credit shall be either $320.00 or $610.00 depending upon the age of the for- mer employee.

B. Employees hired by the Company on or after January 1, 2006, will be eligible for the same retiree medical benefits however, the Company premium contribution will be a lump sum account that will spring into existence on the eligible retiree's date of retirement. This Retiree Medical Account must be used for the sole purpose of paying for retiree medical coverage through the Company.

The initial lump sum amount will be determined based on the following formula:

1. For the retiree, $2,500, per year of service after age 45, with a maximum initial account balance of $37,500.
2. For the dependents, a total initial account balance equal to 50 percent of the initial account balance for the retiree.

On the date the eligible employee retires, the Company will fund this Retiree Medical Account. Once funded, the account balance will be credited with interest based on the 10-year Treasury rate subject to a four (4) percent minimum and a seven (7) percent maximum.

The retiree may elect to pay the age-related monthly premiums from the Retiree Medical Account in full or in part until the account balance reaches zero. Once the Retiree Medical Account is fully depleted, the retiree may continue medical coverage through the Company by paying 100 percent of the age-related monthly premiums.

The details covering the provisions of the Retiree Medical Account will be as specifically provided in the master plan document covering the terms of the plan.

SECTION 26.03: For the purpose of Section 26.02 of this Article, subscription to such insurance through the Company by retirees and any contribution by the Company toward the payment of premiums shall be contingent on the insured persons' being covered by the Company's medical plans at the time of the employee's retirement and the maintenance of continuous coverage and timely payment of all premiums.

SECTION 26.04: Payments made in accordance with Section 26.02 A. of this Article will exclude premiums for new spouses or dependents acquired through marriage after retirement. Such payments to retiree's spouse or other dependent will cease at the earliest of:

(a) the end of the 60th calendar month after the date of death of the retiree,

(b) the end of the calendar month the dependent no longer is eligible under the terms of the Retiree Medical Continuation Plan,

(c) the date the survivor dies, or

(d) the beginning of the calendar month the survivor does not pay the required premium contribution under the terms of the Retiree Medical Continuation Plan.

Even if such payments cease under item (a) above, the survivor may continue to participate under the terms of the Retiree Medical Continuation Plan by paying the full premium.

SECTION 26.05: If, pursuant to any Federal or State Law which may become effective during the term of this Agreement, the Company is required to make contributions or pay taxes for providing benefits which are already provided for under Company plans, then to the extent such benefits under any such Federal or State program would duplicate the benefits under the Company's plans, the Company shall be relieved of the obligation to provide such benefits under the Company's benefit plans.

ARTICLE 27
LIFE AND ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

SECTION 27.01: Effective 12/1/2008 the Company shall maintain the basic life insurance and accidental death and dismemberment plan on the basis of 2 times base rate of pay, maximum benefit of $150,000. It will be provided on the same basis as it has in the past for those employees who are eligible and enroll in this plan.

Employees who retire on or after January 1, 2004 will

be provided retiree life insurance based on the following schedule:

Age	Amount of Retiree Life Insurance
Age 55 but less than age 65	1 times base rate of pay as of the date of retirement
Age 65 but less than age 70	.5 times base rate of pay as of the date of retirement
Age 70 or older	$10,000

SECTION 27.02: The Company will pay one hundred per cent (100%) of the total premium for the basic life insurance and accidental death and dismemberment plan for eligible employees who enroll in the plan.

SECTION 27.03: Employees may elect to participate in the optional life insurance plan at the rate of one (1), two (2), or three (3) times base salary. The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.04: Employees may elect to participate in the dependent life insurance plan for a spouse and dependent child(ren) of either:

1) $5,000 for a spouse and $2,500 on each child, or
2) $10,000 for a spouse and $5,000 on each child, or
3) $25,000 for a spouse and $10,000 on each child, or
4) $50,000 for a spouse and $20,000 on each child. *

** Enrollment in this fourth option will be subject to medical evidence of insurability and regulations imposed by the Kentucky Department of Insurance.*

The employee will authorize payment of the applicable premium through payroll deduction.

SECTION 27.05: Effective 1/1/09, an employee is eligible

to participate in the basic life insurance, accidental death and dismemberment insurance, optional life insurance and

dependent life insurance upon his/her date of hire. The details of the foregoing Plans shall be as specifically provided in the master plan documents covering the terms of such Plans.

ARTICLE 28
RETIREMENT INCOME PLAN AND DISABILITY BENEFITS

SECTION 28.01: For employees employed by the Company on December 31, 2005, the Company will maintain in effect and pay the full cost for retirement income plan.

Effective January 1, 2018, the basic pension formula was amended as follows:

Effective 1/1/2018

Pay grades 1-5:	$85 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$99 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$107 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2019

Pay grades 1-5:	$87 per month per year of service (maximum of thirty (30) years)
Pay grades 6-9:	$102 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$110 per month per year of service (maximum of thirty (30) years)

Effective 1/1/2020

Pay grades 1-5:	$89 per month per year of service (maximum of thirty (30) years)

Pay grades 6-9:	$104 per month per year of service (maximum of thirty (30) years)
Pay grades 10-14:	$113 per month per year of service (maximum of thirty (30) years)

Employees hired by the Company on or after January 1, 2006 are not eligible to participate in the retirement plan. Instead, they are eligible to participate in the retirement income account under the terms of the savings plan.

SECTION 28.02: There will be no interruption in the accumulation of retirement benefits under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan unless an employee's pay ceases. If the employee becomes entitled to additional "sick pay" after interruption of the employee's "sick pay" there will be no accumulation of retirement benefits for the period covered by the additional "sick pay." Accumulation of retirement benefits will be resumed after the employee returns to work.

If the employee's initial date of disability is after January 1, 2004 and the employee is receiving benefits under the Long-Term Disability Plan, the employee will continue to accrue Service and Credited Service under the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan.

SECTION 28.03: A retired employee shall be entitled only to those benefits provided by the Louisville Gas and Electric Company Bargaining Employees' Retirement Plan which are in effect at the time of the employee's retirement. Any changes in the employee's Social Security benefits which become effective after the employee retires shall not reduce the benefits which the employee draws under the Plan.

SECTION 28.04: The Company may set reasonable requirements for advance notice to the Company by an

employee who elects to retire before age 65 but may, at its discretion, waive such requirements on an individual basis, for good cause, without any obligation similarly to waive such requirements in any other case.

SECTION 28.05: If the employee's initial date of disability is after January 1, 2004, the Company will provide the following Long-Term Disability benefits:

(a) Employees who become totally and permanently disabled will be eligible for disability income under the Long Term Disability Plan if they have completed five (5) years of service at the time of disability.

(b) The amount of monthly disability income payable to a disabled employee is determined as follows:

Sixty percent (60%) of the employee's basic monthly earnings computed at his straight-time hourly rate immediately prior to the time of disability, to a maximum benefit of $15,000, reduced by;

1. One hundred percent (100%) of any Social Security Benefit, and

2. One hundred per cent (100%) of any benefits payable under Kentucky Workers' Compensation laws or the Workers' Compensation laws of any other State or benefits payable under any Federal government benefit plans.

SECTION 28.06: The Company shall amend the Plan to reflect the amendments to same as set forth in this Article 28. The Company reserves the right to make such Amendments to the Plan as are necessary to comply with the Employee Retirement Income Security Act of 1974, any amendments

thereof or regulations pertaining thereto, and all other Federal or State laws or regulations.

SECTION 28.07: Employees covered by this Agreement will participate in the company's employee savings plan on the same basis as all other regular full-time employees of the Company.

SECTION 28.08: Employees hired by the Company on or after January 1, 2006, will be eligible for the retirement income account on the same basis as all other regular full-time employees of the Company.

ARTICLE 29
GENERAL PROVISIONS

SECTION 29.01: Severe Weather - The Company agrees that it will not require employees to work in exposed and unprotected areas during severe weather conditions except in the event of an emergency or where such work is necessary to protect life, limb, property or maintain continuity of service or operations. Where such severe weather conditions exists, which prevent an employee from performing his normal work, the employee may be assigned by his supervisor to other available work.

SECTION 29.02: Supervisors Working - The Company's intention is to not perform bargaining unit work with supervisors except in emergencies or training situations (including maintaining and updating the supervisor's own job knowledge and proficiency). The union agrees that it is not a violation of this section if a supervisor performs bargaining unit work due to an unscheduled absence of an employee during the first two (2) or last two (2) hours of a shift.

SECTION 29.03: Commercial Drivers License (CDL)

(a) The Company will reimburse an employee

required to have a CDL in the performance of his duties an amount equal to the difference between the cost of the CDL and a standard drivers license.

(b) The Company will pay for up to two tests and the associated fees for employees who are required to hold a CDL. Any fees associated with obtaining a CDL beyond the two tests must be paid for in full by the employee.

SECTION 29.04: Should an employee suffer an occupational injury to his person, and as a direct result of such injury, suffer damage to his eyeglasses, hearing aid or dentures, the Company shall, upon presentation of the damaged item and verification of the injury to the employee, reimburse the employee for the expense incurred in the repair or, if necessary, replacement of the item. Any items replaced under this Section shall be of the equivalent quality and price as the item damaged or destroyed as a direct result of the occupational injury.

SECTION 29.05: All bargaining unit employees who wish to exercise their right to vote on Election Day will be expected to do so either before or after their regularly scheduled workday. Time off with pay, up to a maximum of two hours, may be allowed an individual to vote if all of the following conditions are met:

(a) Arrangements are made prior to the end of the employee's shift on the day preceding the election;

(b) When the employee does not have sufficient time, either before or after his shift to vote; and,

(c) Any time off with pay for this purpose will be at the beginning of the employee's shift.

Employees who are excused from work to work at the polls will not be entitled to any compensation.

SECTION 29.06: Educational Assistance - The Company

sponsors both a Tuition Refund Plan and a Basic Education and Vocational Training Support Program in which bargaining

unit employees are eligible to participate. These educational programs are described in documents available in the Human Resources Department. These programs are subject to expansion, modification or termination by the Company.

SECTION 29.07: Dependent Care - The Company and the Union agree to continue, pursuant to Section 129 of the Internal Revenue Code, a payroll deduction plan for dependent care services. This program will be continued unless, by later action, the Internal Revenue Service or other governmental entity repeals or otherwise eliminates the advantage, to employees, of participating in such a program.

Section 29.08: Work Practices – The Union agrees to meet with local management during the term of this agreement to discuss changes in work practices that may be unique to the area and/or site.

ARTICLE 30
SPECIAL PREMIUMS

SECTION 30.01: Hot Stick Premium - When employees assigned to Electric Distribution Operations are required to do hot stick work on 33KV and above, a premium of fifty cents ($.50) per hour will be paid for the entire day on which such work is performed. When such employees perform the duties of transmission patrol, a premium of twenty-five cents ($.25) per hour will be paid for the entire day on which such work is performed.

SECTION 30.02: Sunday Premium - A premium of one dollar and twenty-five cents ($1.25) per hour will be paid for all hours (including overtime hours) worked on a Sunday by an employee for whom Sunday is one of his five (5) regularly scheduled workdays for that week. Additionally, Sunday

premium will be paid for all planned overtime hours worked on Sunday.

The premium will not be paid for call-in overtime hours worked on Sunday; however, in the case of an employee initially scheduled for planned overtime on Sunday, and who, because of an emergency arising during the course of the planned overtime assignment has the overtime converted to call-in, the premium will remain in effect for the duration of the original planned overtime assignment.

SECTION 30.03: Adverse Work Premium – An adverse work premium of one-half (1/2) times the employee's regular straight-time hourly rate shall be paid for hours spent performing adverse work. The adverse work premium will not be paid when an employee is being paid at his overtime rate and the adverse work premium will not be compounded with other premium payments.

Adverse work shall mean emergency duties of an unusual nature involving significant risks, which are not commonly incurred in the performance of his normal duties, or the performance of duties under conditions of weather, environment, or other situations which materially increase the hazards involved in the performance of those duties which shall include but not be limited to the electric line repair work in connection with storm damage.

This premium will not be paid for permanent repairs required at locations temporary repairs were made to restore service at the time of the initial weather related customer service interruption.

ARTICLE 31
MILEAGE ALLOWANCE

SECTION 31.01:

Personal Vehicle Usage:

If an employee is instructed to report to work at another

location, he will be reimbursed for personal vehicle usage while on Company business at the approved reimbursement rate. The employee will be reimbursed for mileage in excess of their normal round trip mileage. Normal round trip is defined as travel from home to the normal Company work location and back home. This rule includes reporting to either another Company location or off-site for training or other business purposes.

This mileage allowance does not apply to those employees whose regular job requires them to report at various locations, nor to employees who are transferred from one work location to a new work location on a permanent assignment.

SECTION 31.02: Employees permanently assigned to payroll division 53 who are required to use their personal vehicles in the performance of Company duties (except travel to work from home and back) shall be paid mileage at the Company's regular mileage rate for occasional use of personal cars in accordance with Section 31.01 above. For purposes of administration, each book will have a defined mileage assigned that is reflective of the mileage required to read the book.

ARTICLE 32
SERVICE WATCH AND STANDBY

The Company routinely assigns employees to weekly service watches to answer calls and make service runs outside their normal scheduled workday. These assignments are made at the beginning of the employee's regular workweek and continue for seven (7) consecutive days. Each employee who is assigned to a weekly service watch will be paid one-hundred dollars ($100.00) per week in year one of the

contract, one-hundred twenty-five ($125) in year two of the contract, and one-hundred and fifty ($150) in year three of

the contract per week. . If an employee works on service calls outside his normal scheduled workday during his watch week, he will be paid for such time worked in accordance with Article 9 - Overtime. However, time spent during such service watches will not be counted as overtime hours for equalization purposes under Article 9.

If an employee is assigned a service watch or required to "standby" for service calls for less than one (1) week, he will be paid one (1) hour's pay at his appropriate overtime rate in addition to time spent on any service calls for each day he is assigned to a service watch or required to "standby" for service calls. Only actual hours worked will be counted for overtime equalization purposes under Article 9.

ARTICLE 33
PERSONAL TOOLS AND SAFETY EQUIPMENT

SECTION 33.01: If an employee is required by the Company to use his personal tools in connection with his work, the Company will replace such tools if they are stolen or destroyed while in the custody and control of the Company.

SECTION 33.02: The Company will continue to furnish employees with tools and equipment which it usually and customarily furnishes employees. Additionally, the Company will furnish employees all safety equipment and protective devices, including leather work gloves, required by the Company or by law to maintain recognized standards of safety. An employee shall wear or utilize all safety equipment and protective devices issued to him. The employee will be subject to appropriate disciplinary action if such tools and/or equipment is intentionally damaged or destroyed by the employee.

SECTION 33.03: The Company will provide an annual tool and equipment allowance in the amount of $100.00, to

be paid on the employee's anniversary date of employment, for employees permanently assigned to the below-listed job classifications:

Substation Control Technician A, B & Specialist

Substation Equipment Technician A, B & Lead

SECTION 33.04: At the request of the Union, the Company agrees to review any present or future job classification to determine which tool allowance rate, if any, is appropriate for that particular job classification.

ARTICLE 34
HEALTH AND SAFETY

SECTION 34.01: The Company and the Union recognize the need for a strong Health and Safety Program for the benefit of all employees and the Company. The Union will cooperate in assisting and maintaining the Company's rules regarding health and safety. The Company recognizes the interest of the Union in the health and safety of its members, and will give careful consideration to any recommendations made by it.

SECTION 34.02: Working conditions which adversely and unreasonably impair the health and safety of employees shall be brought to the attention of supervision for immediate correction, if necessary. The Company agrees to investigate conditions which have a legitimate impact on the health and safety of employees. Accordingly, upon reasonable advance notice, the Company will meet with the appropriate Union Safety Committee member to discuss the nature of the complained of condition and to determine what, if any, remedial measures shall be taken. The Union shall keep the Director, Safety & Technical Training, fully advised of the

members of its Safety Committee which shall be made up of not more than one individual per department and per shift, if appropriate, at each location.

SECTION 34.03: The Company and the Union agree to continue the Joint Health and Safety Advisory Committee for the purpose of reviewing, discussing and recommending new or revised safety and health rules and procedures. The Committee shall be chaired by the Director, Safety & Technical Training, and shall meet at least monthly. This Committee shall consist of not more than three (3) members of the Company and three (3) members of the Union. The Union representatives who shall attend a particular meeting shall be made known to the Director, Safety & Technical Trainingnot less two (2) weeks prior to the date established for the meeting. At the same time, the Union shall notify the Company of the subjects it desires to address at the meeting. The Director, Safety & Technical Training, shall appoint two (2) associates to attend the meeting whose names shall be made known to the Union not later than one (1) week prior to the meeting.

SECTION 34.04: It is agreed that the establishment and enforcement of safety rules and regulations is a proper function of management and to that end the final determination as to adoption and implementation of any proposed changes in safety rules and regulations shall be the sole responsibility of the Company.

SECTION 34.05: It is understood that any dispute arising out of the interpretation, application or implementation of written health and safety rules shall be proper subjects for Articles 5 and 6 of this Agreement.

SECTION 34.06: Meetings as described in Section 34.03 shall be conducted between the hours of 8:00 a.m. and 5:00 p.m. on a week day. Union representatives authorized to

attend such meetings shall be compensated by the Company not to exceed eight (8) straight-time hours on the day of the meeting. The Union Safety Director will be released from

regularly assigned duties on the workday which coincides with a scheduled meeting of the Joint Health and Safety Advisory Committee and up to two (2) additional days, if needed, for purposes of preparing for and participating in the meeting. The Union Safety Director shall suffer no reduction in straight-time earnings.

ARTICLE 35
NON-DISCRIMINATION

SECTION 35.01: There shall be no discrimination by the Company or the Union in the application of the terms of this Agreement because of race, color, religion, national origin, age, sex, handicap, or status as a disabled veteran or veteran of the Vietnam Era.

SECTION 35.02: The use of the masculine or feminine gender in this Agreement shall be construed as including both genders and not a sex limitation unless the Agreement clearly requires a different construction.

ARTICLE 36
SAVING CLAUSE

It is understood and agreed that the provisions of this Agreement are in all respects subject to all applicable laws and governmental regulations now or hereafter in effect and to the lawful rulings and orders of all regulatory commissions now or hereafter having jurisdiction. Should any provision of this Agreement be found to be in conflict with any lawful ruling or regulation, the parties will meet for the purpose of discussing and/or modifying that portion of the Agreement only.

ARTICLE 37

ENTIRE AGREEMENT

This Agreement sets out the entire understanding between the

Company and the Union. Neither party intends to be bound or obligated except to the extent that it has expressly so agreed herein, and this Agreement shall be strictly construed, provided, however, that the execution of this Agreement shall not invalidate any written agreement between the parties which is not in conflict with the terms of this Agreement, though such written agreement may have been reached prior to the date of this Agreement. Nothing herein shall be construed, however, to prevent the parties from reaching agreements after the effective date of this Agreement which are in conflict with the terms of this Agreement. (Such conflicting agreements must be approved by the Union President or a Business Representative and a representative of the Company's labor relations staff.) Such written agreement shall be incorporated in this Agreement and shall be valid for the life of this Agreement and any extension thereof, unless rescinded by the parties hereto.

ARTICLE 38
DURATION OF AGREEMENT

The effective date of this Agreement is November 11, 2017. This Agreement shall be in full force and effect for the entire period from November 11, 2017, through midnight of November 10, 2020, and from year to year thereafter, unless either party hereto shall, at least sixty (60) days prior to November 10, 2020, or the tenth day of November, in any year thereafter, notifies the other party in writing of its intention and desire to terminate this Agreement.

This Agreement may be extended by the mutual agreement of the parties. Such extension must be in writing and the extension may thereafter be terminated at any time by either

party by giving forty-eight (48) hours written notice to the other party of the desire to terminate such extension.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representative:

For the Company:
Louisville Gas and Electric Company

Greg Meiman, VP Human Resources

Stephanie Duncan, Mgr. Labor Relations

Paul Stratman, Mgr. Gas Operations

Jessica Wilson Mgr. Staffing Services

Mark Payne, Mgr. Operations & Maintenance

Sarah Gibson, Human Resources Generalist

Tandra Miller, Sr. Human Resources Generalist

For the Union:
International Brotherhood of Electrical Workers
Local2100

Curtis Stratton, President/Business Mgr.

PJBreeding, Vice President

Cecil G. Milby, Committee Member

Dian F. Hoskins, Committee Member

Rob Calebs, Committee Member

APPENDIX A

Wages

a) Effective November 6, 2017, there shall be a two and one-half percent (3%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

b) Effective November 5, 2018, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

c) Effective November 4, 2019, there shall be a two and one-half percent (2.5%) general wage increase applied to the wage rates in effect, rounded to the nearest one (1) cent.

Effective January 1, 2003, employees covered by this collective bargaining agreement will be eligible to participate in the Team Incentive Award Program (TIA), subject to the terms of such TIA program as determined and modified by the Company from time to time. The first payout will be due in March, 2004 and will be targeted (100% rate) at 6% of the employee's annual earnings including overtime and premium pay.

Lines of progression and assigned paygrades are contained in a separate document.

Employees presently in classifications which have received an upgrade by virtue of a new assigned paygrade will receive the appropriate upgrade.

Employees who have received a downgrade by virtue of a new assigned paygrade; or who are presently in classifications which have had the rate for the paygrade reduced, will be "red-circled" at their rate of pay until such time as the rate

for the employee's assigned paygrade equals and exceeds the employee's rate of pay or until the employee changes job classification under Article 10.

The preceding two (2) paragraphs are general rules which shall apply to all employees described therein unless expressly agreed otherwise by separate Memorandum of Agreement, or by Article 19 of this Agreement.

The "50% rate" as used in this Agreement shall be defined as the rate of pay which results from reducing an employee's former rate of pay by fifty percent (50%) of the difference between his former rate of pay and the rate of pay for his new classification.

NOTE: Lines of progression are utilized for the purpose of establishing classifications with assigned paygrades, minimum times in grade to attain the necessary experience for promotional consideration, and journeymen levels in the lines of progression. An asterisk (*) indicates those lines of progression wherein employees, hired prior to January 1, 2000, will be afforded opportunity to advance to the journeyman job classification without regard to whether or not a vacancy exists in that classification. An employee in such a line of progression must, however, meet the minimum qualifications for advancement into the next higher classification. The asterisk in the lines of progression denotes the journeyman job classification to which the employee may advance under this paragraph. Advancement of qualified employees pursuant to this paragraph shall be effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after January 1, 2000, will be afforded the opportunity to advance to the classification below journeyman without regard to whether or not a vacancy exists in that classification. An employee in such a line of

progression must, however, meet the minimum qualifications for advancement into the higher classification. Advancement of qualified employees pursuant to this paragraph shall be

effective at the beginning of the payroll period nearest an employee's having satisfied the minimum time in grade requirement for his classification.

Employees hired after November 13, 1989, who for any reason, fail to satisfactorily progress to and retain a journeyman classification, or a lower classification deemed necessary by the Company as described with this Note, may be separated without regard to other provisions of Article 10.

Employees reclassified to a lower rated job in a similar line of progression as the result of a layoff or a reduction in their line of progression (where no layoff occurs due to openings elsewhere), may have the minimum time in grade requirements for promotion to the next higher rated job reduced to the following:

(a) Six (6) months for employees reclassified to entry level classifications; or

(b) One (1) year for employees reclassified to higher than entry level classification.

Nothing herein shall be construed, however, to require the Company to promote an employee who, despite serving the minimum time(s) set forth above, is not qualified as set forth in Article 10 of this Agreement.

APPENDIX B

Contractual benefits will be modified for employees who are working abnormal shifts as follows:

I. For employees working four (4) days, ten (10) hours per workday schedule ("four/tens" hereafter).

A. Overtime

(1) Employees working a "four/tens" schedule shall be afforded overtime for hours worked beyond ten (10) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the first and second scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2).

(3) For work on the third scheduled offday of the workweek, the employee will receive compensation as provided for in Article 9, Section 9.01(a)(2) and Article 9, Section 9.01(b)(4).

B. Vacations

(1) Vacation entitlement as described in Ar- ticle 13, Section 13.01 shall be converted to straight-time hours for employees working a "four/tens" schedule. Thus, employees on such a schedule taking one (1) week's vacation shall receive payment for four (4) days, ten (10) hours per day.

(2) Vacations shall normally be scheduled in pe-

riods of one (1) full week or more. Shorter periods of vacation will be allowed in ac-

cordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a ten (10) hour workday. Thus, employees on a "four/tens" work schedule taking periods of vacation of less than one full week shall receive ten hours of pay provided they have at least ten (10) hours of vacation entitlement remaining.

(3) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked, shall count as ten (10) straight-time hours. Additionally, such employees taking a period of vacation of less than one full week as described in items B.(1) and (2) above shall have such days count as ten (10) straight-time hours provided they have at least five (5) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a four (4) day, ten (10) hour per day work schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item H. below, such days shall count as ten (10) straight-time hours provided they receive at least five (5)

hours of jury duty pay.

C. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee's work schedule will revert back to a five (5) day, eight (8) hour per day work schedule.

(2) An employee utilizing a floating holiday as provided for in Article 12 shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize two (2) hours of vacation entitlement.

D. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a "four/tens" schedule shall receive pay for time spent, not to exceed ten (10) hours including time worked that day, having such physical examination.

E. Sickness Leave of Absence

(1) For the purposes of Article 16, Section 16.02 as applied to employees working a "four/tens" schedule, payment will be made for regularly scheduled workdays on the basis of not to exceed ten (10) hours for any scheduled workday and not to exceed forty (40) hours in any workweek, computed at straight-time exclusive of shift premium or any other premium pay. Regularly scheduled workday

shall mean one of the first four (4) regularly scheduled workdays which constitute the ba-

sic forty (40) hours per week.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a "four/tens" schedule, payment will be made for time so lost beginning with the expiration of the twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. An employee who reports for work on

a regularly scheduled workday, but is forced by illness to leave work before

working more than five (5) hours shall have that day count as ten (10) hours of the required waiting period. An employee who is forced by illness to leave work after working more than five (5) hours, but less than ten (10) hours may be paid on the third (3rd) day of the waiting period an equivalent number of hours as those lost because of the sickness on the last day worked if the third (3rd) day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

(3) For purposes of Article 16, Section 16.04(b) as applied to employees working a "four/tens" schedule, days actually worked including partial days where five (5) or more hours are actually worked will count as time worked.

F. Supplement to Workers' Compensation

(1) For the purposes of Article 18, Section 18.01 as applied to employees working a "four/tens" schedule, payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such three (3) day waiting period, it shall not count as one (1) day of the waiting period. If two (2) consecutive scheduled

offdays fall within such three (3) day waiting period, they shall be counted as

ten (10) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as ten (10) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such three (3) day waiting period, they shall be counted as twenty (20) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as ten (10) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed ten (10) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

G. Funeral Leave

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each

day of Funeral Leave entitlement.

H. Jury Duty

Employees on a "four/tens" schedule will be entitled to ten (10) hours of straight-time pay for each day of Jury Duty entitlement subject to the provisions of Article 22.

II. For employees working a 12-hour shift per workday schedule:

A. Shift Premiums

Employees who work the day shift of a 12-hour schedule are not entitled to shift premium. Employees who work the night shift of a 12-hour schedule are eligible for the third shift premium described in Article 8, Section 8.05.

B. Overtime

(1) Employees working a 12-hour shift schedule shall be afforded overtime for hours worked beyond twelve (12) in one day, or forty (40) in one week notwithstanding the provisions of Article 9, Section 9.01(a)(1).

(2) For work on the last scheduled off-day of the workweek, the employee will receive two
a. times the employees straight-time hourly wage rate assuming the following conditions have been met:

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

b) The employee has worked at least one scheduled off day and that day was paid

at the overtime rate or the employee was not offered overtime on previous scheduled off days.

b. For all other scheduled off days of the work-week, the employee will receive one and one half (1½) times the employee's straight-time hourly wage rate assuming the following condition has been met.

a) Employee has worked each of his regular scheduled work days, unless not worked for reasons set forth in Section 16.05.

C. Vacations

(1) Vacation entitlement as described in Ar- ticle 13, Section 13.01 shall be converted to straight-time hours for employees working a 12-hour shift schedule. Employees on such a schedule taking one (1) week's vacation shall receive straight-time payment for regular scheduled hours in that workweek, provided they have vacation entitlement remaining.

(2) Vacations shall normally be scheduled in periods of one (1) full week or more. Shorter periods of vacation will be allowed in accordance with the provisions of Article 13, Sections 13.09 and 13.10. Additionally, the wages the Company shall pay during a period of vacation of less than one full week shall be computed on the basis of a twelve (12) hour workday. Thus, employees on a 12-hour shift schedule taking periods of vacation of

less than one full week shall receive twelve (12) hours of pay provided they have at least

twelve (12) hours of vacation entitlement remaining.

(3) Days actually worked or partial days where six (6) or more hours are actually worked, shall count as twelve (12) straight-time hours for the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule. Additionally, such employees taking a period of vacation of less than one full week as described in items C.(1) and (2) above shall have such days count as twelve (12) straight-time hours provided they have at least six (6) hours of compensation for vacation on such day.

(4) For the purposes of determining "straight-time hours worked" as used in Article 13, Section 13.03 for those employees working a 12-hour shift schedule utilizing Jury Duty benefits as described in Article 22 of the Contract and item I. below, such days shall count as twelve (12) straight-time hours provided they receive at least six (6) hours of jury duty pay for such day they receive jury duty pay.

D. Holidays

(1) For all weeks on which a Company-wide holiday falls, an employee who is scheduled to work the holiday, but does not actually work such holiday will receive eight (8) hours of straight-time holiday pay at the applicable

wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

(2) An employee utilizing a floating holiday as provided for in Article 12, shall receive eight (8) hours of straight-time holiday pay at the applicable wage rate. Additionally, the employee may elect to utilize four (4) hours of vacation entitlement.

E. Physical Exams

Pursuant to Article 14, Section 14.03, all medical expense made necessary by the Article shall be paid for by the Company. Except for an employee's examination in connection with acceptance for employment or as otherwise set forth in Article 14, employees working a 12-hour shift schedule shall receive pay for time spent, not to exceed twelve (12) hours including time worked that day, having such physical examination.

F. Sickness Leave of Absence

(1) Sick leave entitlement as described in Article 16, Section 16.02, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will be made for regularly scheduled workdays not to exceed twelve (12) hours for any scheduled workday, computed at straight-time exclusive of shift premium or any other premium pay.

(2) For the purposes of Article 16, Section 16.03 as applied to employees working a 12-hour shift schedule, payment will be made for time so lost beginning with the expiration of the

twenty-four (24) scheduled work hours of any one continuous absence except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two a. consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twenty-four (24) hours of the waiting period.

b. If an employee is forced by illness to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. An employee who reports for work on a regularly scheduled workday, but is forced by illness to leave work before working more than six (6) hours shall have that day count as twelve (12) hours of the required waiting period. An employee who is forced by illness to leave work after working more than six (6) hours, but less than twelve (12) hours may be paid on a

day of the waiting period an equivalent number of hours as those lost because of

the sickness on the last day worked if the day of the waiting period is a scheduled workday. Such partial of payment shall not be counted against an employee's total day entitlement.

b. For purposes of Article 16, Section 16.04(b) as applied to employees working a 12-hour shift schedule, days actually worked including partial days where six (6) or more hours are actually worked will count as time worked.

G. Supplement to Workers' Compensation

(1) Supplement to Workers' Compensation entitlement as described in Article 18, Section 18.01, shall be converted to straight-time hours for employees working a 12-hour shift schedule. Payment will begin at the expiration of twenty-four (24) work hours of such absence as described in Article 18, Section 18.01 except:

a. If one (1) scheduled offday falls within such 24-hour waiting period, it shall not count toward the waiting period. If two (2) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If three (3) consecutive scheduled offdays fall within such 24-hour waiting period, they shall be counted as twelve (12) hours of the waiting period. If four (4) consecutive sched-

uled offdays fall within such 24-hour waiting period, they shall be counted as

twenty-four (24) hours of the waiting period.

b. If an employee is forced by injury to leave the employee's workplace before the employee's regular quitting time on the last scheduled workday before scheduled offdays, any two (2) such offdays, if consecutive, shall be counted as twelve (12) hours of the waiting period.

c. If an employee is injured after reporting to work or is required to go to the Company's doctor for treatment on a scheduled workday, the employee shall be paid at the employee's regular straight-time rate for the remaining hours of the employee's regularly scheduled workday, not to exceed twelve (12) hours in total for such day, except that no payment shall be made for time required to visit the doctor on any day the employee is off duty for any reason while the employee is still receiving benefits under Article 18.

H. Funeral Leave

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for each day of Funeral Leave entitlement.

I. Jury Duty

Employees on a 12-hour shift schedule will be entitled to twelve (12) hours of straight-time pay for

each day of Jury Duty entitlement subject to the provisions of Article 22.

III. For employees working on abnormal shifts other than "four/tens" or 12-hour shift schedules the application of contractual benefits will be negotiated upon implementation of that schedule.

November 11, 2017

Mr. Curtis Stratton, President
International Brotherhood
of Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Trimble County Assignments

Dear Mr. Stratton:

This will confirm the continuation of the agreement negotiated in 2001 reached between Louisville Gas and Electric Company and Local 2100, International Brotherhood of Electrical Workers, regarding travel allowance and moving expense payable to employees who are assigned to the Company's Trimble County Plant.

For all purposes below "inside Trimble County" shall mean any point within a 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky and "outside Trimble County" shall mean any point outside of that same radius.

A. Permanent Assignments:

Except for employees hired after January 15, 1980, specifically for the Trimble County Plant site, employees who are permanently assigned to the Trimble County Power Plant will be eligible for reimbursement of moving expenses as described in "C." below and will be eligible for a travel allowance of $8.00 per day for each day the employee is scheduled to report for work and reports for work at the Trimble County Plant site. The travel allowance described in this paragraph will

be paid the latest of: (1) an eligible employee's relo-

cation from outside Trimble County for which moving expense is payable; or (2) six (6) months from the date the employee first reports to the Trimble County Plant site after being permanently assigned to that location.

B. Temporary Assignments:

(1) Assignments to Trimble County Plant Site

Employees temporarily assigned to the Trimble County Plant site who do not live inside Trimble County will be eligible for the Travel Allowance described herein.

(2) Assignments from Trimble County Plant Site

Employees permanently assigned to the Trimble County Plant site who live inside Trimble County will be eligible for the Travel Allowance described herein if they are temporarily assigned to another work site outside Trimble County.

C Moving expenses as described herein shall not exceed $1,500.00 per eligible employee, and shall be available only to employees who are permanently assigned to the Trimble County Plant site and who remain employees of the Company for one year after the moving allowance is paid. The moving expense is payable only to those employees who relocate from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius, unless otherwise provided. To be reimbursed for moving expenses, an eligible employee must notify the Company in advance, in writing, of his intent to move his household goods, the approximate date of the move,

the location moved from, the location moved to, and the identity of the mover being used. Once the move has been made, the employee must, within thirty (30)

days, present to the Company an itemized bill furnished by the mover.

D. Employees who voluntarily bid under the terms of Article 10, Section 10.05 are ineligible for moving expenses and travel allowance.

E. This policy applies only to the Trimble County Plant site and shall govern the payment of travel allowance and moving expenses for employees assigned to or from said site on a permanent or temporary basis.

Sincerely, Stephanie
Duncan Manager, Labor
Relations

LETTER OF UNDERSTANDING

Regarding Power Generation

(excluding Maintenance Lines of Progression)

This will confirm the understanding reached during the 1983 negotiations, and amended in the 1989, and the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced departments.

When, in the Company's opinion, it becomes necessary to transfer employees from one payroll division to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. Any employee transferred shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is transferred. However, where minimum time in classification requirements exists as a qualification for promotion, the following time must be served within the line of progression to which the employee is transferred:

    a. Three (3) months for employees in entry level classifications.

    b. Six (6) months for employees in higher than entry level classifications.

2. If some, but not all, of the employees at a location within a payroll division are to be transferred to a new payroll division at a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within

their classification in the payroll division to which the Company decides to transfer the employees. Should an

insufficient number of employees be willing to choose transfer to the available openings in a different payroll division, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

3. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees in the other payroll divisions within the department shall be allowed to state their preference for the available job openings in each classification. With consideration being given to the list of employee preference, the Company shall assign, at its discretion, employees to fifty percent (50%) of the openings within each classification. The remaining openings within each classification shall be filled on a senior may, junior must basis.

4. For the purposes of Paragraph 3, above, the Company shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, in an equal number as are sought for reassignment. The Union shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to ini-

tially staff a new generating station or part thereof, then the Company shall assign the least senior employee

from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

5. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

LETTER OF UNDERSTANDING

Regarding Power Generation

Maintenance Lines of Progression

This will confirm the understanding reached during the 1983, and amended in the 1995 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the above-referenced department.

When, in the Company's opinion, it becomes necessary to transfer employees from one location to another because of the retirement of a generating plant or part thereof, or the startup of a new generating plant or part thereof, the following procedure shall be followed:

1. If some, but not all, of the employees at a location with a payroll division are to be transferred to a different location, the employees subject to transfer shall be allowed to exercise their Company seniority to fill available job openings within their classification. Should an insufficient number of employees be willing to choose transfer to the available openings at a different location, the Company shall assign the employees to the available openings in inverse order of their Company seniority.

2. In the case of the initial staffing of a new plant or part thereof, the Company shall list the number of job openings in each classification above entry level to be filled. The employees at other locations within the department shall be allowed to state their preference for the available job openings in each classification. The remaining openings within each classification shall be filled on a

senior may, junior must basis.

3. For the purposes of Paragraph 2, above, the Company

shall determine the total number of employees, by classification, at each location from which the employees will be transferred to the new plant. The Company shall then prepare a list of employees, by name, who desire to be transferred to the new plant not limited as to the number of available openings. Any employee whose name appears on both lists shall be reassigned. All employees so reassigned shall reduce the fifty percent (50%) of available openings which the Company may fill by assignment. If an insufficient number of employees desire by preference to be reassigned to initially staff a new generating station or part thereof, then the Company shall assign the least senior employees from its (the Company's) list sufficient to meet the fifty percent (50%) of available openings which the Company may fill by assignment.

4. The Company shall determine initial staffing requirements and the selection/assignment procedure shall be completed at one time. However, the Company shall determine which employee or groups of employees shall be transferred at any particular time thereafter.

The Company (Louisville Gas & Electric) and the Union (Local 2100 International Brotherhood of Electrical Workers) agree as follows:

To clarify "Payroll Division" and "Department" in Section 10.05 of the current Collective Bargaining Agreement, "Payroll Division" and "Department" will be defined as:

"Department" is Distribution/Customer Services, Power Production and Telecommunications.

"Payroll Divisions" for Energy Delivery:

(10) Meter/Meter Assets

(21) Substation Construction & Maintenance

(30) Electric

(40) Gas

(50) Facility Maintenance

"Payroll Division" for Power Production:

- Trimble County
- Mill Creek
- Cane Run
- Generation Engineering

LETTER OF UNDERSTANDING

For the purposes of Article 10, Section 10.21, the following shall be considered as an "open work assignment" in the payroll divisions as indicated:

POWER GENERATION

Employees in the Laboratory line of progression shall be allowed to bid for openings on a shift or a reporting location different from their own based on skill requirements.

Employees in the Records Coordinator lines of progression shall be allowed to bid for openings at a reporting location different from their own.

Employees in the Maintenance lines of progression shall be allowed to bid for openings at a reporting location different from their own based on skill requirements.

ENERGY DELIVERY

Employees in the Line Technician classification shall be allowed to bid for

openings on a shift, reporting location or schedule different from their own.

Employees in the Construction & Maintenance Cable Splicing line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Gas Construction and Maintenance line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Trouble Technician - Gas classification shall be allowed to bid for openings on a shift different from their own.

Employees in the Distribution Operations Records Coordinator line of progression assigned to a Service Center shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Attendant classification shall be allowed to bid for a reporting location different from their own.

Employees in the Facility Maintenance line of progression shall be allowed to bid for a reporting location different from their own based on skill requirements.

Employees in the Customer Service Representatives - Field Services line of progression shall be allowed to bid an open work assignment in the established work districts.

Employees in the Customer Service Representatives - Meter Reader line of progression shall be allowed to continue the present practice of "book" selection.

Employees in the Transportation Department - Garage line of progression shall be allowed to bid for openings on a shift or reporting location different from their own based on skill requirements.

Employees in the Transportation Office line of progression shall be allowed to bid for a reporting location different from their own.

Employees in the Warehouse line of progression shall be allowed to bid for openings on a shift or reporting location different from their own.

Open work assignments shall be limited to journeyman job classifications and above (or non-line of progression jobs) and further the concept of pre-bidding a preferred location

or shift shall be utilized unless otherwise mutually agreed.

An open work assignment is when it can reasonably be anticipated at the time of the assignment that the duration of the assignment will be at least one-hundred twenty (120) days.

Any open work assignment which is not filled as described above may be filled by the least senior qualified employee in the classification.

This constitutes, unless hereafter otherwise agreed, the entire understanding between the parties as to the meaning of “open work assignment” as that term is used in Article 10, Section 10.21 of the Collective Bargaining Agreement.

November 11, 2017

Mr. Curtis Stratton, President
International Brotherhood of
Electrical Workers
Local 2100
10400 Dixie Highway
Louisville, KY 40272

Re: Severance Benefits

Dear Mr. Stratton:

This confirms the continuation of the agreement negotiated in 2001 for a successor to the 1998-2001 collective bargaining agreement ("CBA") regarding severance benefits. During the term of the 2001 CBA, employees who receive notice of a General Redeployment pursuant to Article 10, section 10.24, shall have the right to elect severance benefits throughout the period they remain subject to redeployment. Eligible employees shall be entitled to a severance benefit equal to one week's pay for each full year of service, with a maximum benefit of twenty-six weeks. Additionally, the Company will pay the employees' group medical and dental premiums at the rate in effect at the time of their termination, for up to three (3) months of the period covered by the Consolidated Omnibus Budget Reconciliation Act ("COBRA"). Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights. While the terms of this release will be left to the sole discretion of the Company, the terms will be substantially similar to those

contained in the attached exhibit.

Sincerely,

Stephanie Duncan

Manager, Labor Relations

LETTER OF UNDERSTANDING

Regarding Cane Run Station

This will confirm the understanding reached during the 2011 negotiations between Local 2100, IBEW and Louisville Gas and Electric Company concerning the Cane Run Station.

If, in the Company's opinion, it becomes necessary to reduce the workforce at the Cane Run Station because of the retirement of the Cane Run Station's coal fired units or part thereof, or the startup of a new generating plant or part thereof at the Cane Run generating station, the following procedure shall be followed:

1. The Company shall not lay off any Cane Run employees as a direct result of the retirement of the Cane Run generating station's coal fired units.

2. In the case of the initial staffing of a new plant or part thereof at the Cane Run Station, the Company shall assign, at its discretion, employees to fill all openings within each classification at the new plant. The Company shall fill all initial openings for a new plant or part thereof at the Cane Run Station with current Cane Run employees.

3. The Company shall provide a list of open positions to be filled at Mill Creek, Trimble County, and/or Ohio Falls to any employee at the Cane Run Station coal fired units not assigned to a new position at the new plant or part thereof at the Cane Run Station. The employees provided with this list shall be allowed to state their preference for the available openings at Mill

Creek, Trimble County, and Ohio Falls. With consideration being given to the list of employee preference, the available openings shall be filled on a senior may,

junior must basis utilizing Company seniority. An employee placed into a comparable classification pursuant to this paragraph shall have his classification seniority dovetailed with that of the employees in the classification at the location to which the employee is placed. For example, if a Cane Run operator was placed in an operator position at Mill Creek, his classification seniority shall be dovetailed. An employee placed into a different classification (i.e., a Cane Run operator is placed in a material handling position at Mill Creek) shall receive a new classification seniority date and their pay shall be red-circled and the pension multiplier will not be reduced as provided in the pension plan.

4. Employees at the Cane Run coal fired generating station who are permanently assigned to a position at Trimble County pursuant to paragraph 3 of this Letter of Understanding shall receive a one-time lump sum payment in the amount of $3,400.00, subject to applicable withholdings, per eligible employee, provided the employee relocates from a point outside the 15-mile radius of the Trimble County Courthouse in Bedford, Kentucky, to a point inside such 15-mile radius and remains an employee of the Company for one year after the lump sum payment is made. Employees receiving the lump sum payment described in this paragraph shall not be eligible for any of the benefits set forth in the letter agreement regarding Trimble County Assignments, including, but not limited to the travel allowance and the reimbursement of moving expenses.

5. Within 36 months from the date of transfer, employees must pass the Minimum Qualifications for entry into

their assigned classification. If the employee does not pass the minimum qualifications for entry, they will be

subject to demotion within the established line of progression until such time they pass in accordance with the Employee Performance Review System for Bargaining Unit Employees.

6. All filling of vacancies for positions at the new Cane Run plant, Mill Creek, Trimble County, or Ohio Falls facilities pursuant to paragraphs 2 or 3 of this Letter of Understanding shall count as an internal posting for purposes of Section 10.09 of the Agreement.

7. All vacancies for positions at the Cane Run coal-fired generating units which occur prior to the retirement of these units and which the Company, at its discretion, decides to fill shall be first posted internally. The Company, at its discretion, shall determine the classification at the appropriate pay grade and qualifications required for each position posted pursuant to this paragraph. The Company shall be the sole judge of an employee's qualifications for such positions.

8. An employee of the Cane Run coal fired generating station shall have the right to elect severance benefits provided he remains employed at Cane Run until the Company releases him following the retirement of the coal fired generating units and completion of all related work. Employees assigned to fill openings at the new plant at the Cane Run Station or placed in positions at Mill Creek, Trimble County or Ohio Falls pursuant to paragraph 3 above, will have the option of either electing severance benefits or accepting assignment to a new position. Cane Run's coal fired generating station employees shall be entitled to a severance benefit equal

to two week's pay for each full year of service, with a maximum benefit of fifty-two weeks. Additionally, the Company will pay the employees' group medical

and dental premiums for up to three months of the period covered by COBRA. Receipt of these benefits is conditioned upon the individual employee signing and not revoking a full waiver and release of any actual or potential employment related claims against the Company, including waiver of contractual recall rights.

9. It is understood that this agreement will not be construed as the Company's position of either previous or equivalent experience for any of the classifications or lines of progression involved in the transfers of the Cane Run coal fired generation employees. Furthermore, the individual qualifications of such employees shall not serve as a precedent for any future applications of their classification.

10. With respect to coal fired generation Cane Run employees, the provisions in this Letter of Understanding shall supersede the provisions set forth in Article 10 of the Agreement, the Letter of Understanding Regarding Power Generation (excluding Maintenance Lines of Progression), and the Letter of Understanding Regarding Power Generation Maintenance Lines of Progression.

11. The Company shall determine staffing requirements and in the timing and the procedure for completing the selection and/or assignment subject to the provisions set forth herein.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES
EFFECTIVE NOVEMBER 06, 2017 THROUGH NOVEMBER 04, 2018

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	40.49	41.10			
13	39.61	40.05	40.49		
12	38.22	38.63	39.98		
11A	34.66	35.80	36.96	38.17	39.55
11	34.66	35.75	36.82	37.82	39.14
10	34.04	35.01	36.09	37.17	38.22
9	33.56	34.39	35.30	36.09	36.96
8	32.54	33.34	34.20	35.01	35.93
7	30.22	31.02	31.89	32.76	33.56
6	28.74	29.61	30.44	31.33	32.11
5	28.12	29.02	29.82	30.70	31.52
4	26.88	27.76	28.59	29.45	30.29
3	26.11	26.78	27.50	28.21	28.96
2	24.42	25.28	26.05		
1A	24.42	24.84	25.14		
1	24.16	24.39	24.80		

	1st Period	2nd Period
Temporary Help*:	$8.00	$8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 05, 2018 THROUGH NOVEMBER 03, 2019

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	41.50	42.13			
13	40.60	41.05	41.50		
12	39.18	39.60	40.98		
11A	35.53	36.70	37.88	39.12	40.54
11	35.53	36.64	37.74	38.77	40.12
10	34.89	35.89	36.99	38.10	39.18
9	34.40	35.25	36.18	36.99	37.88
8	33.35	34.17	35.06	35.89	36.83
7	30.98	31.80	32.69	33.58	34.40
6	29.46	30.35	31.20	32.11	32.91
5	28.82	29.75	30.57	31.47	32.31
4	27.55	28.45	29.30	30.19	31.05
3	26.76	27.45	28.19	28.92	29.68
2	25.03	25.91	26.70		
1A	25.03	25.46	25.77		
1	24.76	25.00	25.42		

	1st Period	2nd Period
Temporary Help*:	$8.00	$8.50

*The general wage increase does not apply.

PAYGRADES FOR BARGAINING UNIT EMPLOYEES EFFECTIVE NOVEMBER 04, 2019 THROUGH NOVEMBER 01, 2020

GRADE	Start	6 mos.	12 mos.	18 mos.	24 mos.
14	42.54	43.18			
13	41.62	42.08	42.54		
12	40.16	40.59	42.00		
11A	36.42	37.62	38.83	40.10	41.55
11	36.42	37.56	38.68	39.74	41.12
10	35.76	36.79	37.91	39.05	40.16
9	35.26	36.13	37.08	37.91	38.83
8	34.18	35.02	35.94	36.79	37.75
7	31.75	32.60	33.51	34.42	35.26
6	30.20	31.11	31.98	32.91	33.73
5	29.54	30.49	31.33	32.26	33.12
4	28.24	29.16	30.03	30.94	31.83
3	27.43	28.14	28.89	29.64	30.42
2	25.66	26.56	27.37		
1A	25.66	26.10	26.41		
1	25.38	25.63	26.06		

	1st Period	2nd Period
Temporary Help*:	$8.00	$8.50

*The general wage increase does not apply.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 38

Responding Witness: Gregory J. Meiman

Q-38. Separately for electric and gas operations, 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.

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
201701	**Common**	**11**	**14**	**0**	**0**									
201701	Union-Hourly	11	11	0	0									
201701	Exempt	0	3	0	0									
201701	**Electric**	**704**	**681**	**20**	**18**	$ 8,358,615	$ 645,301	$ 9,003,916	$ 8,683,677	$ 732,234	$ 9,415,911			
201701	Union-Hourly	476	467	0	0				$ 2,711,132	$ 672,518	$ 3,383,650			
201701	Exempt	199	191	0	0				$ 5,267,261	$ -	$ 5,267,261			
201701	Non-exempt	29	23	0	0				$ 705,284	$ 59,716	$ 765,000			
201701	Part-time other	0	0	20	18									
201701	**Gas**	**322**	**324**	**4**	**2**	$ 3,076,929	$ 343,508	$ 3,420,437	$ 3,145,514	$ 377,698	$ 3,523,211			
201701	Union-Hourly	214	214	0	0				$ 1,230,877	$ 343,342	$ 1,574,220			
201701	Exempt	85	87	0	0				$ 1,543,042	$ -	$ 1,543,042			
201701	Non-exempt	23	23	0	0				$ 371,595	$ 34,355	$ 405,950			
201701	Part-time other	0	0	4	2									
201701	**Total LGE**	**1037**	**1019**	**24**	**20**	**$ 11,435,544**	**$ 988,809**	**$ 12,424,353**	**$ 11,829,190**	**$ 1,109,932**	**$ 12,939,122**	3.4%	12.2%	4.1%
201702	**Common**	**11**	**14**	**0**	**0**									
201702	Union-Hourly	11	11	0	0									
201702	Exempt	0	3	0	0									
201702	**Electric**	**703**	**671**	**20**	**18**	$ 7,688,434	$ 782,166	$ 8,470,600	$ 8,112,009	$ 523,898	$ 8,635,907			
201702	Union-Hourly	475	459	0	0				$ 2,552,093	$ 477,927	$ 3,030,020			
201702	Exempt	199	190	0	0				$ 4,893,669	$ -	$ 4,893,669			
201702	Non-exempt	29	22	0	0				$ 666,248	$ 45,971	$ 712,219			
201702	Part-time other	0	0	20	18									
201702	**Gas**	**322**	**314**	**4**	**2**	$ 2,801,877	$ 289,019	$ 3,090,896	$ 2,901,702	$ 340,777	$ 3,242,479			
201702	Union-Hourly	214	206	0	0				$ 1,134,539	$ 316,352	$ 1,450,891			
201702	Exempt	85	86	0	0				$ 1,418,930	$ -	$ 1,418,930			
201702	Non-exempt	23	22	0	0				$ 348,233	$ 24,425	$ 372,658			
201702	Part-time other	0	0	4	2									
201702	**Total LGE**	**1036**	**999**	**24**	**20**	**$ 10,490,311**	**$ 1,071,185**	**$ 11,561,496**	**$ 11,013,711**	**$ 864,675**	**$ 11,878,386**	5.0%	-19.3%	2.7%

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201703	**Common**	**11**	**14**	**0**	**0**									
201703	Union-Hourly	11	11	0	0									
201703	Exempt	0	3	0	0									
201703	**Electric**	**701**	**667**	**20**	**18**	$ 9,052,818	$ 820,092	$ 9,872,911	$ 9,232,435	$ 969,577	$ 10,202,012			
201703	Union-Hourly	473	450	0	0				$ 2,744,482	$ 890,714	$ 3,635,196			
201703	Exempt	199	194	0	0				$ 5,685,929	$ (1,271)	$ 5,684,658			
201703	Non-exempt	29	23	0	0				$ 802,024	$ 80,134	$ 882,158			
201703	Part-time other	0	0	20	18									
201703	**Gas**	**327**	**312**	**4**	**2**	$ 3,285,358	$ 278,553	$ 3,563,911	$ 3,315,408	$ 341,937	$ 3,657,345			
201703	Union-Hourly	218	204	0	0				$ 1,242,175	$ 301,299	$ 1,543,474			
201703	Exempt	86	87	0	0				$ 1,653,686	$ -	$ 1,653,686			
201703	Non-exempt	23	21	0	0				$ 419,547	$ 40,638	$ 460,184			
201703	Part-time other	0	0	4	2									
201703	**Total LGE**	**1039**	**993**	**24**	**20**	**$ 12,338,177**	**$ 1,098,645**	**$ 13,436,822**	**$ 12,547,843**	**$ 1,311,514**	**$ 13,859,357**	1.7%	19.4%	3.1%
201704	**Common**	**11**	**14**	**0**	**0**									
201704	Union-Hourly	11	11	0	0									
201704	Exempt	0	3	0	0									
201704	**Electric**	**698**	**665**	**20**	**18**	$ 7,367,024	$ 811,954	$ 8,178,979	$ 7,524,898	$ 1,038,555	$ 8,563,453			
201704	Union-Hourly	468	450	0	0				$ 2,363,154	$ 969,726	$ 3,332,880			
201704	Exempt	201	192	0	0				$ 4,512,401	$ -	$ 4,512,401			
201704	Non-exempt	29	23	0	0				$ 649,343	$ 68,829	$ 718,172			
201704	Part-time other	0	0	20	18									
201704	**Gas**	**328**	**309**	**4**	**2**	$ 2,712,933	$ 265,999	$ 2,978,931	$ 2,712,325	$ 318,384	$ 3,030,710			
201704	Union-Hourly	219	202	0	0				$ 1,066,202	$ 287,411	$ 1,353,613			
201704	Exempt	86	86	0	0				$ 1,308,478	$ -	$ 1,308,478			
201704	Non-exempt	23	21	0	0				$ 337,645	$ 30,973	$ 368,618			
201704	Part-time other	0	0	4	2									
201704	**Total LGE**	**1037**	**988**	**24**	**20**	**$ 10,079,957**	**$ 1,077,953**	**$ 11,157,910**	**$ 10,237,223**	**$ 1,356,939**	**$ 11,594,163**	1.6%	25.9%	3.9%

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201705	**Common**	**11**	**14**	**0**	**0**									
201705	Union-Hourly	11	11	0	0									
201705	Exempt	0	3	0	0									
201705	**Electric**	**698**	**662**	**21**	**21**	$ 8,982,216	$ 659,047	$ 9,641,262	$ 8,851,784	$ 842,551	$ 9,694,336			
201705	Union-Hourly	468	451	0	0				$ 2,693,345	$ 775,885	$ 3,469,230			
201705	Exempt	201	190	0	0				$ 5,394,676	$ -	$ 5,394,676			
201705	Non-exempt	29	21	0	0				$ 763,763	$ 66,667	$ 830,430			
201705	Part-time other	0	0	21	21									
201705	**Gas**	**324**	**311**	**4**	**8**	$ 3,240,082	$ 281,568	$ 3,521,651	$ 3,207,702	$ 328,255	$ 3,535,958			
201705	Union-Hourly	216	204	0	0				$ 1,211,715	$ 291,444	$ 1,503,159			
201705	Exempt	85	86	0	0				$ 1,579,359	$ -	$ 1,579,359			
201705	Non-exempt	23	21	0	0				$ 416,628	$ 36,812	$ 453,439			
201705	Part-time other	0	0	4	8									
201705	**Total LGE**	**1033**	**987**	**25**	**29**	**$ 12,222,298**	**$ 940,615**	**$ 13,162,913**	**$ 12,059,487**	**$ 1,170,807**	**$ 13,230,293**	-1.3%	24.5%	0.5%
201706	**Common**	**11**	**14**	**0**	**0**									
201706	Union-Hourly	11	11	0	0									
201706	Exempt	0	3	0	0									
201706	**Electric**	**700**	**667**	**21**	**22**	$ 8,425,817	$ 637,691	$ 9,063,508	$ 8,466,409	$ 756,747	$ 9,223,156			
201706	Union-Hourly	468	454	0	0				$ 2,627,446	$ 697,725	$ 3,325,171			
201706	Exempt	203	190	0	0				$ 5,048,324	$ -	$ 5,048,324			
201706	Non-exempt	29	23	0	0				$ 790,639	$ 59,021	$ 849,660			
201706	Part-time other	0	0	21	22									
201706	**Gas**	**327**	**313**	**4**	**8**	$ 3,048,229	$ 269,575	$ 3,317,803	$ 3,125,607	$ 326,454	$ 3,452,061			
201706	Union-Hourly	216	203	0	0				$ 1,230,151	$ 294,673	$ 1,524,824			
201706	Exempt	88	87	0	0				$ 1,506,368	$ (175)	$ 1,506,194			
201706	Non-exempt	23	23	0	0				$ 389,088	$ 31,956	$ 421,044			
201706	Part-time other	0	0	4	8									
201706	**Total LGE**	**1038**	**994**	**25**	**30**	**$ 11,474,045**	**$ 907,266**	**$ 12,381,311**	**$ 11,592,016**	**$ 1,083,201**	**$ 12,675,217**	1.0%	19.4%	2.4%

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
201707	**Common**	**11**	**14**	**0**	**0**									
201707	Union-Hourly	11	11	0	0									
201707	Exempt	0	3	0	0									
201707	**Electric**	**696**	**664**	**21**	**22**	$ 7,887,837	$ 628,359	$ 8,516,196	$ 7,832,698	$ 769,208	$ 8,601,905			
201707	Union-Hourly	464	452	0	0				$ 2,429,030	$ 722,914	$ 3,151,945			
201707	Exempt	203	188	0	0				$ 4,705,165	$ -	$ 4,705,165			
201707	Non-exempt	29	24	0	0				$ 698,503	$ 46,293	$ 744,796			
201707	Part-time other	0	0	21	22									
201707	**Gas**	**328**	**311**	**4**	**8**	$ 2,822,945	$ 274,556	$ 3,097,500	$ 2,853,534	$ 319,160	$ 3,172,694			
201707	Union-Hourly	215	201	0	0				$ 1,085,509	$ 293,203	$ 1,378,711			
201707	Exempt	90	87	0	0				$ 1,393,354	$ -	$ 1,393,354			
201707	Non-exempt	23	23	0	0				$ 374,671	$ 25,957	$ 400,629			
201707	Part-time other	0	0	4	8									
201707	**Total LGE**	**1035**	**989**	**25**	**30**	**$ 10,710,781**	**$ 902,915**	**$ 11,613,696**	**$ 10,686,231**	**$ 1,088,367**	**$ 11,774,599**	-0.2%	20.5%	1.4%
201708	**Common**	**11**	**14**	**0**	**0**									
201708	Union-Hourly	11	11	0	0									
201708	Exempt	0	3	0	0									
201708	**Electric**	**697**	**659**	**20**	**18**	$ 9,529,996	$ 651,987	$ 10,181,983	$ 9,353,376	$ 627,095	$ 9,980,470			
201708	Union-Hourly	464	449	0	0				$ 2,873,944	$ 580,292	$ 3,454,235			
201708	Exempt	204	187	0	0				$ 5,669,575	$ -	$ 5,669,575			
201708	Non-exempt	29	23	0	0				$ 809,857	$ 46,803	$ 856,660			
201708	Part-time other	0	0	20	18									
201708	**Gas**	**329**	**311**	**4**	**6**	$ 3,436,321	$ 300,120	$ 3,736,441	$ 3,401,032	$ 367,424	$ 3,768,456			
201708	Union-Hourly	216	201	0	0				$ 1,306,350	$ 336,720	$ 1,643,070			
201708	Exempt	90	87	0	0				$ 1,664,043	$ -	$ 1,664,043			
201708	Non-exempt	23	23	0	0				$ 430,639	$ 30,704	$ 461,343			
201708	Part-time other	0	0	4	6									
201708	**Total LGE**	**1037**	**984**	**24**	**24**	**$ 12,966,317**	**$ 952,107**	**$ 13,918,424**	**$ 12,754,408**	**$ 994,518**	**$ 13,748,926**	-1.6%	4.5%	-1.2%

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201709	**Common**	**11**	**14**	**0**	**0**									
201709	Union-Hourly	11	11	0	0									
201709	Exempt	0	3	0	0									
201709	**Electric**	**697**	**657**	**20**	**16**	$ 8,222,432	$ 689,789	$ 8,912,221	$ 7,930,578	$ 1,236,795	$ 9,167,374			
201709	Union-Hourly	464	448	0	0				$ 2,423,980	$ 1,171,965	$ 3,595,945			
201709	Exempt	204	187	0	0				$ 4,832,027	$ -	$ 4,832,027			
201709	Non-exempt	29	22	0	0				$ 674,572	$ 64,830	$ 739,402			
201709	Part-time other	0	0	20	16									
201709	**Gas**	**330**	**306**	**4**	**7**	$ 3,014,210	$ 367,565	$ 3,381,775	$ 2,937,476	$ 351,412	$ 3,288,888			
201709	Union-Hourly	215	200	0	0				$ 1,135,113	$ 320,146	$ 1,455,259			
201709	Exempt	92	85	0	0				$ 1,430,769	$ -	$ 1,430,769			
201709	Non-exempt	23	21	0	0				$ 371,593	$ 31,267	$ 402,860			
201709	Part-time other	0	0	4	7									
201709	**Total LGE**	**1038**	**977**	**24**	**23**	**$ 11,236,642**	**$ 1,057,354**	**$ 12,293,996**	**$ 10,868,054**	**$ 1,588,208**	**$ 12,456,262**	-3.3%	50.2%	1.3%
201710	**Common**	**11**	**14**	**0**	**0**									
201710	Union-Hourly	11	11	0	0									
201710	Exempt	0	3	0	0									
201710	**Electric**	**697**	**660**	**20**	**17**	$ 9,098,081	$ 832,668	$ 9,930,749	$ 8,797,054	$ 907,365	$ 9,704,419			
201710	Union-Hourly	464	452	0	0				$ 2,761,415	$ 849,056	$ 3,610,470			
201710	Exempt	204	184	0	0				$ 5,239,835	$ -	$ 5,239,835			
201710	Non-exempt	29	24	0	0				$ 795,804	$ 58,309	$ 854,113			
201710	Part-time other	0	0	20	17									
201710	**Gas**	**330**	**304**	**4**	**7**	$ 3,288,664	$ 339,060	$ 3,627,724	$ 3,215,456	$ 436,594	$ 3,652,050			
201710	Union-Hourly	214	199	0	0				$ 1,248,216	$ 408,404	$ 1,656,621			
201710	Exempt	93	84	0	0				$ 1,566,316	$ -	$ 1,566,316			
201710	Non-exempt	23	21	0	0				$ 400,923	$ 28,190	$ 429,113			
201710	Part-time other	0	0	4	7									
201710	**Total LGE**	**1038**	**978**	**24**	**24**	**$ 12,386,745**	**$ 1,171,728**	**$ 13,558,473**	**$ 12,012,510**	**$ 1,343,959**	**$ 13,356,469**	-3.0%	14.7%	-1.5%

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201711	**Common**	**11**	**14**	**0**	**0**									
201711	Union-Hourly	11	11	0	0									
201711	Exempt	0	3	0	0									
201711	**Electric**	**697**	**661**	**20**	**17**	$ 8,239,930	$ 824,633	$ 9,064,563	$ 8,115,245	$ 1,178,489	$ 9,293,735			
201711	Union-Hourly	464	451	0	0				$ 2,592,512	$ 1,108,191	$ 3,700,703			
201711	Exempt	204	185	0	0				$ 4,863,284	$ -	$ 4,863,284			
201711	Non-exempt	29	25	0	0				$ 659,448	$ 70,299	$ 729,747			
201711	Part-time other	0	0	20	17									
201711	**Gas**	**325**	**307**	**4**	**7**	$ 3,027,521	$ 377,654	$ 3,405,175	$ 2,884,012	$ 401,358	$ 3,285,370			
201711	Union-Hourly	209	200	0	0				$ 1,089,120	$ 366,031	$ 1,455,152			
201711	Exempt	93	85	0	0				$ 1,442,994	$ (481)	$ 1,442,513			
201711	Non-exempt	23	22	0	0				$ 351,898	$ 35,808	$ 387,706			
201711	Part-time other	0	0	4	7									
201711	**Total LGE**	**1033**	**982**	**24**	**24**	**$ 11,267,451**	**$ 1,202,287**	**$ 12,469,738**	**$ 10,999,258**	**$ 1,579,847**	**$ 12,579,105**	-2.4%	31.4%	0.9%
201712	**Common**	**11**	**14**	**0**	**0**									
201712	Union-Hourly	11	11	0	0									
201712	Exempt	0	3	0	0									
201712	**Electric**	**697**	**664**	**20**	**12**	$ 7,480,859	$ 645,767	$ 8,126,626	$ 7,005,280	$ 843,096	$ 7,848,377			
201712	Union-Hourly	464	449	0	0				$ 2,417,612	$ 791,833	$ 3,209,445			
201712	Exempt	204	189	0	0				$ 3,938,016	$ (170)	$ 3,937,846			
201712	Non-exempt	29	26	0	0				$ 649,653	$ 51,433	$ 701,085			
201712	Part-time other	0	0	20	12									
201712	**Gas**	**325**	**308**	**4**	**3**	$ 2,703,428	$ 389,613	$ 3,093,041	$ 2,541,528	$ 445,172	$ 2,986,700			
201712	Union-Hourly	208	200	0	0				$ 1,017,976	$ 416,995	$ 1,434,972			
201712	Exempt	94	85	0	0				$ 1,206,453	$ -	$ 1,206,453			
201712	Non-exempt	23	23	0	0				$ 317,099	$ 28,177	$ 345,276			
201712	Part-time other	0	0	4	3									
201712	**Total LGE**	**1033**	**986**	**24**	**15**	**$ 10,184,287**	**$ 1,035,380**	**$ 11,219,667**	**$ 9,546,809**	**$ 1,288,268**	**$ 10,835,077**	-6.3%	24.4%	-3.4%
2017	**Total**	**1033**	**986**	**24**	**15**	**$ 136,792,556**	**$ 12,406,244**	**$ 149,198,800**	**$ 136,146,740**	**$ 14,780,235**	**$ 150,926,975**	**-0.5%**	**19.1%**	**1.2%**

Louisville Gas and Electric Company
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Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
201801	**Common**	**11**	**14**	**0**	**0**									
201801	Union-Hourly	11	11	0	0									
201801	Exempt	0	3	0	0									
201801	**Electric**	**676**	**661**	**17**	**18**	$ 9,330,527	$ 603,782	$ 9,934,309	$ 9,064,768	$ 1,087,124	$ 10,151,893			
201801	Union-Hourly	457	445	0	0				$ 2,771,323	$ 990,053	$ 3,761,376			
201801	Exempt	193	190	0	0				$ 5,573,197	$ (394)	$ 5,572,803			
201801	Non-exempt	26	26	0	0				$ 720,248	$ 97,465	$ 817,713			
201801	Part-time other	0	0	17	18									
201801	**Gas**	**334**	**307**	**5**	**8**	$ 3,362,710	$ 337,757	$ 3,700,467	$ 3,316,500	$ 456,987	$ 3,773,487			
201801	Union-Hourly	205	199	0	0				$ 1,219,277	$ 417,377	$ 1,636,654			
201801	Exempt	104	85	0	0				$ 1,710,891	$ -	$ 1,710,891			
201801	Non-exempt	25	23	0	0				$ 386,332	$ 39,610	$ 425,942			
201801	Part-time other	0	0	5	8									
201801	**Total LGE**	**1021**	**982**	**22**	**26**	**$ 12,693,237**	**$ 941,539**	**$ 13,634,776**	**$ 12,381,268**	**$ 1,544,111**	**$ 13,925,380**	-2.5%	64.0%	2.1%
201802	**Common**	**11**	**14**	**0**	**0**									
201802	Union-Hourly	11	11	0	0									
201802	Exempt	0	3	0	0									
201802	**Electric**	**676**	**661**	**17**	**15**	$ 7,975,653	$ 561,115	$ 8,536,769	$ 8,277,358	$ 1,248,786	$ 9,526,144			
201802	Union-Hourly	457	443	0	0				$ 2,441,251	$ 1,051,935	$ 3,493,185			
201802	Exempt	193	192	0	0				$ 5,165,306	$ (104)	$ 5,165,202			
201802	Non-exempt	26	26	0	0				$ 670,802	$ 196,955	$ 867,757			
201802	Part-time other	0	0	17	15									
201802	**Gas**	**335**	**300**	**5**	**7**	$ 2,837,408	$ 297,551	$ 3,134,959	$ 3,087,320	$ 389,967	$ 3,477,287			
201802	Union-Hourly	206	191	0	0				$ 1,106,347	$ 346,982	$ 1,453,329			
201802	Exempt	104	86	0	0				$ 1,621,181	$ -	$ 1,621,181			
201802	Non-exempt	25	23	0	0				$ 359,792	$ 42,985	$ 402,778			
201802	Part-time other	0	0	5	7									
201802	**Total LGE**	**1022**	**975**	**22**	**22**	**$ 10,813,061**	**$ 858,666**	**$ 11,671,727**	**$ 11,364,678**	**$ 1,638,753**	**$ 13,003,431**	5.1%	90.8%	11.4%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201803	**Common**	**11**	**14**	**0**	**0**									
201803	Union-Hourly	11	11	0	0									
201803	Exempt	0	3	0	0									
201803	**Electric**	**681**	**666**	**22**	**17**	$ 8,946,758	$ 656,603	$ 9,603,361	$ 8,827,740	$ 1,872,848	$ 10,700,587			
201803	Union-Hourly	460	444	0	0				$ 2,545,911	$ 1,581,271	$ 4,127,182			
201803	Exempt	194	195	0	0				$ 5,314,883	$ -	$ 5,314,883			
201803	Non-exempt	27	27	0	0				$ 966,945	$ 291,577	$ 1,258,522			
201803	Part-time other	0	0	22	17									
201803	**Gas**	**339**	**302**	**5**	**8**	$ 3,231,863	$ 296,693	$ 3,528,556	$ 3,275,335	$ 401,590	$ 3,676,925			
201803	Union-Hourly	209	195	0	0				$ 1,176,609	$ 353,908	$ 1,530,516			
201803	Exempt	104	84	0	0				$ 1,636,400	$ -	$ 1,636,400			
201803	Non-exempt	26	23	0	0				$ 462,326	$ 47,682	$ 510,009			
201803	Part-time other	0	0	5	8									
201803	**Total LGE**	**1031**	**982**	**27**	**25**	**$ 12,178,621**	**$ 953,296**	**$ 13,131,917**	**$ 12,103,074**	**$ 2,274,438**	**$ 14,377,512**	-0.6%	138.6%	9.5%
201804	**Common**	**11**	**14**	**0**	**0**									
201804	Union-Hourly	11	11	0	0									
201804	Exempt	0	3	0	0									
201804	**Electric**	**683**	**664**	**22**	**18**	$ 8,164,593	$ 613,623	$ 8,778,216	$ 8,294,056	$ 1,098,972	$ 9,393,028			
201804	Union-Hourly	460	443	0	0				$ 2,561,380	$ 994,605	$ 3,555,985			
201804	Exempt	196	194	0	0				$ 5,035,654	$ -	$ 5,035,654			
201804	Non-exempt	27	27	0	0				$ 697,022	$ 104,366	$ 801,389			
201804	Part-time other	0	0	22	18									
201804	**Gas**	**343**	**299**	**5**	**10**	$ 2,953,757	$ 288,079	$ 3,241,836	$ 3,075,466	$ 369,794	$ 3,445,260			
201804	Union-Hourly	212	194	0	0				$ 1,143,866	$ 334,500	$ 1,478,366			
201804	Exempt	105	82	0	0				$ 1,555,155	$ -	$ 1,555,155			
201804	Non-exempt	26	23	0	0				$ 376,445	$ 35,295	$ 411,740			
201804	Part-time other	0	0	5	10									
201804	**Total LGE**	**1037**	**977**	**27**	**28**	**$ 11,118,350**	**$ 901,702**	**$ 12,020,052**	**$ 11,369,522**	**$ 1,468,766**	**$ 12,838,288**	2.3%	62.9%	6.8%

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Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
201805	**Common**	**11**	**14**	**0**	**0**									
201805	Union-Hourly	11	11	0	0									
201805	Exempt	0	3	0	0									
201805	**Electric**	**683**	**665**	**23**	**22**	$ 9,411,470	$ 659,692	$ 10,071,161	$ 8,730,345	$ 1,032,546	$ 9,762,891			
201805	Union-Hourly	460	440	0	0				$ 2,585,072	$ 949,538	$ 3,534,610			
201805	Exempt	196	198	0	0				$ 5,401,848	$ -	$ 5,401,848			
201805	Non-exempt	27	27	0	0				$ 743,425	$ 83,008	$ 826,433			
201805	Part-time other	0	0	23	22									
201805	**Gas**	**345**	**296**	**5**	**11**	$ 3,445,608	$ 309,143	$ 3,754,752	$ 3,260,310	$ 342,124	$ 3,602,434			
201805	Union-Hourly	212	193	0	0				$ 1,188,943	$ 297,238	$ 1,486,181			
201805	Exempt	107	81	0	0				$ 1,672,159	$ -	$ 1,672,159			
201805	Non-exempt	26	22	0	0				$ 399,208	$ 44,886	$ 444,093			
201805	Part-time other	0	0	5	11									
201805	**Total LGE**	**1039**	**975**	**28**	**33**	**$ 12,857,078**	**$ 968,835**	**$ 13,825,913**	**$ 11,990,654**	**$ 1,374,670**	**$ 13,365,324**	-6.7%	41.9%	-3.3%
201806	**Common**	**11**	**13**	**0**	**0**									
201806	Union-Hourly	11	10	0	0									
201806	Exempt	0	3	0	0									
201806	**Electric**	**687**	**662**	**23**	**22**	$ 8,217,602	$ 613,880	$ 8,831,482	$ 8,024,780	$ 1,266,975	$ 9,291,754			
201806	Union-Hourly	464	438	0	0				$ 2,436,197	$ 1,115,380	$ 3,551,576			
201806	Exempt	196	200	0	0				$ 4,882,189	$ (270)	$ 4,881,920			
201806	Non-exempt	27	24	0	0				$ 706,393	$ 151,865	$ 858,258			
201806	Part-time other	0	0	23	22									
201806	**Gas**	**344**	**304**	**5**	**11**	$ 2,987,253	$ 302,795	$ 3,290,047	$ 3,033,200	$ 340,675	$ 3,373,875			
201806	Union-Hourly	211	198	0	0				$ 1,115,209	$ 291,786	$ 1,406,995			
201806	Exempt	107	84	0	0				$ 1,544,677	$ -	$ 1,544,677			
201806	Non-exempt	26	22	0	0				$ 373,314	$ 48,888	$ 422,202			
201806	Part-time other	0	0	5	11									
201806	**Total LGE**	**1042**	**979**	**28**	**33**	**$ 11,204,855**	**$ 916,675**	**$ 12,121,530**	**$ 11,057,980**	**$ 1,607,649**	**$ 12,665,629**	-1.3%	75.4%	4.5%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201807	**Common**	**11**	**13**	**0**	**0**									
201807	Union-Hourly	11	10	0	0									
201807	Exempt	0	3	0	0									
201807	**Electric**	**691**	**674**	**23**	**23**	$ 8,657,304	$ 746,074	$ 9,403,378	$ 8,122,476	$ 1,254,576	$ 9,377,052			
201807	Union-Hourly	468	449	0	0				$ 2,420,951	$ 1,129,608	$ 3,550,559			
201807	Exempt	196	201	0	0				$ 5,009,552	$ -	$ 5,009,552			
201807	Non-exempt	27	24	0	0				$ 691,974	$ 124,968	$ 816,941			
201807	Part-time other	0	0	23	23									
201807	**Gas**	**347**	**311**	**5**	**10**	$ 3,170,477	$ 299,711	$ 3,470,188	$ 3,100,971	$ 380,193	$ 3,481,164			
201807	Union-Hourly	212	201	0	0				$ 1,147,757	$ 335,154	$ 1,482,911			
201807	Exempt	109	87	0	0				$ 1,579,602	$ -	$ 1,579,602			
201807	Non-exempt	26	23	0	0				$ 373,612	$ 45,039	$ 418,651			
201807	Part-time other	0	0	5	10									
201807	**Total LGE**	**1049**	**998**	**28**	**33**	**$ 11,827,782**	**$ 1,045,785**	**$ 12,873,567**	**$ 11,223,448**	**$ 1,634,768**	**$ 12,858,216**	-5.1%	56.3%	-0.1%
201808	**Common**	**11**	**14**	**0**	**0**									
201808	Union-Hourly	11	11	0	0									
201808	Exempt	0	3	0	0									
201808	**Electric**	**691**	**672**	**22**	**23**	$ 9,891,387	$ 614,471	$ 10,505,857	$ 9,301,823	$ 804,047	$ 10,105,870			
201808	Union-Hourly	468	446	0	0				$ 2,804,831	$ 732,797	$ 3,537,629			
201808	Exempt	196	200	0	0				$ 5,733,960	$ (163)	$ 5,733,797			
201808	Non-exempt	27	26	0	0				$ 763,032	$ 71,412	$ 834,444			
201808	Part-time other	0	0	22	23									
201808	**Gas**	**347**	**320**	**5**	**11**	$ 3,554,880	$ 330,152	$ 3,885,032	$ 3,604,074	$ 454,198	$ 4,058,272			
201808	Union-Hourly	212	202	0	0				$ 1,331,857	$ 411,655	$ 1,743,512			
201808	Exempt	109	92	0	0				$ 1,837,936	$ -	$ 1,837,936			
201808	Non-exempt	26	26	0	0				$ 434,281	$ 42,543	$ 476,823			
201808	Part-time other	0	0	5	11									
201808	**Total LGE**	**1049**	**1006**	**27**	**34**	**$ 13,446,266**	**$ 944,623**	**$ 14,390,889**	**$ 12,905,897**	**$ 1,258,244**	**$ 14,164,141**	-4.0%	33.2%	-1.6%

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201809	**Common**	**11**	**14**	**0**	**0**									
201809	Union-Hourly	11	11	0	0									
201809	Exempt	0	3	0	0									
201809	**Electric**	**691**	**683**	**22**	**22**	$ 7,960,047	$ 587,416	$ 8,547,463	$ 7,715,024	$ 926,474	$ 8,641,498			
201809	Union-Hourly	468	454	0	0				$ 2,400,230	$ 870,151	$ 3,270,382			
201809	Exempt	196	204	0	0				$ 4,684,703	$ (1,056)	$ 4,683,646			
201809	Non-exempt	27	25	0	0				$ 630,091	$ 57,378	$ 687,469			
201809	Part-time other	0	0	22	22									
201809	**Gas**	**347**	**323**	**5**	**10**	$ 2,899,156	$ 344,505	$ 3,243,662	$ 3,027,006	$ 404,613	$ 3,431,619			
201809	Union-Hourly	212	202	0	0				$ 1,098,641	$ 378,981	$ 1,477,622			
201809	Exempt	109	93	0	0				$ 1,526,171	$ -	$ 1,526,171			
201809	Non-exempt	26	28	0	0				$ 402,195	$ 25,632	$ 427,827			
201809	Part-time other	0	0	5	10									
201809	**Total LGE**	**1049**	**1020**	**27**	**32**	**$ 10,859,203**	**$ 931,921**	**$ 11,791,124**	**$ 10,742,030**	**$ 1,331,087**	**$ 12,073,117**	-1.1%	42.8%	2.4%
201810	**Common**	**11**	**14**	**0**	**0**									
201810	Union-Hourly	11	11	0	0									
201810	Exempt	0	3	0	0									
201810	**Electric**	**691**	**687**	**22**	**21**	$ 9,801,177	$ 634,546	$ 10,435,722	$ 9,321,731	$ 1,214,877	$ 10,536,608			
201810	Union-Hourly	468	457	0	0				$ 2,781,426	$ 1,128,599	$ 3,910,025			
201810	Exempt	196	205	0	0				$ 5,798,571	$ -	$ 5,798,571			
201810	Non-exempt	27	25	0	0				$ 741,734	$ 86,278	$ 828,012			
201810	Part-time other	0	0	22	21									
201810	**Gas**	**345**	**322**	**5**	**10**	$ 3,491,179	$ 362,829	$ 3,854,009	$ 3,552,005	$ 413,191	$ 3,965,196			
201810	Union-Hourly	211	199	0	0				$ 1,209,680	$ 377,017	$ 1,586,697			
201810	Exempt	108	95	0	0				$ 1,872,222	$ -	$ 1,872,222			
201810	Non-exempt	26	28	0	0				$ 470,102	$ 36,174	$ 506,277			
201810	Part-time other	0	0	5	10									
201810	**Total LGE**	**1047**	**1023**	**27**	**31**	**$ 13,292,356**	**$ 997,375**	**$ 14,289,731**	**$ 12,873,735**	**$ 1,628,069**	**$ 14,501,804**	-3.1%	63.2%	1.5%

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201811	**Common**	**11**	**14**	**0**	**0**									
201811	Union-Hourly	11	11	0	0									
201811	Exempt	0	3	0	0									
201811	**Electric**	**691**	**688**	**22**	**20**	$ 8,377,402	$ 639,619	$ 9,017,021	$ 7,964,783	$ 1,980,583	$ 9,945,366			
201811	Union-Hourly	468	453	0	0				$ 2,468,218	$ 1,851,909	$ 4,320,127			
201811	Exempt	196	210	0	0				$ 4,838,261	$ -	$ 4,838,261			
201811	Non-exempt	27	25	0	0				$ 658,304	$ 128,674	$ 786,979			
201811	Part-time other	0	0	22	20									
201811	**Gas**	**345**	**321**	**5**	**10**	$ 3,017,500	$ 408,162	$ 3,425,661	$ 3,038,817	$ 420,230	$ 3,459,047			
201811	Union-Hourly	211	198	0	0				$ 1,070,202	$ 389,962	$ 1,460,164			
201811	Exempt	108	95	0	0				$ 1,557,978	$ -	$ 1,557,978			
201811	Non-exempt	26	28	0	0				$ 410,637	$ 30,268	$ 440,905			
201811	Part-time other	0	0	5	10									
201811	**Total LGE**	**1047**	**1023**	**27**	**30**	**$ 11,394,901**	**$ 1,047,781**	**$ 12,442,682**	**$ 11,003,601**	**$ 2,400,813**	**$ 13,404,414**	-3.4%	129.1%	7.7%
201812	**Common**	**11**	**14**	**0**	**0**									
201812	Union-Hourly	11	11	0	0									
201812	Exempt	0	3	0	0									
201812	**Electric**	**691**	**692**	**22**	**12**	$ 7,209,160	$ 636,951	$ 7,846,110	$ 7,449,451	$ 886,885	$ 8,336,337			
201812	Union-Hourly	468	453	0	0				$ 2,431,929	$ 794,328	$ 3,226,257			
201812	Exempt	196	214	0	0				$ 4,377,923	$ -	$ 4,377,923			
201812	Non-exempt	27	25	0	0				$ 639,599	$ 92,557	$ 732,157			
201812	Part-time other	0	0	22	12									
201812	**Gas**	**344**	**322**	**5**	**5**	$ 2,606,489	$ 413,938	$ 3,020,427	$ 2,922,629	$ 455,083	$ 3,377,712			
201812	Union-Hourly	211	199	0	0				$ 1,081,667	$ 403,412	$ 1,485,079			
201812	Exempt	107	96	0	0				$ 1,461,629	$ -	$ 1,461,629			
201812	Non-exempt	26	27	0	0				$ 379,333	$ 51,671	$ 431,004			
201812	Part-time other	0	0	5	5									
201812	**Total LGE**	**1046**	**1028**	**27**	**17**	**$ 9,815,648**	**$ 1,050,889**	**$ 10,866,537**	**$ 10,372,080**	**$ 1,341,968**	**$ 11,714,049**	5.7%	27.7%	7.8%
2018	**Total**	**1046**	**1028**	**27**	**17**	**$ 141,501,358**	**$ 11,559,087**	**$ 153,060,445**	**$ 139,387,967**	**$ 19,503,338**	**$ 158,891,305**	**-1.5%**	**68.7%**	**3.8%**

Louisville Gas and Electric Company
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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
201901	**Common**	**11**	**14**	**0**	**1**									
201901	Union-Hourly	11	11	0	0									
201901	Exempt	0	3	0	0									
201901	Part-time other	0	0	0	1									
201901	**Electric**	**694**	**682**	**23**	**23**	$ 9,696,725	$ 671,647	$ 10,368,372	$ 9,294,696	$ 880,977	$ 10,175,673			
201901	Union-Hourly	457	449	0	0				$ 2,795,700	$ 703,747	$ 3,499,447			
201901	Exempt	206	209	0	0				$ 5,738,459	$ (224)	$ 5,738,235			
201901	Non-exempt	31	24	0	0				$ 760,537	$ 177,454	$ 937,991			
201901	Part-time other	0	0	23	23									
201901	**Gas**	**335**	**323**	**8**	**10**	$ 3,777,640	$ 259,249	$ 4,036,889	$ 3,617,667	$ 420,316	$ 4,037,983			
201901	Union-Hourly	209	200	0	0				$ 1,281,036	$ 375,133	$ 1,656,169			
201901	Exempt	99	95	0	0				$ 1,882,613	$ -	$ 1,882,613			
201901	Non-exempt	27	28	0	0				$ 454,018	$ 45,183	$ 499,201			
201901	Part-time other	0	0	8	10									
201901	**Total LGE**	**1040**	**1019**	**31**	**34**	**$ 13,474,365**	**$ 930,896**	**$ 14,405,261**	**$ 12,912,362**	**$ 1,301,294**	**$ 14,213,656**	-4.2%	39.8%	-1.3%
201902	**Common**	**11**	**14**	**0**	**1**									
201902	Union-Hourly	11	11	0	0									
201902	Exempt	0	3	0	0									
201902	Part-time other	0	0	0	1									
201902	**Electric**	**696**	**672**	**23**	**23**	$ 8,316,790	$ 606,928	$ 8,923,718	$ 8,572,928	$ 813,701	$ 9,386,629			
201902	Union-Hourly	459	440	0	0				$ 2,559,824	$ 743,570	$ 3,303,395			
201902	Exempt	206	209	0	0				$ 5,283,332	$ -	$ 5,283,332			
201902	Non-exempt	31	23	0	0				$ 729,772	$ 70,131	$ 799,903			
201902	Part-time other	0	0	23	23									
201902	**Gas**	**335**	**317**	**8**	**10**	$ 3,187,847	$ 231,857	$ 3,419,704	$ 3,252,198	$ 397,104	$ 3,649,301			
201902	Union-Hourly	209	195	0	0				$ 1,134,258	$ 370,606	$ 1,504,864			
201902	Exempt	99	95	0	0				$ 1,682,732	$ -	$ 1,682,732			
201902	Non-exempt	27	27	0	0				$ 435,207	$ 26,498	$ 461,705			
201902	Part-time other	0	0	8	10									
201902	**Total LGE**	**1042**	**1003**	**31**	**34**	**$ 11,504,637**	**$ 838,785**	**$ 12,343,422**	**$ 11,825,126**	**$ 1,210,805**	**$ 13,035,931**	2.8%	44.4%	5.6%

Louisville Gas and Electric Company
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Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
201903	**Common**	**11**	**14**	**0**	**1**									
201903	Union-Hourly	11	11	0	0									
201903	Exempt	0	3	0	0									
201903	Part-time other	0	0	0	1									
201903	**Electric**	**699**	**670**	**23**	**22**	$ 8,726,904	$ 675,471	$ 9,402,375	$ 8,744,396	$ 1,235,982	$ 9,980,378			
201903	Union-Hourly	461	437	0	0				$ 2,641,943	$ 1,172,734	$ 3,814,676			
201903	Exempt	206	207	0	0				$ 5,356,527	$ -	$ 5,356,527			
201903	Non-exempt	32	26	0	0				$ 745,926	$ 63,248	$ 809,174			
201903	Part-time other	0	0	23	22									
201903	**Gas**	**336**	**320**	**8**	**9**	$ 3,410,880	$ 237,465	$ 3,648,345	$ 3,397,089	$ 403,581	$ 3,800,671			
201903	Union-Hourly	209	198	0	0				$ 1,201,094	$ 375,631	$ 1,576,725			
201903	Exempt	100	95	0	0				$ 1,751,470	$ -	$ 1,751,470			
201903	Non-exempt	27	27	0	0				$ 444,525	$ 27,950	$ 472,476			
201903	Part-time other	0	0	8	9									
201903	**Total LGE**	**1046**	**1004**	**31**	**32**	**$ 12,137,783**	**$ 912,936**	**$ 13,050,719**	**$ 12,141,485**	**$ 1,639,563**	**$ 13,781,048**	0.0%	79.6%	5.6%
201904	**Common**	**11**	**14**	**0**	**1**									
201904	Union-Hourly	11	11	0	0									
201904	Exempt	0	3	0	0									
201904	Part-time other	0	0	0	1									
201904	**Electric**	**711**	**678**	**23**	**22**	$ 8,863,744	$ 709,554	$ 9,573,298	$ 8,640,908	$ 1,037,165	$ 9,678,072			
201904	Union-Hourly	468	444	0	0				$ 2,568,190	$ 973,468	$ 3,541,658			
201904	Exempt	210	209	0	0				$ 5,318,802	$ (208)	$ 5,318,595			
201904	Non-exempt	33	25	0	0				$ 753,915	$ 63,904	$ 817,819			
201904	Part-time other	0	0	23	22									
201904	**Gas**	**339**	**319**	**8**	**9**	$ 3,431,432	$ 236,181	$ 3,667,614	$ 3,357,328	$ 417,315	$ 3,774,642			
201904	Union-Hourly	210	197	0	0				$ 1,174,260	$ 381,870	$ 1,556,130			
201904	Exempt	100	94	0	0				$ 1,732,014	$ -	$ 1,732,014			
201904	Non-exempt	29	28	0	0				$ 451,054	$ 35,445	$ 486,499			
201904	Part-time other	0	0	8	9									
201904	**Total LGE**	**1061**	**1011**	**31**	**32**	**$ 12,295,176**	**$ 945,735**	**$ 13,240,911**	**$ 11,998,235**	**$ 1,454,479**	**$ 13,452,715**	-2.4%	53.8%	1.6%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201905	**Common**	**11**	**13**	**0**	**1**									
201905	Union-Hourly	11	11	0	0									
201905	Exempt	0	2	0	0									
201905	Part-time other	0	0	0	1									
201905	**Electric**	**716**	**680**	**23**	**24**	$ 9,684,178	$ 705,295	$ 10,389,472	$ 8,867,761	$ 1,008,575	$ 9,876,336			
201905	Union-Hourly	472	446	0	0				$ 2,679,197	$ 937,859	$ 3,617,056			
201905	Exempt	211	209	0	0				$ 5,383,591	$ (925)	$ 5,382,666			
201905	Non-exempt	33	25	0	0				$ 804,973	$ 71,641	$ 876,615			
201905	Part-time other	0	0	23	24									
201905	**Gas**	**339**	**320**	**8**	**9**	$ 3,776,899	$ 242,341	$ 4,019,240	$ 3,510,989	$ 379,770	$ 3,890,758			
201905	Union-Hourly	209	197	0	0				$ 1,199,217	$ 342,556	$ 1,541,773			
201905	Exempt	101	95	0	0				$ 1,813,596	$ (136)	$ 1,813,460			
201905	Non-exempt	29	28	0	0				$ 498,175	$ 37,350	$ 535,525			
201905	Part-time other	0	0	8	9									
201905	**Total LGE**	**1066**	**1013**	**31**	**34**	**$ 13,461,077**	**$ 947,636**	**$ 14,408,713**	**$ 12,378,749**	**$ 1,388,345**	**$ 13,767,094**	-8.0%	46.5%	-4.5%
201906	**Common**	**11**	**14**	**0**	**1**									
201906	Union-Hourly	11	11	0	0									
201906	Exempt	0	3	0	0									
201906	Part-time other	0	0	0	1									
201906	**Electric**	**721**	**678**	**23**	**26**	$ 7,868,618	$ 697,349	$ 8,565,967	$ 8,074,513	$ 882,776	$ 8,957,289			
201906	Union-Hourly	476	443	0	0				$ 2,463,081	$ 818,902	$ 3,281,983			
201906	Exempt	212	211	0	0				$ 4,884,372	$ -	$ 4,884,372			
201906	Non-exempt	33	24	0	0				$ 727,060	$ 63,874	$ 790,934			
201906	Part-time other	0	0	23	26									
201906	**Gas**	**339**	**320**	**8**	**10**	$ 3,151,152	$ 245,839	$ 3,396,991	$ 3,209,779	$ 353,475	$ 3,563,254			
201906	Union-Hourly	209	196	0	0				$ 1,085,776	$ 319,904	$ 1,405,679			
201906	Exempt	101	96	0	0				$ 1,658,197	$ -	$ 1,658,197			
201906	Non-exempt	29	28	0	0				$ 465,806	$ 33,571	$ 499,378			
201906	Part-time other	0	0	8	10									
201906	**Total LGE**	**1071**	**1012**	**31**	**37**	**$ 11,019,770**	**$ 943,188**	**$ 11,962,958**	**$ 11,284,292**	**$ 1,236,250**	**$ 12,520,542**	2.4%	31.1%	4.7%

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Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
201907	**Common**	**11**	**13**	**0**	**1**									
201907	Union-Hourly	11	10	0	0									
201907	Exempt	0	3	0	0									
201907	Part-time other	0	0	0	1									
201907	**Electric**	**723**	**672**	**23**	**28**	$ 9,286,033	$ 834,670	$ 10,120,703	$ 8,724,952	$ 710,426	$ 9,435,377			
201907	Union-Hourly	478	435	0	0				$ 2,555,090	$ 652,400	$ 3,207,489			
201907	Exempt	212	213	0	0				$ 5,368,571	$ -	$ 5,368,571			
201907	Non-exempt	33	24	0	0				$ 801,292	$ 58,026	$ 859,318			
201907	Part-time other	0	0	23	28									
201907	**Gas**	**339**	**318**	**8**	**10**	$ 3,651,890	$ 262,098	$ 3,913,988	$ 3,497,315	$ 413,537	$ 3,910,852			
201907	Union-Hourly	208	195	0	0				$ 1,177,231	$ 378,414	$ 1,555,645			
201907	Exempt	102	95	0	0				$ 1,846,010	$ -	$ 1,846,010			
201907	Non-exempt	29	28	0	0				$ 474,074	$ 35,123	$ 509,197			
201907	Part-time other	0	0	8	10									
201907	**Total LGE**	**1073**	**1003**	**31**	**39**	**$ 12,937,923**	**$ 1,096,768**	**$ 14,034,691**	**$ 12,222,267**	**$ 1,123,963**	**$ 13,346,230**	-5.5%	2.5%	-4.9%
201908	**Common**	**11**	**13**	**0**	**1**									
201908	Union-Hourly	11	10	0	0									
201908	Exempt	0	3	0	0									
201908	Part-time other	0	0	0	1									
201908	**Electric**	**723**	**677**	**23**	**27**	$ 9,557,410	$ 654,454	$ 10,211,864	$ 9,037,686	$ 772,263	$ 9,809,949			
201908	Union-Hourly	478	439	0	0				$ 2,642,719	$ 617,203	$ 3,259,922			
201908	Exempt	212	213	0	0				$ 5,582,900	$ (82)	$ 5,582,817			
201908	Non-exempt	33	25	0	0				$ 812,067	$ 155,143	$ 967,210			
201908	Part-time other	0	0	23	27									
201908	**Gas**	**339**	**319**	**8**	**9**	$ 3,733,457	$ 269,758	$ 4,003,216	$ 3,663,323	$ 484,602	$ 4,147,925			
201908	Union-Hourly	208	194	0	0				$ 1,245,808	$ 436,295	$ 1,682,104			
201908	Exempt	102	95	0	0				$ 1,927,121	$ (25)	$ 1,927,097			
201908	Non-exempt	29	30	0	0				$ 490,394	$ 48,331	$ 538,725			
201908	Part-time other	0	0	8	9									
201908	**Total LGE**	**1073**	**1009**	**31**	**37**	**$ 13,290,867**	**$ 924,212**	**$ 14,215,079**	**$ 12,701,010**	**$ 1,256,865**	**$ 13,957,874**	-4.4%	36.0%	-1.8%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201909	**Common**	**11**	**13**	**0**	**1**									
201909	Union-Hourly	11	10	0	0									
201909	Exempt	0	3	0	0									
201909	Part-time other	0	0	0	1									
201909	**Electric**	**723**	**686**	**23**	**25**	$ 8,600,977	$ 756,433	$ 9,357,410	$ 8,295,098	$ 891,571	$ 9,186,669			
201909	Union-Hourly	478	448	0	0				$ 2,430,748	$ 803,521	$ 3,234,269			
201909	Exempt	212	212	0	0				$ 5,120,232	$ -	$ 5,120,232			
201909	Non-exempt	33	26	0	0				$ 744,118	$ 88,050	$ 832,168			
201909	Part-time other	0	0	23	25									
201909	**Gas**	**339**	**320**	**8**	**9**	$ 3,423,069	$ 273,759	$ 3,696,828	$ 3,309,820	$ 445,198	$ 3,755,017			
201909	Union-Hourly	208	195	0	0				$ 1,150,646	$ 396,077	$ 1,546,723			
201909	Exempt	102	95	0	0				$ 1,702,101	$ -	$ 1,702,101			
201909	Non-exempt	29	30	0	0				$ 457,072	$ 49,121	$ 506,193			
201909	Part-time other	0	0	8	9									
201909	**Total LGE**	**1073**	**1019**	**31**	**35**	**$ 12,024,046**	**$ 1,030,192**	**$ 13,054,238**	**$ 11,604,918**	**$ 1,336,769**	**$ 12,941,687**	-3.5%	29.8%	-0.9%
201910	**Common**	**11**	**13**	**0**	**1**									
201910	Union-Hourly	11	10	0	0									
201910	Exempt	0	3	0	0									
201910	Part-time other	0	0	0	1									
201910	**Electric**	**723**	**689**	**23**	**24**	$ 9,981,480	$ 770,024	$ 10,751,504	$ 9,598,903	$ 1,050,729	$ 10,649,632			
201910	Union-Hourly	478	450	0	0				$ 2,844,384	$ 949,587	$ 3,793,972			
201910	Exempt	212	213	0	0				$ 5,912,067	$ -	$ 5,912,067			
201910	Non-exempt	33	26	0	0				$ 842,451	$ 101,142	$ 943,593			
201910	Part-time other	0	0	23	24									
201910	**Gas**	**337**	**319**	**8**	**8**	$ 3,897,515	$ 305,045	$ 4,202,560	$ 3,758,252	$ 501,359	$ 4,259,612			
201910	Union-Hourly	206	192	0	0				$ 1,259,059	$ 447,902	$ 1,706,961			
201910	Exempt	102	95	0	0				$ 1,979,639	$ -	$ 1,979,639			
201910	Non-exempt	29	32	0	0				$ 519,554	$ 53,458	$ 573,011			
201910	Part-time other	0	0	8	8									
201910	**Total LGE**	**1071**	**1021**	**31**	**33**	**$ 13,878,995**	**$ 1,075,069**	**$ 14,954,064**	**$ 13,357,155**	**$ 1,552,089**	**$ 14,909,244**	-3.8%	44.4%	-0.3%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
201911	**Common**	**11**	**13**	**0**	**1**									
201911	Union-Hourly	11	10	0	0									
201911	Exempt	0	3	0	0									
201911	Part-time other	0	0	0	1									
201911	**Electric**	**723**	**698**	**23**	**24**	$ 8,191,981	$ 767,187	$ 8,959,168	$ 7,826,995	$ 1,184,624	$ 9,011,619			
201911	Union-Hourly	478	456	0	0				$ 2,463,440	$ 1,093,125	$ 3,556,565			
201911	Exempt	212	216	0	0				$ 4,661,939	$ (76)	$ 4,661,863			
201911	Non-exempt	33	26	0	0				$ 701,616	$ 91,575	$ 793,191			
201911	Part-time other	0	0	23	24									
201911	**Gas**	**337**	**319**	**8**	**8**	$ 3,192,934	$ 316,302	$ 3,509,237	$ 3,034,658	$ 490,340	$ 3,524,998			
201911	Union-Hourly	206	192	0	0				$ 1,070,489	$ 440,855	$ 1,511,344			
201911	Exempt	102	95	0	0				$ 1,527,337	$ -	$ 1,527,337			
201911	Non-exempt	29	32	0	0				$ 436,832	$ 49,485	$ 486,317			
201911	Part-time other	0	0	8	8									
201911	**Total LGE**	**1071**	**1030**	**31**	**33**	**$ 11,384,916**	**$ 1,083,489**	**$ 12,468,405**	**$ 10,861,653**	**$ 1,674,964**	**$ 12,536,617**	-4.6%	54.6%	0.5%
201912	**Common**	**11**	**14**	**0**	**0**									
201912	Union-Hourly	11	11	0	0									
201912	Exempt	0	3	0	0									
201912	Part-time other	0	0	0	0									
201912	**Electric**	**723**	**699**	**23**	**23**	$ 7,882,207	$ 759,413	$ 8,641,620	$ 8,083,593	$ 912,212	$ 8,995,805			
201912	Union-Hourly	478	459	0	0				$ 2,591,993	$ 830,960	$ 3,422,953			
201912	Exempt	212	215	0	0				$ 4,735,999	$ -	$ 4,735,999			
201912	Non-exempt	33	25	0	0				$ 755,601	$ 81,252	$ 836,853			
201912	Part-time other	0	0	23	23									
201912	**Gas**	**337**	**326**	**8**	**4**	$ 3,106,534	$ 321,683	$ 3,428,217	$ 3,157,348	$ 507,460	$ 3,664,808			
201912	Union-Hourly	206	198	0	0				$ 1,124,644	$ 454,101	$ 1,578,745			
201912	Exempt	102	95	0	0				$ 1,575,681	$ -	$ 1,575,681			
201912	Non-exempt	29	33	0	0				$ 457,023	$ 53,359	$ 510,382			
201912	Part-time other	0	0	8	4									
201912	**Total LGE**	**1071**	**1039**	**31**	**27**	**$ 10,988,741**	**$ 1,081,096**	**$ 12,069,837**	**$ 11,240,941**	**$ 1,419,672**	**$ 12,660,613**	2.3%	31.3%	4.9%
2019	**Total**	**1071**	**1039**	**31**	**27**	**$ 148,398,295**	**$ 11,810,002**	**$ 160,208,297**	**$ 144,528,194**	**$ 16,595,057**	**$ 161,123,252**	**-2.6%**	**40.5%**	**0.6%**

Louisville Gas and Electric Company
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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202003	**Common**	**11**	**13**	**1**	**0**									
202003	Union-Hourly	11	10	0	0									
202003	Exempt	0	3	0	0									
202003	Part-time other	0	0	1	0									
202003	**Electric**	**718**	**682**	**24**	**22**	$ 9,678,924	$ 779,521	$ 10,458,445	$ 9,541,547	$ 842,148	$ 10,383,695			
202003	Union-Hourly	471	445	0	0				$ 2,750,957	$ 699,429	$ 3,450,385			
202003	Exempt	218	214	0	0				$ 5,973,958	$ -	$ 5,973,958			
202003	Non-exempt	29	23	0	0				$ 816,633	$ 142,719	$ 959,351			
202003	Part-time other	0	0	24	22									
202003	**Gas**	**339**	**320**	**12**	**8**	$ 3,925,227	$ 318,369	$ 4,243,596	$ 3,924,607	$ 482,833	$ 4,407,440			
202003	Union-Hourly	209	191	0	0				$ 1,314,630	$ 424,624	$ 1,739,255			
202003	Exempt	99	96	0	0				$ 2,086,823	$ -	$ 2,086,823			
202003	Non-exempt	31	33	0	0				$ 523,154	$ 58,209	$ 581,363			
202003	Part-time other	0	0	12	8									
202003	**Total LGE**	**1068**	**1015**	**37**	**30**	**$ 13,604,151**	**$ 1,097,890**	**$ 14,702,041**	**$ 13,466,154**	**$ 1,324,981**	**$ 14,791,135**	-1.0%	20.7%	0.6%
202004	**Common**	**11**	**13**	**1**	**0**									
202004	Union-Hourly	11	10	0	0									
202004	Exempt	0	3	0	0									
202004	Part-time other	0	0	1	0									
202004	**Electric**	**722**	**685**	**24**	**22**	$ 9,177,687	$ 721,023	$ 9,898,710	$ 9,237,411	$ 657,928	$ 9,895,339			
202004	Union-Hourly	474	445	0	0				$ 2,693,211	$ 607,527	$ 3,300,738			
202004	Exempt	219	217	0	0				$ 5,775,271	$ -	$ 5,775,271			
202004	Non-exempt	29	23	0	0				$ 768,930	$ 50,401	$ 819,330			
202004	Part-time other	0	0	24	22									
202004	**Gas**	**339**	**324**	**12**	**8**	$ 3,683,827	$ 331,580	$ 4,015,407	$ 3,829,392	$ 342,184	$ 4,171,576			
202004	Union-Hourly	209	194	0	0				$ 1,241,156	$ 319,213	$ 1,560,369			
202004	Exempt	99	97	0	0				$ 2,058,389	$ -	$ 2,058,389			
202004	Non-exempt	31	33	0	0				$ 529,847	$ 22,970	$ 552,817			
202004	Part-time other	0	0	12	8									
202004	**Total LGE**	**1072**	**1022**	**37**	**30**	**$ 12,861,514**	**$ 1,052,603**	**$ 13,914,117**	**$ 13,066,803**	**$ 1,000,112**	**$ 14,066,915**	1.6%	-5.0%	1.1%

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
202005	**Common**	**11**	**13**	**1**	**0**									
202005	Union-Hourly	11	10	0	0									
202005	Exempt	0	3	0	0									
202005	Part-time other	0	0	1	0									
202005	**Electric**	**725**	**680**	**24**	**17**	$ 9,000,911	$ 735,745	$ 9,736,657	$ 8,640,996	$ 715,272	$ 9,356,268			
202005	Union-Hourly	476	437	0	0				$ 2,566,963	$ 675,466	$ 3,242,428			
202005	Exempt	219	217	0	0				$ 5,369,736	$ -	$ 5,369,736			
202005	Non-exempt	30	26	0	0				$ 704,297	$ 39,806	$ 744,103			
202005	Part-time other	0	0	24	17									
202005	**Gas**	**339**	**324**	**12**	**6**	$ 3,533,246	$ 328,797	$ 3,862,043	$ 3,545,460	$ 347,089	$ 3,892,549			
202005	Union-Hourly	209	194	0	0				$ 1,192,232	$ 328,444	$ 1,520,676			
202005	Exempt	99	97	0	0				$ 1,878,137	$ -	$ 1,878,137			
202005	Non-exempt	31	33	0	0				$ 475,091	$ 18,646	$ 493,737			
202005	Part-time other	0	0	12	6									
202005	**Total LGE**	**1075**	**1017**	**37**	**23**	**$ 12,534,157**	**$ 1,064,542**	**$ 13,598,699**	**$ 12,186,456**	**$ 1,062,361**	**$ 13,248,817**	-2.8%	-0.2%	-2.6%
202006	**Common**	**11**	**13**	**1**	**0**									
202006	Union-Hourly	11	10	0	0									
202006	Exempt	0	3	0	0									
202006	Part-time other	0	0	1	0									
202006	**Electric**	**727**	**674**	**24**	**21**	$ 9,067,838	$ 771,864	$ 9,839,702	$ 9,311,548	$ 689,218	$ 10,000,766			
202006	Union-Hourly	478	432	0	0				$ 2,619,588	$ 633,035	$ 3,252,624			
202006	Exempt	219	215	0	0				$ 5,866,645	$ -	$ 5,866,645			
202006	Non-exempt	30	27	0	0				$ 825,314	$ 56,183	$ 881,497			
202006	Part-time other	0	0	24	21									
202006	**Gas**	**342**	**325**	**12**	**8**	$ 3,528,684	$ 341,689	$ 3,870,374	$ 3,860,616	$ 311,784	$ 4,172,400			
202006	Union-Hourly	209	194	0	0				$ 1,277,522	$ 291,284	$ 1,568,806			
202006	Exempt	102	98	0	0				$ 2,067,682	$ -	$ 2,067,682			
202006	Non-exempt	31	33	0	0				$ 515,411	$ 20,500	$ 535,911			
202006	Part-time other	0	0	12	8									
202006	**Total LGE**	**1080**	**1012**	**37**	**29**	**$ 12,596,522**	**$ 1,113,553**	**$ 13,710,075**	**$ 13,172,164**	**$ 1,001,002**	**$ 14,173,166**	4.6%	-10.1%	3.4%

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202007	**Common**	**11**	**13**	**1**	**0**									
202007	Union-Hourly	11	10	0	0									
202007	Exempt	0	3	0	0									
202007	Part-time other	0	0	1	0									
202007	**Electric**	**727**	**679**	**24**	**19**	$ 9,501,723	$ 856,163	$ 10,357,886	$ 9,120,109	$ 997,374	$ 10,117,482			
202007	Union-Hourly	478	440	0	0				$ 2,583,390	$ 946,021	$ 3,529,411			
202007	Exempt	219	212	0	0				$ 5,747,942	$ -	$ 5,747,942			
202007	Non-exempt	30	27	0	0				$ 788,776	$ 51,353	$ 840,129			
202007	Part-time other	0	0	24	19									
202007	**Gas**	**343**	**326**	**12**	**8**	$ 3,781,224	$ 356,983	$ 4,138,207	$ 3,772,602	$ 356,726	$ 4,129,328			
202007	Union-Hourly	209	195	0	0				$ 1,234,899	$ 330,378	$ 1,565,277			
202007	Exempt	103	98	0	0				$ 2,027,278	$ -	$ 2,027,278			
202007	Non-exempt	31	33	0	0				$ 510,424	$ 26,349	$ 536,773			
202007	Part-time other	0	0	12	8									
202007	**Total LGE**	**1081**	**1018**	**37**	**27**	**$ 13,282,947**	**$ 1,213,146**	**$ 14,496,093**	**$ 12,892,710**	**$ 1,354,100**	**$ 14,246,810**	-2.9%	11.6%	-1.7%
202008	**Common**	**11**	**13**	**1**	**0**									
202008	Union-Hourly	11	10	0	0									
202008	Exempt	0	3	0	0									
202008	Part-time other	0	0	1	0									
202008	**Electric**	**727**	**680**	**24**	**15**	$ 9,487,784	$ 666,394	$ 10,154,177	$ 8,836,171	$ 746,039	$ 9,582,210			
202008	Union-Hourly	478	443	0	0				$ 2,592,954	$ 646,736	$ 3,239,690			
202008	Exempt	219	211	0	0				$ 5,496,365	$ -	$ 5,496,365			
202008	Non-exempt	30	26	0	0				$ 746,852	$ 99,302	$ 846,155			
202008	Part-time other	0	0	24	15									
202008	**Gas**	**343**	**327**	**12**	**7**	$ 3,926,886	$ 364,337	$ 4,291,223	$ 3,665,148	$ 426,083	$ 4,091,231			
202008	Union-Hourly	209	193	0	0				$ 1,239,638	$ 385,769	$ 1,625,407			
202008	Exempt	103	101	0	0				$ 1,938,289	$ -	$ 1,938,289			
202008	Non-exempt	31	33	0	0				$ 487,220	$ 40,314	$ 527,534			
202008	Part-time other	0	0	12	7									
202008	**Total LGE**	**1081**	**1020**	**37**	**22**	**$ 13,414,670**	**$ 1,030,731**	**$ 14,445,401**	**$ 12,501,319**	**$ 1,172,122**	**$ 13,673,441**	-6.8%	13.7%	-5.3%

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202009	**Common**	**11**		**1**										
202009	Union-Hourly	11		0										
202009	Exempt	0		0										
202009	Part-time other	0		1										
202009	**Electric**	**727**		**24**		$ 9,424,452	$ 765,755	$ 10,190,206						
202009	Union-Hourly	478		0										
202009	Exempt	219		0										
202009	Non-exempt	30		0										
202009	Part-time other	0		24										
202009	**Gas**	**343**		**12**		$ 3,715,064	$ 357,234	$ 4,072,298						
202009	Union-Hourly	209		0										
202009	Exempt	103		0										
202009	Non-exempt	31		0										
202009	Part-time other	0		12										
202009	**Total LGE**	**1081**		**37**		**$ 13,139,516**	**$ 1,122,988**	**$ 14,262,504**						
202010	**Common**	**11**		**1**										
202010	Union-Hourly	11		0										
202010	Exempt	0		0										
202010	Part-time other	0		1										
202010	**Electric**	**727**		**24**		$ 9,603,278	$ 717,983	$ 10,321,261						
202010	Union-Hourly	478		0										
202010	Exempt	219		0										
202010	Non-exempt	30		0										
202010	Part-time other	0		24										
202010	**Gas**	**343**		**12**		$ 3,739,132	$ 437,100	$ 4,176,232						
202010	Union-Hourly	209		0										
202010	Exempt	103		0										
202010	Non-exempt	31		0										
202010	Part-time other	0		12										
202010	**Total LGE**	**1081**		**37**		**$ 13,342,410**	**$ 1,155,083**	**$ 14,497,493**						

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Month	Employee Group	Number of Full-Time Employees Budgeted	Number of Full-Time Employees Actual	Number of Part-Time Employees Budgeted	Number of Part-Time Employees Actual	Monthly Budget Reg.	Monthly Budget OT	Monthly Budget Total	Monthly Actual Reg.	Monthly Actual OT	Monthly Actual Total	Variance Percent Reg.	Variance Percent OT	Variance Percent Total
202011	**Common**	**11**		**1**										
202011	Union-Hourly	11		0										
202011	Exempt	0		0										
202011	Part-time other	0		1										
202011	**Electric**	**727**		**24**		$ 8,509,307	$ 761,925	$ 9,271,232						
202011	Union-Hourly	478		0										
202011	Exempt	219		0										
202011	Non-exempt	30		0										
202011	Part-time other	0		24										
202011	**Gas**	**343**		**12**		$ 3,379,136	$ 456,649	$ 3,835,785						
202011	Union-Hourly	209		0										
202011	Exempt	103		0										
202011	Non-exempt	31		0										
202011	Part-time other	0		12										
202011	**Total LGE**	**1081**		**37**		**$ 11,888,443**	**$ 1,218,574**	**$ 13,107,017**						
202012	**Common**	**11**		**1**										
202012	Union-Hourly	11		0										
202012	Exempt	0		0										
202012	Part-time other	0		1										
202012	**Electric**	**727**		**24**		$ 8,734,376	$ 704,980	$ 9,439,356						
202012	Union-Hourly	478		0										
202012	Exempt	219		0										
202012	Non-exempt	30		0										
202012	Part-time other	0		24										
202012	**Gas**	**342**		**12**		$ 3,713,735	$ 454,982	$ 4,168,717						
202012	Union-Hourly	209		0										
202012	Exempt	102		0										
202012	Non-exempt	31		0										
202012	Part-time other	0		12										
202012	**Total LGE**	**1080**		**37**		**$ 12,448,111**	**$ 1,159,962**	**$ 13,608,073**						

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202101	**Common**	**10**		**1**										
202101	Union-Hourly	10		0										
202101	Exempt	0		0										
202101	Part-time other	0		1										
202101	**Electric**	**721**		**27**		$ 9,287,607	$ 678,447	$ 9,966,054						
202101	Union-Hourly	469		0										
202101	Exempt	221		0										
202101	Non-exempt	31		0										
202101	Part-time other	0		27										
202101	**Gas**	**330**		**13**		$ 3,719,725	$ 449,275	$ 4,169,000						
202101	Union-Hourly	196		0										
202101	Exempt	100		0										
202101	Non-exempt	34		0										
202101	Part-time other	0		13										
202101	**Total LGE**	**1061**		**41**		**$ 13,007,332**	**$ 1,127,722**	**$ 14,135,054**						
202102	**Common**	**10**		**1**										
202102	Union-Hourly	10		0										
202102	Exempt	0		0										
202102	Part-time other	0		1										
202102	**Electric**	**721**		**27**		$ 8,821,836	$ 733,757	$ 9,555,594						
202102	Union-Hourly	469		0										
202102	Exempt	221		0										
202102	Non-exempt	31		0										
202102	Part-time other	0		27										
202102	**Gas**	**331**		**13**		$ 3,525,200	$ 399,917	$ 3,925,117						
202102	Union-Hourly	197		0										
202102	Exempt	100		0										
202102	Non-exempt	34		0										
202102	Part-time other	0		13										
202102	**Total LGE**	**1062**		**41**		**$ 12,347,037**	**$ 1,133,674**	**$ 13,480,711**						

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202107	**Common**	**10**		**1**										
202107	Union-Hourly	10		0										
202107	Part-time other	0		1										
202107	**Electric**	**725**		**27**		$ 9,181,794	$ 733,530	$ 9,915,324						
202107	Union-Hourly	469		0										
202107	Exempt	225		0										
202107	Non-exempt	31		0										
202107	Part-time other	0		27										
202107	**Gas**	**339**		**13**		$ 3,762,193	$ 326,416	$ 4,088,609						
202107	Union-Hourly	202		0										
202107	Exempt	103		0										
202107	Non-exempt	34		0										
202107	Part-time other	0		13										
202107	**Total LGE**	**1074**		**41**		**$ 12,943,987**	**$ 1,059,946**	**$ 14,003,933**						
202108	**Common**	**10**		**1**										
202108	Union-Hourly	10		0										
202108	Part-time other	0		1										
202108	**Electric**	**725**		**27**		$ 10,003,323	$ 734,137	$ 10,737,460						
202108	Union-Hourly	469		0										
202108	Exempt	225		0										
202108	Non-exempt	31		0										
202108	Part-time other	0		27										
202108	**Gas**	**339**		**13**		$ 3,884,613	$ 321,271	$ 4,205,884						
202108	Union-Hourly	202		0										
202108	Exempt	103		0										
202108	Non-exempt	34		0										
202108	Part-time other	0		13										
202108	**Total LGE**	**1074**		**41**		**$ 13,887,936**	**$ 1,055,408**	**$ 14,943,344**						

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202109	**Common**	**10**		**1**										
202109	Union-Hourly	10		0										
202109	Part-time other	0		1										
202109	**Electric**	**725**		**27**		$ 9,714,996	$ 738,549	$ 10,453,545						
202109	Union-Hourly	469		0										
202109	Exempt	225		0										
202109	Non-exempt	31		0										
202109	Part-time other	0		27										
202109	**Gas**	**339**		**13**		$ 3,818,553	$ 321,652	$ 4,140,206						
202109	Union-Hourly	202		0										
202109	Exempt	103		0										
202109	Non-exempt	34		0										
202109	Part-time other	0		13										
202109	**Total LGE**	**1074**		**41**		**$ 13,533,549**	**$ 1,060,201**	**$ 14,593,750**						
202110	**Common**	**10**		**1**										
202110	Union-Hourly	10		0										
202110	Part-time other	0		1										
202110	**Electric**	**725**		**27**		$ 9,521,168	$ 707,614	$ 10,228,782						
202110	Union-Hourly	469		0										
202110	Exempt	225		0										
202110	Non-exempt	31		0										
202110	Part-time other	0		27										
202110	**Gas**	**339**		**13**		$ 3,701,161	$ 303,942	$ 4,005,103						
202110	Union-Hourly	202		0										
202110	Exempt	103		0										
202110	Non-exempt	34		0										
202110	Part-time other	0		13										
202110	**Total LGE**	**1074**		**41**		**$ 13,222,329**	**$ 1,011,556**	**$ 14,233,885**						

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		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202111	**Common**	**10**		**1**										
202111	Union-Hourly	10		0										
202111	Part-time other	0		1										
202111	**Electric**	**725**		**27**		$ 8,881,492	$ 732,604	$ 9,614,097						
202111	Union-Hourly	469		0										
202111	Exempt	225		0										
202111	Non-exempt	31		0										
202111	Part-time other	0		27										
202111	**Gas**	**339**		**13**		$ 3,693,081	$ 322,392	$ 4,015,472						
202111	Union-Hourly	202		0										
202111	Exempt	103		0										
202111	Non-exempt	34		0										
202111	Part-time other	0		13										
202111	**Total LGE**	**1074**		**41**		**$ 12,574,573**	**$ 1,054,996**	**$ 13,629,569**						
202112	**Common**	**10**		**1**										
202112	Union-Hourly	10		0										
202112	Part-time other	0		1										
202112	**Electric**	**724**		**27**		$ 8,531,677	$ 773,152	$ 9,304,829						
202112	Union-Hourly	468		0										
202112	Exempt	225		0										
202112	Non-exempt	31		0										
202112	Part-time other	0		27										
202112	**Gas**	**339**		**13**		$ 3,756,726	$ 320,677	$ 4,077,403						
202112	Union-Hourly	202		0										
202112	Exempt	103		0										
202112	Non-exempt	34		0										
202112	Part-time other	0		13										
202112	**Total LGE**	**1073**		**41**		**$ 12,288,403**	**$ 1,093,829**	**$ 13,382,232**						

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202201	**Common**	**10**		**1**										
202201	Union-Hourly	10		0										
202201	Part-time other	0		1										
202201	**Electric**	**723**		**27**		$ 9,308,807	$ 719,986	$ 10,028,793						
202201	Union-Hourly	468		0										
202201	Exempt	224		0										
202201	Non-exempt	31		0										
202201	Part-time other	0		27										
202201	**Gas**	**339**		**13**		$ 3,727,020	$ 291,392	$ 4,018,412						
202201	Union-Hourly	202		0										
202201	Exempt	103		0										
202201	Non-exempt	34		0										
202201	Part-time other	0		13										
202201	**Total LGE**	**1072**		**41**		**$ 13,035,827**	**$ 1,011,378**	**$ 14,047,205**						
202202	**Common**	**10**		**1**										
202202	Union-Hourly	10		0										
202202	Part-time other	0		1										
202202	**Electric**	**723**		**27**		$ 9,258,445	$ 680,849	$ 9,939,294						
202202	Union-Hourly	468		0										
202202	Exempt	224		0										
202202	Non-exempt	31		0										
202202	Part-time other	0		27										
202202	**Gas**	**339**		**13**		$ 3,642,438	$ 279,329	$ 3,921,766						
202202	Union-Hourly	202		0										
202202	Exempt	103		0										
202202	Non-exempt	34		0										
202202	Part-time other	0		13										
202202	**Total LGE**	**1072**		**41**		**$ 12,900,883**	**$ 960,177**	**$ 13,861,060**						

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

		Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
Month	**Employee Group**	**Budgeted**	**Actual**	**Budgeted**	**Actual**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**	**Reg.**	**OT**	**Total**
202203	**Common**	**10**		**1**										
202203	Union-Hourly	10		0										
202203	Part-time other	0		1										
202203	**Electric**	**723**		**27**		$ 10,175,246	$ 786,035	$ 10,961,281						
202203	Union-Hourly	468		0										
202203	Exempt	224		0										
202203	Non-exempt	31		0										
202203	Part-time other	0		27										
202203	**Gas**	**339**		**13**		$ 4,088,100	$ 318,912	$ 4,407,012						
202203	Union-Hourly	202		0										
202203	Exempt	103		0										
202203	Non-exempt	34		0										
202203	Part-time other	0		13										
202203	**Total LGE**	**1072**		**41**		**$ 14,263,346**	**$ 1,104,947**	**$ 15,368,293**						
202204	**Common**	**10**		**1**										
202204	Union-Hourly	10		0										
202204	Part-time other	0		1										
202204	**Electric**	**723**		**27**		$ 8,945,565	$ 719,940	$ 9,665,504						
202204	Union-Hourly	468		0										
202204	Exempt	224		0										
202204	Non-exempt	31		0										
202204	Part-time other	0		27										
202204	**Gas**	**339**		**13**		$ 3,724,212	$ 322,631	$ 4,046,843						
202204	Union-Hourly	202		0										
202204	Exempt	103		0										
202204	Non-exempt	34		0										
202204	Part-time other	0		13										
202204	**Total LGE**	**1072**		**41**		**$ 12,669,776**	**$ 1,042,571**	**$ 13,712,347**						

Louisville Gas and Electric Company
Case No. 2020-00349
Monthly Payroll Variance Analysis

Month	Employee Group	Number of Full-Time Employees		Number of Part-Time Employees		Monthly Budget			Monthly Actual			Variance Percent		
		Budgeted	Actual	Budgeted	Actual	Reg.	OT	Total	Reg.	OT	Total	Reg.	OT	Total
202205	**Common**	**10**		**1**										
202205	Union-Hourly	10		0										
202205	Part-time other	0		1										
202205	**Electric**	**723**		**27**		$ 9,333,882	$ 750,601	$ 10,084,483						
202205	Union-Hourly	468		0										
202205	Exempt	224		0										
202205	Non-exempt	31		0										
202205	Part-time other	0		27										
202205	**Gas**	**339**		**13**		$ 3,823,551	$ 315,839	$ 4,139,391						
202205	Union-Hourly	202		0										
202205	Exempt	103		0										
202205	Non-exempt	34		0										
202205	Part-time other	0		13										
202205	**Total LGE**	**1072**		**41**		**$ 13,157,433**	**$ 1,066,440**	**$ 14,223,873**						
202206	**Common**	**10**		**1**										
202206	Union-Hourly	10		0										
202206	Part-time other	0		1										
202206	**Electric**	**723**		**27**		$ 9,387,866	$ 749,413	$ 10,137,279						
202206	Union-Hourly	468		0										
202206	Exempt	224		0										
202206	Non-exempt	31		0										
202206	Part-time other	0		27										
202206	**Gas**	**339**		**13**		$ 3,872,024	$ 337,595	$ 4,209,619						
202206	Union-Hourly	202		0										
202206	Exempt	103		0										
202206	Non-exempt	34		0										
202206	Part-time other	0		13										
202206	**Total LGE**	**1072**		**41**		**$ 13,259,890**	**$ 1,087,008**	**$ 14,346,898**						

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 budgeted increases for the base period (Non-Union) and forecasted test periods. The response reflects KU and LKS employees that charged labor to LG&E. Merit is not applicable since individual performance is recognized through the team incentive award.

Certain information is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

CONFIDENTIAL INFORMATION REDACTED

RESPONSE - LG&E

		Louisville Gas and Electric Company				
General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
2018 (Actual)	Effective Date	12/18/2017	2/12/2018			11/5/2018
	% Increase	3.1%	3.0%	3.0%	3.0%	2.5%
	$ Amount	$207,736	$349,620	$1,869,461	$351,109	$1,231,420

		Louisville Gas and Electric Company				
General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
2019 (Actual)	Effective Date	12/17/2018	2/11/2019			11/4/2019
	% Increase	3.1%	3.0%	3.0%	3.0%	2.5%
	$ Amount	$219,731	$340,046	$1,969,230	$378,359	$1,229,818

Base Period: 3/1/20 -2/28/21

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
Base Period (Non Union Budgeted/Union Actual)	Effective Date	12/28/2020	2/22/2021			11/2/2020
	% Increase	[redacted]				2.5%
	$ Amount	$228,355	$388,575	$2,203,267	$428,755	$1,222,194

Forecasted Test Period: 7/1/21-6/30/22

General Wage Increase		Executives and Senior Managers	Managers	Exempt	Non-Exempt	Union
Forecasted Test Period (Budget)	Effective Date	12/27/2021	2/21/2022			11/1/2021
	% Increase	[redacted]				
	$ Amount	$234,353	$398,956	$2,263,682	$440,203	$1,537,285

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 Petition for Confidential Protection.

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	
	1/1/2017	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	
	12/19/2016	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	
	12/19/2016	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	
	12/19/2016	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	

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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	
[redacted]	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	
[redacted]	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	
[redacted]	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	[redacted]
[redacted]	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	
[redacted]	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	
[redacted]	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 Counsel	[redacted]
[redacted]	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	[redacted]

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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 senior human resources personnel.	5	President and COO	
	1/1/2017	VP Power Production	Plan and direct the operation, service planning, delivery, maintenance, environmental compliance and operation of LG&E and Kentucky Utility generation facilities to achieve safe, efficient and reliable generation of electricity.	11	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	
[redacted]	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	[redacted]
	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	[redacted]

2018 Calendar Year

CONFIDENTIAL INFORMATION REDACTED
***Retired/Terminated**

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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	[redacted]
	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	[redacted]
	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/Corporate 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	

2018 Calendar Year

CONFIDENTIAL INFORMATION REDACTED
***Retired/Terminated**

Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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	
[redacted]	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	
[redacted]	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	
[redacted]	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	
[redacted]	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	
[redacted]	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	
[redacted]	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
[redacted]	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.	5	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
[redacted]	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	

Budgeted Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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	
	1/1/2021	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	
	1/1/2021	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	
	12/28/2020	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	
	1/1/2021	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	
	1/1/2021	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	
	12/28/2020	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	

Budgeted Annual Increase %	Effective Date of Annual Increase	Job Title	Duty and Responsibility	Number of Direct Reports	Reports To	Salary for Whom Officer Replaced
[redacted]	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	[redacted]
	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/Corporate 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	[redacted]
	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
[redacted]	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	[redacted]
	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.	5	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	[redacted]

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 41

Responding Witness: Gregory J. Meiman

Q-41. Separately for electric and gas operations, 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 deferred 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.

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.

l. 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.

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 LG&E budgeting process does not allow LG&E 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 off-duty 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 business-related 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 31st, 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).

Louisville Gas and Electric Company
Case No. 2020-00350
Total LGE Payroll Costs by Year and Financial Classification
KU, LKS, LGE Payroll Costs Charged to LGE
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	$ 47,178,866	$ 645,163	$ 117,487	$ 7,496	$ 10,240,101	$ 7,946,678	$ 66,135,791
Non-Exempt	6,137,298	53,465	(9,962)	(97)	655,265	2,873,193	9,709,162
Union	24,946,502	579,446	60,468	1,419	9,669,477	1,987,444	37,244,757
Hourly	636,460	-	-	-	295,558	223,020	1,155,038
Temporary	959,232	14,817	2,580	-	310,617	208,690	1,495,936
Total Base Labor	79,858,357	1,292,891	170,573	8,818	21,171,018	13,239,026	115,740,683
Overtime							
Exempt	(1,880)	-	-	-	-	(217)	(2,097)
Non-Exempt	726,210	1,941	5,569	-	227,633	55,069	1,016,423
Union	7,233,476	137,352	3,029	2,676	4,068,898	941,935	12,387,366
Hourly	389,339	-	-	-	144,850	67,220	601,408
Temporary	34,730	2,315	141	-	12,349	2,998	52,533
Total Overtime	8,381,875	141,607	8,739	2,676	4,453,730	1,067,006	14,055,633
Premiums & Special Pay	572,002	2,573	7,157	47	103,536	39,286	724,602
Total Premiums & Special Pay	572,002	2,573	7,157	47	103,536	39,286	724,602
Total Labor	88,812,235	1,437,071	186,469	11,541	25,728,284	14,345,318	130,520,918
Offduty							
Holiday	3,903,265	63,103	9,992	256	1,025,284	642,228	5,644,129
Vacation	7,021,973	113,069	18,435	518	1,845,697	1,155,278	10,154,970
Sick	2,337,422	38,180	5,621	97	637,606	369,824	3,388,750
Other Offduty	843,114	13,676	2,716	81	220,295	138,327	1,218,209
Total Offduty	14,105,775	228,027	36,764	953	3,728,883	2,305,657	20,406,057
Employee Benefits							
Medical	9,207,714	70,544	20,719	447	2,403,325	1,484,361	13,187,111
Dental	522,868	4,054	1,166	25	138,318	85,772	752,203
Workers Compensation	486,663	158	275	(4)	161,075	76,162	724,328
Long Term Disability	447,351	3,805	1,079	27	114,891	73,761	640,914
Life Insurance	441,966	3,421	1,091	26	116,581	72,080	635,165
Team Incentive Award	11,159,470	172,556	21,969	1,091	2,959,608	1,896,593	16,211,287
Pension	9,626,613	98,785	26,311	700	2,289,437	1,583,211	13,625,056
Post Retirement	2,638,437	6,720	5,510	118	803,914	410,685	3,865,385
Post Employment	249,720	(2,558)	(133)	(56)	104,184	29,570	380,727
Company Contribution to the Savings Plan	5,868,243	42,869	15,873	409	1,566,081	946,120	8,439,595
Tuition Reimbursement	396,537	-	1,545	-	6,728	9,638	414,448
Other Benefits	1,008,254	5,300	1,497	34	288,257	163,850	1,467,191
Total Employee Benefits	42,053,836	405,655	96,902	2,816	10,952,399	6,831,803	60,343,411
Payroll Taxes	8,364,644	59,915	21,513	667	2,390,421	1,355,472	12,192,632
Total Payroll Taxes	8,364,644	59,915	21,513	667	2,390,421	1,355,472	12,192,632
Total Payroll Costs	$ 153,336,489	$ 2,130,668	$ 341,648	$ 15,977	$ 42,799,987	$ 24,838,250	$ 223,463,019

Louisville Gas and Electric Company
Case No. 2020-00350
Total LGE Payroll Costs by Year and Financial Classification
KU, LKS, LGE Payroll Costs Charged to LGE
For the Historical Calendar Years Ended 2017 through 2019

	2018						
	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
Base Labor							
Exempt	$ 49,558,769	$ 466,848	$ 155,398	$ 8,439	$ 10,262,565	$ 8,959,923	$ 69,411,943
Non-Exempt	5,488,069	40,187	222,626	-	526,818	3,282,079	9,559,780
Union	25,562,752	544,215	37,705	-	8,498,804	1,931,108	36,574,584
Hourly	652,439	-	-	-	472,590	260,662	1,385,690
Temporary	1,283,985	18,726	512	-	314,030	229,162	1,846,414
Total Base Labor	82,546,015	1,069,976	416,241	8,439	20,074,806	14,662,934	118,778,412
Overtime							
Exempt	(1,725)	-	-	-	(163)	(98)	(1,987)
Non-Exempt	913,138	1,291	8,829	-	253,088	96,804	1,273,149
Union	9,729,291	173,550	6,194	3,909	4,388,028	1,640,781	15,941,753
Hourly	506,496	-	-	-	189,238	74,378	770,111
Temporary	63,869	2,768	-	-	13,427	1,969	82,033
Total Overtime	11,211,069	177,609	15,023	3,909	4,843,618	1,813,832	18,065,059
Premiums & Special Pay	887,273	84,675	14,846	32	120,099	331,352	1,438,278
Total Premiums & Special Pay	887,273	84,675	14,846	32	120,099	331,352	1,438,278
Total Labor	94,644,357	1,332,260	446,110	12,380	25,038,523	16,808,118	138,281,750
Offduty							
Holiday	4,039,302	51,648	10,808	416	978,065	708,423	5,788,663
Vacation	6,908,034	88,189	18,531	692	1,667,580	1,212,556	9,895,581
Sick	2,461,459	31,822	6,377	235	611,009	413,318	3,524,220
Other Offduty	981,722	12,586	2,769	83	235,586	168,346	1,401,092
Total Offduty	14,390,518	184,245	38,485	1,426	3,492,240	2,502,642	20,609,556
Employee Benefits							
Medical	10,041,210	56,742	25,463	1,066	2,437,852	1,748,246	14,310,578
Dental	544,559	3,162	1,304	56	134,148	96,795	780,024
Workers Compensation	(242,017)	78	1,224	2	(149,758)	75,391	(315,080)
Long Term Disability	455,308	2,882	1,265	51	107,233	79,642	646,381
Life Insurance	457,033	2,668	1,200	51	109,994	79,490	650,435
Team Incentive Award	10,690,477	148,097	21,771	1,422	2,701,782	2,037,925	15,601,474
Pension	7,178,989	73,101	28,890	1,279	1,473,562	1,328,974	10,084,794
Post Retirement	2,090,589	1,499	2,117	32	595,803	345,157	3,035,198
Post Employment	(166,451)	(763)	29	(0)	(50,278)	(32,574)	(250,037)
Company Contribution to the Savings Plan	6,615,631	33,285	16,458	578	1,640,702	1,141,304	9,447,957
Tuition Reimbursement	369,209	-	274	-	4,250	5,450	379,183
Other Benefits	855,950	3,563	1,378	69	207,139	141,857	1,209,956
Total Employee Benefits	38,890,484	324,315	101,374	4,604	9,212,429	7,047,657	55,580,863
Payroll Taxes	8,773,842	52,168	22,802	1,159	2,290,756	1,529,567	12,670,295
Total Payroll Taxes	8,773,842	52,168	22,802	1,159	2,290,756	1,529,567	12,670,295
Total Payroll Costs	$ 156,699,201	$ 1,892,988	$ 608,771	$ 19,569	$ 40,033,949	$ 27,887,985	$ 227,142,462

Louisville Gas and Electric Company
Case No. 2020-00350
Total LGE Payroll Costs by Year and Financial Classification
KU, LKS, LGE Payroll Costs Charged to LGE
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	$ 52,456,240	$ 412,271	$ 175,619	$ 8,240	$ 9,326,682	$ 9,646,962	$ 72,026,014
Non-Exempt	6,003,808	22,358	278,051	-	737,843	3,397,241	10,439,301
Union	25,176,972	596,985	62,509	-	9,329,562	2,088,356	37,254,385
Hourly	759,924	-	162	-	287,741	353,720	1,401,548
Temporary	1,548,010	16,962	777	-	334,254	251,040	2,151,043
Total Base Labor	85,944,955	1,048,576	517,119	8,240	20,016,081	15,737,319	123,272,291
Overtime							
Exempt	(1,238)	-	-	-	(432)	(5)	(1,675)
Non-Exempt	744,353	278	2,922	-	301,059	43,372	1,091,984
Union	8,389,899	182,306	5,533	3,984	4,641,462	370,760	13,593,944
Hourly	438,195	-	257	-	112,237	130,319	681,008
Temporary	101,426	5,177	42	-	20,506	6,883	134,034
Total Overtime	9,672,634	187,762	8,754	3,984	5,074,832	551,328	15,499,294
Premiums & Special Pay	751,790	5,832	10,554	53	266,369	61,165	1,095,763
Total Premiums & Special Pay	751,790	5,832	10,554	53	266,369	61,165	1,095,763
Total Labor	96,369,379	1,242,170	536,427	12,277	25,357,282	16,349,813	139,867,348
Offduty							
Holiday	4,160,456	50,891	12,998	410	966,694	760,672	5,952,119
Vacation	7,061,407	86,255	22,342	743	1,638,960	1,274,860	10,084,567
Sick	2,470,851	30,721	7,609	191	583,944	456,334	3,549,650
Other Offduty	1,179,948	14,330	4,246	159	272,273	198,613	1,669,568
Total Offduty	14,872,662	182,196	47,194	1,503	3,461,870	2,690,479	21,255,904
Employee Benefits							
Medical	11,059,901	47,042	31,879	1,017	2,546,411	2,015,848	15,702,097
Dental	480,684	2,027	1,338	43	111,119	88,088	683,299
Workers Compensation	435,923	48	117	(2)	414,127	76,860	927,072
Long Term Disability	462,375	2,177	1,450	50	101,786	83,708	651,547
Life Insurance	471,599	1,984	1,443	44	109,446	85,323	669,838
Team Incentive Award	10,373,382	133,230	24,506	1,650	2,695,636	1,785,159	15,013,563
Pension	5,020,211	36,461	22,801	869	953,322	967,916	7,001,581
Post Retirement	1,862,533	773	2,966	12	542,677	317,113	2,726,075
Post Employment	(105,363)	(865)	(283)	(47)	(4,854)	(6,815)	(118,228)
Company Contribution to the Savings Plan	6,889,946	26,362	21,714	638	1,645,988	1,228,669	9,813,316
Tuition Reimbursement	352,018	-	-	-	2,770	6,381	361,168
Other Benefits	847,193	3,041	2,279	57	223,270	166,388	1,242,227
Total Employee Benefits	38,150,402	252,279	110,208	4,330	9,341,698	6,814,638	54,673,555
Payroll Taxes	8,910,267	33,606	26,108	1,138	2,314,144	1,519,316	12,804,578
Total Payroll Taxes	8,910,267	33,606	26,108	1,138	2,314,144	1,519,316	12,804,578
Total Payroll Costs	$ 158,302,710	$ 1,710,250	$ 719,937	$ 19,247	$ 40,474,994	$ 27,374,246	$ 228,601,385

Louisville Gas and Electric Company
Case No. 2020-00350
Total LGE Payroll Costs by Year and Financial Classification
KU, LKS, LGE Payroll Costs Charged to LGE
Base Period: Twelve Months Ended February 28, 2021

	Base Period						
	Operating	Mechanism	Below the Line	Other I/S	Capitalized	Other B/S	Total
Base Labor							
Exempt							
Non-Exempt							
Union							
Hourly							
Temporary							
Total Base Labor	$ 90,178,887	$ 1,095,968	$ 216,055	$ 12,056	$ 21,659,383	$ 17,825,084	$ 130,987,433
Overtime							
Exempt							
Non-Exempt							
Union							
Hourly							
Temporary							
Total Overtime	7,619,010	110,009	188	211	3,954,271	518,693	12,202,381
Premiums & Special Pay	670,811	6,477	3	3	(19,968)	66,883	724,209
Total Premiums & Special Pay	670,811	6,477	3	3	(19,968)	66,883	724,209
Total Labor	98,468,707	1,212,454	216,246	12,271	25,593,685	18,410,659	143,914,023
Offduty							
Holiday	4,366,025	55,355	10,839	481	1,046,651	854,958	6,334,309
Vacation	6,843,641	86,222	17,214	763	1,646,575	1,341,010	9,935,424
Sick	2,731,387	34,476	6,832	302	665,446	536,509	3,974,951
Other Offduty	761,601	9,599	1,916	85	183,446	149,268	1,105,916
Total Offduty	14,702,654	185,652	36,801	1,631	3,542,118	2,881,745	21,350,602
Employee Benefits							
Medical	11,830,503	44,470	27,677	1,232	2,720,220	2,240,975	16,865,077
Dental	588,698	2,028	1,270	57	135,282	111,026	838,362
Workers Compensation	196,650	87	159	2	(25,514)	89,645	261,030
Long Term Disability	433,223	2,048	1,274	43	113,845	94,460	644,893
Life Insurance	550,308	2,083	1,294	57	125,916	104,604	784,263
Team Incentive Award	10,257,853	124,959	21,088	1,218	2,607,093	1,967,569	14,979,780
Pension	5,523,059	38,964	23,352	1,086	1,146,575	1,189,594	7,922,629
Post Retirement	1,657,194	(1,968)	(929)	(48)	361,307	312,056	2,327,611
Post Employment	34	-	-	-	356	1	391
Company Contribution to the Savings Plan	6,196,381	20,990	13,125	607	1,406,374	1,190,099	8,827,575
Tuition Reimbursement	412,218	-	-	-	-	4,890	417,108
Other Benefits	1,113,392	9,646	9,539	84	187,268	359,529	1,679,459
Total Employee Benefits	38,759,512	243,307	97,849	4,339	8,778,723	7,664,449	55,548,179
Payroll Taxes	9,976,862	34,151	21,264	962	2,457,234	1,816,183	14,306,656
Total Payroll Taxes	9,976,862	34,151	21,264	962	2,457,234	1,816,183	14,306,656
Total Payroll Costs	$ 161,907,736	$ 1,675,564	$ 372,161	$ 19,203	$ 40,371,760	$ 30,773,036	$ 235,119,459

KENTUCKY UTILITIES COMPANY
EMPLOYEE WAGES

Year	Salary Plan	Regular	Overtime	Vacation Payout	Standby	Bonus	Other	Grand Total
2017	Directors	$ 447,379	$ -	$ 22,328	$ -	$ 325,199	$ 226,244	$ 1,021,150
2017	Managers	1,541,400	-	6,408	-	268,233	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

LG&E AND KU SERVICES COMPANY
EMPLOYEE WAGES

Year	Salary Plan	Regular	Overtime	Vacation Payout	Standby	Bonus	Other	Grand Total
2017	Officers	$ 5,981,865	$ -	$ 158,017	$ -	$ 8,075,554	$ 992,362	$ 15,207,798
2017	Directors	8,530,072	-	165,754	-	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

LOUISVILLE GAS AND ELECTRIC COMPANY
EMPLOYEE WAGES

Year	Salary Plan	Regular	Overtime	Vacation Payout	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

CONFIDENTIAL INFORMATION REDACTED

LG&E AND KU SERVICES COMPANY
OFFICER WAGES

Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2017	Chairman and CEO	[redacted]				
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						

Case No. 2020-00350
Attachment 3 in Response to PSC-1 Question No. 41(a)-41(g)

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CONFIDENTIAL INFORMATION REDACTED

Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2018	Chairman and CEO**	[redacted]				
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						

CONFIDENTIAL INFORMATION REDACTED

Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2019	Chairman CEO and President	[redacted]				
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						

CONFIDENTIAL INFORMATION REDACTED

Year	Title	Regular	Vacation Payout	Bonus	Other	Grand Total
2020	Chief Financial Officer	[redacted]				
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

CONFIDENTIAL INFORMATION REDACTED

OFFICER WAGES (OTHER EARNINGS)

Other Category	2017	2018	2019	2020*
Awards	[redacted]			
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				

*2020 amounts include compensation from March through August

2021 Benefits
New Hire Enrollment Guide

for Regular Full-Time Employees

LG&E KU OVEC
PPL companies

Welcome to LG&E and KU

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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 **lge-ku.com/oe**.

Enrollment Highlights

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 (**lge-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 **lge_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

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 high-quality 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.

Prescription Drug Benefits

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:

1. ***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

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[1] FT Employee Cost					
Plans	Employee	Employee + Spouse	Employee + Spouse with ESP[2]	Employee + Child(ren)	Employee + Family	Employee + Family with ESP[2]
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

1) 24 pay periods per year — the first and second pay period of each month.
2) ESP = Employed Spouse Premium.

Medical — Base Rate

	Per Pay Period[1] FT Employee Cost					
Plans	Employee	Employee + Spouse	Employee + Spouse with ESP[2]	Employee + Child(ren)	Employee + Family	Employee + Family with ESP[2]
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.

Employed-Spouse Premium

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.

Highlights of the Medical Options

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.
3. ***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-of-pocket 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-of-pocket limit.

Highlights of the Medical Options

		EPO		PPO — Standard		HDHP with HSA	
		In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Annual Deductible[1]	Employee-Only Coverage	None	Not Covered	$600/person	$1,200/person	$2,000/person	$4,000/person
	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
Annual Max. Out-of-Pocket Limit[2]	Employee-Only Coverage	$3,500/person	Not Covered	$3,000/person	$6,000/person	$4,000/person	$8,000/person
	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	Unlimited		Unlimited	
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 80% after deductible	Plan pays 60% after deductible
Emergency Room		Plan pays 100% after $150 co-pay	$150 co-pay for Emergency Care[3] only	Plan pays 80% after deductible	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	Plan pays 80% after deductible
Outpatient Surgery, MRI/MRA, 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 80% after deductible	Plan pays 60% after deductible
Physician Office Services	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 80% 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
	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 80% 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 60% after deductible
	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.

Highlights of the Medical Options

		EPO		PPO — Standard		HDHP with HSA	
		In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Mental Health and Substance Abuse	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
	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 approval required		Advance approval required	
Other Coverage	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
	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	$20,000 medical and $15,000 prescription

Highlights of the Medical Options

		EPO		PPO — Standard		HDHP with HSA	
		In-Network	Out-of-Network	In-Network	Out-of-Network	In-Network	Out-of-Network
Prescription Drugs (through Express Scripts)	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
	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)[4]	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[5]	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

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

Plans	Per Pay Period[1] FT Employee Cost: Employee	Employee + Spouse	Employee + Child(ren)	Employee + 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 Options

	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

Plan	Per Pay Period[1] FT Employee Cost			
	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	• $150 allowance for a wide selection of frames • 20% off amount over your allowance	$0	Every calendar year
	Lenses	• Single vision, lined bifocal and trifocal lenses • Polycarbonate lenses for dependent children	$0	Every calendar year
	Lens Options	• Standard progressive lenses	$0	Every calendar year
		• Premium progressive lenses	$95 – $105	
		• Custom progressive lenses	$150 – $175	
		• Average 20-30% off other lens options		
Contacts (instead of glasses)		• $130 allowance for contacts; co-pay does not apply • Contact lens exam (fitting and evaluation)	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!

Dependent Documentation

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 **lge_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.

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.

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.

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.

Dependent Life — Options

	Spouse	Each eligible child [2]	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 [1]	$20,000 [1]	$23.50

1) Medical insurability and certain Kentucky Dept. of Insurance regulations apply to this richest option.
2) 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.

Flexible Spending Accounts

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.

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.

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.

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:

- 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 non-covered 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

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.

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 contribution

Years of service as of Jan. 1	Percent of covered compensation
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.

Changing Coverage During the Year

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.

Learn More About Your Options

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@lge-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.

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

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.

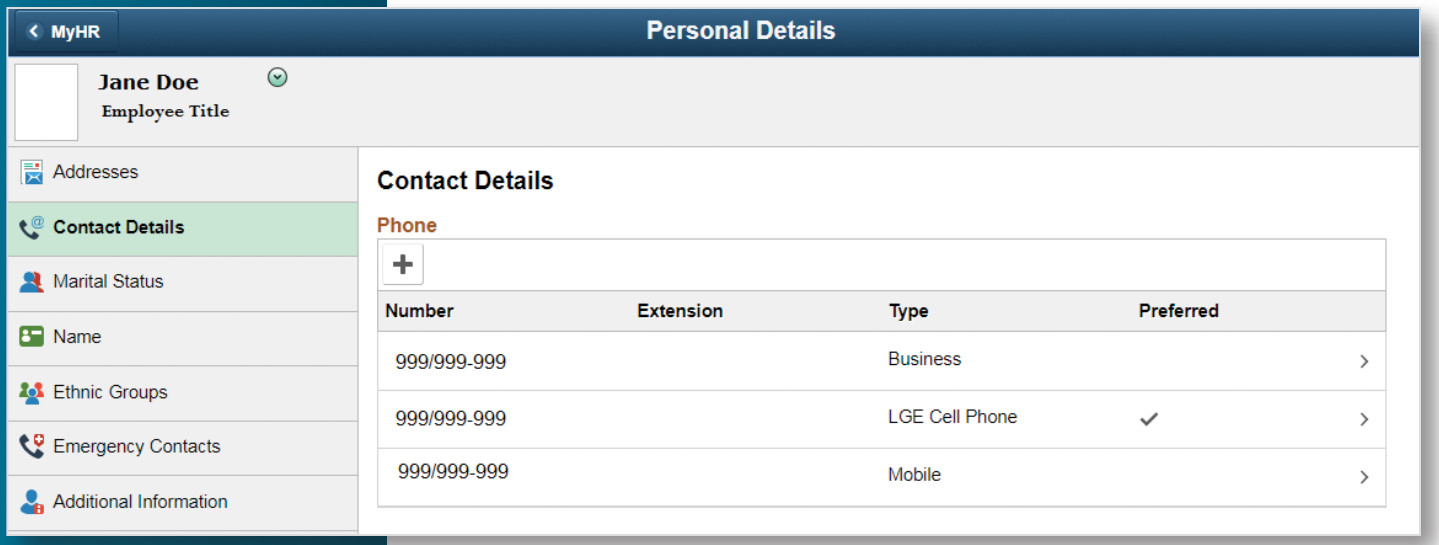
- Notice of Continuation Coverage Rights Under COBRA
- Center for Medicare Services Creditable Coverage Notice
- Notice for HIPAA Special Enrollment Rights
- Premium Assistance Under Medicaid and the Children's Health Insurance Program (CHIP)
- Newborns' and Mothers' Health Protection Act
- Women's Health 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.

Updating Your Mobile Phone Number in MyHR



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.

1. 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 company-issued mobile phones.
8. Click ***Sign out*** to log off of the ***MyHR*** site.

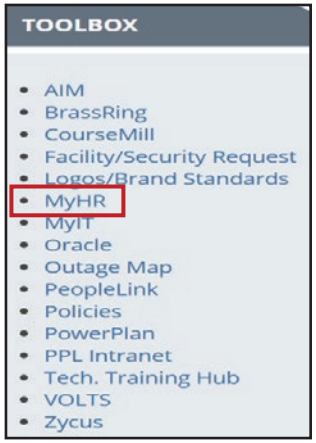
Tip: If you cannot log in to ***MyHR*** from a company computer, contact the Technology Support Center at 502-627-2262.

PPL companies

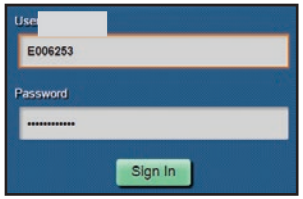
Open Enrollment
The Grid Benefit Elections

Logging Into Open Enrollment (The Grid)

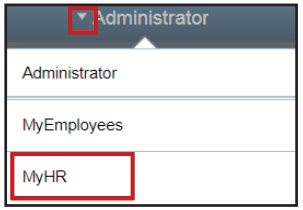
1. Access **THE GRID** (Intranet Home page).
2. Under TOOLBOX on THE GRID, select **MyHR**.



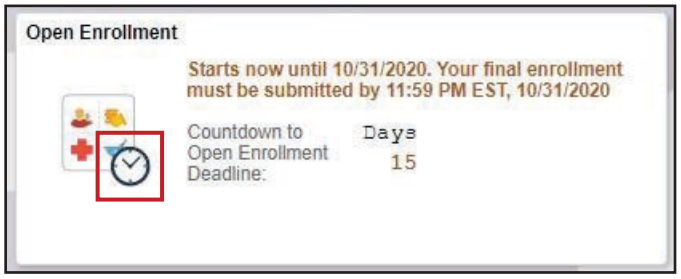
3. At the Login screen, wait 10 seconds and you will be logged in automatically.



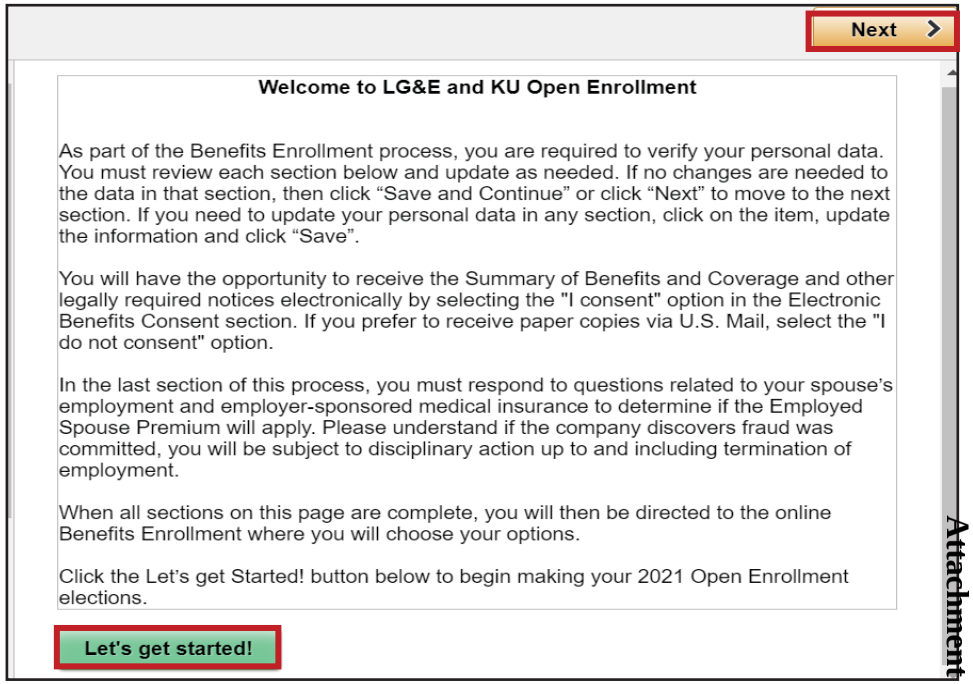
4. If you are viewing Administrator or My Employees, click the drop-down next to Administrator or MyEmployees and select **MyHR**.



5. When MyHR is open and if the Open Enrollment period is open, a similar prompt will appear with a running countdown. Click the **clock** icon to continue to Open Enrollment.



Verify Personal Data



1. Click **Let's get started!** or **Next** to continue.
2. As part of Benefits Enrollment, you will be asked to review your personal data for each section in order to proceed to the next section - **Address**, **Contact Information**, **Emergency Contact**, **Disability**, **W-2/W-2c Consent**, **Form 1095-C Consent**, **Electronic Benefits Consent**, and **Spousal Benefits Coverage**.
3. If your personal information needs to be updated in a section, click the **arrow** next to what needs to be updated. Make changes as needed. To discard the changes, click **Cancel**. Once all changes are made, click **Save**.
4. If your personal data does not need to be updated in a section, or when your changes are complete in a section, click **Save and Continue**.

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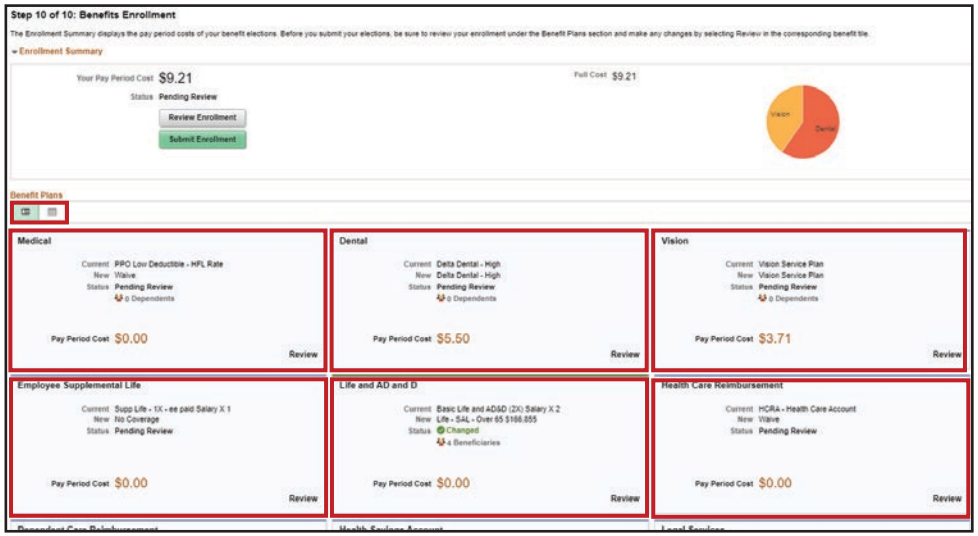
Benefits Enrollment

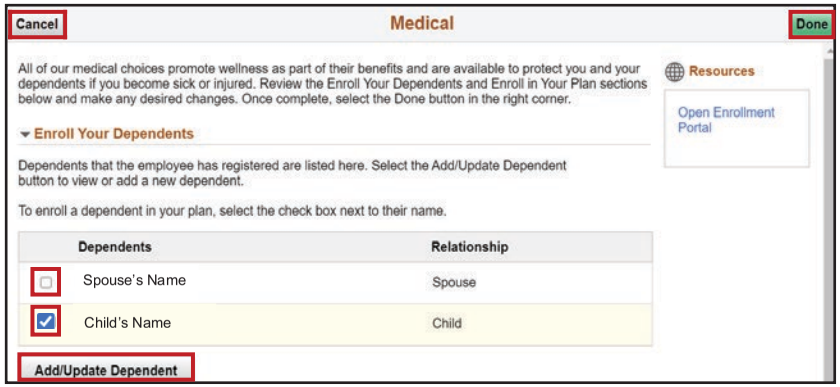
Under the Benefit Plans portion of the window, scroll down and click the **individual tiles for Medical**, **Dental**, **Vision**, etc. to update benefit elections.

Note: To switch to grid view, click the **Grid View** icon. With this view, click the **row** to update benefit elections.

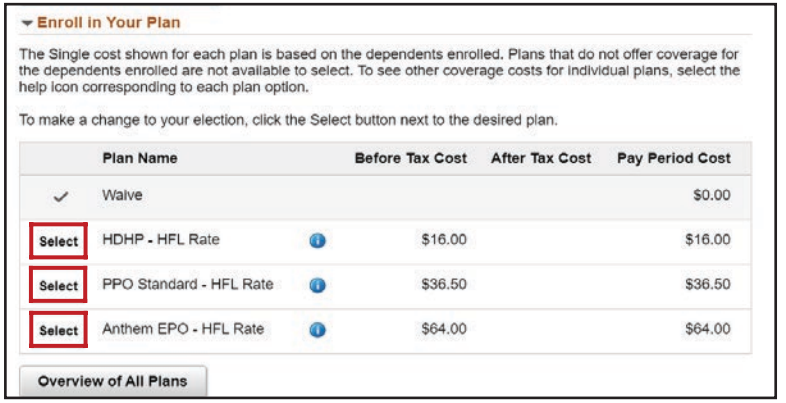


Medical Plan Enrollment

1. Click the **Medical** tile to review and update medical plan options.
2. To enroll your dependents, click the **checkbox** to the left of their name.
3. To add or update dependents, click **Add/Update Dependent**. Refer to page 31 for instructions.

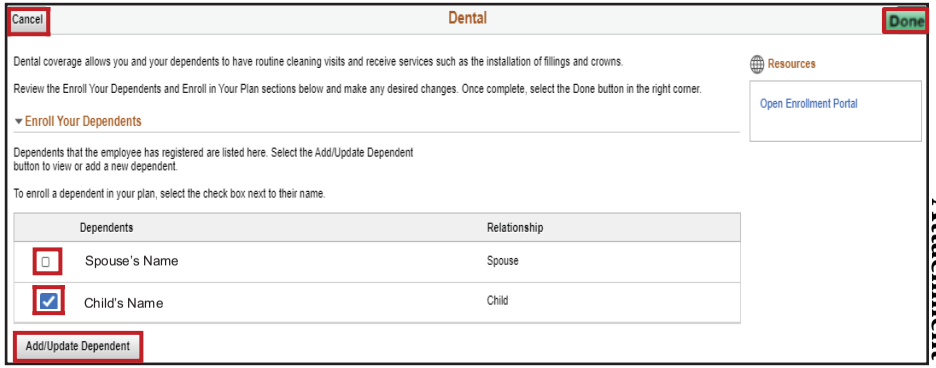


4. After reviewing the medical plan options, click the **Select** button next to the medical option name. To review plan options, click **Overview of All Plans**.
5. To save and update your medical plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.

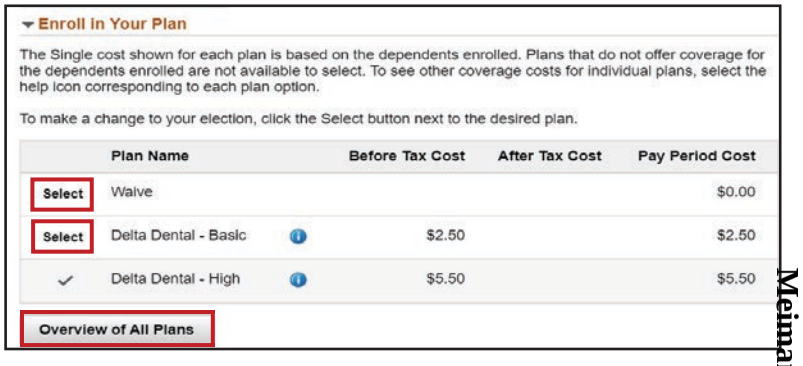


Dental Plan Enrollment

1. Click the **Dental** tile to review and update dental plan options.
2. To enroll your dependents, click the **checkbox** to the left of their name.
3. To add or update dependents, click **Add/Update Dependent**. Refer to page 31 for instructions.

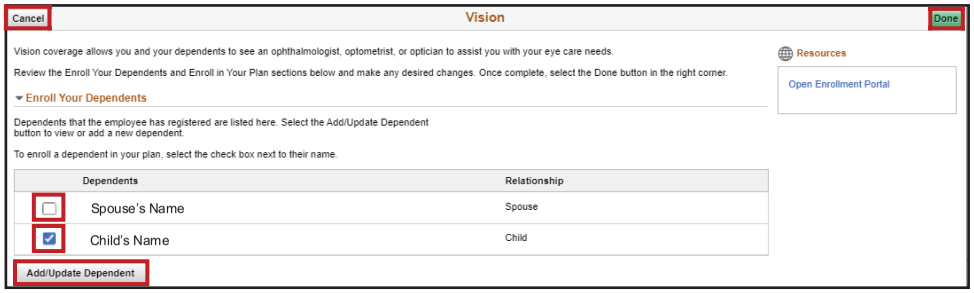


4. After reviewing the dental plan options, click the **Select** button next to the medical option name. To review plan options, click **Overview of All Plans**.
5. To save and update your dental plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.

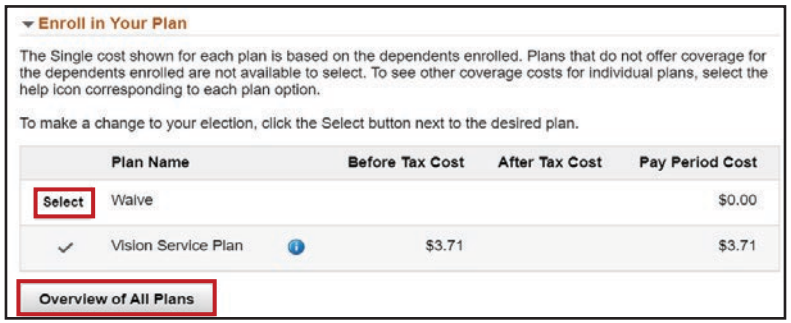


Vision Plan Enrollment

1. Click the **Vision** tile to review and update vision plan options.
2. To enroll your dependents, click the **checkbox** to the left of their name.
3. To add or update dependents, click **Add/Update Dependent**. Refer below for instructions.



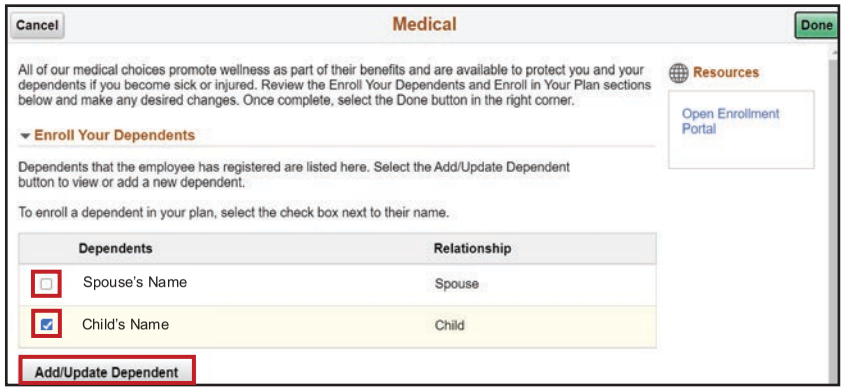
4. After reviewing the vision plan options, click the **Select** button next to the vision option name. To review plan options, click **Overview of All Plans**.
5. To save and update your vision plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.



Enroll/Add/Update Dependents and Beneficiaries

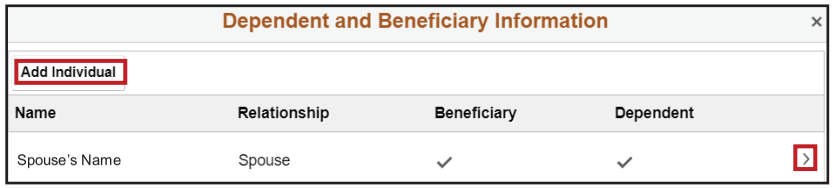
After selecting Medical, Dental, or Vision plans to edit, the summary of dependents will be displayed.

1. To enroll your dependents, click the checkbox to the left of their name.



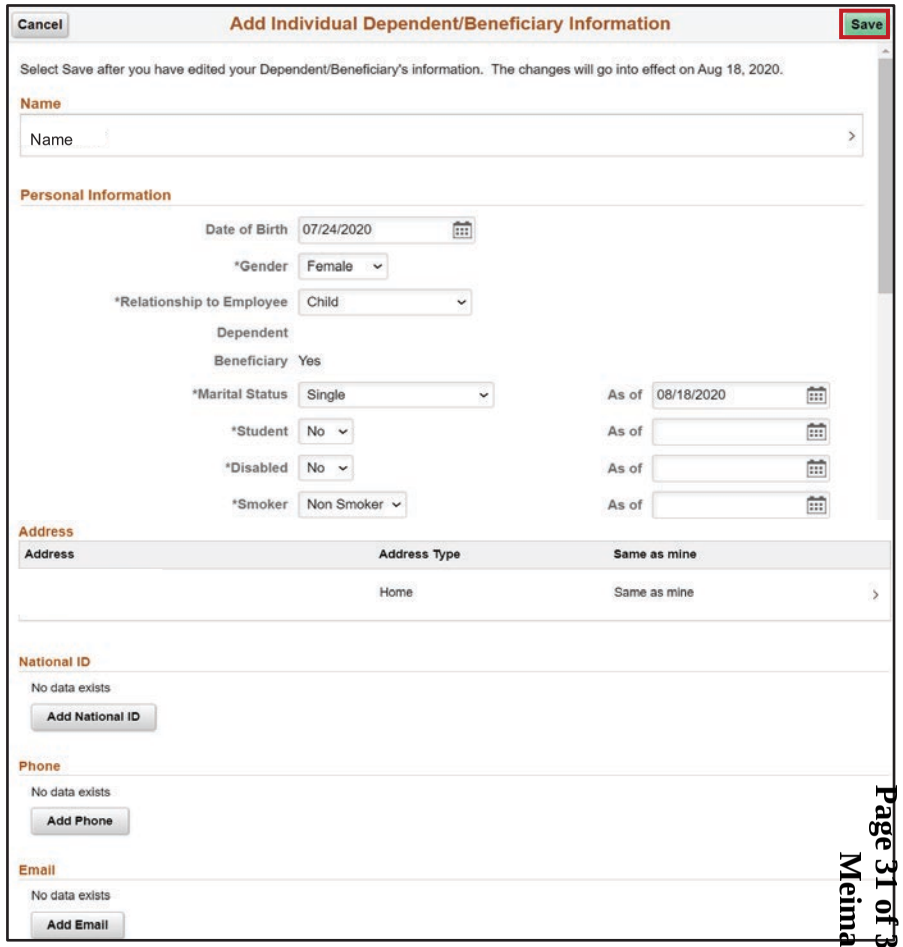
2. To add or update dependents, click **Add/Update Dependent**.
3. From the Dependent and Beneficiary Information window:

- Click the **right arrow** to the right of the dependent name to make updates.
- Click **Add Individual** to add a dependent.



Add Individual Dependent/Beneficiary Information

1. After selecting Add Individual, click **Add Name** to enter the dependent's or beneficiary's first and last names.
2. Enter the dependent or beneficiary information as required.
3. Click **Save**.



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Supplemental Life Insurance

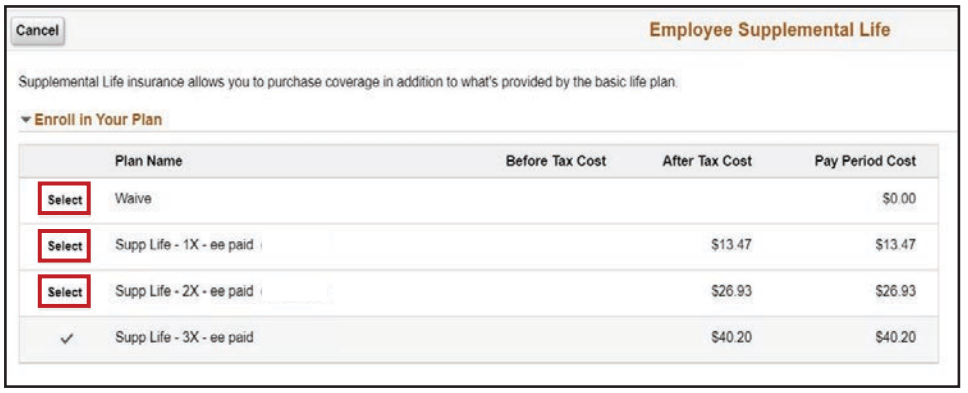
During Open Enrollment, if you already have Supplemental Life insurance equal to at least one times your base pay, you will have the opportunity to increase the amount of your Supplemental Life insurance by one times (up to three times or maximum of $300,000) without evidence of medical insurability. If you do not currently have supplemental life insurance and wish to elect it, you will need to complete an evidence of insurability questionnaire (found on the Benefits website) and return it to the Benefits Department. This may be done at any time during the year.

You pay the total cost of the Supplemental Life Insurance through payroll deductions. The cost of Supplemental Life is based on your age as of Jan. 1, annual salary, and the amount of insurance you elect. These costs are determined by the insurance carrier based upon an analysis of the employee group as a whole; they are not based upon separate evaluation of the costs for Basic Life as compared to Supplemental Life. Premium rates are shown here and are subject to change.

Age on Jan. 1	Cost 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	$.386
60 - 64	$.603
65 - 69	$1.170
Over 70	$1.899

Employee Supplemental Life Enrollment

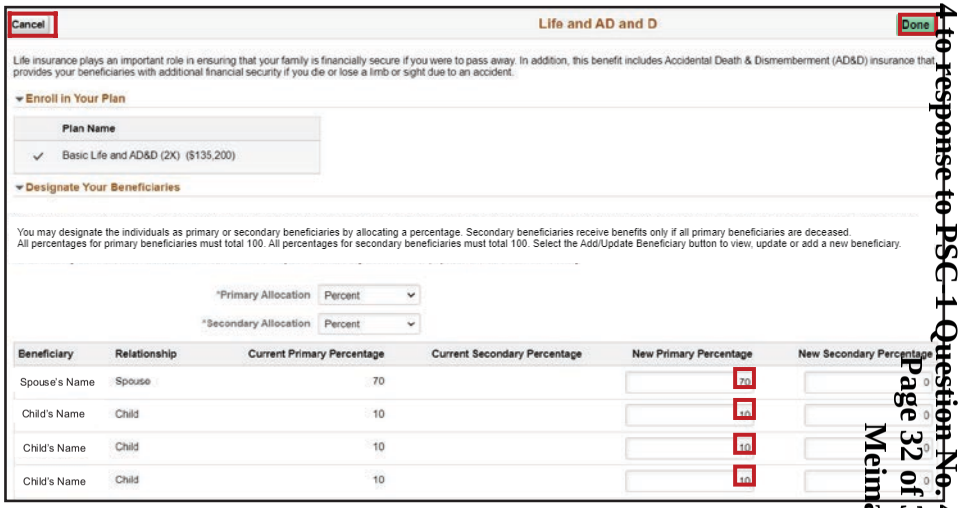
1. Click the **Employee Supplemental Life** tile to review and update plan options. You may select a supplemental life insurance plan by clicking the **Select** button to select **1x**, **2x**, or **3x salary**, or **Waive**.
2. To save and update your plan selection, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.



Life and AD and D

During Open Enrollment, you have the option to change life insurance beneficiary allocations.

1. Click the **Life and AD and D** tile to select and update beneficiary information and allocations.
2. Type in the fields for **New Primary Percentage** and **New Secondary Percentage** to update beneficiary allocations.
3. To add a new beneficiary, click **Add/Update Beneficiary**. Refer to page 31 instructions.
4. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.



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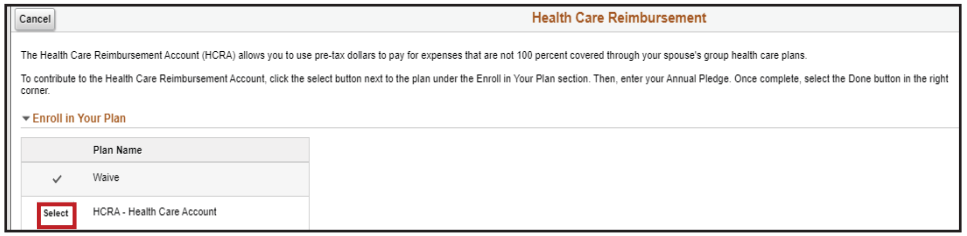
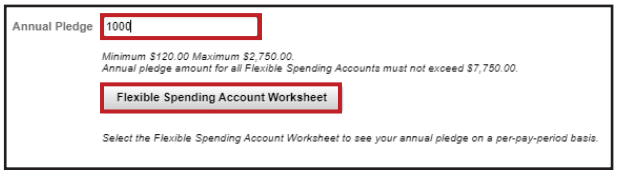
Health Care Reimbursement Account (HCRA) Enrollment

1. 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.

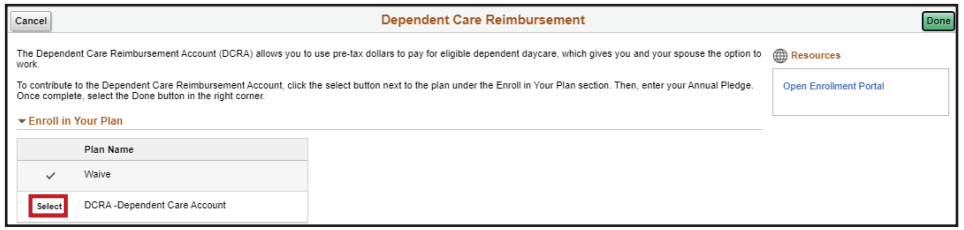


2. If you click **Select** for HCRA, a new prompt will open to enter your **Annual Pledge amount** and then press **Enter**. To determine how much to pledge, click the **Flexible Spending Account Worksheet** link.
3. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.

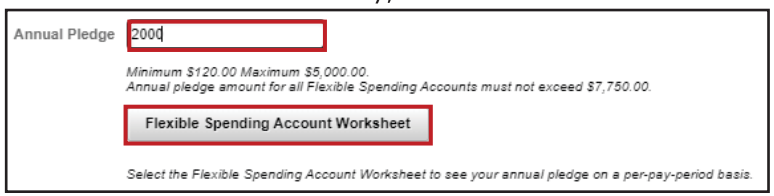


Dependent Care Reimbursement Account (DCRA) Enrollment

1. Click the **Dependent Care Reimbursement** tile to enroll in the Dependent Care Reimbursement (DCRA) plan. For a list of qualified expenses, please refer to IRS Publication 503 (irs.gov).

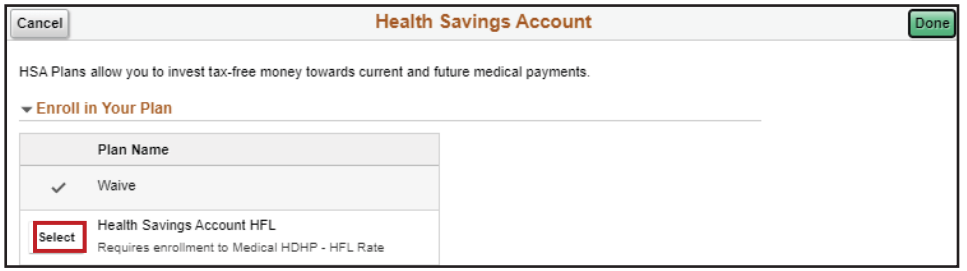


2. If you click **Select** for DCRA, a new prompt will appear to enter your **Annual Pledge amount** and then press **Enter**. To determine how much to pledge, click the **Flexible Spending Account Worksheet** link.
3. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.

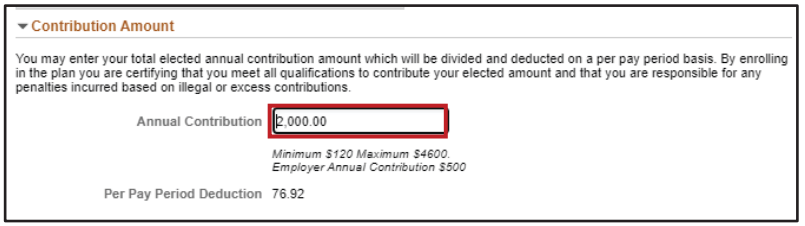


Health Savings Account Enrollment

1. 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.



2. If you choose to participate in the Health Savings account, a new prompt will open to enter your **Annual Contribution amount** and then press **Enter**.
3. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.



Legal Services Plan Enrollment

1. Click the **Legal Services** tile to enroll in the ARAG Group Legal Plan.
2. Click the **Select** button next to Group Legal.
3. To save and update your plan details, select **Done**. To ignore changes and to return to the Enrollment Summary, select **Cancel**.

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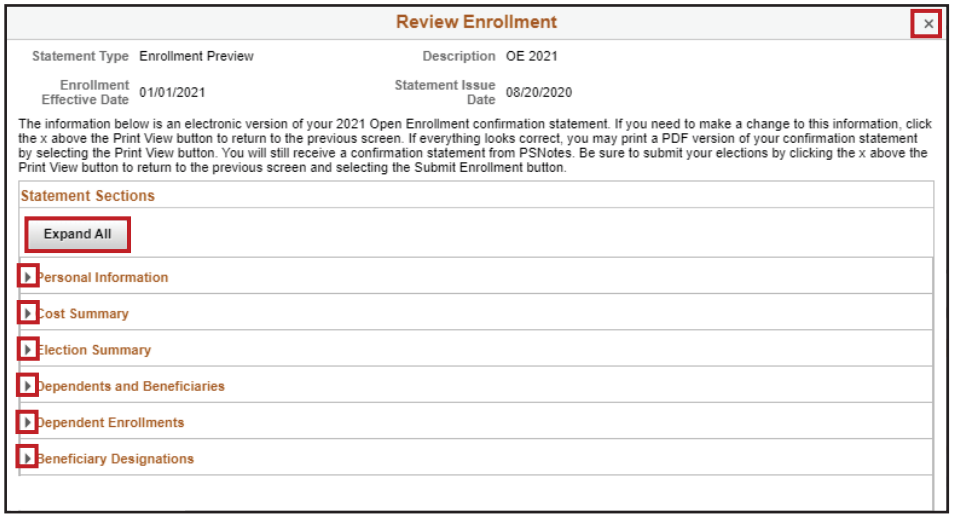
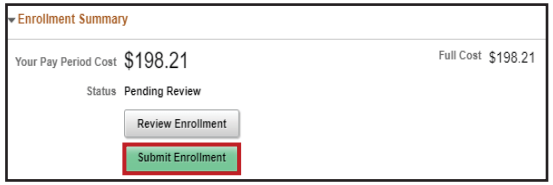
Review/Submit Enrollment

1. When finished with your Benefit elections, click **Review Enrollment**.

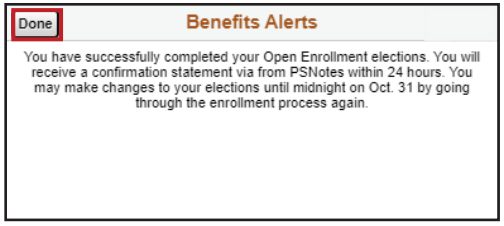
2. From the Review Enrollment window, review all Statement Sections by clicking **Expand All** or by individually expanding sections. Click the **X** to return to the Benefits Summary window.



3. 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.



4. At the confirmation window, click **Done** to close the pop-up window.



Frequently Asked Questions

Whom can I contact if I am having trouble logging into MyHR?
Send an email message to technologysupportcenter@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 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.

CONFIRMATION OF BENEFIT ELECTIONS As Of Date: 2020-10-15

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 your benefit choices. Your exact amount will depend on your pay period cycle.

YOUR NAME
YOUR ADDRESS

Employee ID: Employee ID
Benefit Pgm: SAL
Effective Date: 01/01/2021
Event Class: OE

YOUR ELIGIBLE DEPENDENTS:

Name	Relationship	Medical	Dental	Vision
Your covered dependents	Spouse	Yes	Yes	No
	Child	Yes	Yes	No

Costs per pay period

YOUR BENEFIT CHOICES

Your plan choices

Your coverage choices

	Benefit Option	Coverage Category/Base	Pay Period Deduction
Medical	PPO - HFL	Family	$ 162.50
Dental	Delta Dental - High	Family	$ 17.00
Vision	Vision Service Plan	Single	$ 3.71
Employee Supplemental Life	Supp Life - 2X - ee paid	$ 201,000	$ 5.43
Health Care Reimbursement	HCRA	$ 250	$ 10.42
Dependent Care Reimbursement	Waive		
Health Savings Account	Waive		
Legal Services	Group Legal		$ 10.63

Supplemental Life is rounded up to the next highest $1,000

YOUR LIFE INSURANCE BENEFICIARY DESIGNATIONS

Beneficiary Name	Coverage Amount	% Benefit	Contingent
Your Life Insurance Beneficiary(ies)	LIFSAL - $133700	100.00	

Basic Life is company paid and rounded to the nearest $100

401(k): Before Tax: 3% After Tax: 3%

401(k) STI/TIA: Before Tax: 3% After Tax: 3%

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 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 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 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.

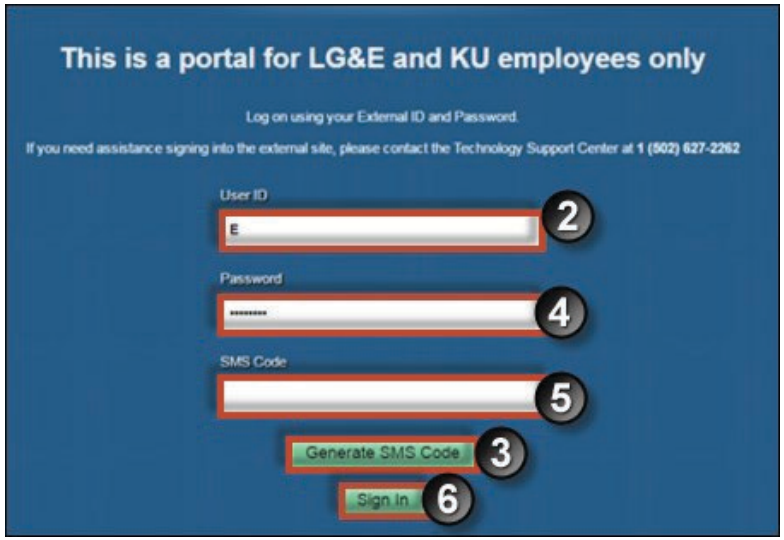
Electronically signed by YOUR NAME on 2020-10-15

PPL companies

Open Enrollment
Internet Benefit Elections

Logging Into the Network from Outside the Office

1. From outside of the office, type this link in your Internet browser.
   https://myhr.lge-ku.com
2. Enter your **User ID** (network ID).
3. Click **Generate SMS Code**.



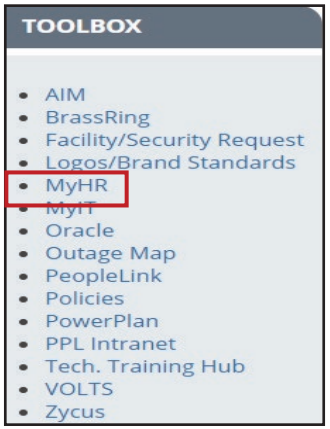
Tip: Before using this feature, update MyHR with your mobile phone number by accessing **MyHR** > **Personal Information** > **Phone Numbers**.

4. Enter your **Password** (network Password).
5. Enter the **SMS Code** from your mobile phone.
6. Click **Sign In**.

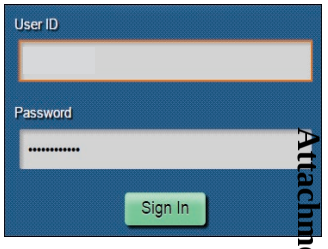
Note: If you cannot log in, contact the Technology Support Center at 502-627-2262.

Accessing Open Enrollment

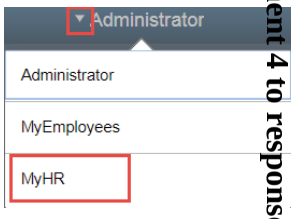
1. Access The GRID (intranet home page).
2. Under TOOLBOX on THE GRID, select **MyHR**.



3. At the login screen, wait 10 seconds and you will be logged in automatically.



4. If you are viewing Administrator or MyEmployees, click the drop-down next to Administrator or My Employees and select **MyHR.**



5. Tap the **Open Enrollment** tile.

Continue with your Benefits Enrollment by following the instructions in "The Grid Benefit Elections" job aid.

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Notes

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**

LG&E KU OVP
PPL companies

2021 Rate Table -- Full-Time Employees

EMPLOYEE MEDICAL - HEALTHY FOR LIFE RATE

Rates based on employee claims only

	Total Monthly Healthy for Life Rates						Monthly FT Company Cost				Monthly FT Employee Cost						Monthly PT Employee Cost					
	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

Rates based on employee claims only

	Total Monthly Base Rates						Monthly FT Company Cost				Monthly FT Employee Cost						Monthly PT Employee Cost					
	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

	Total Monthly Rates				Monthly FT Company Cost				Monthly FT Employee Cost				Monthly PT Employee Cost			
	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				Monthly FT Company Cost				Monthly FT Employee Cost				Monthly PT Employee Cost			
	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
VSP Vision	$7.42	$12.93	$13.20	$21.28	$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 per $1,000 of life insurance

	< 30	30 BLT 35	35 BLT 40	40 BLT 45	45 BLT 50	50 BLT 55	55 BLT 60	60 BLT 65	65 BLT 70	70 or older
Supplemental Life Insurance: age based (per $1,000 of coverage)	$0.054	$0.072	$0.081	$0.090	$0.135	$0.252	$0.396	$0.603	$1.170	$1.899

Dependent Life Ins ($5,000/ $10,000/ $25,000/ $50,000) — $1.47 / $2.95 / $9.40 / $23.50 per month

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2021 Rate Table --Part-Time Employees

EMPLOYEE MEDICAL - HEALTHY FOR LIFE RATE Rates based on employee claims only	Total Monthly Healthy for Life Rates						Monthly PT Company Cost				Monthly PT Employee Cost					
	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	$1,352	$1,019	$1,612	$1,812	$528	$528	$528	$528	$32	$624	$624	$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 Rates based on employee claims only	Total Monthly Base Rates						Monthly PT Company Cost				Monthly PT Employee Cost					
	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*	$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	Total Monthly Rates				Monthly PT Company Cost				Monthly PT Employee Cost			
	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	Total Monthly Rates				Monthly PT Company Cost				Monthly PT Employee Cost			
	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
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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Case No. 2020-00350
Response to PSC 1 Question No. 41 - H to Q

2017 - Benefit plan by Categories

2017	41 - H Medical		41 - I Dental		41 - J Vision		41 - K Basic Life	
Categories	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**
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 Total	**$ 9,423,453**	**$ 34,515,883**	**$ 620,904**	**$ 1,825,366**	**$ 502,394**	**$ -**	**$ -**	**$ 1,368,550**

2017	41 - N Defined Contribution			41 - O Dependent Life		41 - P Supplemental Life		41 - Q Long-Term Disability	
Categories	**Total Company Cost - Match**	**Total Company Cost - RIA**	**Total Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**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**

Case No. 2020-00350
Response to PSC 1 Question No. 41 - H to Q

2018 - Benefit plan by Categories

2018	41 - H Medical		41 - I Dental		41 - J Vision		41 - K Basic Life	
Categories	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total 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 Defined Contribution			41 - O Dependent Life		41 - P Supplemental Life		41 - Q Long-Term Disability	
Categories	Total Company Cost - Match	Total Company Cost - RIA	Total Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost
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**

Case No. 2020-00350
Response to PSC 1 Question No. 41 - H to Q

2019 - Benefit plan by Categories

2019	41 - H Medical		41 - I Dental		41 - J Vision		41 - K Basic Life	
Categories	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost
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 Defined Contribution			41 - O Dependent Life		41 - P Supplemental Life		41 - Q Long-Term Disability	
Categories	Total Company Cost - Match	Total Company Cost - RIA	Total Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost	Employee Cost	Total Company Cost
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**

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Response to PSC 1 Question No. 41 - H to Q

Base Year - Benefit plan by Categories

Base Year - 3/1/2020 to 2/28/2021	41 - H Medical		41 - I Dental		41 - J Vision		41 - K Basic Life	
Categories	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total 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			41 - O Dependent Life		41 - P Supplemental Life		41 - Q Long-Term Disability	
Categories	**Total Company Cost - Match**	**Total Company Cost - RIA**	**Total Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**	**Employee Cost**	**Total Company Cost**
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

	Medical				Dental				Vision				Life Insurance						LTD	401k Co Match	
Title	Medical Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Dental Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Vision Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Basic Life Code	Co Basic Life Monthly Cost	EE Supp Life Code	EE Supp Life Monthly Cost	Depn Life Code	EE Depn Life Monthly Cost	Co Monthly Cost	Total Match 1/1/2020 - 8/31/2020	Retirements Income Account (RIA)
Treasurer	[redacted]																				
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

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Meiman

2019

Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

CONFIDENTIAL INFORMATION REDACTED

	Medical				Dental				Vision				Life Insurance						LTD	401k Co Match	
Title	Medical Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Dental Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Vision Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Basic Life Code	Co Basic Life Monthly Cost	EE Supp Life Code	EE Supp Life Monthly Cost	Depn Life Code	EE Depn Life Monthly Cost	Co Monthly Cost	Total Match 1/1/2019 - 12/31/2019	Retirements Income Account (RIA)
Treasurer	[redacted]																				
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

	Medical				Dental				Vision				Life Insurance						LTD	401k Co Match	
Title	Medical Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Dental Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Vision Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Basic Life Code	Co Basic Life Monthly Cost	EE Supp Life Code	EE Supp Life Monthly Cost	Depn Life Code	EE Depn Life Monthly Cost	Co Monthly Cost	Total Match 1/1/2018 - 12/31/2018	Retirements Income Account (RIA)
Treasurer	[redacted]																				
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																					

VP Accounting retired 3/1/18
Chairman and CEO retired 4/1/18
VP and Deputy General Counsel retired 5/1/18

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2017

Each Corporate Officer's Benefit Enrollment, EE Cost and Co Cost

CONFIDENTIAL INFORMATION REDACTED

	Medical				Dental				Vision				Life Insurance						LTD	401k Co Match	
Title	Medical Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Dental Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Vision Code	Coverage Level	Co Monthly Cost	EE Monthly Cost	Basic Life Code	Co Basic Life Monthly Cost	EE Supp Life Code	EE Supp Life Monthly Cost	Depn Life Code	EE Depn Life Monthly Cost	Co Monthly Cost	Total Match 1/1/2017 - 12/31/2017	Retirements Income Account (RIA)
Treasurer	[redacted]																				
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

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LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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).

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

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 self-insured portions of the Plan

BENEFIT BOOKLET

This Benefit Booklet has been prepared by the Claims Administrator and the Employer as your Summary Plan Description. This document replaces and supersedes any Benefit Booklet or summary that you have received previously.

Please refer to this Benefit Booklet whenever you require health services. It describes how to access medical, 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.

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MEDICAL, DENTAL, AND VISION CARE PLAN OPTIONS

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 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.

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	$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 Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	20% Coinsurance	40% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (not in Physician's Office)	20% Coinsurance	40% Coinsurance
Outpatient Anesthesia	20% Coinsurance	40% Coinsurance
Therapy Services		
Physician's Office	$30 Copayment per visit	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	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

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Medical Supplies, Durable Medical Equipment and Appliances	20% Coinsurance	20% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$25 Copayment first visit; 20% Coinsurance thereafter	40% Coinsurance
Facility	20% Coinsurance	40% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 20% Coinsurance	 40% 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, 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.

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Preventive Care	Covered in Full	Not Covered
Physician Office Services		
Primary Care Physician (PCP)	$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 Medically Necessary Plus Non-compliance fee of $300.	
Skilled Nursing Facility	15% Coinsurance	35% Coinsurance
Maximum Days per Benefit Period	60 days	
Outpatient Services (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 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	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

Covered Services	Your Copayment/Coinsurance/Limitations	
	Network Provider	**Non-Network Provider**
Medical Supplies, Durable Medical Equipment and Appliances	15% Coinsurance	15% Coinsurance
NOTE: Physician office Copayments are applied rather than the Network Coinsurance listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		
Maternity Services		
Physician	$25 Copayment first visit; 10% Coinsurance thereafter	35% Coinsurance
Facility	15% Coinsurance	35% Coinsurance
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 15% Coinsurance	 35% Coinsurance 35% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	15% Coinsurance	35% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 15% Coinsurance	 35% Coinsurance 35% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	15% Coinsurance	35% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit 15% Coinsurance	 35% 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	**Network Provider**	**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).

Covered Services	**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	
Outpatient Services (not in Physician's Office)	20% Coinsurance	40% Coinsurance
Outpatient Anesthesia	20% Coinsurance	40% Coinsurance
Therapy Services		
Physician's Office	20% Coinsurance	40% Coinsurance
Outpatient Facility Services	20% Coinsurance	40% Coinsurance
Maximum Visits		
Cardiac Rehabilitation	30 visits per Benefit Period	
Occupational Therapy	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 – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	20% Coinsurance	40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	20% Coinsurance	40% Coinsurance
Outpatient Services Office Setting Outpatient Facility	 20% Coinsurance 20% Coinsurance	 40% Coinsurance 40% Coinsurance
Human Organ and Tissue Transplant Services	20% Coinsurance	40% Coinsurance

This Schedule of Benefits lists the Member's responsibility for Covered Services under the Anthem Blue Preferred EPO Option. Please refer to the Covered Services section for a more complete explanation of the specific services covered by the Plan. All Covered Services are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet including any riders.

Benefit Period	Calendar Year
Age Limits for Children	End of the month child attains age 26. See definition of Child on page 21 for eligibility beyond these age limits for a disabled child.
Lifetime Maximum Benefit for all Covered Services	No Lifetime Maximum Benefit Amount
Out-of-Pocket Limit	
Per Person	$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 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 Copayment waived if confined within 24 hours for the same condition	$150 Copayment per visit
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 Covered
Medical Supplies, Durable Medical Equipment and Appliances	10% Coinsurance	Not Covered
NOTE: Physician office Copayments are applied rather than the Network Copayment listed above if medical supplies, durable medical equipment or appliances are obtained in a Network Physician's office.		

Maternity Services		
Inpatient Services	$600 Copayment per inpatient confinement	Not Covered
Physician Services	$25 Copayment first visit; Covered in full thereafter	Not Covered
Mental Health Services		
NOTE: All Inpatient Mental Health Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$600 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit Covered in full	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Substance Abuse Services		
NOTE: All Inpatient Substance Abuse Services Must Be Pre-certified – *See your Medical Plan ID Card*		
Inpatient Services	$600 Copayment per inpatient confinement	Not Covered
Maximum per Benefit Period	no limit on number of visits	
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit Covered in full	 Not Covered Not Covered
Maximum per Benefit Period	no limit on number of visits	
Autism Services		
Inpatient Services	$600 Copayment per inpatient confinement	Not Covered
Outpatient Services Office Setting Outpatient Facility	 $25 Copayment per visit Covered in full	 Not Covered 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.

Covered Services	**Your Copayment/Coinsurance/Limitations**		
	Network Provider		**Non-Network Provider**
	EPO/PPO	**HDHP**	
	Days Supply: Days Supply may be less than the amount shown due to Prior Authorization, Quantity Limits, and Utilization Guidelines.		
Pharmacy	30 day supply		Not covered
Mail Service	90 day supply		Not covered
Copayment for Retail Pharmacy:			
Generic Formulary Drug	$ 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 Drug	$50 Copayment	20% Coinsurance	Not covered
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 Drug	$125 Copayment	20% Coinsurance	Not covered
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.

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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.

	Network Provider	**Non-Network Provider**
WellVision Exam (once every year)	$15 Copayment	Covered up to $45 (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/A
Diabetic Eye Care Plus Exam	$20 per visit	N/A
Retail Frame Allowance (Prescription Glasses) (once every year)	Covered up to $150 20% off balance	Covered up to $70
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**
Contact Lenses (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.

The Employer may require the Subscriber to submit proof of continued eligibility for any enrolled child. Your failure to provide this information could result in termination of a child's benefits under the Plan.

To enroll children under the Plan, the Subscriber may be required to provide a copy of any legal documents awarding guardianship of such child(ren) to the Subscriber. Temporary custody is not sufficient to establish eligibility under the Plan. Please see "Eligibility and Enrollment Section" that describes the documents that are required when enrolling dependents under the Plan.

Any foster child who is eligible for any governmental program or law will not be eligible for benefits under the Plan unless required by the laws of the Subscriber's state of residence.

Claims Administrator - An organization or entity that the Employer contracts with to provide administrative and claims payment services under the Plan. The Claims Administrators are identified in the section titled ERISA Information and Statement of ERISA Rights. The Employer self-insures many portions of the Plan, so the Claims Administrator does not assume any financial obligation for benefits paid under the self-insured portions of the Plan. The Claims Administrator is a Fiduciary under the Plan and has been delegated the sole authority and discretion to resolve all disputes regarding claims, claims appeals and the interpretation of the Plan, including making any findings of fact necessary for determination of any benefit payable under the Plan. The decision of the Claims Administrator shall be final, conclusive and binding as to all parties, and the Claims Administrator shall be deemed to have properly exercised its authority, unless it has abused its discretion hereunder by acting arbitrarily and capriciously.

COBRA – Continuation of health coverage as provided under the Consolidated Omnibus Budget Reconciliation Act of 1986 including subsequent amendment and guidance.

Coinsurance - A percentage of the Reasonable Charge for which you are responsible per Covered Service after you meet your Deductible in each Benefit Period.

Copayment - A specific dollar amount for Covered Services indicated in the Schedule of Benefits for which you are responsible. The Copayment does not apply towards any Deductible. Your flat dollar Copayment will be the lesser of the amount shown in the Schedule of Benefits or the amount charged by the Provider.

Covered Services - Services, supplies or treatment as described in the Covered Services sections of this Benefit Booklet which are performed, prescribed, directed or authorized by a Provider. To be a Covered Service the service, supply or treatment must be:

- Medically Necessary or otherwise specifically included as a benefit under this Benefit Booklet.
- Within the scope of the license of the Provider performing the service.
- Rendered while your coverage under the Plan is in force.
- Not Experimental/Investigative or otherwise excluded or limited by this Benefit Booklet, or by any amendment or rider thereto.
- Authorized in advance by the Claims Administrator if such Precertification is required in the Plan.

A charge for a Covered Service is incurred on the date the service, supply or treatment was provided to you.

Covered Transplant Procedure - Any of the Medically Necessary non-Experimental/Investigative human organ and tissue transplants as described in this Benefit Booklet.

Custodial Care - Care primarily for the purpose of assisting you in the activities of daily living or in meeting personal rather than medical needs, and which is not specific treatment for an illness or injury. It is care which cannot be expected to substantially improve a medical condition and has minimal therapeutic value. Such care includes, but is not limited to:

- assistance with walking, bathing, or dressing;
- transfer or positioning in bed;
- normally self-administered medicine;
- meal preparation;
- feeding by utensil, tube, or gastrostomy;
- oral hygiene;
- ordinary skin and nail care;
- catheter care;
- suctioning;
- using the toilet;
- enemas; and
- preparation of special diets and supervision over medical equipment or exercises or over self-administration of oral medications not requiring constant attention of trained medical personnel.

Deductible - The dollar amount of Covered Services listed in the Schedule of Benefits for which you are responsible before benefits are payable under the Plan for Covered Services each Benefit Period.

Dependent - A person of the Subscriber's family who is eligible for coverage under the Plan as described in the Eligibility and Enrollment section of this Benefit Booklet.

Diagnostic Service - A test or procedure performed when you have specific symptoms to detect or to monitor your disease or condition or a test performed as a Medically Necessary preventive care screening for an asymptomatic patient. It must be ordered by a Provider. Covered Diagnostic Services are limited to those services specifically listed in the Covered Services section.

Disabled Employee – A Regular, Full-Time Employee who is receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the terms of the LG&E and KU Long Term Disability Plan or any Former Plan.

Disease Management Program – the plan may offer a voluntary program to eligible Subscribers and/or Dependents to manage diseases and/or chronic conditions.

Effective Date - The date a Member's coverage begins under the Plan. No benefits are payable for services and supplies received before the Member's Effective Date.

Eligible Person - A person who satisfies the Plan's eligibility requirements and is entitled to apply to be a Subscriber.

Emergency - An accidental traumatic bodily injury or other medical condition that arises suddenly and unexpectedly and manifests itself by acute symptoms of such severity, including severe pain, 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 National Institutes of Health.

The Claims Administrator or the Claims Administrator's designee has the sole authority and discretion to determine all questions pertaining to whether a service is Experimental/Investigative under this Plan.

Family Coverage – Coverage provided by the Employer for the Subscriber and eligible Dependents.

Former Plan – A plan with a prior employer that is recognized by the Employer for purposes of determining eligibility under the LG&E and KU Medical, Dental and Vision Care Plan.

Formulary - The list of pharmaceutical products, developed in consultation with Physicians and pharmacists, approved for their quality and cost effectiveness.

Full-time Student - Full-time Student is a Child who is enrolled in and attending full-time a recognized course of study or training at:

- An accredited high school;
- An accredited college or university; or
- A licensed vocational school, technical school, beautician school, automotive school or similar training school.

Full-time Student status is determined in accordance with the standards set forth by the educational institution.

A Child continues to be a Full-time Student during periods of regular vacation established by the institution. If the Child does not continue as a Full-time Student immediately following the period of vacation, the Full-time Student designation will end on the last day of the calendar month preceding the month in which such period of vacation ended. For example: Spring semester ends May 10 and students

are on vacation for the calendar months of June and July. Fall semester starts August 25 and if students do not return to school, Full-time Student designation will end July 31.

- **College Student Medical Leave**
  The plan will extend coverage for up to one year when a college student otherwise would lose eligibility, if a child takes a medically necessary leave of absence from a postsecondary educational institution. Coverage will continue for up to one year of leave, unless dependent coverage ends earlier under another plan provision, such as the parent's termination of employment or the child's age exceeding the plan's limit.

- **Medically necessary change in student status.**
  The extended coverage is available if a college student would otherwise lose coverage because a serious illness or injury requires a medically necessary leave of absence or a change in enrollment status (for example, a switch from full-time to part-time student status). The plan must receive written certification from the child's physician confirming the serious illness or injury and the medical necessity of the leave or change in status.

- **Coverage continues even if the plan changes.**
  Dependent coverage will continue during the leave as if the child had maintained student eligibility. This requirement applies even if a plan changes during the extended period of coverage.

Generic Drugs - Drugs which have been determined by the FDA to be bioequivalent to Brand Name Drugs and are not manufactured or marketed under a registered trade name or trademark. A drug whose active ingredients duplicate those of a Brand Name Drug and is its bioequivalent, Generic Drugs must meet the same FDA specifications for safety, purity and potency and must be dispensed in the same dosage form (tablet, capsule, cream) as the counterpart Brand Name Drug. On average, Generic Drugs cost about half as much as the counterpart Brand Name Drug.

Health Care Management -- Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

Identification Card - A card issued by the Claims Administrator that bears the Subscriber's name, identifies the membership by number, and may contain information about your benefits under the Plan. It is important to carry this card with you.

Independent Contractor - An individual engaged by the Employer to perform services not as a Leased Employee or an Employee, even if such individual is subsequently determined by the Internal Revenue Service, the Department of Labor, a court of competent jurisdiction or the Employer to be a common law employee of the Employer.

Inpatient - A Member who receives care as a registered bed patient in a Hospital or other Provider where a room and board charge is made. It does not mean a Member who is placed under observation for fewer than 24 hours.

Intern - An employee whose position is through the Employer's formal cooperative/internship programs.

Late Enrollee - An individual whose enrollment under the Plan is a Late Enrollment.

Late Enrollment - Enrollment other than on:

- The earliest date on which benefits can become effective under the Plan; or
- The date of an event that qualifies for Special Enrollment.

Leased Employee - An employee is a leased employee if:

- Services are provided under an agreement between the recipient and the leasing organization,
- Services are performed for the recipient or the recipient and related persons on a substantially full-time basis for a period of at least one year, and
- The services are of a type historically performed by employees in the recipient's field of business.

Lifetime Maximum - The maximum dollar amount for Covered Services paid by the Plan during your lifetime. Payments made under any current or former medical option of the Plan are used in determining if the Lifetime Maximum has been reached.

Mail Service - A prescription drug program which offers a convenient means of obtaining maintenance medications by mail if the Member takes prescription drugs on a regular basis. Covered prescription drugs are ordered directly from the licensed Pharmacy Mail Service which has entered into a reimbursement agreement with the Claims Administrator and sent directly to the Member's home.

Maximum Allowable Amount - The amount that the Claims Administrator determines is the maximum amount payable for Covered Services you receive, up to but not to exceed charges actually billed. The determination considers:

- amounts charged by other Providers for the same or similar service;
- any unusual medical circumstances requiring additional time, skill or experience; and/or
- other factors the Claims Administrator determines are relevant, including but not limited to, a resource based relative value scale.
    - The amount accepted by a Network Provider as payment in full under the participation agreement for the Plan.

For a Network Provider, the Maximum Allowable Amount is equal to the amount that constitutes payment in full under the Network Provider's participation agreement for this product. If a Network Provider accepts as full payment an amount less than the negotiated rate under the participation agreement, the lesser amount will be the Maximum Allowable Amount.

For a Non-Network Provider who is a Physician or other non-facility Provider, even if the Provider has a participation agreement with the Claims Administrator for another product, the Maximum Allowable Amount is the lesser of the actual charge or the standard rate under the participation agreement used with Network Providers for the Plan.

For a Non-Network Provider which is a facility, the Maximum Allowable Amount is equal to an amount negotiated with that Non-Network Provider facility for Covered Services under the Plan or any other plan. In the absence of a negotiated amount, the Claims Administrator shall have discretionary authority to establish as the Claims Administrator deems appropriate, the Maximum Allowable Amount for a Non-Network Provider facility. The Maximum Allowable Amount is the lesser of the Non-network Provider facility's charge, or an amount determined by the Administrator, after consideration of any one or more of the following: industry cost, peer reimbursement, utilization data, previously negotiated rates, outstanding offers that the Administrator may have made, or other factors the Administrator, on behalf of the Employer, deems appropriate It is your obligation to pay any Copayments and Deductibles, and any amounts which exceed the Maximum Allowable Amount.

The Maximum Allowable Amount is reduced by any penalties for which a Provider is responsible as a result of its agreement with the Claims Administrator.

Medically Necessary or Medical Necessity – An intervention that is or will be provided for the diagnosis, evaluation and treatment of a condition, illness, disease or injury and that is determined by the Claims Administrator to be:

- Medically appropriate for and consistent with the symptoms and proper diagnosis or treatment of the Member's condition, illness, disease or injury;
- Obtained from a Provider;
- Provided in accordance with applicable medical and/or professional standards;
- Known to be effective, as proven by scientific evidence, in materially improving health outcomes;
- The most appropriate supply, setting or level of service that can safely be provided to the Member and which cannot be omitted consistent with recognized professional standards of care (which, in the case of hospitalization, also means that safe and adequate care could not be obtained in a less comprehensive setting);
- Cost-effective compared to alternative interventions, including no intervention ("cost effective" does not mean lowest cost);
- Not Experimental/Investigative;
- Not primarily for the convenience of the Member, the Member's family or the Provider.
- Not otherwise subject to an exclusion under this Benefit Booklet.

The fact that a Provider may prescribe, order, recommend, or approve care, treatment, services or supplies does not, of itself, make such care, treatment, services or supplies Medically Necessary.

The Claims Administrator is the final authority to determine whether services or supplies are Medically Necessary.

Medical Policy -- The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy

Medicare - The program of health care for the aged and disabled established by Title XVIII of the Social Security Act, as amended.

Member - A Subscriber or Dependent who has satisfied the eligibility conditions, applied for coverage, been approved by the Employer and for whom Premium Contribution payment has been made. Members are sometimes called "you" or "your."

Mental Health Conditions (including Substance Abuse) - A condition identified as a mental disorder in the most current version of the International Classification of Diseases, in the chapter titled "Mental Disorders".

- **Mental Health** is a condition which manifests symptoms which are primarily mental or nervous, regardless of any underlying physical causes.
- **Substance Abuse** is a condition brought about when an individual uses alcohol or other drug(s) in such a manner that his or her health is impaired and/or ability to control actions is impaired.

In determining whether or not a particular condition is a Mental Health Condition, the Plan may refer to the most current edition of the Diagnostic and Statistical Manual of Mental Conditions of the American Psychiatric Association, or the International Classification of Diseases (ICD) Manual.

Mental Health/Substance Abuse Subcontractor - An organization or entity that the Claims Administrator has a contract with to provide administrative and claims payment services and/or Covered Services regarding Mental Health/Substance Abuse services under this Plan. These administrative services may also be provided directly by the Claims Administrator.

Network Physician - A Physician who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Provider - A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator, or with another organization which has an agreement with the Claims Administrator, regarding payment for Covered Services and certain administration functions for the Network associated with the Plan.

Network Transplant Facility – A Provider who has entered into a contractual agreement or is otherwise engaged by the Claims Administrator with another organization which has an agreement with the Claims Administrator to provide Covered Services and certain administrative functions to you for the network associated with this Plan. A Hospital may be a Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

New FDA Approved Drug Product or Technology - The first release of the brand name product or technology upon the initial FDA New Drug Approval. Other applicable FDA approval for its biochemical composition and initial availability in the marketplace for the indicated treatment and use.

New FDA Approved Drug Product or Technology does not include:

- new formulations: a new dosage form or new formulation of an active ingredient already on the market;
- already marketed drug product but new manufacturer; a product that duplicates another firm's already marketed drug product (same active ingredient, formulation, or combination);
- already marketed drug product, but new use: a new use for a drug product already marketed by the same or a different firm; or
- newly introduced generic medication (generic medications contain the same active ingredient as their counterpart brand-named medications).

Non-Network Provider - A Provider who has not entered into a contractual agreement with Claims Administrator or is not otherwise engaged by Claims Administrator for the network associated with this Plan. Providers who have not contracted or affiliated with Claims Administrator's designated Subcontractor(s) for the services they perform under this Plan are also considered Non-Network Providers.

Non-Network Transplant Facility - Any Hospital which has not contracted with the transplant network engaged by Claims Administrator to provide Covered Transplant Procedures. A Hospital may be a Non-Network Transplant Facility with respect to:

- Certain Covered Transplant Procedures; or
- All Covered Transplant Procedures.

Out-of-Pocket Limit - A specified dollar amount of expense incurred for Covered Services in a Benefit Period as listed in the Schedule of Benefits. Such expense does not include charges in excess of the Maximum Allowable Amount or any non-covered services. Refer to the Schedule of Benefits for other services that may not be included in the Out-of-Pocket Limit. When the Out-of-Pocket Limit is reached, no additional Copayment or Coinsurance is required unless otherwise specified in this Benefit Booklet, subject to the Plan's Lifetime Maximum.

Outpatient - A Member who receives services or supplies while not an Inpatient.

Participating Employer - an Employer who has adopted the Plan as shown in the section titled "ERISA Information and Statement of ERISA Rights".

Pharmacy and Therapeutics Committee - a committee of physicians and pharmacists who review literature and studies which address the safety, efficacy, approved indications, adverse effects, contraindications, medical outcome, and pharmacoeconomics. The committee will develop, review and/or approve guidelines related to how and when certain drugs and/or therapeutic categories will be approved for coverage.

Plan – The LG&E and KU Medical, Dental and Vision Care Plan provided by the Employer and explained in this Benefit Booklet.

Precertification -- Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Premium Contribution(s) - The periodic premium costs specified by the Employer which are required to be paid by you to maintain benefits under the Plan. The Employer has the sole authority to determine your Premium Contribution and may change this amount from time to time. Generally, the Premium Contribution is determined and changed by the Employer for each calendar year. Your contribution is determined by the composite rate for the coverage you select.

Premium Contribution Period – Each calendar month. Each Premium Contribution is due the first day of the calendar month for which the Premium Contribution applies. Your and your Dependents coverage will be terminated for non-payment if you do not pay the required Premium Contribution within 31 days of the date due.

Prescription Legend Drug - A medicinal substance, dispensed for Outpatient use, which under the Federal Food, Drug & Cosmetic Act is required to bear on its original packing label, "Caution: Federal law prohibits dispensing without a prescription." Compounded medications which contain at least one such medicinal substance are considered to be Prescription Legend Drugs. Insulin is considered a Prescription Legend Drug under this Plan.

Prescription Order - A written request by a Provider, as permitted by law, for a drug or medication and each authorized refill for same.

Primary Care Physician (PCP) – A Physician who is in family practice, general practice, internal medicine, pediatrics or obstetrics/gynecology who supervises, coordinates and provides initial care and basic medical services to a Member. The PCP is responsible for maintaining continuity of patient care.

Prior Authorization - The process applied to certain drugs and/or therapeutic categories to define and/or limit the conditions under which these drugs will be covered. The drugs and criteria for coverage are defined by the Pharmacy and Therapeutics Committee.

Provider - A duly licensed person or facility that provides services within the scope of an applicable license and is a person or facility that the Plan approves. Providers include, but are not limited to, the following persons and facilities:

- **Alternative Care Facility** – A non-hospital health care facility, or an attached facility designated as free standing by a Hospital, that the Plan approves, which provides Outpatient Services primarily for but not limited to:
  1. Diagnostic Services such as Computerized Axial Tomography (CAT scan) or Magnetic Resonance Imaging (MRI);
  2. Surgery;
  3. Therapy Services or rehabilitation.

- **Ambulatory Surgical Facility** - A Provider that:
  1. is licensed as such, where required;
  2. is equipped mainly to do Surgery;
  3. has the services of a Physician and a Registered Nurse (R.N.) at all times when a patient is present;
  4. is not an office maintained by a Physician for the general practice of medicine or dentistry; and
  5. is equipped and ready to initiate emergency procedures with personnel who are certified in advanced cardiac lifesaving skills.

- **Birthing Center -** a Provider, other than a Hospital, where births take place following normal, uncomplicated pregnancies. Such centers must be:
  1. constituted, licensed, and operated as set forth in the laws that apply;
  2. equipped to provide low-risk maternity care;
  3. adequately staffed with qualified personnel who:
     a. provide care at childbirth;
     b. are practicing within the scope of their training and experience; and
     c. are licensed if required; and
  4. equipped and ready to initiate emergency procedures in life threatening events to mother and baby by personnel who are certified in advanced cardiac lifesaving skills.

- **Certified Registered Nurse Anesthetist -** Any individual licensed as a Registered Nurse by the state in which he or she practices, who holds a certificate of completion of a course in anesthesia approved by the American Association of Nurse Anesthetists or a course approved by that state's appropriate licensing board and who maintains certification through a recertification process administered by the Council on Recertification of Nurse Anesthetists.

- **Home Health Care Agency** - A public or private agency or organization licensed in the state in which it is located to provide Home Health Care Services.

- **Hospice** - A coordinated plan of home, Inpatient and Outpatient care which provides palliative and supportive medical and other health services to terminally ill patients. An interdisciplinary team provides a program of planned and continuous care, of which the medical components are under the direction of a Physician. Care must be available 24 hours a day, seven days a week. The Hospice must meet the licensing requirements of the state or locality in which it operates.

- **Hospital** - A Provider constituted, licensed, and operated as set forth in the laws that apply to Hospitals, which:
  1. provides room and board and nursing care for its patients;
  2. has a staff with one or more Physicians available at all times;
  3. provides 24 hour nursing service;
  4. maintains on its premises all the facilities needed for the diagnosis, medical care, and treatment of an illness or injury; and
  5. is fully accredited by the Joint Commission on Accreditation of Health Care Organizations.

  The term Hospital does not include a Provider, or that part of a Provider, used mainly for:
  1. nursing care;
  2. rest care;
  3. convalescent care;
  4. care of the aged;
  5. Custodial Care;
  6. educational care;
  7. treatment of alcohol abuse; or
  8. treatment of drug abuse.

- **Pharmacy** - An establishment licensed to dispense prescription drugs and other medications through a duly licensed pharmacist upon a Physician's order. A Pharmacy may be a Network Provider or a Non-Network Provider.

- **Physician** -
  1. a legally licensed doctor of medicine, doctor of osteopathy, or optometry; or
  2. any other legally licensed practitioner of the healing arts rendering services which are:
     a. covered by the Plan; and
     b. within the scope of his or her license.

  Physician does not include:
  1. the Member; or
  2. the Member's Spouse, parent, child, sister, brother, in-law, or someone residing in the Member's home.

- **Skilled Nursing Facility** - A Provider constituted, licensed, and operated as set forth in applicable state law, which:
  1. mainly provides Inpatient care and treatment for persons who are recovering from an illness or injury;
  2. provides care supervised by a Physician;
  3. provides 24 hour per day nursing care supervised by a full-time Registered Nurse;
  4. is not a place primarily for care of the aged, Custodial Care, or treatment of alcohol or drug dependency; and
  5. is not a rest, educational, or custodial Provider or similar place.

- **Urgent Care Center -** A health care facility that is organizationally separate from a Hospital and whose primary purpose is the offering and provision of immediate, short-term medical care, without appointment, for Urgent Care.

Recovery – A Recovery is money you receive from another, their insurer or from any "Uninsured Motorist," "Underinsured Motorist," "Medical-Payments," "No-Fault," or "Personal Injury Protection," or other insurance coverage provision as a result of injury or illness. Regardless of how you or your representative or any agreements characterize the money you receive, it shall be subject to the Subrogation and Reimbursement provisions of this Benefit Booklet.

Reemployment Date – The date the Employee first performs service for the Employer following a Severance from Service Date.

Regular, Full-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work 40 hours per week. If the employee works for a Participating Employer that has a full-time workweek of other than 40 hours, the Participating Employer's full-time equivalent will apply, rather than 40 hours.

Regular, Part-Time Employee - An employee whose position has an indefinite end or whose position is expected to last twelve (12) months or more, and who is scheduled to work less than a full-time weekly schedule.

Respite Care – Short-term temporary care for people with disabilities provided by persons trained in the behavioral management of persons with pervasive developmental disorders under the supervision of a professional licensed or certified to provide Mental Health services. The care must be provided at facilities that meet the state and/or local licensing certification requirements.

Service Area - The geographical area within which Covered Services under the Plan are available.

Severance from Service Date – The date on which the employee's employment with a Participating Employer is terminated.

Single Coverage – Coverage for the Subscriber only.

Skilled Care - Care which is Medically Necessary and must be performed or supervised by a skilled licensed professional in the observation and/or assessment of treatment of an illness or injury. It is ordered by a Physician and usually involves a treatment plan.

Specialist – A Physician who is not a Primary Care Physician.

Spouse - The Subscriber's legal spouse in the Subscriber's state of primary residence.

Stabilize - The provision of medical treatment to you in an emergency as may be necessary to assure, within reasonable medical probability that material deterioration of your condition is not likely to result from or during any of the following:

- your discharge from an emergency department or other care setting where Emergency Care is provided to you;
- your transfer from an emergency department or other care setting to another facility; or
- your transfer from a Hospital emergency department or other Hospital care setting to the Hospital's

Inpatient setting.

Subcontractor - The Claims Administrator and/or Employer may subcontract particular services to organizations or entities that have specialized expertise in certain areas. This may include but is not limited to prescription drugs and mental health/behavioral health and substance abuse services. Such subcontracted organizations or entities may make benefit determinations and/or perform administrative, claims paying, or customer service duties on the Claims Administrator's or Employer's behalf.

Subscriber - An eligible employee or retired employee or member of the Employer enrolled under the Plan, whose benefits are in effect and whose name appears on the Identification Card issued by the Claims Administrator.

Substance Abuse -- See definition for Mental Health Conditions (including Substance Abuse).

Survivor -- An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

Temporary Employee - An employee who is scheduled to work a regular workweek but is hired for a limited term of employment that is not expected to exceed twelve (12) months, or an employee whose position does not have a regular work schedule (e.g. a person being called in for emergency duty).

Therapy Services - Services and supplies used to promote recovery from an illness or injury. Covered Therapy Services are limited to those services specifically listed in the Covered Services section.

Urgent Care: An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital.

Visually Necessary or Appropriate: Services and materials medically or visually necessary to restore or maintain a patient’s visual acuity and health and for which there is no less expensive professionally acceptable alternative.

Waiting Period - Period of employment following an Employment Date or Reemployment Date that is required before a Subscriber’s coverage is effective.

ELIGIBILITY AND ENROLLMENT

Benefits payable under the Plan are available to you because of your employment with or membership with the Employer.

In order for you to participate in the Plan, certain requirements must be satisfied. These requirements may include a Waiting Period. The specific time periods and other standards for participation in the Plan are determined by the Employer and/or federal law. Eligibility requirements are below.

Eligibility for Employees

Subscriber

A person is eligible to participate in the Plan as a Subscriber if the person is a Regular, Full-Time Employee of a Participating Employer; or a Regular, Part-Time Employee who is scheduled to work at least 20 hours per week for a Participating Employer; or a person whose employment is covered by a collective bargaining agreement between a Participating Employer and a union who has met the terms specified in the collective bargaining agreement to be eligible for medical, 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.

If an Eligible Person has one or more Dependents that qualify for coverage under the Plan at the time of the initial enrollment for whom coverage is not elected, those Dependent(s) can only be enrolled for benefits during the 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 their Dependents when they marry or acquire a new child as result of birth, adoption, or placement for adoption.
- A Subscriber may enroll their Spouse separately at the time of marriage or a Child at the time of birth, adoption or placement for adoption.

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.

If you or your dependents are already enrolled in Medicaid or CHIP and you live in a State listed below, you can contact your State Medicaid or CHIP office to find out if premium assistance is available.

If you or your dependents are NOT currently enrolled in Medicaid or CHIP, and you think you or any of your dependents might be eligible for either of these programs, you can contact your State Medicaid or CHIP office or dial **1-877-KIDS NOW** or **www.insurekidsnow.gov** to find out how to apply. If you qualify, you can ask the State if it has a program that might help you pay the premiums for an employer-sponsored plan.

Once it is determined that you or your dependents are eligible for premium assistance under Medicaid or CHIP, as well as eligible under your employer plan, your employer must permit you to enroll in your employer plan if you are not already enrolled. This is called a "special enrollment" opportunity, and **you must request coverage within 60 days of being determined eligible for premium assistance**. If you have questions about enrolling in your employer plan, you can contact the Department of Labor electronically at www.askebsa.dol.gov or by calling toll-free 1-866-444-EBSA (3272).

If you live in one of the following States, you may be eligible for assistance paying your employer health plan premiums. The following partial list of States is current as of July 31, 2014. You should contact your State for further information on eligibility.

INDIANA - Medicaid Website: http://www.in.gov/fssa Phone: 1-800-889-9949	**VIRGINIA** - Medicaid and CHIP Medicaid Website: http://www.dmas.virginia.gov/rcp-HIPP.htm Medicaid Phone: 1-800-432-5924 CHIP Website: http://www.famis.org/ CHIP Phone: 1-866-873-2647
KENTUCKY - Medicaid Website: http://chfs.ky.gov/dms/default.htm Phone: 1-800-635-2570	**WEST VIRGINIA -** Medicaid Website: www.dhhr.wv.gov/bms Phone: 1-877-598-5820, HMS Third Party Liability

To see if any more States have added a premium assistance program since July 31, 2014 or for more information on special enrollment rights, you can contact either:

U.S. Department of Labor
Employee Benefits Security Administration
www.dol.gov/ebsa
1-866-444-EBSA (3272)

U.S. Department of Health and Human Services
Centers for Medicare & Medicaid Services
www.cms.hhs.gov
1-877-267-2323, Ext. 61565

Late Enrollment

An Eligible Person or Dependent who did not request enrollment for coverage with the Plan during the initial enrollment period, as a newly eligible person, or a special enrollment period during which the individual was entitled to enroll is considered a Late Enrollee and not eligible to enroll for coverage with the Plan until the next Open Enrollment Period.

Open Enrollment

An Open Enrollment Period shall be held at least once every calendar year. Eligible Members and their eligible Dependents may enroll during this period.

Nondiscrimination

No person who is eligible to enroll will be refused enrollment based on health status, health care needs, genetic information, previous medical information, disability or age.

Effective Date of Coverage

Subscriber coverage is effective on the date coincident with or next following the latest of:

- The Effective Date shown in Schedule of Benefits.
- The date the Subscriber enrolls for coverage.
- The date the Subscriber starts work.

Statements and Forms

Subscribers or applicants for coverage shall complete and submit applications or other forms or statements the Claims Administrator or Employer may request. Subscribers or applicants for coverage represent to the best of their knowledge and belief that all information contained in such applications, questionnaires, forms, or statements submitted to the Plan is true, correct, and complete. Subscribers and applicants for coverage understand that all rights to benefits under the Plan are subject to the condition that all such information is true, correct and complete. Any misrepresentation or failure to provide requested information may result in termination of benefits.

Delivery of Documents

The Claims Administrator will provide an Identification Card for each Subscriber. The Employer will provide a Benefit Booklet for each Eligible Person.

Notice of Ineligibility

You must notify the Claims Administrator and the Employer within 30 days of any changes which will affect your Dependent's eligibility for services or benefits under the Plan.

Eligible Disabled Employee

A Disabled Employee is eligible for coverage under the Plan until the earliest of the following events occurs:

- The end of the calendar month that the Disabled Employee is no longer receiving disability income benefits (including the period of time covered by a lump sum settlement agreement) under the LG&E and KU Long Term Disability Plan;
- The end of the calendar month the Disabled Employee dies;
- The end of the calendar month the Disabled Employee retires;
- The date the Plan is terminated; or
- The beginning of the calendar month the Disabled Employee does not pay the required Premium Contribution.

Eligible Dependent of an Eligible Disabled Employee

If a person is an eligible Disabled Employee as described above and elects to continue coverage, this Disabled Employee may elect to continue coverage for eligible Dependents.

Eligible Survivors

An eligible Survivor is a person who was covered under this Plan as an eligible Dependent of a Regular, Full-Time Employee or a Disabled Employee on the day before the date of death of the Regular, Full-Time Employee or the Disabled Employee.

For a Survivor of a Regular, Full-Time Employee or a Disabled Employee, coverage under the Plan will continue until the earliest of the following events occurred:

- The end of the sixtieth calendar month after the date of death of the Regular, Full-Time Employee or the Disabled Employee;
- The end of the calendar month the Surviving Child no longer meets the definition of a Child;
- The date the Plan is terminated; or
- The beginning of the calendar month the Survivor does not pay the required Premium Contribution.

For a survivor of a Regular, Part-Time Employee, there is no survivor coverage. However, the survivor will be offered continued medical benefits for up to 36 months under the provisions of COBRA.

If the date of death of the Regular, Full-Time Employee; or the Disabled Employee occurs under the provisions of a Former Plan, the Survivor provisions of the Former Plan continue to apply.

30-DAY ADVANCE NOTICE OF COVERAGE RESCISSION

Under the Affordable Care Act, effective for plan years beginning on or after Sept. 23, 2010 (Jan. 1, 2011 in the case of a calendar year group health plan), LG&E and KU may not rescind a participant's coverage (that is, terminate that coverage retroactively) except in the case of fraud or the individual's intentional representation of a material fact, as prohibited by the plan terms.

In addition, LG&E and KU must provide at least 30 days advance written notice to each participant who would be affected before any coverage may be rescinded. Separately, LG&E and KU may cancel coverage, even retroactively, if the termination of coverage is due to a failure to pay required premiums or contributions toward the cost of coverage on a timely basis.

Other requirements of Federal or State law may apply in connection with a rescission of coverage.

TERMINATION AND CONTINUATION

Termination

It is the responsibility of the Employer to notify you if the Plan is terminated.

Except as otherwise provided, your benefits will terminate as follows:

- Subject to the Federal Continuation of Coverage (COBRA), if you cease to meet eligibility requirements as outlined in this Benefit Booklet, your benefits will terminate automatically at midnight of the last day of the calendar month for which Premium Contributions have been paid. You shall notify the Claims Administrator and/or the Employer immediately if you cease to meet the eligibility requirements. You shall be responsible for payment for any services incurred by you after you cease to meet eligibility requirements.
- If you engage in fraudulent conduct or furnish the Employer or Claims Administrator fraudulent or misleading information relating to claims or application for benefits or fail to provide information requested by the Employer or Administrator, then the Employer may terminate your benefits. Termination is effective on the date you engaged in fraudulent conduct or furnished fraudulent or misleading material information, whichever is applicable. You shall be responsible to pay the Employer for the cost of previously received services based on the Maximum Allowable Amounts for such services, less any Deductibles, Coinsurance and/or Copayments made or Premium Contributions paid for such services. The Employer will also terminate your Dependent's benefits, effective on the date your benefits were terminated.
- If you permit the use of your or any other Member's Identification Card by any other person; use another person's card; or use an invalid card to obtain services, your coverage shall terminate immediately. Any Subscriber or Dependent involved in the misuse of an Identification Card will be liable to and must reimburse the Employer for the Maximum Allowable Amounts for services received through such misuse.
- If you fail to pay or fail to make satisfactory arrangements to pay any amount due to the Employer or Network Providers (including the failure to pay required Deductibles, Coinsurance and/or Copayments), the Employer may terminate the rights of the Subscriber and may also terminate the rights of all the Subscriber's Dependents, effective immediately.
- If you fail to pay the Premium Contribution specified by the Employer within the Premium Contribution Period, your and your Dependent's benefits will terminate effective at the end of the most recent Premium Contribution Period for which you have paid the required Premium Contribution.
- A Dependent's benefits terminate on the date that person no longer meets the definition of Dependent.

Federal Continuation of Coverage (COBRA)

Since the Employer is subject to the requirements of the Consolidated Omnibus Budget Reconciliation Act (COBRA) of 1985 as amended, the Plan provides that each of the qualified beneficiaries listed below has the right to choose continuation coverage if his or her coverage under the Plan would otherwise end. The election period lasts for 60 days and begins to run on the later of either the date that the qualified beneficiary would lose coverage due to the qualifying event or the date you are sent notice of your right to continuation coverage. Unless the election specifies otherwise, an election by a covered Subscriber or a Spouse is also considered an election on behalf of any other qualified beneficiary who would also lose coverage due to that qualifying event.

Qualifying Events and Qualified Beneficiaries

The following qualified beneficiaries (not including employees of a Participating Employer who are nonresident aliens who received no income constituting earned income under federal law from the Employer and the nonresident aliens' Dependents) have the right to continuation coverage when one of the following qualifying events results in a loss of coverage under the Plan:

1. Upon the death of the covered Subscriber: the Spouse and Children.
2. Upon the covered Subscriber's termination of employment (for other than gross misconduct) or reduction in work hours with a Participating Employer: the Subscriber and his or her eligible Dependents.
3. Upon the divorce or legal separation of the covered Subscriber: the divorced or legally separated Spouse and Children.
4. Upon the covered Subscriber becoming enrolled in Medicare under Title XVIII of the Social Security Act: the Spouse and Children.
5. Upon the disqualification of a Child under the Plan's eligibility requirements: the Child not meeting such requirements.

For the purposes of this section, coverage for a Child includes coverage for any child born to or placed for adoption with a qualified beneficiary after a qualifying event if proper notice is provided to the Employer of the birth or adoption.

Duration of Continuation Coverage

1. For the events explained in items "1," "3," "4," and "5" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 36 months after the date of the initial qualifying event.

2. For the event explained in item "2" under "Qualifying Events and Qualified Beneficiaries," continuation coverage is provided for 18 months after the date of the qualifying event.

   Exceptions:

   a. If the qualifying event under items "1," "3," "4," or "5" above occurs during the 18-month period from date continuation coverage would have ended due to item “2”, continuation coverage will be continued an additional 18 months; or

   b. If a qualified beneficiary is determined under Titles II or XVI of the Social Security Act to be disabled at any time prior to or during the first 60 days of continuation coverage under item "2," under "Qualifying Events and Qualified Beneficiaries," continuation coverage will be extended an additional 11 months.

      However, coverage will be extended only if the qualified beneficiary gives notice of the disability within 60 days after the disability is determined and before the end of the original 18-month continuation period. When the qualified beneficiary is no longer disabled, you must notify the Employer within 30 days after the final determination is made under Titles II and XVI.

   c. If the Subscriber became enrolled in Medicare prior to the qualifying event, the period of coverage for qualified beneficiaries other than the Subscriber shall be the longer of 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.

HOW TO OBTAIN COVERED SERVICES

Network Services and Benefits

If your care is rendered by a Network Provider benefits will be provided at the Network level. The Claims Administrator is the final authority to determine if the services are Covered Services.

If the type of Provider is not included in the Network, the Claims Administrator may approve a Non-Network Provider for that service as an Authorized Service.

Network Providers include Physicians, Professional Providers, Hospitals and Facility Providers who contract with the Claims Administrator to perform services for you. For services rendered by Network Providers:

- you will not be required to file any claims for services you obtain directly from Network Providers.
- Network Providers will seek compensation for Covered Services rendered from the Plan and not from you except for approved Copayments, Deductibles and Coinsurance.
- you may be billed by your Network Provider(s) for any non-covered services you receive or where you have not acted in accordance with this Plan.

Health Care Management is the responsibility of the Network Provider.

Contact your Network Provider or the Claims Administrator to be sure that Precertification has been obtained.

Non-Network Services

Services which are not obtained from a Network Provider or not an Authorized Service will be considered a Non-Network Service. The only exceptions are Emergency Care and Urgent Care. In addition, certain services are not covered unless obtained from a Network Provider -- see your Schedule of Benefits.

For services rendered by a Non-Network Provider, you are responsible for:

- obtaining any Precertification which is required;
- filing claims;
- higher cost sharing amounts; and
- any amount charged by the Provider in excess of the Maximum allowable Amount.

Relationship of Parties (Claims Administrator - Network Providers)

The relationship between the Claims Administrator and Network Providers is an independent contractor relationship. Network Providers are not agents or employees of the Claims Administrator, nor is the Claims Administrator, or any employee of the Claims Administrator, an employee or agent of Network Providers.

Neither the Claims Administrator nor the Employer shall be responsible for any claim or demand as a result of damages arising out of, or in any manner connected with, any injuries suffered by a Member while receiving care from any Provider or in any Provider's facilities.

Your Network Provider's agreement for providing Covered Services may include financial incentives or

risk sharing relationships related to provision of services or referrals to other Providers, including Network Providers and Non-Network Providers and disease management programs. If you have questions regarding such incentive or risk sharing relationships, please contact your Provider or the Claims Administrator.

Not Liable for Provider Acts or Omissions

The Claims Administrator and/or the Employer are not responsible for the actual care you receive from any person. The Plan does not give anyone any claim, right, or cause of action against the Claims Administrator and/or the Employer based on what a Provider of health care, services or supplies, does or does not do.

Identification Card

When you receive care from your Network Provider or other Provider, you must show your Identification Card. Possession of an Identification Card confers no right to services or other benefits under the Plan. To be entitled to such services or benefits you must be a Member on whose behalf all applicable Premium Contributions under the Plan have been paid. Any person receiving services or other benefits to which he or she is not then entitled under the provisions of the Plan will be responsible for the actual cost of such services or benefits.

PATIENT PROTECTION DISCLOSURE

LG&E and KU generally allow the designation of a primary care provider. You have the right to designate any primary care provider who participates in our network and who is available to accept you or your family members. For information on how to select a primary care provider, and for a list of the participating primary care providers, contact Anthem at 1-877-750-6062.

For children, you may designate a pediatrician as the primary care provider.

You do not need prior authorization from Anthem or from any other person (including a primary care provider) in order to obtain access to obstetrical or gynecological care from a health care professional in our network who specializes in obstetrics or gynecology. The health care professional, however, may be required to comply with certain procedures, including obtaining prior authorization for certain services, following a pre-approved treatment plan, or procedures for making referrals. For a list of participating health care professionals who specialize in obstetrics or gynecology, contact Anthem at 1-877-750-6062.

ANTHEM HEALTHCARE MANAGEMENT

Health Care Management is included in your health care benefits to encourage you to seek quality medical care on the most cost-effective and appropriate basis.

Health Care Management is a process designed to promote the delivery of cost-effective medical care to all Members by assuring the use of appropriate procedures, setting (place of service), and resources through Case Management and through Precertification review requirements which may be conducted either prospectively (Prospective Review), concurrently (Concurrent Review), or retrospectively (Retrospective Review).

If you have any questions regarding Health Care Management or to determine which services require Precertification, call the Precertification telephone number on the back of your Identification Card or refer to the Claims Administrator's web site.

Members are entitled to receive upon request and free of charge reasonable access to and copies of documents, records, and other information relevant to the Member's Precertification request.

Your right to benefits for Covered Services provided under this Benefit Booklet is subject to certain policies, guidelines and limitations, including, but not limited to, the Claims Administrator's Medical Policy.

A description of each health care management feature, its purpose, requirements and effects on benefits is provided in this section.

Medical Policy

The Claims Administrator's Medical Policy reflects the standards of practice and medical interventions identified as reflecting appropriate medical practice. The purpose of Medical Policy is to assist in the interpretation of Medical Necessity. However, the Benefit Booklet takes precedence over Medical Policy. Medical technology is constantly changing and the Claims Administrator, reserves the right to review and update Medical Policy periodically. The Claims Administrator is the final authority to determine Medical Policy.

Precertification

NOTICE: Precertification does NOT guarantee coverage for or the payment of the service or procedure reviewed.

Precertification is a Health Care Management feature which requires that an approval be obtained from the Claims Administrator before incurring expenses for certain Covered Services. The Plan's procedures and timeframes for making decisions for Precertification requests differ depending on when the request is received and the type of service that is the subject of the Precertification request.

Urgent Review means a review for medical care or treatment that in the opinion of the treating Provider or any Physician with knowledge of the Member's medical condition, could in the absence of such care or treatment, seriously jeopardize the life or health of the Member or the ability of the Member to regain maximum function, or, in the opinion of a Physician with knowledge of the Member's medical condition,

would subject the Member to severe pain that cannot be adequately managed without such care or treatment. Applying the prudent layperson standard, the Claims Administrator may determine that an Urgent Review should be conducted. Concurrent Reviews of continued Hospital stays will always be considered urgent.

When care is evaluated, both Medical Necessity and appropriate length of stay will be determined. Medical Necessity includes a review of both the services and the setting. For certain services you will be required to use the Provider designated by the Claims Administrator's Health Care Management staff. The care will be covered according to your benefits for the number of days approved unless the Claims Administrator's Concurrent Review determines that the number of days should be revised. If a request is denied, the Provider may request a reconsideration. The Claims Administrator's Physician reviewer will be available by telephone for the reconsideration within one business day of the request. An expedited reconsideration may be requested when the Member's health requires an earlier decision.

Generally, the ordering Provider, facility or attending Physician may call to request a Precertification review ("requesting provider"). The Claims Administrator will work directly with the requesting Provider for the Precertification request. However, you may designate an authorized representative to act on your behalf for a specific Precertification request. The authorized representative can be anyone who is 18 years or older. For Urgent Reviews as defined above, the requesting Provider will be presumed to be acting as your authorized representative. For more information on the Plan's process for designating an authorized representative, call the Precertification telephone number on the back of your Identification Card.

It is your responsibility to obtain Precertification. You should verify that the Provider obtains the required Precertification or obtain the required Precertification yourself. If you do not obtain any required Precertification, you are responsible for all charges for services the Claims Administrator, on behalf of the Employer, determines are not Medically Necessary and a non-compliance penalty of $300. If you do not obtain the required Precertification, a Retrospective Review will be done to determine if your care was Medically Necessary. You are responsible for all charges for services the Claims Administrator determines are not Medically Necessary.

You are responsible for obtaining Precertification from Anthem for any service that requires precertification. You will need to call Anthem's Precertification customer service phone number on the back of your Anthem ID card and ask if your service requires precertification.

Precertification Procedures

Prospective review means a review of a request for Precertification that is conducted prior to a Member's Hospital admission or course of treatment. For Prospective Reviews, a decision will be made and telephone notice of the decision will be provided to the requesting provider, as soon as possible, taking into account the medical circumstances, but not later than two business days from the time the request is received by the Claims Administrator. For Urgent Reviews, telephone notice will be provided to the requesting provider as soon as possible taking into account the medical urgency of the situation, but not later than one calendar day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify the requesting Provider by telephone and send written notification to you or your authorized representative and the requesting provider of the specific information necessary to complete the review as soon as possible, but not later than two business days after receipt of the request. For Urgent Reviews the Claims Administrator will notify the requesting provider by telephone of the specific information

necessary to complete the review within 24 hours after receipt of the request by the Claims Administrator.

The requested information must be provided to the Claims Administrator within 45 calendar days. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. For urgent reviews, the requested information must be provided within 48 hours after the Claims Administrator's request for specific information.

A decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, but not later than two business days (one calendar day for Urgent Reviews) after the Claims Administrator's receipt of the requested information.

If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than two business days (one calendar day for urgent reviews) after the expiration of the period to submit the requested information.

Written notice of Prospective Review decisions will be provided to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

Concurrent Review

Concurrent review means a review of a request for Precertification that is conducted during a Member's Inpatient Hospital stay or course of treatment. As a result of Concurrent Review, additional benefits may be approved for care which exceeds the benefit(s) originally authorized by the Claims Administrator's Health Care Management staff.

If a request for Concurrent Review is received within 24 hours prior to the expiration of the end of the approved care, and it qualifies for Urgent Review, a decision will be made and telephone notice of the decision will be provided to the requesting provider as soon as possible, taking into account the medical urgency of the situation, but not later than 24 hours from the time the request is received by the Claims Administrator. If the request is not received within 24 hours prior to the end of the approved care, the decision will be made and telephone notice of the decision will be provided to the requesting provider within one calendar day from the time the request is received by the Claims Administrator.

For Concurrent Reviews that do not qualify for Urgent Review, the decision will be made and telephone notice will be provided to the requesting provider within one business day from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services for a Concurrent Review that does not qualify for Urgent Review, the Claims Administrator will notify the requesting provider by telephone and will send written notice to you or your authorized representative and the requesting provider of the specific information necessary to complete the review within one business day after receipt of the request. You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator's request to provide the information to the Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day. A decision will be made and telephone notice of the decision will be provided to the requesting provider within one business day from the time the requested information is received by the

Claims Administrator. If a response to the Claims Administrator's request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator's possession and telephone notice of the decision will be provided to the requesting provider not later than one business day after expiration of the period to submit the requested information.

Written notice of Concurrent Review decisions will be sent to you or your authorized representative and the Provider(s) within one business day of the date the decision is rendered.

The Claims Administrator will not reduce or terminate a previously approved on-going course of treatment until you or your authorized representative receive telephone notice of the Claims Administrator's decision and have an opportunity to appeal the decision and receive notice of the appeal decision**.**

Retrospective Review

Retrospective review means a review of a request for Precertification that is conducted after health care services have been provided to a Member but prior to a claim being submitted. It does not include the review of a claim. If Precertification is required and approval is not obtained prior to the service being rendered, the Claims Administrator will conduct a Retrospective Review.

For Retrospective Review, a decision will be made within 2 business days from the time the request is received by the Claims Administrator.

If additional information is needed to certify benefits for services, the Claims Administrator will notify you or your authorized representative and the requesting provider in writing of the specific information necessary to complete the review within 2 business days after receipt of the request.

You or your authorized representative and the requesting provider have 45 calendar days from the date of the Claims Administrator’s request to provide the information to the Claims Administrator. Note: If the 45th day falls on a weekend or holiday, the time frame for submission is extended to the next business day.

A decision will be made within 2 business days from the time the requested information is received by the Claims Administrator. If a response to the Claims Administrator’s request for specific information is not received or is not complete, a decision will be made based upon the information in the Claims Administrator’s possession not later than 2 business days after expiration of the period to submit the requested information.

Written notice of Retrospective Review decisions will be provided to you or your authorized representative and the Provider(s) within 2 business days from the time the request is received by the Claims Administrator.

If additional information is requested for a Retrospective Review, written notice of the decision will be provided within 2 business days of receiving the requested information or 2 business days of the expiration of the time period for submitting the information, whichever occurs first.

Case Management

Case Management is a Health Care Management feature designed to assure that your care is provided in the most appropriate and cost effective care setting. This feature allows the Claims Administrator to customize your benefits by approving otherwise non-covered services or arranging an earlier discharge from an Inpatient setting for a patient whose care could be safely rendered in an alternate care setting. That alternate care setting or customized service will be covered only when arranged and approved in advance by the Claims Administrator's Health Care Management staff. In managing your care, the Claims Administrator has the right to authorize substitution of Outpatient Services or services in your home to the extent that benefits are still available for Inpatient Services.

ANTHEM COVERED SERVICES

This section describes the Covered Services available under your health care benefits when provided and billed by Providers. **Care must be received from a Network Provider to be covered at the Network level, except for Emergency Care, Urgent Care and Ambulance Services. Services which are not received from a Network Provider will be considered a Non-Network Service, unless otherwise specified in this Benefit Booklet or considered an Authorized Service by the Claims Administrator.** The amount payable for Covered Services varies depending on whether you receive your care from a Network Provider or a Non-Network Provider.

If you use a Non-Network Provider, you are responsible for the difference between the Non-Network Provider's charge and the Maximum Allowable Amount, in addition to any applicable Copayment or Deductible. The Claims Administrator or the Employer cannot prohibit Non-Network Providers from billing you for the difference in the Non-Network Provider's charge and the Maximum Allowable Amount.

All Covered Services and benefits are subject to the conditions, exclusions, limitations, terms and provisions of this Benefit Booklet, including any attachments, riders and endorsements. Covered Services must be Medically Necessary and not Experimental/Investigative. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Medically Necessary and does not guarantee payment. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. Contact your Network Provider to be sure that Precertification has been obtained. The Claims Administrator bases its decisions about Precertification, Medical Necessity, Experimental/Investigative services and new technology on the Claims Administrator's Medical Policy. The Claims Administrator may also consider published peer-review medical literature, opinions of experts and the recommendations of nationally recognized public and private organizations which review the medical effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Medical Policy or whether services or supplies are Medically Necessary.

Benefits for Covered Services may be payable subject to an approved treatment plan created under the terms of this Benefit Booklet. Benefits for Covered Services are based on the Maximum Allowable Amount for such service. Plan payment for Covered Services will be limited by any applicable Deductible, Coinsurance, Copayment, Benefit Period maximum, or Lifetime Maximum in this Benefit Booklet.

Preventive Care Services

Preventive Care Services mean care which is rendered to prevent future health problems for a Member who does not exhibit any current symptoms. See your Schedule of Benefits for any limitations. The medical plan covers preventive care services at 100% when members receive these services from in-network providers. Please call Anthem to confirm whether the service is considered preventive. Preventive Care Services include but are not limited to the following:

Child preventive care (birth through 18 years)

- Preventive physical exams
- Screening Tests (depending on age) – call Anthem to find out which tests are considered preventive. Screening tests may include behavioral counseling to promote a healthy diet, blood pressure, cholesterol, depression, development and behavior, hearing, height, weight, BMI,

hemoglobin, lead testing, newborn, obesity, sexually transmitted infections

- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Haemophilus Influenza type b, Hepatitis A, Hepatitis B, HPV, Influenza, Measles, Mumps, Rubella, Meningococcal, Pneumococcal, Polio, Rotavirus, Varicella

Adult preventive care (19 years and older)

- Preventive physical exams
- Screening tests and services (depending on age) - call Anthem to find out which tests and services are considered preventive. Screening tests and services may include aortic aneurysm screening, blood pressure, bone density, breast cancer including exam and mammogram, breastfeeding support, supplies and counseling (female), cholesterol, colorectal cancer, FDA approved birth control methods, depression, hearing, height, weight, BMI, HIV, HPV, intervention services (counseling and education), pelvic exam and pap test including screening for cervical cancer, prostate cancer including digital rectal exam and PSA test, screenings during pregnancy, sexually transmitted infections, screening for iron deficiency anemia in pregnant women, tobacco use counseling, breast cancer testing in conjunction with genetic counseling and evaluation, and polyp removal during colonoscopy screening.
- Immunizations - call Anthem to find out which immunizations are considered preventive. Immunizations may include Diphtheria, Tetanus, Pertussis, Hepatitis A, Hepatitis B, HPV, Influenza, Meningococcal, MMR, Pneumococcal, Varicella, Zoster (shingles)

Diabetes Self Management Training

Diabetes self-management training is covered for an individual with insulin dependent diabetes, non-insulin dependent diabetes, or elevated blood glucose levels induced by pregnancy or another medical condition when:

- Medically Necessary;
- Ordered in writing by a Physician or a podiatrist; and
- Provided by a Health Care Professional who is licensed, registered, or certified under state law.

Coverage for diabetes self-management training is limited to:

- One (1) visit after receiving an initial diagnosis of diabetes;
- One (1) visit after receiving a diagnosis by a Physician or a podiatrist that represents a significant change in your symptoms or condition and makes changes in your self-management Medically Necessary; and
- One (1) visit for reeducation or refresher training per Benefit Period.

For the purposes of this provision:

- A "Health Care Professional" means the Physician or podiatrist ordering the training or a Provider who has obtained certification in diabetes education by the American Diabetes Association.
- A "visit" means a 2 to 3 hour maximum diabetes education session provided by a Health Care Professional in an Outpatient facility or in a Physician's or podiatrist's office.

Physician Office Services

Office Services include care in a Physician’s office that is not related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled Maternity Services and Mental Health/Substance Abuse Services for services covered by the Plan. For Emergency Accident or Medical Care refer to the Emergency Care and Urgent Care section. Physician office services include:

Office visits for medical care and consultations to examine, diagnose, and treat an illness or injury performed in the Physician's office. Office visits also include injections, serum and allergy testing. When allergy injection, testing or serum is the only charge from a Physician's office a specific Copayment may apply as stated in the Schedule of Benefits under Physician Office Services.

Diagnostic Services when required to diagnose or monitor a symptom, disease or condition.

Surgery and Surgical services including anesthesia and supplies. The surgical fee includes normal post-operative care.

Therapy Services for Physical Medicine Therapies and Other Therapies when rendered in the office of a Physician or other professional Provider.

Inpatient Services

Inpatient Services do not include care related to Maternity and Mental Health Conditions, except as specified. Refer to the sections entitled **Maternity Services** and **Mental Health/Substance Abuse Services** for services covered by the Plan. Inpatient Services include:

- charges from a Hospital or other Provider for room, board and general nursing services;
- ancillary services; and
- professional services from a Physician while an Inpatient.

Room, Board, and General Nursing Services

- a room with two or more beds;
- a private room. The private room allowance is the Hospital's average semi-private room rate unless it is Medically Necessary that you occupy a private room for isolation and no isolation facilities are available;
- a room in a special care unit approved by the Claims Administrator. The unit must have facilities, equipment and supportive services for intensive care of critically ill patients.

Ancillary Services

- operating, delivery and treatment rooms and equipment;
- prescribed drugs;
- anesthesia, anesthesia supplies and services given by an employee of the Hospital or other Provider;
- medical and surgical dressings, supplies, casts and splints;
- Diagnostic Services; and
- Therapy Services.

Professional Services

- **Medical care visits** limited to one visit per day by any one Physician.
- **Intensive medical care for** constant attendance and treatment when your condition requires it for a prolonged time.
- **Concurrent care** for a medical condition by a Physician who is not your surgeon while you are in the Hospital for Surgery. Care by two or more Physicians during one Hospital stay when the nature or severity of your condition requires the skills of separate Physicians.
- **Consultation** which is a personal bedside examination by another Physician when requested by your Physician. Staff consultations required by Hospital rules are excluded.

- **Surgery and the administration of general anesthesia**.
- **Newborn exam.** A Physician other than the Physician who performed the obstetrical delivery must do the examination.

Outpatient Services

Outpatient Services include both facility and professional charges when rendered as an Outpatient at a Hospital, Alternative Care Facility or other Provider as determined by the Plan. Outpatient Services do not include care that is related to Maternity or Mental Health/Substance Abuse Services, except as otherwise specified. Professional charges only include services billed by a Physician or other professional.

For Emergency Accident or Medical Care refer to the Emergency Care and Urgent Care section.

Emergency Care and Urgent Care

Emergency Care

Medically Necessary Emergency Care under this Benefit Booklet includes Emergency Accident Care and Emergency Medical Care rendered at a Hospital. Services which the Claims Administrator determines to meet the definition of Emergency Care will be covered, whether the care is rendered by a Network Provider or Non-Network Provider. Emergency Care rendered by a Non-Network Provider will be covered and reimbursed by the Plan at the Network level. The Member is not required to pay more than would have been required for services from a Network Provider. Follow-up care is not considered Emergency Care.

Whenever you are admitted as an Inpatient directly from a Hospital emergency room, your treatment will always be considered an Emergency and the emergency room Copayment will be waived. For Inpatient admissions following Emergency Care, you should contact the Claims Administrator within 48 hours of admission or as soon as reasonably possible in order to obtain authorization for a specific length of stay. When the Claims Administrator is contacted for authorization, you will be notified of the number of days considered Medically Necessary for your diagnosis. Thus, you may avoid having to pay charges for any excessive Inpatient days which the Plan does not consider Medically Necessary.

Care and treatment provided once you are Stabilized is not Emergency Care. Continuation of care from a Non-Network Provider beyond that needed to evaluate or Stabilize your condition in an Emergency will be treated as Non-Network unless the Claims Administrator authorizes the continuation of care and it is Medically Necessary.

Urgent Care

Often an Urgent Care rather than an Emergency medical problem exists. Urgent Care Covered Services obtained from a Network Provider are subject to the Urgent Care Copayment. Urgent Care services obtained from a Non-Network Provider are subject to the Deductible and Coinsurance for a Network Provider. If you experience an accidental injury or a medical problem, the Plan will determine whether your injury or condition is an Urgent Care or Emergency Care situation for coverage purposes, based on your diagnosis and symptoms.

An Urgent Care medical problem is an unexpected episode of illness or an injury requiring treatment

which cannot reasonably be postponed for regularly scheduled care. It is not considered an Emergency. Urgent Care medical problems include, but are not limited to, ear ache, sore throat, and fever (not above 104 degrees). Treatment of an Urgent Care medical problem is not life threatening and does not require use of an emergency room at a Hospital. If you call your Physician prior to receiving care for an urgent medical problem and your Physician authorizes you to go to an emergency room, your care will be paid at the level specified in the Schedule of Benefits for emergency room care.

See your Schedule of Benefits for benefit limitations.

Ambulance Services

Local transportation by a vehicle designed, equipped and used only to transport the sick and injured:
- from your home, scene of accident or medical emergency to a Hospital;
- between Hospitals;
- between Hospital and Skilled Nursing Facility;
- from a Hospital or Skilled Nursing Facility to your home.

Ambulance services are a Covered Service only when Medically Necessary, except:
- When ordered by an employer, school, fire, or public safety official and the Member is not in a position to refuse.
- When a Member is required by the Claims Administrator to move from a non-Network Provider to a Network Provider.

Trips must be to the closest local facility that can give Covered Services appropriate for your condition. If none, you are covered for trips to the closest such facility outside your local area.

Diagnostic Services

Coverage for Diagnostic Services when provided as part of Preventive Care Services, Physician Office Services, Inpatient Services, Outpatient Services, Home Care Services, and Hospice Services is limited to the following:
- X-ray and other radiology services;
- Laboratory and pathology services;
- Cardiographic, encephalographic, and radioisotope tests;
- Ultrasound services;
- Allergy tests; and
- Hearing tests (unless related to an examination for prescribing or fitting of a hearing aid).

Surgical Services

Coverage for Surgical Services when provided as part of Physician Office Services, Inpatient Services, or Outpatient Services is limited to the following:
- Performance of generally accepted operative and other invasive procedures;
- The correction of fractures and dislocations;
- Anesthesia (including services of a Certified Registered Nurse Anesthetist) and surgical assistance when Medically Necessary;
- Usual and related pre-operative and post-operative care; and
- Other procedures as approved by the Employer.

The surgical fee includes normal post-operative care.

Sterilization

Regardless of Medical Necessity, you are covered for sterilization.

Mastectomy Notice

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

Therapy Services

Coverage for Therapy Services when provided as part of Physician Office Services, Inpatient Facility Services, Outpatient Services, or Home Care Services is limited to the following:

Physical Medicine Therapy Services

The expectation must exist that the therapy will result in a practical improvement in the level of functioning within a reasonable period of time. Physical medicine therapy services include:

- **Physical therapy** including treatment by physical means, hydrotherapy, heat, or similar modalities, physical agents, bio-mechanical and neuro-physiological principles and devices. Such therapy is given to relieve pain, restore function, and to prevent disability following illness, injury, or loss of a body part.
- **Speech therapy** for the correction of a speech impairment resulting from illness, injury, or surgery. Speech therapy does not include language training for educational, psychological or developmental speech delays.
- **Occupational therapy** for the treatment of a physically disabled person by means of constructive activities designed and adapted to promote the restoration of the person's ability to satisfactorily accomplish the ordinary tasks of daily living and those tasks required by the person's particular occupational role. Occupational therapy does not include diversional recreational vocational therapies (e.g. hobbies, arts and crafts).
- **Spinal manipulation services** to correct by manual or mechanical means structural imbalance or subluxation to remove nerve interference from or related to distortion, misalignment or subluxation of or in the vertebral column. Manipulation whether performed and billed as the only procedure or

manipulations performed in conjunction with an exam and billed as an office visit will be counted toward any maximum for Spinal Manipulations as specified in the Schedule of Benefits.

Other Therapy Services

- **Cardiac rehabilitation** to restore an individual's functional status after a cardiac event. Home programs, on-going conditioning and maintenance are not covered.
- **Chemotherapy** for the treatment of a disease by chemical or biological antineoplastic agents.
- **Dialysis treatments** of an acute or chronic kidney ailment which may include the supportive use of an artificial kidney machine.
- **Radiation therapy** for the treatment of disease by X-ray, radium, or radioactive isotopes.
- **Inhalation therapy** for the treatment of a condition by the administration of medicines, water vapors, gases, or anesthetics by inhalation.

Physical Medicine and Rehabilitation Services

A structured therapeutic program of an intensity that requires a multidisciplinary coordinated team approach to upgrade the patient's ability to function as independently as possible; including skilled rehabilitative nursing care, physical therapy, occupational therapy, speech therapy and services of a social worker or psychologist. The goal is to obtain practical improvement in a reasonable length of time in the appropriate setting.

Physical medicine and rehabilitation involves several types of therapy, not just physical therapy, and a coordinated team approach. The variety and intensity of treatments required is the major differentiation from an admission primarily for physical therapy.

Certain Therapy Services rendered on an Inpatient or Outpatient basis are limited. See the Schedule of Benefits.

Home Care Services

Home Care Services are services performed by a Home Health Care Agency or other Provider in your residence. The services must be provided on a part-time visiting basis according to a course of treatment. Covered Services may include the following:

- Intermittent Skilled Nursing Services (by an R.N. or L.P.N.);
- Medical/Social Services;
- Diagnostic Services;
- Nutritional Guidance;
- Home Health Aide Services;
- Therapy Services (Outpatient visit limits specified in the Schedule of Benefits do not apply when rendered in the home);
- Medical/Surgical Supplies;
- Durable Medical Equipment;
- Prescription Drugs (only if provided and billed by a Home Health Care Agency).

Home infusion therapy will be paid only if you obtain prior approval. Benefits for home infusion therapy include a combination of nursing, durable medical equipment and pharmaceutical services which are delivered and administered intravenously in the home. Home IV therapy includes but is not limited

to: injections (intra-muscular, subcutaneous, continuous subcutaneous), Total Parenteral Nutrition (TPN), Enteral nutrition therapy, Antibiotic therapy, pain management and chemotherapy.

Hospice Services

Hospice care may be provided in the home or Hospice for medical, social and psychological services used as palliative treatment for patients with a terminal illness and includes routine home care, continuous home care, Inpatient Hospice and Inpatient respite. To be eligible for Hospice benefits, the patient must have a life expectancy of six months or less, as certified by the attending Physician.

Covered Services include the following only when authorized by your Network Provider:

- Skilled Nursing Services (by an R.N. or L.P.N.)
- Diagnostic Services
- Physical, speech and inhalation therapies
- Medical supplies, equipment and appliances
- Counseling services (except bereavement counseling)
- Inpatient confinement at a Hospice
- Prescription Drugs obtained from the Hospice

Human Organ and Tissue Transplant Services

For cornea and kidney transplants, the transplant and tissue services benefits or requirements described below do not apply. These services are paid as Inpatient Services, Outpatient Services or Physician Office Services depending where the service is performed.

Covered Transplant Procedure

Any of the following Medically Necessary Human Organ and Tissue Transplants:

Adult Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy
- Heart;
- Heart/Lung;
- Lung;
- Liver;
- Pancreas and Kidney when preformed simultaneously or Pancreas transplant after a Kidney transplant (Kidney transplant alone may be covered under medical and is not part of this transplant benefit)

Pediatric Procedures

- Bone marrow or stem cell including:
  - Autologous Bone Marrow including High Dose Chemotherapy
  - Related allogeneic Bone Marrow including High Dose Chemotherapy
  - Unrelated allgeneic Bone Marrow including High Dose Chemotherapy
- Heart;

- Liver;

As additional diagnoses cease to be Experimental/Investigative, the Employer may amend the above Covered Transplant Procedure list to include such procedures.

When the Claims Administrator considers a Human Organ or Tissue Transplant to be Experimental/Investigative the transplant and all Covered Services performed in relation to the transplant are excluded under this benefit. If a covered Human Organ or Tissue Transplant is done in conjunction with an Experimental/Investigative transplant, the Claims Administrator will determine the portion of the charges which relate to the covered Human Organ or Tissue Transplant and allow only those charges.

Prior Approval

In order to receive transplant benefits, you or your provider must contact the Claims Administrator's Transplant Department, for a pre-determination of coverage, as soon as the Member becomes aware a transplant is needed. If benefits are approved through pre-determination, you or your Provider must call the Claims Administrator's Transplant Department for Precertification prior to the transplant surgery. For both pre-determination and Precertification, call the Precertification toll-free telephone number listed on the back of your Medical Plan ID Card.

Benefit Period

Transplant coverage starts one day prior to the organ transplant surgery or one day prior to myeloblation therapy (high dose chemotherapy and/or irradiation). Any services performed more than one day prior to the transplant are eligible for coverage under the medical benefit with the exception of services in conjunction with BMT/Stem Cell harvesting. Transplant coverage ends the earlier of the following:

- 364 days from the date of the transplant surgery or first myeloblation therapy;
- The day before a re-transplant, if within one year. (Upon re-transplant a new transplant benefit period starts.)

Transplant Related Expenses

Transplant Related Expenses mean Medically Necessary items that are required as a result of a Covered Transplant Procedure and would not be incurred if the person were not having a Covered Transplant Procedure. Services related to the diagnosis causing the need for a Covered Transplant Procedure which would have been performed whether or not the patient received a Covered Transplant Procedure are not considered a Transplant Related Expense. Transplant Related Expenses during a transplant benefit period include only the following:

- Acquisition costs, also referred to as procurement (live or cadaver). Acquisition costs include Medically Necessary services in connection with the preparation, harvesting and storage of bone marrow, stem cell or solid organ for a Covered Transplant. For a living donor, acquisition costs also include the Medically Necessary Inpatient services for the recovery of the donor post surgery and any complications that arise as a direct result of the actual acquisition procedure for a period of six weeks from the date of the acquisition or as otherwise determined within the limits determined by the Plan. Cord blood is payable if the transplant is approved. Harvesting and storage of cord blood, bone marrow or stem cells for a possible future transplant is not eligible under this transplant benefit.
- Transportation and lodging. The Plan will provide assistance with reasonable and necessary travel expenses as determined by the Claims Administrator when you obtain prior approval and are required

to travel more than 75 miles from your residence to reach a Network Transplant Facility. The Plan's assistance with travel expenses includes transportation to and from the Network Provider facility and lodging for the patient and one companion. If the Member receiving treatment is a minor, then reasonable and necessary expenses for transportation and lodging may be allowed for two companions. The Member must submit itemized receipts for transportation and lodging expenses in a form satisfactory to the Claims Administrator when claims are filed. Contact the Claims Administrator for detailed information.

- Hospital charges and professional fees for the Covered Transplant Procedure.
- Inpatient Services, Outpatient Services, or Home Care Services for treatment of complications of bone marrow or stem cell transplant, or for complications and/or rejection of the transplanted organ.
- Physician fees for medical care following Hospital discharge, which are identified as post transplant.

Medical Supplies, Durable Medical Equipment, and Appliances

The supplies, equipment and appliances described below are covered under this benefit. If the supplies, equipment and appliances include comfort, luxury, or convenience items which are not Medically Necessary, the amount of benefits is the Maximum Allowable Amount for the eligible standard item. Any expense that exceeds the Maximum Allowable Amount for the standard item is your responsibility. However, certain supplies and equipment for management of diseases which the Employer has approved are covered under the Prescription Drug Benefit in this Benefit Booklet.

Medical and Surgical Supplies

Medical and surgical supplies are syringes, needles, oxygen, surgical dressings, splints and other similar items which serve only a medical purpose. Covered Services do not include items usually stocked in the home for general use like Band-Aids, thermometers, and petroleum jelly.

Durable Medical Equipment

The rental (or, at the Claims Administrator's option, the purchase) of durable medical equipment prescribed by a Physician or other Provider is covered under this benefit. Rental costs must not be more than the purchase price. This equipment must serve only a medical purpose and be able to withstand repeated use. Repair of medical equipment is covered.

Non-covered items include but are not limited to air conditioners, humidifiers, dehumidifiers, special lighting or other environmental modifiers, surgical supports, and corsets or other articles of clothing.

Prosthetic Appliances

Purchase, fitting, needed adjustment, repairs, and replacements of prosthetic devices and supplies that:

- replace all or part of a missing body part and its adjoining tissues;
- replace all or part of the function of a permanently useless or malfunctioning body part.

Benefits for prosthetic appliances include:

- the first lens(es) following cataract surgery.
- breast prostheses and two surgical brassieres each Benefit Period following a mastectomy.
- the first wig following chemotherapy.

Non-covered items include but are not limited to dental prosthesis, eyeglasses or contact lenses or their

fitting except as provided above.

Orthotic Devices

A rigid or semi-rigid supportive device which limits or stops motion of a weak or diseased body part.

Non-covered items include but are not limited to orthopedic shoes.

Oral Surgery and Dental Services

Oral surgery is a Covered Service if needed as a necessary, but incidental, part of a larger service in treatment of an underlying medical condition.

Outpatient Services, Physician Office Services, Emergency Care Services, and Urgent Care Services for dental work and oral surgery are covered if they are for the initial repair of an injury to the jaw, sound natural teeth, mouth or face. "Initial" dental work to repair injuries due to an accident means performed within 12 months from the injury, or as reasonably soon thereafter as possible and includes all examinations and treatment to complete the repair. For a child requiring facial reconstruction due to dental related injury, there may be several years between the accident and the final repair.

Injury as a result of chewing or biting is not considered an accidental injury.

Covered Services for accidental dental include, but are not limited to:

- Oral examinations
- X-rays
- Tests and laboratory examinations
- Restorations
- Prosthetic services
- Oral surgery
- Mandibular/maxillary reconstruction
- Anesthesia

Non-covered services for accidental dental include, but are not limited to:

- charges for any Investigational/Experimental treatment, procedure, facility, equipment, drug, device, or supply;

- surgery or treatments to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin), except for reconstructive services performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process.

The only other dental expenses that are Covered Services are facility charges for Outpatient Services. Benefits are payable only if the patient’s medical condition or the dental procedure requires a Hospital setting to ensure the safety of the patient.

Maternity Services

Newborns' and Mothers' Health Protection Act Notice

Group health plans and health insurance issuers generally may not, under Federal law, restrict benefits for any hospital length of stay in connection with childbirth for the mother or newborn child to less than 48 hours following a vaginal delivery, or less than 96 hours following a cesarean section. However, Federal law generally does not prohibit the mother's or newborn's attending provider, after consulting with the mother, from discharging the mother or her newborn earlier than 48 hours (or 96 hours as applicable). In any case, plans and issuers may not, under Federal law, require that a provider obtain authorization from the plan or the insurance issuer for prescribing a length of stay not in excess of 48 hours (or 96 hours).

Maternity Services include Inpatient Services, Outpatient Services and Physician Office Services for normal pregnancy, complications of pregnancy, miscarriage, therapeutic abortion, and ordinary routine nursery care for a well newborn.

One Deductible and Copayment will apply to both the mother and the newborn child for Maternity Services **only** if the newborn care is routine nursery care.

If Maternity Services are not covered for any reason, Hospital charges for ordinary routine nursery care for a well newborn are also not covered.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will be, at a minimum, for the length of stay recommended by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. Coverage for a shorter length of stay may be permitted if you concur and if your attending Physician determines further Inpatient postpartum care is not necessary for you or your newborn child, provided the following are met:

- In the opinion of your attending Physician, the newborn child meets the criteria for medical stability in the Guidelines for Perinatal Care prepared by the American Academy of Pediatrics and the American College of Obstetricians and Gynecologists that determine the appropriate length of stay based upon evaluation of:
  1. the antepartum, intrapartum, and postpartum course of the mother and infant;
  2. the gestational stage, birth weight, and clinical condition of the infant;
  3. the demonstrated ability of the mother to care for the infant after discharge; and
  4. the availability of postdischarge follow-up to verify the condition of the infant after discharge.
- One (1) at-home post delivery care visit is provided to you at your residence (at your discretion, this visit may occur at the Physician's office) by a Physician or Nurse performed no later than forty-eight (48) hours following you and your newborn child's discharge from the Hospital. Coverage for this visit includes, but is not limited to:
  1. parent education;
  2. assistance and training in breast or bottle feeding; and
  3. performance of any maternal or neonatal tests routinely performed during the usual course of Inpatient care for you or your newborn child, including the collection of an adequate sample for the hereditary and metabolic newborn screening.

Coverage for the Inpatient postpartum stay for you and your newborn child in a Hospital will, at a minimum, be for the length of stay recommended by the American Academy of Pediatrics and the

American College of Obstetricians and Gynecologists in their Guidelines for Perinatal Care. In addition, coverage is provided for an examination given at the earliest feasible time to your newborn child for the detection of the following disorders:

- Phenylketonuria;
- Hypothyroisism;
- Hemoglobinopathies, including sickle cell anemia;
- Galactosemia;
- Maple Syrup urine disease;
- Homocystinuria;
- Inborn errors of metabolism that result in mental retardation and that are designated by the state department of health;
- Physiologic hearing screening examination for the detection of hearing impairments;
- Congenital adrenal hyperplasia;
- Biotinidase deficiency;
- Disorders detected by tandem mass spectroscopy or other technologies with the same or greater capabilities as tandem mass spectrometry.

Mental Health/Substance Abuse Services

Inpatient Services, Outpatient Services, and Physician Office Services for the treatment of Mental Health Conditions or Substance Abuse are covered for the diagnosis, crisis intervention and short-term treatment of Mental Health Conditions or for detoxification and/or rehabilitation of Substance Abuse. Copayments and limits are specified in the Schedule of Benefits**.**

Inpatient services. Inpatient Services to treat Mental Health Conditions or Substance Abuse, including:

- Individual psychotherapy
- Group psychotherapy
- Psychological testing
- Family counseling with family members to assist in your diagnosis and treatment.
- Convulsive therapy including electroshock treatment or convulsive drug therapy.

Partial hospitalization services. The services covered for Inpatient Services are also covered for partial hospitalization. Partial hospitalization may be substituted for Inpatient benefits at two days for each available Inpatient day.

Outpatient services. The services covered for Inpatient Services are also covered for Outpatient (except Room, Board and General Nursing Service).

Autism. Therapeutic rehabilitative and Respite Care

FDA-Approved Clinical Trial for Life Threatening Disease
If a member is part of an FDA-approved clinical trial for a life-threatening disease, medical expenses that are currently covered under the plan that happen during that trial will be covered.

ANTHEM EXCLUSIONS

This section indicates items which are excluded and are not considered Covered Services. This information is provided as an aid to identify certain common items which may be misconstrued as Covered Services. This list of Exclusions is in no way a limitation upon, or a complete listing of, such items considered not to be Covered Services. The Claims Administrator is the final authority to determine whether services or supplies are not covered under the Plan.

The Plan does not provide benefits for services or supplies:

- Which are determined not Medically Necessary.
- Health services and supplies that do not meet the definition of a Covered Service.
- Received from an individual or entity that is not a Provider, as defined in this Benefit Booklet.
- Which are Experimental/Investigative, or related to such, whether incurred prior to, in connection with, or subsequent to the Experimental/Investigative service or supply, as determined by the Claims Administrator.
- For any condition, disease, defect, aliment, or injury arising out of and in the course of employment if benefits are available under any Worker's Compensation Act or other similar law. This exclusion applies if you receive the benefits in whole or in part. This exclusion also applies whether or not you claim the benefits or compensation. It also applies whether or not you recover from any third party.
- Any abortion other than to save the life of the mother.
- To the extent that they are provided as benefits by any governmental unit, unless otherwise required by law or regulation.
- For illness or injury that occurs as a result of any act of war, declared or undeclared.
- For a condition resulting from direct participation in a riot, civil disobedience, nuclear explosion, or nuclear accident.
- For court ordered testing or care unless Medically Necessary.
- For which you have no legal obligation to pay in the absence of this or like coverage.
- Received from a dental or medical department maintained by or on behalf of an employer, mutual benefit association, labor union, trust or similar person or group.
- Prescribed, ordered, referred by, or received from a member of your immediate family, including your Spouse, parent, child, sister, brother, in-law, self, or someone residing in the Member's home.
- For completion of claim forms or charges for medical records or reports unless otherwise required by law.
- For missed or canceled appointments.
- For mileage costs or other travel expenses, except as authorized by the Claims Administrator.
- Charges in excess of the Maximum Allowable Amount.
- Incurred prior to your Effective Date.
- Incurred after the termination date of this coverage except as specified elsewhere in this Benefit Booklet.
- For any procedures, services, equipment or supplies provided in connection with cosmetic services. Cosmetic services are primarily intended to preserve, change or improve your appearance or are furnished for psychiatric or psychological reasons. No benefits are available for surgery or treatments to change the texture or appearance of your skin or to change the size, shape or appearance of facial or body features (such as your nose, eyes, ears, cheeks, chin, chest or breasts), except benefits are provided for a reconstructive service performed to correct a physical functional impairment of any area caused by disease, trauma, congenital anomalies, or previous therapeutic process. Reconstructive services are payable only if the original procedure would have been a Covered Service under this Plan.

WOMEN'S HEALTH AND CANCER RIGHTS ACT NOTICE

If you have had or are going to have a mastectomy, you may be entitled to certain benefits under the Women's Health and Cancer Rights Act of 1998 (WHCRA). For individuals receiving mastectomy-related benefits, coverage will be provided in a manner determined in consultation with the attending physician & the patient, for:

- All stages of reconstruction of the breast on which the mastectomy was performed;
- Surgery and reconstruction of the other breast to produce a symmetrical appearance;
- Prostheses; and
- Treatment of physical complications of the mastectomy, including lymphedema.

These benefits will be provided subject to the same deductibles and coinsurance applicable to other medical and surgical benefits provided under this plan. Contact Anthem at 1-877-750-6062 for more information.

- Services which are solely performed to preserve the present level of function or prevent regression of functions for an illness, injury or condition which is resolved or stable.
- For ace bandages, support hose and pressure garments.
- For seat lift chairs.
- For passive range of motion (ROM) devices, hot packs, diathermy, hydrocollator, infra-red, whirlpool baths; paraffin baths, Hubbard Tank, cold packs, ice packs and contrast baths.
- For non-Skilled physical therapy services.
- For non-chemical addictions such as gambling, sexual, spending, shopping, working and religious.
- Relating to treatment of co-dependency nicotine addiction or caffeine addiction.
- Relating to chronic pain disorders, gender identity disorders and parent-child problems.
- For Custodial Care, domiciliary or convalescent care, whether or not recommended or performed by a professional.
- For foot care only to improve comfort or appearance including, but not limited to care for flat feet, subluxations, corns, bunions (except capsular and bone surgery), calluses, and toenails.
- For any treatment of teeth, gums or tooth related service except as otherwise specified as covered in this Benefit Booklet.
- Related to weight loss or treatment of obesity, except for surgical treatment of morbid obesity for a life threatening condition; surgery for removal of excess skin or fat after pregnancy or weight loss due to any cause;
- For the treatment of eating disorders such as bulimia and anorexia. However benefits will be provided for the treatment of an Inpatient in a Hospital for dehydration and electrolyte imbalance associated with eating disorder. Benefits will be provided only for services meeting the Plan's medical criteria.
- For the treatment of alcoholism and/or substance abuse if you: 1) fail to complete the treatment plan for a specific phase of treatment; 2) are non-compliant with the treatment program; or 3) are discharged against the medical advice of the attending physician.
- For treatment of attempted suicide.
- For sex transformation surgery and related services, or the reversal thereof.
- For marital counseling.
- For eyeglasses or contact lenses. This exclusion does not apply for initial prosthetic lenses or sclera shells following intra-ocular surgery, or for soft contact lenses due to a medical condition.
- For hearing aids or examinations for prescribing or fitting them.

- For services or supplies primarily for educational, vocational, or training purposes, except as otherwise specified herein.
- For reversal of sterilization.
- For artificial insemination; fertilization (such as in vitro or GIFT) or procedures and testing related to fertilization; infertility drugs and related services following the diagnosis of infertility.
- For personal hygiene and convenience items.
- For care received in an emergency room which is not Emergency Care, except as specified in this Benefit Booklet.
- For expenses incurred at a health spa or similar facility.
- For self-help training and other forms of non-medical self care, except as otherwise provided herein.
- For examinations relating to research studies or screenings.
- For stand-by charges of a Physician.
- Physical exams and immunizations required for enrollment in any insurance program, as a condition of employment, for licensing, or for other purposes.
- Related to radial keratotomy or keratomileusis or excimer laser photo refractive keratectomy.
- Related to any mechanical equipment, device, or organ. However, this Exclusion does not apply to a left ventricular assist device when used as a bridge to a heart transplant.
- For Private Duty Nursing Services rendered in a Hospital or Skilled Nursing Facility.
- For Private Duty Nursing Services except when provided through the Home Care Services benefit.
- Services and supplies related to sex transformation or male or female sexual or erectile dysfunctions or inadequacies, regardless of origin or cause. This Exclusion includes sexual therapy and counseling. This exclusion also includes penile prostheses or implants and vascular or artificial reconstruction, prescription drugs, and all other procedures and equipment developed for or used in the treatment of impotency, and all related diagnostic testing.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.
- For (services or supplies related to) alternative or complementary medicine. Services in this category include, but are not limited to, acupuncture, holistic medicine, homeopathy, hypnosis, aroma therapy, massage therapy, reike therapy, herbal, vitamin or dietary products or therapies, naturopathy, thermograph, orthomolecular therapy, contact reflex analysis, bioenergial synchronization technique (BEST) and iridology-study of the iris.
- Acupuncture, except for the treatment of nausea and vomiting associated with surgery, chemotherapy and pregnancy, when considered medically necessary.
- Biofeedback, except for treatment of tension and migraine headaches, when considered medically necessary.

EXPRESS SCRIPTS PRESCRIPTION DRUG CARD PROGRAM

You will automatically be enrolled in the Prescription Drug Card Program if you participate in either of the following medical options:

- Anthem Blue Access PPO Standard,
- Anthem Blue Access PPO Low Deductible, or
- Anthem Blue Preferred EPO.

Prescription Management

The pharmacy benefits available to you under this Benefit Booklet are managed by the Claims Administrator. The management and other services that the Claims Administrator provides include, among others, making recommendations to, and updating, the Formulary and managing a network of retail pharmacies and operating a Mail Service pharmacy. The Claims Administrator also provides services to promote and enforce the appropriate use of pharmacy benefits, such as review for possible excessive use; proper dosage; drug interactions or drug/pregnancy concerns.

You may review a copy of the current Formulary on the Claims Administrator's website. You may also request a copy of the Formulary by calling the Claims Administrator at the number on the back of your Identification Card. The Formulary is subject to periodic review and amendment. Inclusion of a drug or related item on the Formulary is not a guarantee of coverage. Refer to the Prescription Drug benefit sections in this Benefit Booklet for information on coverage, limitations and exclusions.

Prescription Drugs, unless otherwise stated below, must be Medically Necessary and not Experimental/Investigative, in order to be Covered Services. For certain Prescription Drugs, the prescribing Physician may be asked to provide additional information before the Claims Administrator can determine Medical Necessity. The Claims Administrator may, in its sole discretion, establish quantity limits for specific Prescription Drugs. Covered Services will be limited based on Medical Necessity, quantity limits established by the Plan, or utilization guidelines.

Prior Authorization, Step Therapy and Quantity Limits may be required for certain Prescription Drugs or for the prescribed quantity of a particular drug. Prior Authorization, Step Therapy and Quantity Limits help promote appropriate utilization, cost effectiveness and enforcement of guidelines for Prescription Drug benefit coverage. At the time you fill a prescription, the Network pharmacist is informed of the Prior Authorization, Step Therapy and/or Quantity Limit requirement through the pharmacy’s computer system and the pharmacist is instructed to contact the Claims Administrator. The Plan uses pre-approved criteria, developed by the Claims Administrator's Pharmacy and Therapeutics Committee. The Claims Administrator communicates the results of the decision to the pharmacist. The Claims Administrator may contact your prescribing Physician if additional information is required to determine whether Prior Authorization should be granted or if Step Therapy or Quantity Limits are needed.

If Prior Authorization is denied, you have the right to appeal through the appeals process outlined in the Complaint and Appeals section of this Benefit Booklet.

For a list of the current drugs requiring Prior Authorization, Step Therapy and/or Quantity Limits, please contact the Claims Administrator at the number on the back of your ID card or their website. The Formulary is subject to periodic review and amendment. Inclusion of a drug or related item on the

Formulary is not a guarantee of coverage.

Refer to the Prescription Drug benefit sections in this Benefit Booklet for information on coverage, limitations and exclusions.

Please ask your Provider or Network pharmacist to check with the Claims Administrator to verify Formulary Drugs, any quantity limits, or appropriate brand or Generic Drugs recognized under the Plan.

Covered Prescription Drug Benefits

- Federal Legend Drugs
- Emergency Allergic Kits
- Migraine medications (injectable form - the other forms are covered under Federal Legend Drugs)
- Insulin
- Glucagon Emergency Kits
- Lancets
- Urine/Blood Test Strips & Tapes
- Blood Glucose Testing Monitors
- Continuous Glucose Monitor/Transmitters/Sensors
- Insulin Syringes with or without Needles
- Contraceptive medication – prescribed and OTC contraception medication covered by the plan at 100% with no member copay
- Contraceptive Emergency Kit - prescribed and OTC contraception medication covered by the plan at 100% with no member copay
- Injectable Contraceptives - prescribed and OTC contraception methods covered by the plan at 100% with no member copay
- Inhaler assisting devices
- Impotency Treatment Drugs
- Influenza Treatments
- Topical Vitamin A derivatives (prior authorization needed for age 26 or older)
- Standard Self-Injectable Medications
- Standard Specialty Drug List
- Standard Specialty Limited Distribution Drugs
- Non-Insulin Syringes with or without Needles
- Legend Prenatal Prescription Vitamins
- Legend Pediatric Fluoride Prescription Vitamins
- Legend Hemantinics Prescription Vitamins

- Folic Acid - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Vitamin D - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Androgens and Anabolic Steroids (injectables) - prior authorization required
- Substance Abuse Treatment
- Prescription Smoking Deterrents
- Synagis – prior authorization required
- Diaphragms and Cervical Caps – prescribed and OTC contraception methods covered by the plan at 100% with no member copay
- Over the Counter Contraceptives for Women - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Botulinum Toxins – prior authorization required
- Prescription Legend Fluoride Products
- Vaccines - covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Smoking Cessation - generic Rx and generic OTC and Chantix covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Iron - generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Oral Fluoride – generic Rx and generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards
- Aspirin – generic OTC covered by the plan at 100% with no member copay subject to Express Scripts' standards

- Certain supplies and equipment obtained by the Mail Order Pharmacy or from a Network Retail Pharmacy (such as diabetic supplies, prescribed & OTC contraception medication/methods and other items noted above) are covered without any Copayment. Contact the Claims Administrator to determine approved covered supplies. If certain supplies, equipment or appliances are not obtained by Mail Service or from a Network Retail Pharmacy then they are covered as Medical Supplies, Durable Medical Equipment and Appliances instead of under Prescription Drug Benefits.
- Therapeutic Substitution of Drugs is a program approved and managed by the Claims Administrator. This is a program designed to inform members and Physicians about Formulary or generic alternatives to non-Formulary and Formulary Brand drugs. The Claims Administrator may contact you and your prescribing Physician to make you aware of Formulary or Generic Drug substitution options. Therapeutic substitution may also be initiated at the time the prescription is dispensed. Only you and your Physician can determine whether the therapeutic substitute is appropriate for you. For a list of therapeutic drug substitutes that have been identified, contact the Claims Administrator by calling the telephone number on the back of your ID card. You may also review the list of therapeutic drug substitutes on the Claim Administrator's website. The therapeutic drug substitutes list is subject to periodic review and amendment.

Not Covered under Prescription Drug Benefits

- Alcohol Swabs
- OTC Hyperglycemic products
- Standard Rx/OTC Equivalents
- Anti-obesity medications
- Fertility Medications
- Injectable Progesterone in Oil
- Leuprolide Acetate 1mg
- Supplements to treat specific medical conditions excluding PKU - Rx & OTC
- Supplements to treat PKU - Rx & OTC
- Infant Formulas - Rx & OTC
- Standard Enteral Nutritional Medications Managed with Prior Authorization only
- Ostomy Supplies - Rx & OTC
- Vitamins (OTC)
- GlucoWatch Products
- Insulin pumps
- Insulin pumps supplies
- Other OTC Products
- Hair Growth Stimulants and products indicated only for cosmetic use
- Injectable Medications other than those previously mentioned
- Plasma/Blood Products
- Hemophilia factors
- Non-specialty Implantable medications
- Allergy Serums
- Drugs in quantities exceeding the quantity prescribed or in excess of the Claims Administrator's quantity limitation (if applicable), or for any refill dispensed later than one year after the date of the original Prescription Order.
- Drugs received from a Non-Network Pharmacy.
- Charges for the administration of any drug.
- Drugs consumed at the time and place where dispensed or where the Prescription Order is issued, including but not limited to samples provided by a Physician.
- Drugs in quantities which exceed the limits established by the Plan.
- Any new FDA Approved Drug Product or Technology (including but not limited to medications, medical supplies, or devices) available in the marketplace for dispensing by the appropriate source for the product or technology, including but not limited to Pharmacies, for the first six months after the product or technology received FDA New Drug Approval or other applicable FDA approval. The Plan may at its sole discretion, waive this exclusion in whole or in part for a specific New FDA Approved Drug Product or Technology.

Prescription Copayment -- Each Prescription Order may be subject to a Copayment. If the Prescription Order includes more than one covered drug, a separate Copayment will apply to each covered drug. Your Prescription Drug Copayment will be the lesser of your scheduled Copayment amount or the retail price charged for your prescription by the pharmacy that fills your prescription. Please see the Schedule of Benefits for the applicable Copayment.

Prescription Days Supply -- The number of days' supply of a drug which you may receive is limited. The days supply limit applicable to Prescription Drug coverage is shown in the Schedule of Benefits.

Prescription Formulary -- The Plan follows a drug Formulary in determining payment and Covered Services. Your Copayment amount depends on whether a Formulary or non-Formulary drug is obtained. Please see the Schedule of Benefits.

Payment of Prescription Benefits

The amount of benefits paid is based upon whether you receive Covered Services from a Network Pharmacy, a Non-Network Pharmacy, or a Mail Service Program. It is also based upon whether you obtain a Generic or Brand Name Prescription Legend Drug and whether Formulary Prescription Legend Drugs were dispensed. Please see the Schedule of Benefits for the applicable amounts, and for applicable limitations on number of days supply.

Note: If you obtain a Brand Name Drug, the Brand Name Drug Copayment will always apply, regardless of whether:

- no Generic Drug equivalent is available;
- the Prescription Order specifies "Dispense as Written;" or
- you chose the Brand Name Drug instead of the Generic Equivalent.

Your Copayment(s) amounts will not be reduced by any discounts, rebates or other funds received by the Subcontractor and/or the Plan from drug manufacturers or similar vendors.

How to Obtain Prescription Benefits

Network Pharmacy -- Present your written Prescription Order from your Physician, and your Identification Card to the pharmacist at a Network Pharmacy. The Pharmacy will file your claim for you. You will be charged at the point of purchase for applicable Copayment amounts. If you do not present your Identification Card, you will have to pay the full cost of the prescription. If you do pay the full charge, ask your pharmacist for an itemized receipt and submit it to the Claims Administrator with a written request for refund. See information below regarding certain refills.

Non-Network Pharmacy -- You are responsible for payment of the entire amount charged by the Non-Network Pharmacy. Drugs received from a Non-Network Pharmacy are not covered under the Plan.

Mail Service Pharmacy -- Complete the Order and Patient Profile Form. You will need to complete the patient profile information only once. You may mail written prescriptions from your Physician, or have your Physician fax the prescription to the Mail Service. Your Physician may also phone in the prescription to the Mail Service Pharmacy. You will need to submit the applicable Copayment amounts to the Mail Service when you request a prescription or refill.

Mail Order Required for Refills Beginning January 1, 2010

- **Maintenance Prescriptions -** Beginning January 1, 2010, members are required to use the plan's mail order pharmacy for refilling maintenance prescriptions. Members are allowed three refills at a retail pharmacy. Starting with the fourth refill for that medication, the member must use Express Script's Mail Order Pharmacy for the prescription to be covered by the plan. Members should call Express Scripts at 1-866-677-8928 with questions.

- **Specialty Prescriptions –** Beginning January 1, 2010 members using a specialty prescription are required to receive refills using the plan's specialty mail order pharmacy Members should call Express Scripts at 1-866-677-8928 with questions.

VISION SERVICE PLAN

Beginning 1/1/2014, vision coverage is offered as a separate, voluntary, employee-paid benefit.

Covered Vision Services and Materials
The vision benefits available to you under this Benefit Booklet are outlined in the Schedule of Benefits and include benefits for eye examinations, lenses, frames and contact lenses. All Covered Services and benefits are subject to the limitations, exclusions, terms and provisions of this Benefit Booklet and the Group Vision Care Policy between the Employer and the Vision Service Plan Insurance Company. If there is ever a discrepancy between this Benefits Booklet and the Group Vision Care Policy, the terms of the Group Vision Care Policy will take precedence. The Vision Care Policy is available on the Employer's intranet website.

Covered Services must be Visually Necessary or Appropriate. The fact that a Provider may prescribe, order, recommend or approve a service, treatment or supply does not make it Visually Necessary or Appropriate. To receive maximum benefits for Covered Services, you must follow the terms of the Benefit Booklet, including use of Network Providers, and obtain any required Precertification. The Claims Administrator bases its decisions about Precertification, Visually Necessary or Appropriate services, Experimental/Investigative services and new technology on the Claim Administrator's Vision Policy. The Claims Administrator may also consider published peer-review literature, opinions or experts and the recommendations of nationally recognized public and private organizations which review the effectiveness of health care services and technology. The Claims Administrator is the final authority to determine Vision Policy or whether services or supplies are Visually Necessary or Appropriate.

Plan payment for Covered Services will be limited by any applicable Copayment or Benefit Period maximum in this Benefit Booklet. Vision care Covered Services may be received from any licensed optometrist, ophthalmologist, or dispensing optician, whether Network or Non-Network Provider. Covered Services include:

- Complete initial vision analysis that includes an appropriate examination of visual functions, including the prescription of corrective eyewear where indicated;
- Prescribing and ordering proper lenses;
- Assisting in the selection of frames;
- Verifying the accuracy of the finished lenses;
- Proper fitting and adjustment of frames;
- Subsequent adjustments to frames to maintain comfort and efficiency;
- Progress or follow-up work as necessary;
- Complete low vision analysis and diagnosis that includes a comprehensive examination of visual functions, including the prescription of corrective eyewear or vision aids where indicated; and
- Subsequent low vision therapy as Visually Necessary or Appropriate.

The Vision Service Plan is designed to cover visual needs rather than cosmetic materials. When the Member selects any of the following extras, the Vision Service Plan will pay the Maximum Allowable Amount for the basic lenses and frames and the Member will pay the additional costs for the options.

- Optional cosmetic processes;
- Anti-reflective coating;
- Color coating;

- Mirror coating;
- Scratch coating;
- Blended lenses;
- Cosmetic lenses;
- Laminated lenses;
- Oversize lenses;
- Photochromic lenses, tinted lenses except Pink #1 and Pink #2;
- Progressive multifocal lenses;
- UV (ultraviolet) protected lenses; and
- A frame that costs more than the Maximum Allowable Amount.

Excluded Vision Services and Materials

There are no benefits for professional services or materials connected with:

- Orthoptics or vision training and any associated supplemental testing; plano lenses (less than a ± .38 diopter power); or two pair of glasses in lieu of bifocals;
- Replacement of lenses and frames furnished under this Plan that are lost or broken, except at the normal intervals when services are otherwise available;
- Medical or surgical treatment of the eyes;
- Any eye examination or any corrective eyewear required by an employer as a condition of employment; and
- Corrective vision treatment of an experimental nature, such as, but not limited to, RK and PRK Surgery.

The Claims Administrator may, at its discretion, waive any of the Vision Service Plan limitations if, in the sole opinion of the Claims Administrator's optometric consultants, it is necessary for the visual welfare of the Member.

CLAIMS PAYMENT

How to Obtain Benefits

When your care is rendered by a Network Provider you are not required to file a claim. Therefore, provisions below regarding "Claim Forms" and "Notice of Claim" do not apply, unless the claim was not filed by the Provider.

For services received from a Non-Network Provider, you are responsible for making sure a claim is filed in order to receive benefits. Many Hospitals, Physicians, and other Providers, who are Non-Network Providers, will submit your claim for you. If you submit the claim use a claim form.

How Benefits Are Paid

The Plan shares the cost of your medical expenses with you up to the amount of the Maximum Allowable Amount. For services subject to a Deductible, you pay a portion of the bill before the Plan begins to pay its share of the balance. Some services are subject to a Copayment, others may be subject to both a Deductible and Coinsurance.

Network Providers will seek compensation from the Plan for Covered Services. When using a Network Provider you are only responsible for Copayments, Deductibles, Coinsurance and non-covered charges. Network Providers have agreed to accept the Maximum Allowable Amount as payment in full. If you receive Covered Services from a Non-Network Provider, you are responsible for the difference between the actual charge billed and the Maximum Allowable Amount plus any Deductible, Coinsurance and non-covered charges. Copayments, Deductibles and Coinsurance are your share of the cost and are generally due at the time you receive the medical service. Refer to the Schedule of Benefits to see what Deductible, Coinsurance and/or Copayment is required for each Covered Service.

The amount you pay may differ by the type of service you receive or by Provider. Refer to the Schedule of Benefits to see what amount you are required to pay for each service. Claims for Covered Services do not need to be sent to the Claims Administrator in the same order that expenses were incurred.

If you receive Covered Services in a Network Provider Facility from a Non Network Provider who is employed by or otherwise affiliated with that Network Provider Facility, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

If you receive Covered Services from a Non-Network Provider for Emergency Care, Urgent Care or ambulance services, benefits will be paid at the Network level. Payment will not exceed the Maximum Allowable Amount that would constitute payment in full under a Network Provider's participation agreement for this product. You may be liable for the difference between the billed charge and the Plan's Maximum Allowable Amount.

The Claims Administrator will deny that portion of any charge which exceeds the Maximum Allowable Amount.

Payment of Benefits

You authorize the Claims Administrator to make payments directly to Providers for Covered Services. The Claims Administrator also reserves the right to make payments directly to you. Payments may also be made, and notice regarding the receipt and/or adjudication of claims, to an Alternate Recipient, or that person's custodial parent or designated representative. Any payments made by the Claims Administrator will discharge the Employer's obligation to pay for Covered Services. You cannot assign your right to receive payment to anyone else, except as required by a "Qualified Medical Child Support order" as defined by ERISA or any applicable state law.

Once a Provider performs a Covered Service, the Claims Administrator will not honor a request to withhold payment of the claims submitted.

Assignment

The coverage and any benefits under the Plan are not assignable by any Member without the written consent of the Plan, except as provided above.

Notice of Claim

The Plan is not liable, unless the Claims Administrator receives written notice that Covered Services have been given to you. An expense is considered incurred on the date the service or supply was given.

The notice must be given to the Claims Administrator within 90 days of receiving the Covered Services, and must have the data the Claims Administrator needs to determine benefits. If the notice submitted does not include sufficient data the Claims Administrator needs to process the claim, then the necessary data must be submitted to the Claims Administrator within the time frames specified in this provision or no benefits will be payable except as otherwise required by law. Failure to give the Claims Administrator notice within 90 days will not reduce any benefit if you show that the notice was given as soon as reasonably possible. No notice can be submitted later than one year after the date the service or supply was given.

Note: You have the right to obtain an itemized copy of your billed charges from the Hospital or facility which provided services.

Claim Forms

Many Providers will file for you. If the forms are not available, either send a written request for claim forms to the Claims Administrator or contact customer service and ask for claim forms to be sent to you. The form will be sent to you within 15 days. If you do not receive the forms, written notice of services rendered may be submitted to the Claims Administrator without the claim form. The same information that would be given on the claim form must be included in the written notice of claim. This includes:

- Name of patient
- Patient's relationship with the Subscriber
- Identification number
- Date, type and place of service
- Your signature and the Provider's signature

Proof of Claim

Written proof of claim satisfactory to the Claims Administrator must be submitted to the Claims Administrator within 90 days after the date of the event for which claim is made. If proof of claim is not sent within the time required, the claim will not be reduced or denied if it was not possible to send proof within this time. However, the proof must be sent as soon as reasonably possible. In any case, the proof required must be sent to the Claims Administrator no later than one year following the date the service or supply was given, unless you were legally incapacitated.

Claim Processing Timeframe

Urgent Care Claims

Your claim may require immediate action if a delay in treatment could significantly increase the risk to your health of the ability to regain maximum function or cause severe pain. In these urgent situations, your or your Physician should call the Claims Administrator as soon as possible. The Claims Administrator will provide you with a written or electronic determination within 72 hours following receipt by the Claims Administrator of your request taking into account the seriousness of your condition.

Pre-Service Claims

Pre-service claims are claims for a benefit, for which the Plan requires you to receive approval of the benefit in advance of receiving medical care (prior authorization or Precertification), as a condition to receive the Plan's stated benefit. For pre-service claims, the Claims Administrator will provide you with a written response indicating the Plan's decision within a reasonable period of time appropriate to condition, but not later than 15 days of the date the Claims Administrator receives your pre-service claim.

Post-Service Claims

Post-service claims are claims for a benefit under the Plan for services already received, for which prior approval is not required by the Plan. For post-service claims, the Plan will pay all benefits within 30 days. If the Claims Administrator has not received the information needed to process a post-service claim, the Claims Administrator will ask for the additional information necessary to complete the claim. Generally, you will receive a copy of that request for additional information, for your information. In those cases, the Claims Administrator cannot complete the processing of the claim until the additional information requested has been received. The Claims Administrator generally will make a request for additional information within 30 days of the Claims Administrator's initial receipt of the claim and will complete processing of the claim within 15 days after the Claims Administrator's receipt of all requested information

At the Claims Administrator's discretion, benefits will be paid to you or the Provider of services. You may not assign any payment. If other parties have paid benefits under this Plan, the Plan may reimburse those other parties and be fully discharged from that portion of its liability.

Unclaimed Benefits

If, after diligent effort, a Subscriber who is entitled to benefits cannot be located within a reasonable period of time after the date such benefit was to be paid, the benefit amount shall be held in the Plan. Such amounts held in the Plan shall be forfeited as of each December 31, and shall be used to reduce Company contributions. If the Subscriber subsequently presents a valid claim for the benefit to the Claims Administrator, the Claims Administrator shall cause the benefit, equal to the amount which was forfeited hereunder, to be paid from the Plan.

Member's Cooperation

Each Member shall complete and submit to the Claims Administrator such consents, releases, assignments and other documents as may be requested by the Claims Administrator, in order to obtain or assure reimbursement under Medicare, Worker's Compensation or any other governmental program. Any Member who fails to cooperate (including a Member who fails to enroll under Part B of the Medicare program where Medicare is the responsible payor) will be responsible for any charge for services.

Confidentiality Policy

The Plan is required to comply with the provisions of HIPAA, and is governed by the Notice of Privacy Practices. In the event of certain breaches related to protected health information certain notice requirements will be applicable under recently enacted legislation. You should consult the notice for a statement of your rights. A copy of the Notice of Privacy Practices can be obtained from the Benefits portion of the Employer's intranet website.

YOU MAY REQUEST AN IMPORTANT HEALTH NOTICE

As required by the Health Insurance Portability and Accountability Act (HIPAA), we would like to remind you that as a health plan participant, you have the right to obtain a notice of patients' privacy rights as well as a copy of the company's privacy practices. Please contact the LG&E and KU Benefits Department at (502) 627-2121 to request this information.

The Claims Administrator's Customer Service Area may release information to you or your Spouse concerning a claim for benefits, or your coverage under the Plan. If you do NOT want the Claims Administrator to release such information to anyone but yourself, you must notify the Claims Administrator in writing. Your Spouse or any Child over age 18 must also notify the Claims Administrator in writing if they do not wish such information regarding their claims or coverage released to you by Customer Service. However, the Explanation of Benefit forms will contain information on all claims for benefits under your coverage, and will be sent to the person in whose name the coverage is held (except as prohibited by law).

Plan Information Practices Notice

The purpose of this information practices notice is to provide a notice to Members regarding the Plan's standards for the collection, use, and disclosure of information gathered in connection with the Claims Administrator's business activities.

- The Claims Administrator may collect personal information about a Member from persons or entities other than the Member.
- The Claims Administrator may disclose Member information to persons or entities outside of the Claims Administrator and Employer without Member authorization in certain circumstances.
- A Member has a right of access and correction with respect to all personal information collected by the Claims Administrator.
- The Claims Administrator takes reasonable precautions to protect Member information in its possession, including the use of restricted computer access.

Explanation of Benefits

After you receive medical care, you will generally receive an Explanation of Benefits (EOB). The EOB is a summary of the coverage you receive. The EOB is not a bill, but a statement sent by the Claims Administrator to help you understand the coverage you are receiving. The EOB shows:

- Total amounts charged for services/supplies received;
- The amount of the charges satisfied by your coverage;
- The amount for which you are responsible (if any); and
- general information about your Appeals rights and for ERISA plans, information regarding the right to bring an action after the Appeals process.

Anthem BlueCard

When you obtain health care services through the Anthem BlueCard outside the geographic area the Claims Administrator serves, the amount you pay for Covered Services is calculated on the lower of:

- The billed charges for your Covered Services, or
- The negotiated price that the on-site Blue Cross and/or Blue Shield Plan ("Host Blue") passes onto the Claims Administrator.

Often this "negotiated price" will consist of a simple discount which reflects the actual price paid by the Host Blue. But sometimes it is an estimated price that factors into the actual price, expected settlements, withholds, any contingent payment arrangements, and non-claims transactions with your health care Provider or with a specified group of Providers. The negotiated price may also be billed charges reduced to reflect an average expected savings with your health care Provider or with a specified group of Providers. The price that reflects average savings may result in greater variation (more or less) from the actual price paid than will the estimated price. The negotiated price will also be adjusted in the future to correct for over-or underestimation of past prices. However, the amount you pay is considered a final price.

Statutes in a small number of states may require the Host Blue to use a basis for calculating Member liability for Covered Services that does not reflect the entire savings realized or expected to be realized on a particular claim or to add a surcharge. Should any state statutes mandate Member liability calculation methods that differ from the usual BlueCard method noted above in paragraph one of this

section or require a surcharge, the Claims Administrator would then calculate your liability for any Covered Services in accordance with the applicable state statutes in effect at the time you received your care.

You will be entitled to benefits for health care services received by you either inside or outside the geographic area the Claims Administrator serves if the Plan covers those health care services. Due to variations in Host Blue medical practice protocols you may also be entitled to benefits for some health care services obtained outside the geographic area the Claims Administrator serves even though you might not otherwise have been entitled to benefits if you had received those health care services inside the geographic area the Claims Administrator serves. But in no event will you be entitled to benefits for health care services wherever you received them that are specifically excluded or limited from coverage by the Plan.

GENERAL PROVISIONS

Entire Agreement

This Benefit Booklet, the Administrative Services Agreement, the Employer's application, any Riders, Endorsements or attachments, and the individual applications of the Subscribers and Members, if any, constitute the entire agreement between the Claims Administrator and the Employer and as of the Effective Date, supersede all other agreements between the parties. Any and all statements made to the Claims Administrator by the Employer, and any and all statements made to the Employer by the Claims Administrator, are representations and not warranties, and no such statement unless it is contained in a written application for coverage under the Plan, shall be used in defense to a claim under the Plan.

Amendment or Termination of the Plan

The Employer reserves the right, by written action of the Chief Executive Officer, at any time, and from time-to-time, and retroactively if deemed necessary or appropriate, to amend any or all of the provisions of the Plan by delivery of written instruction to the Plan Administrator.

No amendment to the Plan, specifically including a Plan amendment with a retroactive effective date, may negate or reduce a benefit to which you or your covered dependents are entitled under the Plan when the claim is incurred prior to the effective date of the Plan amendment.

The Employer reserves the right to terminate the Plan, in whole or in part, at any time, provided that Plan termination is effected by a written resolution adopted by a majority of the Board of Directors of the Employer.

Cost of the Plan

Portions of the Plan are self-insured by the Employer. The Employer and you share the cost of coverage. The Employer shall be entitled to retain any refund, rebate or other proceeds paid under or in connection with the Plan.

Form or Content of Benefit Booklet

No agent or employee of the Claims Administrator is authorized to change the form or content of this Benefit Booklet. Such changes can be made only through an endorsement authorized and signed by an officer of the Employer.

Disagreement with Recommended Treatment

Each Member enrolls in the Plan with the understanding that the Provider is responsible for determining the treatment appropriate for their care. You may, for personal reasons, refuse to accept procedures or treatment by Providers. Providers may regard such refusal to accept their recommendations as incompatible with continuance of the physician-patient relationship and as obstructing the provision of proper medical care.

If you refuse to follow a recommended treatment or procedure, the Provider may believe that no professionally acceptable alternative exists and advise you so. In such case, the Plan shall have no further responsibility to pay benefits for the condition under treatment or any complications thereof.

Circumstances Beyond the Control of the Plan

The Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In the event of circumstances not within the control of the Claims Administrator or Employer, including but not limited to: a major disaster, epidemic, the complete or partial destruction of facilities, riot, civil insurrection, labor disputes not within the control of the Claims Administrator, disability of a significant part of a Network Provider's personnel or similar causes, or the rendering of health care services covered by the Plan is delayed or rendered impractical the Claims Administrator shall make a good-faith effort to arrange for an alternative method of administering benefits. In such event, the Claims Administrator shall administer services under the Plan insofar as practical, and according to their best judgment; but the Claims Administrator and the Employer shall incur no liability or obligation for delay, or failure to administer or arrange for services if such failure or delay is caused by such an event.

Coordination of Benefits

All benefits provided under this Plan are subject to Coordination of Benefits, except Prescription Drug Benefits.

When you or your family members are covered by another group plan in addition to this one, this Plan will follow Coordination of Benefit rules to determine which plan is primary and which is secondary. You must submit all bills first to the primary plan. If this Plan is the primary plan, it will pay its full benefits as if you had no other coverage. If the other plan is the primary plan and it denies the claim or does not pay the full bill, you may then submit the balance to the secondary plan.

This Plan pays for health care only when you follow its rules and procedures. If its rules conflict with those of another plan, it may be impossible to receive benefits from both plans and you will be forced to choose which plan to use.

Plans That Do Not Coordinate

This Plan will pay benefits without regard to benefits paid by the following kinds of coverage:

- Medicaid;
- Group hospital indemnity plans which pay less than $100 per day;
- School accident coverage; and
- Some supplemental sickness and accident policies.

How This Plan Pays When Primary

When this Plan is primary, it will pay the full benefit allowed by this Plan as if you had no other coverage.

How This Plan Pays When Secondary

When this Plan is secondary, its payments will be based on the balance left after the primary plan has paid. It will pay no more than that balance. In no event will this coverage pay more than it would have paid if it had been primary.

- This Plan will pay only for expenses that are Covered Services in this Benefit Booklet.
- This Plan will pay only if you have followed all of this Plan's procedural requirements, etc.
- This Plan will pay no more than the "allowable expenses" for the health care involved. If this Plan's allowable expense is lower than the primary plan's, then the primary plan's allowable expense will be used unless a Provider has agreed to accept this Plan's allowable expense as payment in full. The allowable expense may be less than the actual bill.

Which Plan Is Primary

To decide which plan is primary, consider both the coordination provisions of the other plan and which member of your family is the patient. The primary plan will be determined by the first of the following which applies:

1. Non-coordinating Plan
   If you have another group coverage which does not coordinate benefits, that plan will always be primary.

2. Employee
   The plan which covers the patient as the employee is primary to the plan which covers the patient as a dependent;

3. Children (Parents Divorced or Separated)
   If the court decree makes one parent responsible for health care expenses, that parent's plan is primary. If the court decree gives joint custody and does not mention health care, this Plan follows the birthday rule. If neither of these rules applies, the order will be determined in following order:
   a. The plan of the parent with custody;
   b. The plan of the Spouse of the parent with custody;
   b. The plan of the parent not having custody; and
   c. The plan of the Spouse of the parent not having custody.

4. Children and the Birthday Rule
   When your children's health care expenses are involved, the "birthday rule" is followed. The plan of the parent with the first birthday in a calendar year is always primary for the children. If your birthday is in January and your Spouse's birthday is in March, your plan will be primary for all of your children. If the parents' birthdays are the same, then whichever parent's plan has been in effect longer is primary.

   However, if your Spouse's plan has some other coordination rule (for example, a "gender rule" which says the father's coverage is always primary), then the rules of that plan will be followed.

5. Active Employment vs. Layoff or Retirement
   The plan which covers the person as an active employee (or that employee's dependent) is primary to another plan which covers that person as a laid off employee or a retiree (or that person's dependent). If both plans do not include this same rule, then it will be ignored. This

rule does not supersede rule 2, employee vs. dependent.

6. State or Federal Continuation Coverage
   When the person's coverage is provided under a right of continuation under federal law (e.g. COBRA) or state law, any other plan covering that person will be primary to the plan covering the person under such continuation provision unless that other plan does not include this same rule.

7. Length of Time Covered by the Plan
   The plan which has covered the person for the longer period of time is primary to another plan.

Coordination of Benefits with Medicare

You normally become eligible for Medicare at age 65 or when you have been entitled to Social Security disability benefits for 24 months. The age 65 eligibility will also apply to your spouse. Medicare eligibility due to disability also applies to your spouse or any covered disabled dependent. The coordination of the Plan with Medicare will depend on your status and the reason you are eligible for Medicare.

Active Employees and their Spouses Eligible for Medicare

If you are actively working and you or your spouse are eligible for Medicare due to being age 65 or over, you have the right to reject coverage under the Employer's Plan and use Medicare as your only source of health benefits. Please remember that Medicare may not provide adequate coverage.

Unless the Employer receives written notice that you wish to reject coverage under the Employer's Plan, the Employer will continue to provide primary medical coverage for active employees age 65 or over and Medicare will be secondary. This also applies to over age 65 spouses of active employees.

Active Employees and their Dependents who are Disabled due to End Stage Renal Disease

If you are actively working and you or one of your covered dependents is eligible for Medicare due to end stage renal disease, the benefits of the Plan will be primary for the first eighteen months of dialysis and Medicare will be secondary. At the end of the initial 30-month period, Medicare will become primary and the Plan will become secondary.

"Medicare is secondary" means the benefits from the Employer's Plan will be coordinated with Medicare Part A and Part B by reducing the benefits payable under the Plan by the amount which covered charges are paid by Medicare. Whenever the "Employer Plan is secondary", it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

Other Disabled Participants Eligible for Medicare

If you are eligible for Medicare due to being entitled for Social Security disability benefits for 24 months, you must enroll in Medicare Part A and Part B to have medical coverage with the Employer. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Eligible Survivors Eligible for Medicare

If the Eligible Survivor is eligible for Medicare, they must enroll in Medicare Part A and Part B to have medical coverage with the Plan. Medicare will be primary and the Plan will be secondary.

"The Employer Plan is secondary", means it will be assumed that the benefits paid by Medicare are equal to the amount that would have been paid if the individual had been enrolled in both Part A and Part B of Medicare and had filed claims for benefits under both parts.

If you choose not to enroll in Medicare Part A and/or Part B, the Employer Plan will coordinate as if you had enrolled in Medicare Part A and Part B.

Right to Receive and Release Needed Information

Certain facts are needed to apply COB rules. The Claims Administrator has the right to decide which facts are needed. This Plan may get needed facts from or give them to any other organization or person. The Plan need not tell you, or get your consent to do this. Each person claiming benefits under this Plan must provide any facts needed to pay the claim.

Facility of Payment

A payment made under another plan may include an amount which should have been paid under this Plan. If it does, this Plan may pay that amount to the organization which made that payment. That amount will then be treated as though it was a benefit paid under this Plan and this Plan will not have to pay that amount again. The term "payment made" includes providing benefits in the form of services, in which case "payment made" means reasonable cash value of the benefits provided in the form of services.

Overpayment

If the amount of the payments made by this Plan is more than should have been paid under the Plan's terms, including this COB provision, this Plan may recover the excess from one or more of:

- The persons it has paid or for whom it has paid;
- Another plan; or,
- The provider of service.

The Plan reserves the right to deduct or offset any amounts paid in error from any pending or future claim. The "amount of the payments made" includes the reasonable cash value of any benefits provided in the form of services.

Coordination Disputes

If you believe that this Plan has not paid a claim properly, you should first attempt to resolve the problem by contacting the Claims Administrator. Follow the steps described in the **Complaint Procedure**

section of this document.

Physical Examination

The Claims Administrator reserves the right to cause you to be examined by an applicable Provider as often as may be reasonably required during the pendency of a claim.

Worker's Compensation

The benefits under the Plan are not designed to duplicate any benefit for which Members are eligible under the Worker's Compensation Law. All sums paid or payable by Worker's Compensation for services provided to a Member shall be reimbursed by, or on behalf of, the Member to the Plan to the extent the Plan has made or makes payment for such services. It is understood that coverage hereunder is not in lieu of, and shall not affect, any requirements for coverage under Worker's Compensation.

Other Government Programs

Except insofar as applicable law would require the Plan to be the primary payor, the benefits under the Plan shall not duplicate any benefits to which Members are entitled, or for which they are eligible under any other governmental program. To the extent the Plan has duplicated such benefits, all sums payable under such programs for services to Members shall be paid by or on behalf of the Member to the Plan.

Subrogation and Right of Reimbursement

These provisions apply when Plan benefits are paid as a result of injuries or illness you sustained and you have a right to a Recovery or have received a Recovery.

Subrogation

The Plan has the right to recover Plan payments made on your behalf from any party responsible for compensating you for your injuries. The following apply:

- The Claims Administrator has the first priority for the full amount of benefits it has paid from any Recovery regardless of whether you are fully compensated, and regardless of whether the payments you receive make you whole for your losses and injuries.
- You and your legal representative must do whatever is necessary to enable the Plan to exercise the Plan's rights and do nothing to prejudice them.
- The Plan has the right to take whatever legal action they see fit against any party or entity to recover the benefits paid under the Plan.
- To the extent that the total assets from which a Recovery is available are insufficient to satisfy in full the Plan's subrogation claim and any claim still held by you. The Plan's subrogation claim shall be first satisfied before any part of a Recovery is applied to your claim, your attorney fees, other expenses or costs.
- The Plan is not responsible for any attorney fees, other expenses or costs without its prior written consent. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Claims Administrator.

Reimbursement

If you obtain a Recovery and the Plan has not been repaid for the benefits the Plan paid on your behalf, the Plan shall have a right to be repaid from the Recovery in the amount of the benefits paid on your behalf and the following apply:

- You must reimburse the Claims Administrator to the extent of Plan benefits the Claims Administrator paid on your behalf from any Recovery.
- Notwithstanding any allocation made in a settlement agreement or court order, the Plan shall have a right of Recovery, in first priority, against any Recovery.
- You and your legal representative must hold in trust for the Plan the proceeds of the gross Recovery (i.e., the total amount of your Recovery before attorney fees, other expenses or costs) to be paid to the Plan immediately upon your receipt of the Recovery. You must reimburse the Employer, in first priority and without any set-off or reduction for attorney fees, other expenses or costs. The "common fund" doctrine does not apply to any funds recovered by any attorney you hire regardless of whether funds recovered are used to repay benefits paid by the Plan.
- If you fail to repay the Plan, the Plan shall be entitled to deduct any of the unsatisfied portion of the amount of benefits the Plan has paid or the amount of your Recovery whichever is less, from any future benefit under the Plan if:
  1. The amount the Plan paid on your behalf is not repaid or otherwise recovered by the Plan; or
  2. You fail to cooperate.
- In the event that you fail to disclose to the Plan the amount of your settlement, the Plan shall be entitled to deduct the amount of the Plan's lien from any future benefit under the Plan.
- The Plan shall also be entitled to recover any of the unsatisfied portion of the amount paid or the amount of your settlement, whichever is less, directly from the Providers to whom the Claims Administrator has made payments. In such a circumstance, it may then be your obligation to pay the Provider the full billed amount, and the Plan would not have any obligation to pay the Provider.
- The Plan is entitled to reimbursement from any Recovery, in first priority, even if the Recovery does not fully satisfy the judgment, settlement or underlying claim for damages or fully compensate or make you whole.

Your Duties

- You must notify the Claims Administrator promptly of how, when and where an accident or incident resulting in personal injury or illness to you occurred and all information regarding the parties involved.
- You must cooperate with the Claims Administrator in the investigation, settlement and protection of the rights of the Plan.
- You must not do anything to prejudice the rights of the Plan.
- You must send the Claims Administrator copies of all police reports, notices or other papers received in connection with the accident or incident resulting in personal injury or illness to you.
- You must promptly notify the Claims Administrator if you retain an attorney or if a lawsuit is filed on your behalf.

Relationship of Parties (Employer-Member-Claims Administrator)

Neither the Employer nor any Member is the agent or representative of the Claims Administrator.

The Employer is fiduciary agent of the Member. It is the Employer's duty to notify the Claims Administrator of eligibility data in a timely manner.

Claims Administrator Note

The Employer, on behalf of itself and its participants, hereby expressly acknowledges its understanding that the Administrative Services Agreement (which includes this Benefit Booklet) constitutes a contract solely between the Employer and the Claims Administrator, and that the Claim Administrator is an independent corporation. This paragraph shall not create any additional obligations whatsoever on the part of Claims Administrator other than those obligations created under other provisions of the Administrative Services Agreement or this Benefit Booklet.

Notice

Any notice given under the Plan shall be in writing. The notices shall be sent to: The Employer at its principal place of business; to you at the Subscriber's address as it appears on the records or in care of the Employer.

Modifications

This Benefit Booklet shall be subject to amendment, modification, and termination in accordance with any of its provisions by the Employer, or by mutual agreement between the Claims Administrator and the Employer without the consent or concurrence of any Member. By electing benefits under the Plan or accepting the Plan benefits, all Members legally capable of contracting, and the legal representatives of all Members incapable of contracting, agree to all terms, conditions, and provisions hereof.

Conformity with Law

Any provision of the Plan which is in conflict with the applicable state and federal laws and regulations is hereby amended to conform with the minimum requirements of such laws.

Clerical Error

Clerical error, whether of the Claims Administrator or the Employer, in keeping any record pertaining to this coverage will not invalidate coverage otherwise validly in force or continue benefits otherwise validly terminated.

Policies and Procedures

The Claims Administrator may adopt reasonable policies, procedures, rules and interpretations to promote the orderly and efficient administration of the Plan with which a Member shall comply.

Waiver

No agent or other person has authority to waive any conditions or restrictions of the Plan, to extend the time for making a payment to the Plan, or to bind the Plan by making any promise or representation or by giving or receiving any information.

Employer's Sole Discretion

The Employer may, in its sole discretion, cover services and supplies not specifically covered by the Plan. This applies if the Employer, with advice from the Claims Administrator, determines such services and supplies are in lieu of more expensive services and supplies which would otherwise be required for the care and treatment of a Member.

Reservation of Discretionary Authority

The Claims Administrator, or anyone acting on its behalf, shall determine the administration of benefits and eligibility for participation in such a manner that has a rational relationship to the terms set forth herein. However, the Claims Administrator, or anyone acting on its behalf, has complete discretion to determine the administration of your benefits. The Claims Administrator's determination shall be final and conclusive and may include, without limitation, determination of whether the services, care, treatment, or supplies are Medically Necessary, Experimental-Investigative, whether surgery is cosmetic, and whether charges are consistent with the Plan's Maximum Allowable Amount. However, a Member may utilize all applicable Complaint and Appeals procedures.

The Claims Administrator, or anyone acting on its behalf, shall have all the powers necessary or appropriate to enable it to carry out its duties in connection with the operation and administration of the Plan. This includes, without limitation, the power to determine all questions arising under the Plan, to resolve Member Complaints and Appeals and to make, establish and amend the rules, regulations and procedures with regard to the interpretation and administration of the provisions of this Plan. However, these powers shall be exercised in such a manner that has reasonable relationship to the provisions of the Administrative Services Agreement, the Benefit Booklet, Provider agreements, and applicable state or federal laws. A specific limitation or exclusion will override more general benefit language.

COMPLAINT AND APPEALS PROCEDURES
ANTHEM MEDICAL BENEFITS

The Claims Administrator's customer service representatives are specially trained to answer your questions about your health benefit plan. Please call during business hours, Monday through Friday, with questions regarding:

- your coverage and benefit levels, including Copayment, Deductible and Coinsurance amounts;
- specific claims or services you have received;
- doctors or Hospitals in the Network;
- referral processes or authorizations; and/or
- Network Provider directories.

The Complaint Procedure

A complaint procedure has been established to provide fair, reasonable, and timely review of complaints that you may have concerning the Plan. The Claims Administrator invites you to share any concerns that you may have over benefit determinations, coverage cancellations, or the quality of care rendered by medical Providers in the Claims Administrator's Networks.

If you have a complaint, problem, or claim concerning benefits or services, please contact the Claims Administrator. Please refer to your Identification Card for the Claims Administrator's address and telephone number.

A complaint is an expression of dissatisfaction that can often be resolved by an explanation from the Claims Administrator of its procedures and contracts. You may submit your complaint by letter or by telephone call. Or, if you wish, you may meet with your local service representative to discuss your complaint. If your complaint involves issues of Covered Services, you may be asked to sign a medical records release form so the Claims Administrator can request medical records for its review.

Your Right to Appeal

For purposes of these Appeal provisions, "claim for benefits" means a request for benefits under the plan. The term includes both pre-service and post-service claims.

- A pre-service claim is a claim for benefits under the plan for which you have not received the benefit or for which you may need to obtain approval in advance.
- A post-service claim is any other claim for benefits under the plan for which you have received the service.

If your claim is denied or if your coverage is rescinded:

- you will be provided with a written notice of the denial or rescission; and
- you are entitled to a full and fair review of the denial or rescission.

The procedure the Claims Administrator will satisfy following the minimum requirements for a full and fair review under applicable federal regulations.

Notice of Adverse Benefit Determination

If your claim is denied, the Claims Administrator's notice of the adverse benefit determination (denial) will include:

- information sufficient to identify the claim involved
- the specific reason(s) for the denial;
- a reference to the specific plan provision(s) on which the Claims Administrator's determination is based;
- a description of any additional material or information needed to perfect your claim;
- an explanation of why the additional material or information is needed;
- a description of the plan's review procedures and the time limits that apply to them, including a statement of your right to bring a civil action under ERISA if you appeal and the claim denial is upheld;
- information about any internal rule, guideline, protocol, or other similar criterion relied upon in making the claim determination and about your right to request a copy of it free of charge, along with a discussion of the claims denial decision; and
- information about the scientific or clinical judgment for any determination based on medical necessity or experimental treatment, or about your right to request this explanation free of charge, along with a discussion of the claims denial decision.
- the availability of, and contact information for, any applicable office of health insurance consumer assistance or ombudsman who may assist you

For claims involving urgent/concurrent care:

- the Claims Administrator's notice will also include a description of the applicable urgent/concurrent review process; and
- the Claims Administrator may notify you or your authorized representative within 72 hours orally and then furnish a written notification.

Appeals

You have the right to appeal an adverse benefit determination (claim denial or rescission of coverage). You or your authorized representative must file your appeal within 180 calendar days after you are notified of the denial or rescission. You will have the opportunity to submit written comments, documents, records, and other information supporting your claim. The Claims Administrator's review of your claim will take into account all information you submit, regardless of whether it was submitted or considered in the initial benefit determination.

- The Claims Administrator shall offer a single mandatory level of appeal and an additional voluntary second level of appeal which may be a panel review, independent review, or other process consistent with the entity reviewing the appeal. The time frame allowed for the Claims Administrator to complete its review is dependent upon the type of review involved (e.g. pre-service, concurrent, post-service, urgent, etc.).

For pre-service claims involving urgent/concurrent care, you may obtain an expedited appeal. You or your authorized representative may request it orally or in writing. All necessary information, including the Claims Administrator's decision, can be sent between the Claims Administrator and you by telephone, facsimile or other similar method. To file an appeal for a claim involving urgent/concurrent care, you or your authorized representative must contact the Claims Administrator at the number shown on your identification card and provide at least the following information:

- the identity of the claimant;
- The date (s) of the medical service;
- the specific medical condition or symptom;
- the provider's name
- the service or supply for which approval of benefits was sought; and
- any reasons why the appeal should be processed on a more expedited basis.

All other requests for appeals should be submitted in writing by the *Member* or the *Member's authorized representative*, except where the acceptance of oral *appeals* is otherwise required by the nature of the *appeal* (e.g. urgent care). You or your authorized representative must submit a request for review to:

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.

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.

COMPLAINT AND APPEALS PROCEDURES EXPRESS SCRIPTS PHARMACY BENEFITS

For appeals of all claims other than direct claims:

The following section addresses appeals of initial adverse determinations, other than direct claims which are set forth below. This section should be used for appeals of denials of coverage determinations or other pre-service claims determinations.

In the event you receive an adverse benefit determination following a request for coverage of a prescription benefit claims, you have the right to appeal the adverse benefit determination in writing within 180 days of receipt of notice of the initial coverage decision. An appeal may be initiated by you or your authorized representative (such as your physician). To initiate an appeal for coverage, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been denied, the diagnosis code and treatment codes to which the prescription relates (together with the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063. A decision regarding your appeal will be sent to you within 15 days of receipt of your written request. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes and any additional information needed to perfect your claim. You have the right to receive, upon request and at no charge, the information used to review your appeal.

If you are not satisfied with the coverage decision made on appeal, you may request in writing, within 90 days of the receipt of notice of the decision, a second level appeal. A second level appeal may be initiated by you or your authorized representative (such as your physician). To initiate a second level appeal, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been denied the diagnosis code and treatment codes to which the prescription relates (and the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 15 days of receipt of your written request for an appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all of the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA).

You also may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

In the case of a claim for coverage involving urgent care, you will be notified of the benefit determination within 72 hours of receipt of the claim. An urgent care claim is any claim for treatment with respect to which the application of the time periods for making non-urgent care determinations could seriously jeopardize the life or health of the claimant or the ability of the claimant to regain maximum function, or in the opinion of a physician with knowledge of the claimant's medical condition, would subject the claimant to severe pain that cannot be adequately managed. If the claim does not contain sufficient information to determine whether, or to what extent, benefits are covered, you will be notified within 24 hours after receipt of your claim of the information necessary to complete the claim. You will then have 48 hours to provide the information and will be notified of the decision within 24 hours of receipt of the information. If you don't provide the needed information within the 48-hour period, your claim will be deemed denied.

You have the right to request an urgent appeal of an adverse benefit determination (including a deemed denial) if you request coverage of a claim that is urgent. Urgent appeal requests may be oral or written. You or your physician may call 800-864-1135 or send a written request to Express Scripts, Inc., 8111 Royal Ridge Parkway, Irving, TX 75063, Attn: Urgent Appeals. In the case of an urgent appeal for coverage involving urgent care, you will be notified of the benefit determination within 72 hours of receipt of the claim. This coverage decision is final and binding. You have the right to receive, upon request and at no charge, the information used to review your appeal. If new information is received and considered or relied upon in the review of your appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding. You also have the right to bring a civil action under section 502(a) of Employee Retirement Income Security Act of 1974 (ERISA) if your appeal is denied or your adverse benefit determination notice or final adverse benefit determination notice does not contain all of the information required under ERISA. You also have the right to obtain an independent external review. In situations where the timeframe for completion of an internal review would seriously jeopardize your life or health or your ability to regain maximum function you could have the right to immediately request an expedited external review, *prior to* exhausting the internal appeal process, provided you simultaneously file your request for an internal appeal of the adverse benefit determination. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination.

For direct claims:

Your plan provides for reimbursement of prescriptions when you pay 100% of the prescription price at the time of purchase. This claim will be processed based on your plan benefit. To request reimbursement you will send your claim to Express Scripts, P.O. Box 14711, Lexington, KY 40512. If your claim is denied, you will receive a written notice within 30 days of receipt of the claim, as long as all needed information was provided with the claim. You will be notified within this 30 day period if additional information is needed to process the claim, and a one-time extension not longer than 15 days

may be requested and your claim pended until all information is received. Once notified of the extension, you then have 45 days to provide this information. If all of the needed information is received within the 45-day time frame and the claim is denied, you will be notified of the denial within 15 days after the information is received. If you don't provide the needed information within the 45-day period, your claim will be deemed denied.

If you are not satisfied with the decision regarding your benefit coverage or your claim is deemed denied, you have the right to appeal this decision in writing within 180 days of receipt of notice of the initial decision. To initiate an appeal for coverage, you or your authorized representative (such as your physician), must provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been reduced or denied, the diagnosis code and treatment codes to which the prescription relates (together with the corresponding explanation for those codes) and any additional information that may be relevant to your appeal. This information should be mailed to Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063.

A decision regarding your appeal will be sent to you within 30 days of receipt of your written request. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provision on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes and any additional information needed to perfect your claim. You have the right to receive, upon request and at no charge, the information used to review your appeal.

If you are not satisfied with the coverage decision made on appeal, you may request in writing, within 90 days of receipt notice of the decision, a second level appeal. A second level appeal may be initiated by you or your authorized representative (such as your physician). To initiate a second level appeal, provide in writing your name, member ID, phone number, the prescription drug for which benefit coverage has been reduced or denied, the diagnosis code and treatment codes to which the prescription relates (and the corresponding explanation for those codes) and any additional information that may be relevant to our appeal. This information should be mailed to Express Scripts, 8111 Royal Ridge Parkway, Irving, TX 75063. You have the right to review your file and present evidence and testimony as part of your appeal, and the right to a full and fair impartial review of your claim. A decision regarding your request will be sent to you in writing within 30 days of receipt of your written request for appeal. The notice will include information to identify the claim involved, the specific reasons for the decision, new or additional evidence, if any considered by the plan in relation to your appeal, the plan provisions on which the decision is based, a description of applicable internal and external review processes and contact information for an office of consumer assistance or ombudsman (if any) that might be available to assist you with the claims and appeals processes. You have the right to receive, upon request and at no charge, the information used to review your second level appeal. If new information is received and considered or relied upon in the review of your second level appeal, such information will be provided to you together with an opportunity to respond prior to issuance to any final adverse determination of this appeal. The decision made on your second level appeal is final and binding.

If your second level appeal is denied and you are not satisfied with the decision of the second level appeal or your adverse benefit determination notice or final adverse benefit determination notice does not contain all the information required under ERISA, you also have the right to bring a civil action under section 502(a) of the Employee Retirement Income Security Act of 1974 (ERISA). You also

may have the right to obtain an independent external review. Details about the process to initiate an external review will be described in any notice of an adverse benefit determination. External reviews are not available for decisions relating to eligibility.

COMPLAINT AND APPEALS PROCEDURES
DELTA DENTAL - DENTAL BENEFITS

CLAIMS APPEAL PROCEDURE

Delta Dental will notify you, in writing, if a claim is denied in whole or in part. It will be forwarded to you within 30 days after the completed claim is received, unless circumstances require an extension of time to act on a claim. Additional periods of 45 days may be taken by Delta Dental to evaluate your claim for an initial determination. Delta Dental will notify you of the additional time period. The notice will explain why benefits were denied. It will also describe the Claims Appeal Procedure. You may appeal, in writing, the denial within 60 days of the date the notice of the claim denial is received by you. The appeal must state all the reasons why the claim should be paid. The appeal will be decided within 60 days of receipt for review, unless circumstances require a longer time. After review of the appeal, Delta Dental will notify you of the decision concerning the appeal.

LIMITATION OF ACTIONS

No lawsuit may be filed by you to recover benefits on a claim submitted under your Certificate unless it is filed within 12 months from the date your claim was originally denied.

COMPLAINT AND APPEALS PROCEDURES
VISION SERVICE PLAN - VISION BENEFITS

You have the right to appeal if:

- You do not agree with VSP's decision about your health care.
- VSP will not approve or give you care you feel it should cover.
- VSP is stopping care you feel you still need.

VSP normally has 30 days to process your appeal. In some cases, you have a right to a faster, 24-hour appeal. You can get a fast appeal if your health or ability to function could be seriously harmed by waiting 30 days for a standard appeal. If you ask for a fast appeal, VSP will decide if you get a 24-hour/fast appeal. If not, your appeal will be processed in 30 days. If any doctor asks VSP to give you a fast appeal, or supports your request for a fast appeal, it must be given to you.

If you want to file an appeal which will be processed within 30 days, do the following:

File the request in writing with VSP at the following address:

Vision Service Plan
Attn: Appeals Department
P.O. Box 2350
Rancho Cordova, CA 95741

Even though you may file your requests with VSP, VSP may transfer your request to the appropriate agency for processing. Your appeal request will be processed within 30 days from the date your request is received.

If you want to file a fast appeal, which will be processed within 24 hours, do the following

- File an oral or written request for a 24-hour appeal. Specifically state that "I am requesting an: expedited appeal, fast appeal or 24-hour appeal." Or "I believe that my health could be seriously harmed by waiting 30 days for a normal appeal."
- To file a request orally, call (800) 877-7195. VSP will document the oral request in writing.

Help with your appeal:

If you decide to appeal and want help with your appeal, you may have your doctor, a friend, lawyer, or someone else help you. There are several groups that can help you. If you are covered by Medicare, you may contact the Medicare Rights Center toll free at 888-HMO-9050. You may also contact the National Aging Information Center at (202) 619-7501 to request the phone number of your local Area Agency on Aging or health Insurance Counseling and Assistance Program (HICAP).

ERISA INFORMATION AND STATEMENT OF ERISA RIGHTS

The Employee Retirement Income Security Act of 1974 (ERISA) requires that certain information be furnished to each participant in an employee benefit plan. This information is outlined below.

Plan Name	LG&E and KU Medical, Dental and Vision Care Plan
Employer Identification	20-0523163
Plan Number	502
Maintained By	**LG&E and KU Energy LLC** 220 West Main Street Louisville, KY 40202
Type of Plan	Welfare: Medical, Dental and Vision Care Plan
Type of Administration	The day-to-day administrative operations of the Plan are handled by the Plan Administrator. The claims processing and claims questions are handled by the contracted Claims Administrator listed below.
Plan Administrator	**LG&E and KU Energy LLC** is legally known as the "Plan Administrator", but a company may be appointed to carry out specific duties under the Plan. Questions and correspondence concerning the Plan should be directed to the Benefits Department.
Agent for Services of Legal Process	The Director Human Resources, Corporate has been designated as the Plan's Agent for Service of Legal Process. Accordingly, if legal disputes involving the Plan arise, any legal documents should be served upon this agent at the following address: **LG&E and KU Energy LLC** Benefits Department 220 West Main Street Louisville, KY 40202 (502) 627-2121
Participating Employers	• Kentucky Utilities Company • LG&E and KU Services Company • Louisville Gas & Electric Company

Fiduciary	The Employer self-insures the following medical and dental options: • Anthem Blue Access PPO Standard, • Anthem Blue Access PPO Low Deductible, • Anthem Blue Access High Deductible Health Plan, • Anthem Blue Preferred EPO, • Delta Dental PPO Plus Premier High Option, and • Delta Dental PPO Plus Premier Basic Option The Employer is the fiduciary for purposes of funding the benefits paid from these self-insured medical and dental options. The Claims Administrator is the fiduciary for purposes of all aspects of claims administration. The Vision Service Plan is insured by Vision Service Plan Insurance Company. Vision Service Plan Insurance Company is the fiduciary for this insured portion of the Plan.
Plan Effective Date	Effective January 1, 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	Anthem Blue Cross and Blue Shield is the Claims Administrator for the following medical options: • Anthem Blue Access PPO Standard, • Anthem Blue Access PPO Low Deductible, • Anthem Blue Access High Deductible Health Plan, and • Anthem Blue Preferred EPO. Express Scripts is the Claims Administrator for the Prescription Drug Card Program. Vision Service Plan Insurance Company is the Claims Administrator for the Vision Service Plan. Delta Dental Plan of Kentucky, Inc. is the Claims Administrator for the following dental options: • Delta Dental PPO Plus Premier High Option • Delta Dental PPO Plus Premier Basic Option

STATEMENT OF ERISA RIGHTS

As a participant in the Plan you are entitled to certain rights and protections under the Employee Retirement Income Security Act of 1974 (ERISA). ERISA provides that all Plan participants shall be entitled to:

- **Receive Information about Your Plan and Benefits**
  Examine, without charge, at the Plan Administrator's office and at other specified locations, such as worksites and union halls, all documents governing the Plan, including insurance contracts and collective bargaining agreements, and a copy of the latest annual report (Form 5500 Series) filed by the plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Pension and Welfare Benefit Administration.

  Obtain, upon written request to the Plan Administrator, copies of documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 Series) and updated summary plan description. The Plan Administrator may make a reasonable charge for the copies.

  Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

- **Continue Group Health Plan Coverage**
  Continue health care coverage for yourself, Spouse or Dependents if there is a loss of coverage under the Plan as a result of a qualifying event. You or your Dependents may have to pay for such coverage. Review this summary plan description and the documents governing the Plan on the rules governing your COBRA continuation coverage rights.

- **Prudent Actions by Plan Fiduciaries**
  In addition to creating rights for plan participants ERISA imposes duties upon the people who are responsible for the operation of the employee benefit plan. The people who operate your plan, called ''fiduciaries'' of the Plan, have a duty to do so prudently and in the interest of you and other Plan participants and beneficiaries. No one, including your employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit or exercising your rights under ERISA.

- **Enforce Your Rights**
  If your claim for a welfare benefit is denied or ignored, in whole or in part, you have a right to know why this was done, to obtain copies of documents relating to the decision without charge, and to appeal any denial, all within certain time schedules.

  Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request a copy of Plan documents or the latest annual report from the Plan and do not receive them within 30 days, you may file suit in a Federal court. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to $110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the administrator. If you have a claim for benefits which is denied or ignored, in whole or in part, you may file suit in a state or Federal court. In addition, if you disagree with the plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file suit in Federal court. If it should happen that Plan fiduciaries misuse the Plan's money, or if you are

discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a Federal court. The court will decide who should pay court costs and legal fees. If you are successful the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees, for example, if it finds your claim is frivolous.

- **Assistance with Your Questions**

  If you have any questions about your plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance in obtaining documents from the Plan Administrator, you should contact the nearest office of the Employee Benefits Security Administration, U.S. Department of Labor, listed in your telephone directory or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue N.W., Washington, D.C. 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

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.

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 4th day of February 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,

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 August 2020.

LG&E AND KU ENERGY LLC

By: _____
Gregory J. Meiman
Vice President of HR

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 Insurance Rates 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

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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) – eligible if hired or rehired on or after 1/1/06	No cost to employee	Percent of eligible compensation and years of service as of Jan 1. Annual RIA Percent of Eligible Compensation 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
Savings Plan Retirement Income Account (RIA) – eligible if hired or rehired on or after 1/1/06	No cost to employee	Percent of eligible compensation and years of service as of Jan 1. Annual RIA Percent of Eligible Compensation 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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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. Separately for electric and gas operations, 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.

Louisville Gas and Electric Company
Case No. 2020-00350
Question 47
Listing of Fringe Benefits

	Electric		Gas	
	Base Period	12 Months Preceding Base	Base Period	12 Months Preceding Base
Pension	$5,793,859	$5,972,399	$2,128,770	$1,766,410
Post Retirement - SFAS 106 (ASC 715)	1,703,017	1,813,423	624,594	913,610
Post Employment - SFAS 112 (ASC 712)	271	(117,036)	121	(18,117)
401(k)	3,967,481	4,757,759	1,457,580	1,816,121
Retirement Income	2,488,585	2,488,864	913,930	963,694
Medical Insurance	12,334,268	11,407,619	4,530,809	4,261,805
Dental Insurance	613,156	485,281	225,206	183,765
Workers Compensation	191,707	414,488	69,324	210,958
Group Life Insurance	573,582	488,700	210,681	183,053
Long Term Disability Insurance	470,463	493,061	174,430	177,100
Other Benefits	1,224,928	928,066	454,532	374,145
Team Incentive Award	10,944,801	10,884,980	4,034,979	4,216,262
Tuition Reimbursement	312,521	321,024	104,587	70,276
	$40,618,637	$40,338,628	$14,929,542	$15,119,083

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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

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

Salaried Employees - 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).

Bargaining Unit Employees - Employees who are represented by a union under a recognized bargaining unit relationship with the Company and/or its subsidiaries.

Hourly Employees – Employees in non-exempt (as defined by the Fair Labor Standards Act) non-bargaining 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.

Reference: 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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 EARDIS	Compensation	Technical, Craft, and Clerical Survey
EEI EARDIS	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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 51

Responding Witness: Christopher M. Garrett

Q-51. Separately for electric and gas operations, 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 line.

Louisville Gas and Electric Company
Case No. 2020-00350
Average Number of Electric Customers by Rate Schedule
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021

Rate Schedule	Actual 2017	Actual 2018	Actual 2019	Base Period Feb. 2021
Residential Service	363,332	365,005	368,803	374,481
Residential Time-of-Day Energy	38	58	95	137
Residential Time-of-Day Demand	-	1	1	1
Volunteer Fire Department	3	5	5	5
General Service	44,569	44,673	44,870	45,214
Power Service	2,883	2,824	2,868	2,842
Time-of-Day Secondary Service	370	416	448	488
Time-of-Day Primary	127	128	126	129
Retail Transmission Service	13	13	13	13
Lighting Service	12,947	12,934	13,168	13,795
Restricted Lighting Service	6,170	6,109	5,970	5,843
Lighting Energy Service	193	195	189	181
Traffic Energy Service	934	943	954	1,014
Electric Vehicle Charging	4	6	10	10
Special Contracts	3	2	2	2
School Power Service (1)	29	47	-	-
School Time-of-Day Service (1)	2	3	-	-
Outdoor Sports Lighting Service	1	1	1	1
Duplicate Customers	(22,880)	(21,652)	(21,670)	(24,677)
Total	408,738	411,711	415,853	419,479

(1) School Power & TOD Service was retired April 30, 2019, with PSC Order 2018-00295

Louisville Gas and Electric Company
Case No. 2020-00350
Average Number of Gas Customers by Rate Schedule
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021

Rate Schedule	Actual 2017	Actual 2018	Actual 2019	Base Period Feb. 2021
Residential Service	296,611	299,823	301,887	303,357
Volunteer Fire Department	3	3	3	3
Firm Commercial Service	25,500	25,626	25,721	25,753
Firm Industrial Service	244	239	233	213
As-Available Service	4	4	3	3
Substitute Sale Service	1	1	1	1
Firm Transportation Service	87	87	88	90
Distributed Generation Service	1	2	2	3
Total	322,451	325,785	327,938	329,423

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 52

Responding Witness: Christopher M. Garrett

Q-52. In the formats provided in Schedule L1 and L2, provide schedules of net income from electric operations per kWh sold and gas operations per MCF sold, per company books for the base period and the three preceding calendar years.

A-52. See attached.

Schedule 52a, Page 1 of 2

Louisville Gas and Electric Company
Case No. 2020-00350

Net Income per kWh Sold
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021
"000 Omitted"

Line No.	Item (a)	12 Months Ended: Three Most Recent Calendar Years 2017 (b)	2018 (c)	2019 (d)	Base Period Feb. 2021 (e)
1.	Operating Income				
2.	Operating Revenues	$ 87.13	$ 84.28	$ 89.51	$ 91.91
3.	Operating Income Deductions				
4.	Operating and Maintenance Expenses:				
5.	Fuel	22.85	22.65	22.29	20.00
6.	Other Power Production Expenses	11.61	11.39	11.50	12.84
7.	Transmission Expenses	1.16	1.49	1.87	1.99
8.	Distribution Expenses	3.44	3.89	4.11	4.00
9.	Customer Accounts Expenses	2.22	2.00	1.75	2.16
10.	Sales Expenses	0.08	0.09	0.11	0.10
11.	Administrative and General Expenses	5.82	5.54	5.85	6.20
12.	Total (L5 through L11)	47.18	47.05	47.48	47.29
13.	Depreciation Expenses	10.39	10.46	13.64	16.61
14.	Amortization of Utility Plant Acquisition Adjustment	0.78	0.89	0.85	1.03
15.	Regulatory Debits	0.02	0.04	0.09	0.17
16.	Taxes Other Than Income Taxes	2.39	2.44	2.69	3.05
17.	Income Taxes - Federal	0.04	0.03	0.07	3.22
18.	Income Taxes - Other	0.30	0.27	0.16	0.40
19.	Provision for Deferred Income Taxes	8.10	3.86	3.94	0.01
20.	Investment Tax Credit Adjustment Net	(0.08)	(0.07)	(0.04)	(0.07)
21.	Gain (Loss) from Disposition of Allowances	-	-	(0.01)	-
22.	Total Utility Operating Expenses (L12 through L21)	69.12	64.97	68.87	71.71
23.	Net Utility Operating Income (L2 less L22)	$ 18.01	$ 19.31	$ 20.64	$ 20.20

Schedule 52a, Page 2 of 2

Louisville Gas and Electric Company
Case No. 2020-00350

Net Income per kWh Sold
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021
"000 Omitted"

Line No.	Item	12 Months Ended			
		Three Most Recent Calendar Years			Base Period
		2017	2018	2019	Feb. 2021
	(a)	(b)	(c)	(d)	(e)
24.	Other Income and Deductions (1)				
25.	Other Income:				
26.	Allowance Funds Used During Construction				
27.	Miscellaneous Non-Operating Income				
28.	Total Other Income				
29.	Other Income Deductions:				
30.	Miscellaneous Income Deductions				
31.	Taxes Applicable to Other Inc and Ded:				
32.	Income Taxes and Investment Tax Credits				
33.	Taxes Other Than Income Taxes				
34.	Total Taxes on Other Inc and Deductions				
35.	Net Other Income and Deductions (1)				
36.	Interest Charges (1)				
37.	Interest on Long-Term Debt				
38.	Amortization of Debt Expense				
39.	Other Interest Expense				
40.	Total Interest Charges (1)				
41.	Cumulative Effect of Acct. Chg. Net of Tax (1)				
42.	Net Income (1)				
43.	1,000 kWh Sold	13,133,134	13,856,034	13,171,157	12,417,311

(1) The information for lines 24-42 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.

Schedule 52b, Page 1 of 2

Louisville Gas and Electric Company
Case No. 2020-00350

Net Income per MCF Sold
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021
"000 Omitted"

Line No.	Item (a)	12 Months Ended Three Most Recent Calendar Years 2017 (b)	2018 (c)	2019 (d)	Base Period Feb. 2021 (e)
1.	Operating Income				
2.	Operating Revenues	$ 11.06	$ 9.85	$ 10.71	$ 11.03
3.	Operating Income Deductions				
4.	Operating and Maintenance Expenses:				
5.	Purchased Gas	4.30	3.98	3.73	3.51
6.	Other Gas Supply Expense (1)	(0.11)	0.01	0.19	0.05
7.	Underground Storage	0.44	0.33	0.41	0.37
8.	Transmission Expenses	0.12	0.20	0.35	0.34
9.	Distribution Expenses	0.85	0.91	1.08	1.19
10.	Customer Accounts Expenses	0.47	0.41	0.39	0.39
11.	Sales Expenses	0.01	0.01	0.01	0.01
12.	Administrative and General Expenses	0.74	0.69	0.73	0.80
13.	Total (L5 through L12)	6.82	6.54	6.89	6.66
14.	Depreciation Expenses	1.12	0.97	1.09	1.23
15.	Amortization of Utility Plant Acquisition Adjustment	0.16	0.17	0.16	0.13
16.	Taxes Other Than Income Taxes	0.37	0.34	0.39	0.42
17.	Income Taxes - Federal	0.02	0.06	0.18	0.30
18.	Income Taxes - Other	0.05	0.01	0.06	0.04
19.	Provision for Deferred Income Taxes	0.76	0.23	0.14	0.12
20.	Investment Tax Credit Adjustment Net	-	-	-	-
21.	Total Utility Operating Expenses (L13 through L20)	9.30	8.32	8.91	8.90
22.	Net Utility Operating Income (L2 less L21)	$ 1.76	$ 1.53	$ 1.80	$ 2.13

Schedule 52b, Page 2 of 2

Louisville Gas and Electric Company
Case No. 2020-00350

Net Income per MCF Sold
For the Calendar Years 2017 through 2019
And for the Base Period ending February 28, 2021
"000 Omitted"

Line No.	Item	12 Months Ended			
		Three Most Recent Calendar Years			Base Period
		2017	2018	2019	Feb. 2021
	(a)	(b)	(c)	(d)	(e)
23.	Other Income and Deductions (2)				
24.	Other Income:				
25.	Allowance Funds Used During Construction				
26.	Miscellaneous Non-Operating Income				
27.	Total Other Income				
28.	Other Income Deductions:				
29.	Miscellaneous Income Deductions				
30.	Taxes Applicable to Other Inc and Ded:				
31.	Income Taxes and Investment Tax Credits				
32.	Taxes Other Than Income Taxes				
33.	Total Taxes on Other Inc and Deductions				
34.	Net Other Income and Deductions (2)				
35.	Interest Charges (2)				
36.	Interest on Long Term Debt				
37.	Amortization of Debt Expense				
38.	Other Interest Expense				
39.	Total Interest Charges (2)				
40.	Cumulative Effect of Acct. Chg. Net of Tax (2)				
41.	Net Income (2)				
42.	Mcf Sold	28,195,313	32,969,712	30,846,811	30,450,033

(1) Negative Other Gas Supply Expense indicates that gas to storage was greater than gas from storage during the given period.
(2) The information for lines 23-41 is recorded in our financial statements on a combined basis and is not split between electric and gas lines of business.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 53

Responding Witness: Christopher M. Garrett

Q-53. Provide, in the formats provided in Schedules M1 and M2, comparative operating statistics for electric and gas operations.

A-53. See attached.

Schedule M1

Louisville Gas and Electric Company
Case No. 2020-00350
Comparative Operating Statistics - Electric Operations
For Calendar Years 2017 through 2019

Line No.	Item (a)	Three Most Recent Calendar Years					
		2017		2018		2019	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per kWH of Electricity Generated (1)	$ 0.031	0.00%	$ 0.030	-3.23%	$ 0.030	0.00%
2	Cost per kWH of Electricity Purchased	$ 0.052	13.04%	$ 0.050	-3.85%	$ 0.048	-4.00%
3	Cost per kWH of Electricity Sold (1)	$ 0.037	-2.63%	$ 0.036	-2.70%	$ 0.036	0.00%
4	Maintenance Cost per Transmission Mile	$ 4,549.67	10.72%	$ 7,270.31	59.80%	$ 9,097.28	25.13%
5	Maintenance Cost per Distribution Mile	$ 3,662.41	-5.77%	$ 4,136.00	12.93%	$ 3,812.45	-7.82%
6	Sales Promotion Expense per Customer	$ 2.52	11.01%	$ 2.88	14.29%	$ 3.46	20.14%
7	Administration and General Expense per Customer	$ 187.13	-5.73%	$ 186.46	-0.36%	$ 185.42	-0.56%
8	Wages and Salaries - Charged Expense - per Average Employee (2)	$ 50,065.27	2.68%	$ 52,747.57	5.36%	$ 51,639.38	-2.10%
9	Depreciation Expense:						
10	Per $100 of Average Gross Depreciable Plant in Service	$ 2.67	-44.95%	$ 2.79	4.49%	$ 3.22	15.41%
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 $100 of Average Net Plant in Service	$ 0.59	1.72%	$ 0.60	1.69%	$ 0.62	3.33%
15	Payroll Taxes:						
16	Per Average Employee whose Salary is Charged to Expense (2)	$ 4,041.07	1.33%	$ 4,327.60	7.09%	$ 4,178.20	-3.45%
17	Interest Expense:						
18	Per $100 of Average Debt Outstanding	$ 2.98	-8.02%	$ 3.10	4.03%	$ 3.30	6.45%
19	Per $100 of Average Plant Investment	$ 0.96	-8.57%	$ 1.04	8.33%	$ 1.13	8.65%
20	Per kWh Sold	less than $.01	0.00%	less than $.01	0.00%	less than $.01	0.00%
21	Meter Reading Expense per Meter	$ 5.69	0.71%	$ 6.18	8.61%	$ 7.81	26.38%

(1) Information represents 100% of LGE's share of generation and costs for Trimble County.
(2) Wages and salaries, payroll taxes, and average number of employees include LG&E labor and employees only.

Schedule M2

Louisville Gas and Electric Company
Case No. 2020-00350
Comparative Operating Statistics - Gas Operations
For Calendar Years 2017 through 2019

Line No.	Item (a)	Three Most Recent Calendar Years					
		2017		2018		2019	
		Cost (b)	% Inc. (c)	Cost (d)	% Inc. (e)	Cost (f)	% Inc. (g)
1	Cost per MCF of Purchased Gas	$ 4.01	12.73%	$ 3.98	-0.81%	$ 3.29	-17.39%
2	Cost of Propane Gas per MCF Equivalent for Peak Shaving	$ -	-	$ -	-	$ -	-
3	Cost per MCF of Gas Sold	$ 4.19	18.03%	$ 3.99	-4.77%	$ 3.91	-2.01%
4	Maintenance Cost per Transmission Mile	$ 4,840.74	24.65%	$ 12,313.06	154.36%	$ 21,339.65	73.31%
5	Maintenance Cost per Distribution Mile	$ 2,628.98	-3.15%	$ 2,772.71	5.47%	$ 2,781.70	0.32%
6	Sales Promotion Expense per Customer	$ 0.79	-1.25%	$ 0.97	22.78%	$ 1.24	27.84%
7	Administration and General Expense per Customer	$ 64.61	-1.10%	$ 70.03	8.39%	$ 68.73	-1.86%
8	Wages and Salaries - Charged Expense - per Average Employee (1)	$ 50,072.21	2.60%	$ 52,747.57	5.34%	$ 51,639.38	-2.10%
9	Depreciation Expense:						
10	Per $100 of Average Gross Depreciable Plant in Service	$ 2.96	-1.33%	$ 2.90	-2.03%	$ 2.86	-1.38%
11	Rents:						
12	Per $100 of Average Gross Plant in Service	$ 0.05	25.00%	$ 0.06	20.00%	$ 0.06	0.00%
13	Property Taxes:						
14	Per $100 of Average Net Plant in Service	$ 0.88	7.32%	$ 0.90	2.27%	$ 0.92	2.22%
15	Payroll Taxes:						
16	Per Average Employee whose Salary is Charged to Expense (1)	$ 4,041.63	-12.13%	$ 4,327.60	7.08%	$ 4,178.20	-3.45%
17	Interest Expense:						
18	Per $100 of Average Debt Outstanding	$ 0.69	100.00%	$ 0.68	-1.45%	$ 0.73	7.35%
19	Per $100 of Average Plant Investment	$ 1.01	9.78%	$ 1.04	2.97%	$ 1.10	5.77%
20	Per MCF Sold	$ 0.44	69.23%	$ 0.42	-4.55%	$ 0.51	21.43%
21	Meter Reading Expense per Meter	$ 5.60	-3.61%	$ 6.11	9.11%	$ 7.77	27.17%

(1) Wages and salaries, payroll taxes, and average number of employees include LG&E labor and employees only.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

Question No. 54

Responding Witness: Christopher M. Garrett

Q-54. For the historical portion of the base period and the five preceding calendar years, provide a schedule detailing all nonrecurring charges by customer class, separately for electric and gas operations, 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 and Gas Tariff Sheets No. 45 Special Charges, Electric Tariff Sheet No. 66 Temporary-to-Permanent and Seasonal Service, and Gas Tariff Sheet No. 52 Gas Meter Pulse 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.

Louisville Gas and Electric
Case No. 2020-00350
Electric Summary of Nonrecurring Charges

Revenue Class	Forfeited Discounts/Late Payment Charges	Reconnect Charges	Temporary Service Charges	Other Service Charges	Unauthorized Reconnect Charge (1)	Returned Check Charges	Total Billed Charges
	a.	a.	a.	a.	a.	a.	b.
Base Period							
Residential	$ 66,222	$ 84,868	$ 41	$ 1,050	$ 35,310	$ 12,587	$ 200,077
Commercial	$ 17,801	$ 3,304	$ 25,600	$ 225	$ 630	$ 695	$ 48,256
Industrial	$ (7,144)	$ 196.00	$ -	$ -	$ -	$ 23	$ (6,925)
Public Authority	$ 414	$ 224	$ 41	$ -	$ 70	$ -	$ 748
Street Lights	$ 3	$ -	$ -	$ -	$ -	$ 9	$ 12
Total	**$ 77,296**	**$ 88,592**	**$ 25,681**	**$ 1,275**	**$ 36,010**	**$ 13,313**	**$ 242,167**
c. Recovered Charges	$ 169,031	$ 84,431	$ 25,492	$ 1,125	$ 13,754	$ 12,343	$ 306,176
d. # of Times Charge was Assessed	23,825	3,262	637	17	535	4,496	32,772
2019							
Residential	$ 2,145,313	$ 1,486,856	$ 510	$ 1,125	$ 233,640	$ 74,295	$ 3,941,739
Commercial	$ 463,214	$ 17,164	$ 65,886	$ 150	$ 3,880	$ 3,684	$ 553,978
Industrial	$ 60,826	$ 56	$ -	$ -	$ -	$ 48	$ 60,930
Public Authority	$ 16,809	$ 560	$ -	$ -	$ -	$ 26	$ 17,395
Street Lights	$ 1	$ -	$ -	$ -	$ -	$ 25	$ 26
Total	**$ 2,686,163**	**$ 1,504,636**	**$ 66,396**	**$ 1,275**	**$ 237,520**	**$ 78,077**	**$ 4,574,067**
c. Recovered Charges	$ 2,637,668	$ 1,482,935	$ 66,631	$ 1,275	$ 174,933	$ 76,255	$ 4,439,696
d. # of Times Charge was Assessed	691,828	53,816	1,300	17	3,216	13,771	763,948
2018							
Residential	$ 2,232,100	$ 1,565,928	$ 219	$ 1,500	$ 275,512	$ 168,705	$ 4,243,963
Commercial	$ 466,955	$ 19,656	$ 99,015	$ 75	$ 4,140	$ 8,302	$ 598,144
Industrial	$ 38,511	$ 56	$ -	$ -	$ -	$ 66	$ 38,633
Public Authority	$ 26,840	$ 364	$ 146	$ -	$ 70	$ 9	$ 27,429
Street Lights	$ 28	$ -	$ -	$ -	$ 70	$ 20	$ 118
Total	**$ 2,764,434**	**$ 1,586,004**	**$ 99,380**	**$ 1,575**	**$ 279,792**	**$ 177,103**	**$ 4,908,288**
c. Recovered Charges	$ 2,760,351	$ 1,561,357	$ 98,958	$ 1,575	$ 195,339	$ 171,895	$ 4,789,474
d. # of Times Charge was Assessed	701,472	56,934	1,388	25	3,874	17,752	781,445
2017							
Residential	$ 2,136,012	$ 664,496	$ 291	$ 1,275	$ 98,227	$ 161,124	$ 3,061,425
Commercial	$ 453,706	$ 11,004	$ 96,561	$ 75	$ 1,930	$ 7,060	$ 570,337

Revenue Class	Forfeited Discounts/Late Payment Charges	Reconnect Charges	Temporary Service Charges	Other Service Charges	Unauthorized Reconnect Charge (1)	Returned Check Charges	Total Billed Charges
	a.	a.	a.	a.	a.	a.	b.
Industrial	$ 57,967	$ -	$ -	$ 75	$ -	$ 40	$ 58,082
Public Authority	$ 9,389	$ 224	$ 146	$ -	$ -	$ 20	$ 9,779
Street Lights	$ 147	$ 28	$ -	$ -	$ -	$ 30	$ 205
Total	**$ 2,657,222**	**$ 675,752**	**$ 96,999**	**$ 1,425**	**$ 100,157**	**$ 168,274**	**$ 3,699,828**
c. Recovered Charges	$ 2,597,674	$ 664,183	$ 96,462	$ 3,501	$ 169,906	$ 164,558	$ 3,696,285
d. # of Times Charge was Assessed	721,297	24,225	1,349	23	1,327	17,087	765,308
2016							
Residential	$ 2,186,086	$ 1,230,320	$ 291	$ 1,050	$ -	$ 136,712	$ 3,554,459
Commercial	$ 498,745	$ 18,256	$ 89,678	$ 150	$ -	$ 6,253	$ 613,082
Industrial	$ 54,454	$ 28	$ -	$ -	$ -	$ 50	$ 54,532
Public Authority	$ 20,881	$ 196	$ 219	$ -	$ -	$ -	$ 21,295
Street Lights	$ 168	$ -	$ -	$ -	$ -	$ 70	$ 238
Total	**$ 2,760,333**	**$ 1,248,800**	**$ 90,188**	**$ 1,200**	**$ -**	**$ 143,085**	**$ 4,243,607**
c. Recovered Charges	$ 2,701,714	$ 1,233,533	$ 90,334	$ 5,448	$ -	$ 144,045	$ 4,175,075
d. # of Times Charge was Assessed	732,873	44,895	1,255	16	-	15,143	794,182
2015							
Residential	$ 2,159,193	$ 1,502,816	$ 353	$ 1,875	$ -	$ 127,570	$ 3,791,807
Commercial	$ 428,247	$ 24,825	$ 81,513	$ 225	$ -	$ 6,040	$ 540,851
Industrial	$ 53,986	$ 28	$ -	$ -	$ -	$ 30	$ 54,044
Public Authority	$ 26,602	$ 28	$ -	$ -	$ -	$ -	$ 26,630
Street Lights	$ 146	$ -	$ -	$ -	$ -	$ 50	$ 196
Total	**$ 2,668,174**	**$ 1,527,697**	**$ 81,866**	**$ 2,100**	**$ -**	**$ 133,690**	**$ 4,413,527**
c. Recovered Charges	$ 2,538,664	$ 1,681,374	$ 82,227	$ 6,209	$ -	$ 132,757	$ 4,441,231
d. # of Times Charge was Assessed	706,662	54,703	1,139	32	-	13,899	776,435

(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.

Louisville Gas and Electric
Case No. 2020-00350
Gas Summary of Nonrecurring Charges

Revenue Class	Forfeited Discounts/Late Payment Charges	Reconnect Charges	Other Service Charges	Unauthorized Reconnect Charge (1)	Returned Check Charges	Total Billed Charges
	a.	a.	a.	a.	a.	b.
Base Period						
Residential	$ 49,502	$ 23,408	$ -	$ 2,560	$ 4,199	$ 79,669
Commercial	$ 14,363	$ 21,840	$ 1,094	$ 420	$ 232	$ 37,949
Industrial	$ (130)	$ 56	$ 509	$ -	$ 8	$ 442
Public Authority	$ 457	$ 84	$ 1,022	$ -	$ -	$ 1,563
Total	**$ 64,192**	**$ 45,388**	**$ 2,626**	**$ 2,980**	**$ 4,438**	**$ 119,623**
c. Recovered Charges	$ 140,375	$ 43,256	$ 2,626	$ (1,138)	$ 4,114	$ 189,233
d. # of Times Charge was Assessed	17,711	1,666	105	43	1,499	21,024
2019						
Residential	$ 182,084	$ 24,192	$ 2,204	$ 720	$ 22,202	$ 231,403
Commercial	$ 13,440	$ 140	$ 1,212	$ -	$ 1,100	$ 15,892
Industrial	$ 8,884	$ 440	$ 2,020	$ -	$ 14	$ 11,359
Public Authority	$ 866,357	$ 63,728	$ -	$ 10,910	$ 8	$ 941,002
Total	**$ 1,070,765**	**$ 88,500**	**$ 5,436**	**$ 11,630**	**$ 23,319**	**$ 1,199,650**
c. Recovered Charges	$ 1,051,433	$ 87,224	$ 5,436	$ 8,565	$ 22,774	$ 1,175,433
d. # of Times Charge was Assessed	528,788	3,195	221	177	5,867	538,248
2018						
Residential	$ 196,382	$ 22,820	$ 2,112	$ 630	$ 10,315	$ 232,260
Commercial	$ 14,041	$ 224	$ 1,025	$ -	$ 508	$ 15,797
Industrial	$ 8,601	$ 84	$ 1,996	$ -	$ 4	$ 10,685
Public Authority	$ 929,968	$ 60,088	$ 360	$ 12,680	$ 1	$ 1,003,097
Total	**$ 1,148,992**	**$ 83,216**	**$ 5,494**	**$ 13,310**	**$ 10,827**	**$ 1,261,838**
c. Recovered Charges	$ 1,147,295	$ 81,923	$ 5,584	$ 9,292	$ 10,508	$ 1,254,602
d. # of Times Charge was Assessed	537,308	3,015	212	206	1,156	541,897
2017						

Revenue Class	Forfeited Discounts/Late Payment Charges	Reconnect Charges	Other Service Charges	Unauthorized Reconnect Charge (1)	Returned Check Charges	Total Billed Charges
	a.	a.	a.	a.	a.	b.
Residential	$ 165,651	$ 24,528	$ 1,891	$ 2,560	$ -	$ 194,629
Commercial	$ 15,847	$ 168	$ 1,119	$ 70	$ -	$ 17,203
Industrial	$ 3,609	$ 112	$ 2,215	$ -	$ -	$ 5,936
Public Authority	$ 848,673	$ 43,484	$ 180	$ -	$ -	$ 892,337
Total	**$ 1,033,779**	**$ 68,292**	**$ 5,404**	**$ 2,630**	**$ -**	**$ 1,110,105**
c. Recovered Charges	$ 1,010,613	$ 67,123	$ 5,584	$ 4,462	$ -	$ 1,087,781
d. # of Times Charge was Assessed	556,055	2,465	213	42	-	558,775
2016						
Residential	$ 168,939	$ 20,944	$ 1,672	$ -	$ -	$ 191,554
Commercial	$ 16,251	$ 224	$ 1,119	$ -	$ -	$ 17,593
Industrial	$ 4,619	$ 84	$ 2,337	$ -	$ -	$ 7,040
Public Authority	$ 811,771	$ 60,172	$ -	$ -	$ -	$ 871,943
Total	**$ 1,001,580**	**$ 81,424**	**$ 5,127**	**$ -**	**$ -**	**$ 1,088,130**
c. Recovered Charges	$ 980,310	$ 80,429	$ 5,127	$ -	$ -	$ 1,065,865
d. # of Times Charge was Assessed	569,396	2,968	209	-	-	572,573
2015						
Residential	$ 190,879	$ 15,316	$ 1,599	$ -	$ -	$ 207,793
Commercial	$ 24,479	$ 56	$ 1,190	$ -	$ -	$ 25,725
Industrial	$ 16,505	$ 84	$ 1,972	$ -	$ -	$ 18,561
Public Authority	$ 1,001,355	$ 67,205	$ 180	$ -	$ (10)	$ 1,068,731
Total	**$ 1,233,219**	**$ 82,661**	**$ 4,940**	**$ -**	**$ (10)**	**$ 1,320,810**
c. Recovered Charges	$ 1,173,360	$ (90,976)	$ 5,120	$ -	$ 10	$ 1,087,513
d. # of Times Charge was Assessed	550,572	2,979	194	-	1	553,746

(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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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 nonrecurring charges by customer class, separately for electric and gas operations, 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.

Louisville Gas and Electric Company
Case No. 2020-00350
Summary of Non-Recurring Charges

Electric Non-Recurring Charges

Forecasted Period	Forfeited Discounts/Late Payment Charge	Reconnect Charge	Temporary Service Charge	Other Service Charge	Unauthorized Reconnect Charge	Returned Check Charge	Revenues Forecasted
	a.	a.	a.	a.	a.	a.	b.
Base Period (September 2020 - February 2021)	$ 589,334	$ 383,619	$ 27,042	$ 771	$ 117,350	$ 23,714	$ 1,141,830
Test Year (July 2021 - June 2022)	$ 2,706,693	$ 1,255,464	$ 54,083	$ 1,543	$ 234,699	$ 47,429	$ 4,299,911

Gas Non-Recurring Charges

Forecasted Period	Forfeited Discounts/Late Payment Charge	Reconnect Charge	Inspection Charge/Meter Tests	Gas Meter Pulse Service	Unauthorized Reconnect Charge	Returned Check Charge	Revenues Forecasted
	a.	a.	a.	a.	a.	a.	b.
Base Period (September 2020 - February 2021)	$ 396,227	$ 14,399	$ 90	$ 2,632	$ 5,514	$ 7,081	$ 425,943
Test Year (July 2021 - June 2022)	$ 1,097,667	$ 80,003	$ 180	$ 5,265	$ 11,028	$ 14,163	$ 1,208,305

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.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.

Exhibit RMC-2 is subject to a Petition for Confidential Protection filed with the Commission on November 25, 2020. The Excel spreadsheet supporting Exhibit RMC-2 filed in response to this data request provides the calculations that result in the confidential numbers contained in Exhibit RMC-2. Thus, certain information contained in this supporting spreadsheet is considered confidential and is being filed under seal pursuant to a Petition for Confidential Protection.

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

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.xls	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.xls	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	Exhibit KWB-1 -- AMI Implementation	Sheet1	
	Att-PSC1-56-File04	2020_Att_KU_LGE_PSC_1-56_Exhibit_KWB-2	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_LGE_PSC_1-56_Exhibit_RMC-2_LGE Electric Economic Relief Surcredit - Confidential.xlsx	Exhibit RMC-2--LGE Electric Economic Relief Surcredit - Confidential	1) SURCREDIT (PG1) 2) Composite Tax Rate (PG2) 3) Refined Coal 4) Unprotected Excess 5) TRUE-Up (PG2)	
	Att-PSC1-56-File06	2020_Att_LGE_PSC_1-56_Exhibit_RMC-2_LGE Electric Economic Relief Surcredit - REDACTED.xlsx	Exhibit RMC-2--LGE Electric Economic Relief Surcredit - Redacted	1) SURCREDIT (PG1) 2) Composite Tax Rate (PG2) 3) Refined Coal 4) Unprotected Excess 5) TRUE-Up (PG2)	
	Att-PSC1-56-File07	2020_Att_LGE_PSC_1-56_Exhibit_RMC-3_LGE Gas Economic Relief Surcredit.xlsx	Exhibit RMC-3--LGE Gas Economic Relief Surcredit	1) SURCREDIT (PG1) 2) Composite Tax Rate (PG2) 3) Unprotected Excess 4) TRUE-Up (PG2)	
Adrien M. McKenzie	Att-PSC1-56-File08	2020_Att_KU_LGE_PSC_1-56_Exhibit_McKenzie_2-12.xlsm	1) Exhibit No. 2 -- Summary of Results 2) Exhibit No. 3 -- Regulatory Mechanisms - Utility Group 3) Exhibit No. 4 -- DCF Model - Utility Group 4) Exhibit No. 5 -- BR+SV Growth Rate 5) Exhibit No. 6 -- CAPM 6) Exhibit No. 7 -- Empirical CAPM 7) Exhibit No. 8 -- Utility Risk Premium 8) Exhibit No. 9 -- Expected Earnings Approach 9) Exhibit No. 10 -- Flotation Cost Study 10) Exhibit No. 11 -- DCF Model - Non- Utility Group 11) Exhibit No. 12 -- Capital Structure	1) Proxy Group Criteria 2) Proxy Group Ticker 3) 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 (1) 27) 11 (2) 28) 11 (3) 29) 12 (1) 30) 12 (2-3) 31) Stock Price (Electric) 32) Stock Price (Non-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	1) Exhibit No. 2 is "2" tab 2) Exhibit No. 3 is "3 (1)" and "3 (2-4)" tabs 3) Exhibit No. 4 is "4 (1)", "4 (2)", "4 (3)", and "4 (4)" tabs 4) Exhibit No. 5 is "5" tab 5) Exhibit No. 6 is "6" tab 6) Exhibit No. 7 is "7" tab 7) Exhibit No. 8 is "8 (1)", "8 (2)", "8 (3)", and "8 (4)" tabs 8) Exhibit No. 9 is "9 " tab 9) Exhibit No. 10 is "10" tab 10) Exhibit No. 11 is "11 (1)", "11 (2)", and "11 (3)" tabs 11) Exhibit No. 12 is "12 (1)" and "12 (2-3)" tabs

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

William Steven Seelye	Att-PSC1-56-File09	2020_Att_LGE_PSC_1-56_Exhibit_WSS-2,WSS-30,WSS-32_LGE_Electric_COSS_LOLP.xlsx	1) Exhibit WSS-2 -- Cost Components for Residential Service Rate RS 2) Exhibit WSS-30 -- Electric Cost of Service Study Functional Assignment and Classification (LG&E only) 3) Exhibit WSS-32 -- Electric Cost of Service Study Class Allocation (LG&E only)	1) Functional Assignment 2) Allocation Proforma 3) Summary of Returns 4) Billing Det 5) RS 6) GS 7) Meters 8) Services	
	Att-PSC1-56-File10	2020_Att_LGE_KU_PSC_1-56_Exhibit_WSS-3_GTOD_Cost_Support.xlsx	Exhibit WSS-3 -- Cost Support for Proposed GTOD Rate	Sheet1	
	Att-PSC1-56-File11	2020_Att_LGE_PSC_1-56_Exhibit_WSS-4,WSS-5_LGE_LED_Rates_and_Conversion_Fee.xlsx	1) Exhibit WSS-4 -- Cost Support for LED Fixtures and Underground Poles 2) Exhibit WSS-5 -- Cost Support for LED Conversion Fee	1) LED Rates 2) Conversion Fee	
	Att-PSC1-56-File12	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-File13	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-10_Alternative_Fueling_Station_Count_by_State.xlsx	Exhibit WSS-10 -- Alternative Fueling Stations by State	1) Data 2) Chart1	
	Att-PSC1-56-File14	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-File15	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-File16	2020_Att_LGE_PSC_1-56_Exhibit_WSS-13,WSS-14,WSS-15,WSS-36,WSS-37_LGE_Gas_COSS_LOLP.xlsx	1) Exhibit WSS-13 -- Summary of Class Rates of Return for Gas Operations 2) Exhibit WSS-14 -- Analysis of Subsidy Reduction for Gas Operations 3) Exhibit WSS-15 -- Cost Components for Residential Gas Service Rate RGS 4) Exhibit WSS-36 -- Gas Cost of Service Study Functional Assignment and Classification (LG&E Only) 5) Exhibit WSS-37 --Gas Cost of Service Study Class Allocation (LG&E Only)	1) WSS-36 2) WSS-37 3) Subsidy Reduction 4) Summary of Returns 5) Meters 6) WSS-15 7) CGS Unit Cost	
	Att-PSC1-56-File17	2020_Att_KU_LGE_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-File18	2020_Att_LGE_PSC_1-56_Exhibit_WSS-17_Excess Facilities LGE_Electric.xls	Exhibit WSS-17 -- Cost Support for Excess Facilities Rider (LG&E Electric Only)	1) WSS-17 p2 LG&E-E 2) WACOC-Tax Table 3) NPV	
	Att-PSC1-56-File19	2020_Att_LGE_PSC_1-56_Exhibit_WSS-17_Excess Facilities LGE_Gas.xls	Exhibit WSS-17 -- Cost Support for Excess Facilities Rider (LG&E Gas Only)	1) WSS-17 p3 LG&E-G 2) WACOC-Tax Table 3) NPV	
	Att-PSC1-56-File20	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-File21	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-19_AMI_Opt_Out_Calculation.xlsx	Exhibit WSS-19 -- Cost Support for Miscellaneous Charges	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-G AMI Opt Out 10) KU-E AMI Opt Out 11) LG&E-E AMI - 15-Year 12) LG&E-E AMI - NPV 15-Year 13) LG&E AMI WACOC-Tax Table 14) LG&E-G AMI - 15-Year 15) LG&E-G AMI WACOC-Tax Table 16) LG&E-G AMI - NPV 15-Year 17) KU AMI - 15-Year 18) KU AMI -WACOC-Tax Table 19) KU AMI - NPV 15-Year	

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

William Steven Seelye	Att-PSC1-56-File22	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-19_Special_Charges.xlsx	Exhibit WSS-19 -- Cost Support for Miscellaneous Charges	1) Summary 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-2 6) LG&E Meter Test EX-3 7) LG&E-G Inspection-Add Trip 8) LG&E Return Check EX-5 9) KU Return Check EX-4 10) LG&E-E Meter Pulse 11) LGE-E Meter Pulse - 5-Year 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-File23	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-20_Increase_Decrease_in_Miscellaneous_Charges.xlsx	Exhibit WSS-20 -- Change in Other Operating Revenues for Other Miscellaneous Charges	1) Summary 2) LG&E Disconnect 3) KU Disconnect 4) NSF Fee 5) LG&E Meter Test 6) KU Meter Test 7) LG&E Gas Inspection 8) LG&E Additional Trip Charge 9) LG&E Elec Meter Pulse 10) KU Meter Pulse 11) LG&E Gas Meter Pulse NON-FT 12) LG&E Gas Meter Pulse FT 13) LG&E UAR 14) KU UAR	
	Att-PSC1-56-File24	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-21_LOLP_Analysis.xlsx	Exhibit WSS-21 -- LOLP Analysis for Electric Cost of Service Study	1) KU 2) LGE	
	Att-PSC1-56-File25	2020_Att_LGE_PSC_1-56_Exhibit_WSS-22_LGE_Summary_of_Production_Cost_Allocation.xlsx	Exhibit WSS-22 --Summary of Production Costs (LG&E Only)	Sheet 1	
	Att-PSC1-56-File26	2020_Att_LGE_PSC_1-56_Exhibit_WSS-26_LGE_Zero_Intercept_OH_Conductor.xls	Exhibit WSS-26 -- Zero Intercept Analysis for Overhead Conductor (LG&E Only)	1) H-W Indices 2) lge e365.00 3) WSS-26 p1-3 4) WSS-26 p4	
	Att-PSC1-56-File27	2020_Att_LGE_PSC_1-56_Exhibit_WSS-27_LGE_Zero_Intercept_UG_Conductor.xls	Exhibit WSS-27 -- Zero Intercept Analysis for Underground Conductors (LG&E Only)	1) H-W Indices 2) lge e367.00 3) WSS-27 p1-3 4) WSS-27 p4	
	Att-PSC1-56-File28	2020_Att_LGE_PSC_1-56_Exhibit_WSS-28_LGE_Zero_Intercept_Transfomers.xls	Exhibit WSS-28 --Zero Intercept Analysis for Line Transformers (LG&E only)	1) H-W Indices 2) lge e368.00 3) WSS-28	
	Att-PSC1-56-File29	2020_Att_LGE_PSC_1-56_Exhibit_WSS-33_LGE_Gas_Transmission_Plant_Allocation.xlsx	Exhibit WSS-33 -- Gas Transmission Plant Functional Assignment for the Cost of Service Study (LG&E Only)	1) Sheet1 2) Sheet 2	
	Att-PSC1-56-File30	2020_Att_LGE_PSC_1-56_Exhibit_WSS-34_Gas_Zero_Intercept.xlsx	Exhibit WSS-34 -- Zero Intercept Analysis of Distribution Mains (LG&E Only)	lge g376.00 Low- Hi-	
	Att-PSC1-56-File31	2020_Att_LGE_PSC_1-56_Exhibit_WSS-35_Distribution_Demand_Allocators.xlsx	Exhibit WSS-35 -- Analysis of Low-, Medium-, and High-Pressure Mains for the Cost of Service Study (LG&E Only)	1) Demand Allocator 2) High Pressure Demand Allocator	
	Att-PSC1-56-File32	2020_Att_LGE_PSC_1-56_Exhibit_WSS-38_Gas_Storage_Allocation_Model.xls	Exhibit WSS-38 -- Gas Cost of Service Study Storage Allocation (LG&E Only)	1) Allocation Summary 2) Nov. Load & Alloc 3) Dec. Load & Alloc. 4) Jan Load & Alloc. 5) Feb Load & Alloc	
	Att-PSC1-56-File33	2020_Att_KU_LGE_PSC_1-56_Exhibit_WSS-39_Lead_Lag_Days_Summary.xlsx	Exhibit WSS-39 -- Summary Results of Lead-Lag Study	1) KU Lead Lag Days Summary 2) LG&E Lead Lag Days Summary	
	Att-PSC1-56-File34	2020_Att_LGE_PSC_1-56_LGE_COSS_6CP_Alternative.xlsx	N/A	1) Functional Assignment 2) Allocation Proforma 3) Billing Det 4) Meters 5) Services	Alternative Cost of Service Study Referenced in Seelye Direct Testimony Pgs 107-109
	Att-PSC1-56-File35	2020_Att_LGE_PSC_1-56_LGE_COSS_12CP_Alternative.xlsx	N/A	1) Functional Assignment 2) Allocation Proforma 3) Billing Det 4) Meters 5) Services	Alternative Cost of Service Study Referenced in Seelye Direct Testimony Pgs 107-109

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

David S. Sinclair	Att-PSC1-56-File36	2020_Att_LGE_PSC_1-56_Exhibit_DSS-2.xlsx	Exhibit DSS-2 -- Comparison of LG&E Electric Customers, Billing Demand, and Energy: Base Period vs. Forecasted Test Period	Data	
	Att-PSC1-56-File37	2020_Att_LGE_PSC_1-56_Exhibit_DSS-3.xlsx	Exhibit DSS-3 -- Comparison of LG&E Gas Customers and Volume: Base Period vs. Forecasted Test Period	Data	
	Att-PSC1-56-File38	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-File39	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	Exhibit DSS-5	
John J. Spanos	Att-PSC1-56-File40	2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Electric)_06302020_Table 1.xlsx	Exhibit JJS-LG&E-1 -- LG&E Depreciation Study	LGE - Table 1 (E)	
	Att-PSC1-56-File41	2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Electric-Net Salvage)_06302020_Table 2.xlsx	Exhibit JJS-LG&E-1 -- LG&E Depreciation Study	LGE - Table 2 (E)	
	Att-PSC1-56-File42	2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Gas)_06302020_Table 2.xlsx	Exhibit JJS-LG&E-1 -- LG&E Depreciation Study	LGE - Table 2 (G)	
	Att-PSC1-56-File43	2020_Att_LGE_PSC1-56_Exhibit_JJS-1_(Common)_06302020_Table 3.xlsx	Exhibit JJS-LG&E-1 -- LG&E Depreciation Study	LGE - Table 3 (C)	
	Att-PSC1-56-File44	2020_Att_LGE_PSC1-56_Exhibit_JJS-2_(Common).xlsx	Exhibit JJS-LG&E-2 -- LG&E Depreciation Study	LGE-06302021-Common-Rpt	
	Att-PSC1-56-File45	2020_Att_LGE_PSC1-56_Exhibit_JJS-2_(Electric).xlsx	Exhibit JJS-LG&E-2 -- LG&E Depreciation Study	LGE Electric-06302021-Rpt	
	Att-PSC1-56-File46	2020_Att_LGE_PSC1-56_Exhibit_JJS-2_(Gas).xlsx	Exhibit JJS-LG&E-2 -- LG&E Depreciation Study	LGE Gas-06302021-Rpt	

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

Sponsoring Witness	File Number	Spreadsheet name(s)	Schedule(s) Included in Spreadsheet	Tab Name(s) in Spreadsheet	Notes
Filing Requirement Schedules					
Daniel K. Arbough	Att-PSC1-56-File47	2020_Att_LGE_PSC_1-56_Sch_J.xlsx	Schedule J	1) SCH B-1.1 B 2) SCH B-1.1 F 3) <<<IMPORT 4) Rate Case Constants 5) Index J 6) SCH J-1 E 7) SCH J-1 G 8) SCH J-1.1|J-1.2 (Pgs 1,2) 9) SCH J-1.1|J-1.2 (Pgs 3,4) 10) SCH J-2 11) SCH J-3 12) DATA>>> 13) BS 14) DefTax B 15) DefTax F 16) LGE Pro rata Def Tax Electric 17) LGE Pro rata Def Tax Gas 18) Fixed interest rate 19) variable interest rate 20) Rates	Provided in Application Tab 63
Robert M. Conroy	Att-PSC1-56-File48	2020_Att_LGE_PSC_1-56_Elec_Schedule_N.xlsx	Schedule N for Electric	1) Rate Case Constants 2) INPUT 3) SCHEDULES===> 4) Rate RS-VFD 5) Rate RTOD Energy 6) Rate RTOD Demand 7) Rate GS Single Phase 8) Rate GS Three Phase 9) Rate PS Secondary 10) Rate PS Primary 11) Rate TOD Secondary 12) Rate TOD Primary 13) Rate RTS 14) Rate FLS Transmission 15) Rate FLS Primary 16) Special Contract 17) Rate LS-RLS 18) Rate LE 19) Rate TE 20) OSL Secondary 21) OSL Primary 22) Rate EVC-L2 23) Rate PSA	Provided in Application Tab 67
	Att-PSC1-56-File49	2020_Att_LGE_PSC_1-56_Gas_Schedule_N.xlsx	Schedule N for Gas	1) Rate Case Constants 2) INPUT 3) SCHEDULES===> 4) RGS_VFD 5) CGS less than 5000cfh 6) CGS greater than 5000cfh 7) IGS less than 5000cfh 8) IGS greater than 5000cfh 9) AAGS 10) FT 11) Intra-Company Special Contract 12) DGGS less than 5000cfh 13) DGGS greater than 5000cfh 14) SGSS - Commercial 15) SGSS - Industrial 16) LGDS	Provided in Application Tab 67
Christopher M. Garrett	Att-PSC1-56-File50	2020_Att_LGE_PSC_1-56_Sch_A_Electric.xlsx	Schedule A for Electric	1) Rate Case Constants 2) Index A 3) SCH A 4) IMPORT>>> 5) SCH C-1 6) SCH H-1 7) SCH J-1 E	Provided in Application Tab 54
	Att-PSC1-56-File51	2020_Att_LGE_PSC_1-56_Sch_A_Gas.xlsx	Schedule A for Gas	1) Rate Case Constants 2) Index A 3) SCH A 4) IMPORT>>> 5) SCH C-1 6) SCH H-1 7) SCH J-1 G	Provided in Application Tab 54

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

Christopher M. Garrett	Att-PSC1-56-File52	2020_Att_LGE_PSC_1-56_Sch_B_Electric.xlsx	Schedule B for Electric	1) SCH C-2.1 B 2) SCH C-2.1 F 3) <<<IMPORT 4) SUPP SCH B-1.1 B 5) SUPP SCH B-1.1 F 6) <<<EXPORT 7) Rate Case Constants 8) Index B 9) SCH B-1 10) SCH B-2 11) SCH B-2.1 B 12) SCH B-2.1 F 13) SCH B-2.2 14) SCH B-2.3 B 15) SCH B-2.3 F 16) SCH B-2.4 17) SCH B-2.5 18) SCH B-2.6 19) SCH B-2.7 20) SCH B-3 B 21) SCH B-3 F 22) SCH B-3.1 23) SCH B-3.2 B 24) SCH B-3.2 F 25) SCH B-4 26) SCH B-4.1 27) SCH B-4.2 B 28) SCH B-4.2 F 29) SCH B-5 30) SCH B-5.1 31) SCH B-5.2 B (1) 32) SCH B-5.2 B (2) 33) SCH B-5.2 F (1) 34) SCH B-5.2 F (2) 35) SCH B-6 36) SCH B-7 37) SCH B-7.1 38) SCH B-7.2 39) SCH B-8 TC 40) SCH B-8 E 41) DATA>>> 42) PIS B 43) FCPIS B 44) PIS F 45) PIS F AVG 46) FCPIS F 47) FC CWIP & RWIP B 48) FC CWIP & RWIP F 49) ECR Exclusions 50) ECR COR 51) ECR CCR 52) ECR EXP B 53) ECR EXP F 54) BS 55) BS E 56) IS E 57) IS TC 58) BS CWC 59) Lead Lag Days 60) INV 61) TC1 Disallowance 62) DEFTAX B 63) DEFTAX F 64) ECR DEFTAX 65) DSM DEFTAX 66) ECR Elim Revenue Tax 67) AMI 68) LGE Elect Depr Rates 69) LGE Elect Proposed Depr Rates 70) LGE Common Depr Rates 71) LGE Common Proposed Depr Rates	Provided in Application Tab 55

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

Christopher M. Garrett	Att-PSC1-56-File53	2020_Att_LGE_PSC_1-56_Sch_B_Gas.xlsx	Schedule B for Gas	1) SCH C-2.1 B 2) SCH C-2.1 F 3) <<<IMPORT 4) SUPP SCH B-1.1 B 5) SUPP SCH B-1.1 F 6) <<<EXPORT 7) Rate Case Constants 8) Index B 9) SCH B-1 10) SCH B-2 11) SCH B-2.1 B 12) SCH B-2.1 F 13) SCH B-2.2 14) SCH B-2.3 B 15) SCH B-2.3 F 16) SCH B-2.4 17) SCH B-2.5 18) SCH B-2.6 19) SCH B-2.7 20) SCH B-3 B 21) SCH B-3 F 22) SCH B-3.1 23) SCH B-3.2 B 24) SCH B-3.2 F 25) SCH B-4 26) SCH B-4.1 27) SCH B-4.2 B 28) SCH B-4.2 F 29) SCH B-5 30) SCH B-5.1 31) SCH B-5.2 B (1) 32) SCH B-5.2 B (2) 33) SCH B-5.2 F (1) 34) SCH B-5.2 F (2) 35) SCH B-6 36) SCH B-7 37) SCH B-7.1 38) SCH B-7.2 39) SCH B-8 TC 40) SCH B-8 G 41) DATA>>> 42) PIS B 43) FCPIS B 44) FC CWIP & RWIP B 45) PIS F 46) FCPIS F 47) FC CWIP & RWIP F 48) BS 49) BS G 50) IS G 51) IS TC 52) BS CWC 53) Lead Lag Days 54) INV 55) DEFTAX B 56) DEFTAX F 57) GLT DEFTAX 58) AMI 59) GLT Elim Revenue Tax 60) LGE Gas Depr Rates 61) LGE Common Depr Rates 62) LGE Gas Proposed Depr Rates 63) LGE Common Proposed Depr Rates	Provided in Application Tab 55

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

Christopher M. Garrett	Att-PSC1-56-File54	2020_Att_LGE_PSC_1-56_Sch_C_and_D_Electric.xlsx	Schedules C and D for Electric	1) SCH B-1 2) SCH H-1 3) SCH J-1 E 4) SCH J-1.1|J-1.2 5) <<<IMPORT 6) Rate Case Constants 7) Index C 8) SCH C-1 9) SCH C-2 10) SCH C-2.1 B 11) SCH C-2.1 F 12) SCH C-2.2 B 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 23) ProForma Adj F 24) IS E 25) IS TC 26) Revenue 27) ECR to Base Rev 28) EDR Change Due to ECR Elim 29) DSM Change Due to ECR Elim 30) Rev-Tracker 31) DSM Expenses 32) ECR EXP B 33) ECR EXP F 34) FAC EXP B 35) Excess ADIT 36) OSS 37) Proforma Pole Revenues 38) Proforma ICS Rev 39) TaxProvision_Elec B 40) TaxProvision_Elec F 41) WPH-1 Effective Tax Rate	Provided in Application Tabs 56 and 57
	Att-PSC1-56-File55	2020_Att_LGE_PSC_1-56_Sch_C_and_D_Gas.xlsx	Schedules C and D for Gas	1) SCH B-1 2) SCH H-1 3) SCH J-1 G 4) SCH J-1.1|J-1.2 5) <<<IMPORT 6) Rate Case Constants 7) Index C 8) SCH C-1 9) SCH C-2 10) SCH C-2.1 B 11) SCH C-2.1 F 12) SCH C-2.2 B 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 23) ProForma Adj F 24) Gas Revenue 25) GLT to Base Rev 26) IS G 27) IS TC 28) GSC EXP 29) GLT EXP 30) DSM EXP 31) Excess ADIT 32) TaxProvision_Gas B 33) TaxProvision_Gas F 34) WPH-1 Effective Tax Rate	Provided in Application Tabs 56 and 57
	Att-PSC1-56-File56	2020_Att_LGE_PSC_1-56_Sch_E_Electric.xlsx	Schedule E for Electric	1) Rate Case Constants 2) Sch E Index 3) SCH E-1 4) SCH E-2 5) DATA>>> 6) Current Tax B 7) Deferred Tax B 8) Current Tax F 9) Deferred Tax F 10) ExcessADIT	Provided in Application Tab 58

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

Christopher M. Garrett	Att-PSC1-56-File57	2020_Att_LGE_PSC_1-56_Sch_E_Gas.xlsx	Schedule E for Gas	1) Rate Case Constants 2) Sch E Index 3) SCH E-1 4) SCH E-2 5) DATA>>> 6) Current Tax B 7) Deferred Tax B 8) Current Tax F 9) Deferred Tax F 10)ExcessADIT	Provided in Application Tab 58
	Att-PSC1-56-File58	2020_Att_LGE_PSC_1-56_Sch_H.xlsx	Schedule H	1) Rate Case Constants 2) Index H 3) SCH H-1 4) DATA>>> 5) WPH-1 Effective Tax Rate	Provided in Application Tab 61
William Steven Seelye	Att-PSC1-56-File59	2020_Att_LGE_PSC_1-56_ElecScheduleM_Base.xlsx	1) Schedule M-1.1-E - Base Period Revenues at Current Electric Rates 2) Schedule M-1.2-E - Average Bill at Current Electric Rates 3) Schedule M-1.3-E - Summary of Base Electric Revenues and Detailed Calculation of Base Period Electric Revenues	1) Schedules==> 2) Index 3) Sch M-1.1 4) Sch M-1.2 5) Sch M-1.3 (1), Sch M-1.3 (2), and Sch M-1.3 (3) 6) Data==> 7) 12MonResults 8) 12MonLights 9) 12MonPoles 10) Sources==> 11) Rates 12) LightingRates 13) PoleRates 14) 4023 15) 4023 - Solar Capacity 16) MiscData 17) 1022 18) 1055 19) 1051 20) 2021BP Customers 21) 2021BP Calendar Energy 22) 2021BP Billed Demands 23) KY Schedule M for Rates - Elect 24) Lighting Summary for Rates 25) Total EVC 26) Reconciliation==> 27) Reconciliation 28) Mar20 29) Apr20 30) May20 31) Jun20 32) Jul20 33) Aug20 34) Sep20 35) Oct20 36) Nov20 37) Dec20 38) Jan21 39) Feb21	Provided in Application Tab 66
	Att-PSC1-56-File60	2020_Att_LGE_PSC_1-56_ElecScheduleM_Forecasted.xlsx	1) Schedule M-2.1-E - Forecast Period Revenues at Current and Proposed Electric Rates 2) Schedule M-2.2-E - Average Bill Comparison at Current and Proposed Electric Rates 3) Schedule M-2.3-E - Summary of Proposed Electric Revenue Increase and Calculation of Proposed Electric Rate Increase	1) Recons&Checks 2) Schedules==> 3) Index 4) Sch M-2.1 5) Sch M-2.2 6) Sch M-2.3 (1), Sch M-2.3 (2), and Sch M-2.3 (3) 7) Summary 8) Rate Summary 9) Data==> 10) 12MonResults 11) 12MonResults (ECR Elim) 12) 12MonLights 13) 12MonLights (ECR Elim) 14) 12MonPoles 15) Forecast Sources==> 16) Rates 17) LightingRates 18) PoleRates 19) MiscData 20) KY Schedule M for Rates - Elect 21) KY SchM - Elec (ECR ELIM) 22) 2021BP Customers 23) 2021BP Calendar Energy 24) 2021BP Billed Demands 25) Lighting Summary for Rates 26) Lighting Summary (ECR Elim) 27) Total EVC 28) ECR in Base Rates	Provided in Application Tab 66

Testimony Exhibits and Filing Requirement Schedules -- Electronic File Index for Attachments to PSC-1 Question No. 56

William Steven Seelye	Att-PSC1-56-File61	2020_Att_LGE_PSC_1-56_GasScheduleM_Base.xlsx	1) Schedule M-1.1-G - Base Period Revenues at Current Gas Rates 2) Schedule M-1.2-G - Average Bill at Current Gas Rates 3) Schedule M-1.3-G - Summary of Base Gas Revenues and Detailed Calculation of Base Period Gas Revenues	1) Exhibits & Schedules===> 2) Index 3) Sch M-1.1-G 4) Sch M-1.2-G 5) Sch M-1.3 Pg.1 and Sch M-1.3 Pg. 2-11 6) Revenue Summary B 7) Exh P11-Gas Supply Exp 8) Recon to Sch C 9) Data==> 10) 12-MO Billed Summary ALL 11) SBR 12) MAR20-AUG20 Billed-RETAIL 13) SBR MAR20-AUG20 14) Sep20-Feb21 Transport Forecast 15) Mar20-Aug20 Transport Actuals 16) Data-Retail 17) Data-Transport 18) Data-Cashout 19) Forecasted Customer Cts 20) Forecasted Calendar Month Usage 21) Fin Forecast 22) Data LGE SC Mill Creek 23) Rate Categories 24) Retail Rates 25) GSC-DSM-GLT Factors 26) Sales by Rates===> 27) Bruise Report-Tariff 28) Bruise Report-Cashouts	Provided in Application Tab 66
	Att-PSC1-56-File62	2020_Att_LGE_PSC_1-56_GasScheduleM_Forecasted.xlsx	1) Schedule M-2.1-G - Forecast Period Revenues at Current and Proposed Gas Rates 2) Schedule M-2.2-G - Average Bill Comparison at Current and Proposed Gas Rates 3) Schedule M-2.3-G - Summary of Proposed Gas Revenue Increase and Calculation of Proposed Gas Rate Increase	1) Exhibits & Schedules===> 2) Instructions 3) Index 4) Sch M-2.1-G 5) Sch M-2.2-G 6) Sch M-2.3 Pg.1 and Sch M-2.3 Pg. 2-11 7) Notice==> 8) Recon to C 9) Recons & Checks 10) Rate Summary-FOR NOTICES 11) Calculations==> 12) 12-MO Forecast Summary 13) Jul21-Jun22 Retail 14) Jul21-Jun22 Transport 15) Data==> 16) Forecasted Customer Cts 17) Forecasted Calendar Month Usage 18) Fin Forecast Pre Elimination 19) Post GLT Elimination 20) GLT Jan-Jun21 21) Retail Rates 22) GSC-DSM-GLT Factors	Provided in Application Tab 66

The attachments are being provided in separate files in Excel format.

LOUISVILLE GAS AND ELECTRIC COMPANY

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

Case No. 2020-00350

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.