

Acct. No.	Account Description	Allocator	
RATE BASE			
Plant-in-Service			
Intangible Plant			
301.00	ORGANIZATION	54	PT&D
302.00	FRANCHISE AND CONSENTS		
303.00	SOFTWARE		
301.00	ORGANIZATION - COMMON		
302.00	FRANCHISE AND CONSENTS - COMMON		
	Sub-total		
Production Plant			
	Steam Production Generation		\$2,130,297,618
	Energy	1	74.5120%
	Demand	30	25.4880%
330	Hydro Baseload Generation		\$42,551,883
	Energy	1	74.5120%
	Demand	30	25.4880%
340	Other Production Generation		\$237,084,259
	Energy	1	74.5120%
	Demand	30	25.4880%
	Total Production Plant		
Transmission Plant			
	Transmission Plant	51	
	Total Transmission Plant		
Distribution Plant			
360-362	TOTAL ACCTS 360-362	28	
364-365	OVERHEAD LINES		

Primary		\$278,708,304
Customer	19	0.0000%
Demand	28	100.0000%
Secondary		\$92,902,768
Customer	18	0.0000%
Demand	29	100.0000%
366-367 UNDERGROUND LINES		
Primary		\$159,661,290
Customer	19	0.0000%
Demand	28	100.0000%
Secondary		\$53,220,430
Customer	18	0.0000%
Demand	29	100.0000%
368 TRANSFORMERS - POWER POOL		\$139,487,571
Customer	18	44.3000%
Demand	29	55.7000%
369 SERVICES	27	
370 METERS	26	
371 CUSTOMER INSTALLATION		
373 STREET LIGHTING	7	
374 ASSET RETIRE OBLIGATIONS DIST PLANT	55	
<hr/>		
Total Distribution Plant		
General Plant		
Total General Plant	54	
TOTAL COMMON PLANT	54	
106 COMPLETED CONSTR NOT CLASSIFIED	54	
105 PLANT HELD FOR FUTURE USE-DIST	53	
105 PLANT HELD FOR FUTURE USE-PROD		
PROPERTY HELD UNDER CAPITAL LEASE		
OTHER		
<hr/>		
Construction Work In Progress		
CWIP Production	51	
CWIP Transmission	52	
CWIP Distribution Plant	53	
CWIP Common Plant	54	
<hr/>		
Total CWIP		
<hr/>		
TOTAL PLANT-IN-SERVICE		
TOTAL UTILITY PLANT		

Accumulated Reserve for Depreciation

Production	51
Transmission	52
Distribution	53
General & Common Plant	54
Intangible Plant	

TOTAL ACCUMULATED RESERVE FOR DEPRECIATION**Net Utility Plant****Rate Base Adjustments and Working Capital****Working Capital Assets**

Cash Working Capital - Operation and Maintenance Expenses	67
Materials and Supplies	57
Prepayments	57
Mill Creek Ash Dredging Project	

Sub-total

Other Rate Base Items**Less:**

Accumulated Deferred Income Taxes	57
FAS 109 Deferred Income Taxes	57
Asset Retirement Obligations - Net Assets	57
Asset Retirement Obligations - Regulatory Liabilities	57

Sub-total

Less:

Customer Advances	68
-------------------	----

TOTAL RATE BASE

**Louisville Gas & Electric
Electric Cost of Service Study
(Rate Base)**

Total System	Residential Rate RS	Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary
\$2,240	\$969	\$277	\$35	\$394	\$285
\$2,240	\$969	\$277	\$35	\$394	\$285
\$1,587,327,361	\$580,285,842	\$191,397,159	\$31,325,370	\$319,137,524	\$256,643,837
\$542,970,257	\$265,115,832	\$70,969,183	\$7,961,186	\$94,946,882	\$56,078,669
\$31,706,259	\$11,590,989	\$3,823,085	\$625,712	\$6,374,650	\$5,126,363
\$10,845,624	\$5,295,588	\$1,417,582	\$159,022	\$1,896,528	\$1,120,150
\$176,656,223	\$64,580,948	\$21,300,899	\$3,486,251	\$35,517,330	\$28,562,307
\$60,428,036	\$29,505,169	\$7,898,275	\$886,013	\$10,566,792	\$6,241,086
\$2,409,933,760	\$956,374,366	\$296,806,184	\$44,443,555	\$468,439,707	\$353,772,411
\$258,654,497	\$102,646,195	\$31,855,753	\$4,770,059	\$50,276,916	\$37,969,851
\$258,654,497	\$102,646,195	\$31,855,753	\$4,770,059	\$50,276,916	\$37,969,851
\$108,073,255	\$51,848,618	\$14,709,521	\$1,532,963	\$17,934,186	\$14,351,617

\$0	\$0	\$0	\$0	\$0	\$0
\$278,708,304	\$133,711,532	\$37,934,137	\$3,953,332	\$46,250,171	\$37,011,144
\$0	\$0	\$0	\$0	\$0	\$0
\$92,902,768	\$64,298,073	\$12,393,795	\$0	\$12,356,032	\$0
\$0	\$0	\$0	\$0	\$0	\$0
\$159,661,290	\$76,598,205	\$21,731,011	\$2,264,712	\$26,494,948	\$21,202,264
\$0	\$0	\$0	\$0	\$0	\$0
\$53,220,430	\$36,833,898	\$7,099,929	\$0	\$7,078,297	\$0
\$61,792,994	\$53,297,175	\$6,700,372	\$0	\$438,216	\$0
\$77,694,577	\$53,772,473	\$10,364,930	\$0	\$10,333,349	\$0
\$28,292,567	\$23,403,452	\$3,908,605	\$0	\$834,966	\$0
\$38,125,261	\$26,683,502	\$7,924,442	\$361,592	\$2,076,231	\$406,914
\$83,856,546	\$0	\$0	\$0	\$0	\$0
\$626,515	\$333,833	\$84,850	\$6,665	\$98,807	\$62,399
\$982,954,507	\$520,780,760	\$122,851,593	\$8,119,264	\$123,895,203	\$73,034,338
\$16,083,154	\$6,958,206	\$1,988,683	\$252,522	\$2,830,372	\$2,047,100
\$156,297,545	\$67,620,478	\$19,326,203	\$2,454,028	\$27,505,813	\$19,893,904
\$110,296,327	\$47,718,538	\$13,638,149	\$1,731,763	\$19,410,350	\$14,038,765
\$627,088	\$332,239	\$78,375	\$5,180	\$79,040	\$46,593
\$104,203,661	\$41,352,884	\$12,833,669	\$1,921,705	\$20,254,968	\$15,296,844
\$11,300,039	\$4,484,384	\$1,391,707	\$208,393	\$2,196,486	\$1,658,818
\$21,638,589	\$11,464,377	\$2,704,434	\$178,736	\$2,727,407	\$1,607,765
\$7,669,785	\$3,318,251	\$948,369	\$120,423	\$1,349,757	\$976,228
\$144,812,074	\$60,619,895	\$17,878,178	\$2,429,257	\$26,528,619	\$19,539,655
\$3,934,849,118	\$1,702,431,751	\$486,545,216	\$61,776,405	\$692,437,795	\$500,803,248
\$4,079,661,192	\$1,763,051,647	\$504,423,395	\$64,205,662	\$718,966,414	\$520,342,902

\$1,236,518,343	\$490,708,278	\$152,288,954	\$22,803,644	\$240,352,785	\$181,517,884
\$139,855,579	\$55,501,231	\$17,224,540	\$2,579,191	\$27,184,941	\$20,530,459
\$416,199,198	\$220,507,189	\$52,017,396	\$3,437,831	\$52,459,278	\$30,923,947
\$81,570,485	\$35,290,607	\$10,086,196	\$1,280,738	\$14,355,072	\$10,382,475
\$1,874,143,605	\$802,007,305	\$231,617,087	\$30,101,404	\$334,352,075	\$243,354,764
\$2,205,517,587	\$961,044,342	\$272,806,308	\$34,104,259	\$384,614,339	\$276,988,138
\$82,477,382	\$33,565,652	\$10,507,771	\$1,476,545	\$15,352,947	\$11,894,789
\$90,578,486	\$39,189,226	\$11,200,056	\$1,422,066	\$15,939,612	\$11,528,269
\$4,350,165	\$1,882,120	\$537,899	\$68,297	\$765,523	\$553,662
\$177,406,033	\$74,636,998	\$22,245,725	\$2,966,907	\$32,058,082	\$23,976,720
\$406,612,247	\$175,922,781	\$50,277,720	\$6,383,737	\$71,553,871	\$51,751,091
\$27,127,029	\$11,736,642	\$3,354,265	\$425,889	\$4,773,698	\$3,452,560
\$27,021,378	\$11,690,932	\$3,341,201	\$424,231	\$4,755,106	\$3,439,114
\$204,351	\$88,413	\$25,268	\$3,208	\$35,961	\$26,009
\$460,965,005	\$199,438,768	\$56,998,454	\$7,237,066	\$81,118,636	\$58,668,773
\$960,947	\$512,032	\$130,143	\$10,223	\$151,549	\$95,707
\$1,920,997,668	\$835,730,540	\$237,923,436	\$29,823,878	\$335,402,235	\$242,200,378

11 12 13 14 15 16 17

Rate TOD Secondary	Rate RTS Transmission	Sp. Contract No. 1	Sp. Contract No. 2	St. Lighting RLS, LS, DSK	Lighting Energy LE	Traffic TE
\$102	\$65	\$36	\$9	\$67	\$1	\$1
\$102	\$65	\$36	\$9	\$67	\$1	\$1
\$86,770,991	\$69,481,435	\$29,166,452	\$7,837,886	\$14,338,541	\$517,822	\$424,500
\$21,413,813	\$14,323,423	\$10,124,158	\$1,956,478	\$0	\$4,502	\$76,131
\$1,733,217	\$1,387,865	\$582,589	\$156,559	\$286,407	\$10,343	\$8,479
\$427,733	\$286,105	\$202,226	\$39,080	\$0	\$90	\$1,521
\$9,656,884	\$7,732,701	\$3,245,982	\$872,291	\$1,595,759	\$57,629	\$47,243
\$2,383,178	\$1,594,077	\$1,126,734	\$217,740	\$0	\$501	\$8,473
\$122,385,816	\$94,805,606	\$44,448,141	\$11,080,034	\$16,220,707	\$590,888	\$566,347
\$13,135,482	\$10,175,340	\$4,770,551	\$1,189,203	\$1,740,944	\$63,419	\$60,785
\$13,135,482	\$10,175,340	\$4,770,551	\$1,189,203	\$1,740,944	\$63,419	\$60,785
\$4,299,894	\$0	\$2,010,309	\$453,888	\$887,211	\$31,924	\$13,122

\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$11,088,924	\$0	\$5,184,353	\$1,170,525	\$2,288,015	\$82,329	\$33,841
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$3,315,515	\$0	\$0	\$0	\$512,736	\$19,043	\$7,574
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$6,352,419	\$0	\$2,969,917	\$670,549	\$1,310,716	\$47,163	\$19,386
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,899,331	\$0	\$0	\$0	\$293,727	\$10,909	\$4,339
\$23,732	\$0	\$0	\$0	\$1,315,496	\$2,615	\$15,388
\$2,772,765	\$0	\$0	\$0	\$428,801	\$15,926	\$6,334
\$66,489	\$0	\$0	\$0	\$0	\$11,483	\$67,572
\$124,739	\$359,625	\$32,694	\$65,386	\$0	\$13,093	\$77,042
\$0	\$0	\$0	\$0	\$83,856,546	\$0	\$0
\$24,285	\$0	\$8,741	\$1,973	\$4,722	\$171	\$70
\$29,968,095	\$359,625	\$10,206,013	\$2,362,323	\$90,897,969	\$234,656	\$244,669
\$728,895	\$463,971	\$261,735	\$64,444	\$479,470	\$3,915	\$3,840
\$7,083,468	\$4,508,909	\$2,543,565	\$626,277	\$4,659,535	\$38,050	\$37,316
\$4,998,674	\$3,181,855	\$1,794,947	\$441,952	\$3,288,149	\$26,851	\$26,333
\$19,119	\$229	\$6,511	\$1,507	\$57,989	\$150	\$156
\$5,291,867	\$4,099,321	\$1,921,903	\$479,092	\$701,371	\$25,550	\$24,488
\$573,860	\$444,538	\$208,415	\$51,954	\$76,058	\$2,771	\$2,656
\$659,712	\$7,917	\$224,673	\$52,004	\$2,001,012	\$5,166	\$5,386
\$347,598	\$221,260	\$124,817	\$30,732	\$228,651	\$1,867	\$1,831
\$6,873,038	\$4,773,035	\$2,479,808	\$613,782	\$3,007,092	\$35,353	\$34,361
\$178,319,649	\$113,495,600	\$64,031,500	\$15,765,749	\$117,344,830	\$957,930	\$939,446
\$185,192,687	\$118,268,635	\$66,511,308	\$16,379,531	\$120,351,922	\$993,283	\$973,807

\$62,795,214	\$48,644,022	\$22,805,997	\$5,685,079	\$8,322,719	\$303,180	\$290,588
\$7,102,411	\$5,501,850	\$2,579,457	\$643,007	\$941,336	\$34,291	\$32,867
\$12,688,987	\$152,271	\$4,321,395	\$1,000,246	\$38,487,704	\$99,357	\$103,597
\$3,696,807	\$2,353,165	\$1,327,467	\$326,849	\$2,431,775	\$19,858	\$19,475
\$86,283,419	\$56,651,307	\$31,034,315	\$7,655,182	\$50,183,534	\$456,686	\$446,527
\$98,909,268	\$61,617,327	\$35,476,992	\$8,724,349	\$70,168,388	\$536,597	\$527,281
\$3,956,547	\$3,059,094	\$1,394,841	\$367,800	\$854,465	\$23,970	\$22,963
\$4,104,839	\$2,612,618	\$1,473,977	\$362,921	\$2,701,226	\$22,051	\$21,626
\$197,141	\$125,475	\$70,790	\$17,430	\$129,730	\$1,059	\$1,039
\$8,258,527	\$5,797,187	\$2,939,608	\$748,151	\$3,685,422	\$47,080	\$45,627
\$18,426,870	\$11,728,201	\$6,616,770	\$1,629,172	\$12,125,966	\$98,989	\$97,079
\$1,229,344	\$782,444	\$441,436	\$108,690	\$808,981	\$6,604	\$6,477
\$1,224,556	\$779,396	\$439,717	\$108,266	\$805,830	\$6,578	\$6,451
\$9,261	\$5,894	\$3,325	\$819	\$6,094	\$50	\$49
\$20,890,030	\$13,295,935	\$7,501,248	\$1,846,947	\$13,746,870	\$112,221	\$110,056
\$37,248	\$0	\$13,406	\$3,027	\$7,242	\$262	\$107
\$86,240,516	\$54,118,579	\$30,901,946	\$7,622,525	\$60,099,697	\$471,194	\$462,745

Acct. No.	Account Description	Allocator
O & M Expenses		
Steam Production O&M		
500	OPERATION SUPERVISION & ENGINEERING	60
501	FUEL	2
502	STEAM EXPENSES-- Labor	51
	STEAM EXPENSES--- Other	
504	STEAM TRANSFER EXPENSES	51
505	ELECTRIC EXPENSES-Labor	51
	ELECTRIC EXPENSES-- Other	
506	MISC. STEAM POWER EXPENSES	51
507	RENTS	51
509	ALLOWANCES	51
510	MAINTENANCE SUPERVISION & ENGINEERING	61
511	MAINTENANCE OF STRUCTURES	51
512	MAINTENANCE OF BOILER PLANT	1
513	MAINTENANCE OF ELECTRIC PLANT	1
514	MAINTENANCE OF MISC STEAM PLANT	1
	Sub-total	
Hydraulic Production O&M		
535	OPERATION SUPERVISION & ENGINEERING	62
536	WATER FOR POWER	51
537	HYDRAULIC EXPENSES	
538	ELECTRIC EXPENSES	51
539	MISC. HYDRAULIC POWER EXPENSES	51
540	RENTS	51
541	MAINTENANCE SUPERVISION & ENGINEERING	63
542	MAINTENANCE OF STRUCTURES	51
543	MAINT. OF RESERVES, DAMS, AND WATERWAYS	51
544	MAINTENANCE OF ELECTRIC PLANT	1
545	MAINTENANCE OF MISC HYDRAULIC PLANT	1
	Sub-total	
Other Power Generation Operation Expense		
546	OPERATION SUPERVISION & ENGINEERING	51
547	FUEL	2
548	GENERATION EXPENSE	51

549 MISC OTHER POWER GENERATION	51
550 RENTS	51
551 MAINTENANCE SUPERVISION & ENGINEERING	51
552 MAINTENANCE OF STRUCTURES	51
553 MAINTENANCE OF GENERATING & ELEC PLANT	51
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	51

Sub-total

Other Power Supply Expense

555 PURCHASED POWER	
'Demand	51
'Energy	1
555 PURCHASED POWER OPTIONS	
555 BROKERAGE FEES	
555 MISO TRANSMISSION EXPENSES	
556 SYSTEM CONTROL AND LOAD DISPATCH	51
557 OTHER EXPENSES	51
558 DUPLICATE CHARGES	

Sub-total

Transmission Expenses

560 OPERATION SUPERVISION AND ENG	51
561 LOAD DISPATCHING	51
562 STATION EXPENSES	51
563 OVERHEAD LINE EXPENSES	51
565 TRANSMISSION OF ELECTRICITY BY OTHERS	51
566 MISC. TRANSMISSION EXPENSES	51
567 RENTS	51
568 MAINTENANCE SUPERVISION AND ENG	
569 STRUCTURES	51
570 MAINT OF STATION EQUIPMENT	51
571 MAINT OF OVERHEAD LINES	51
572 UNDERGROUND LINES	
573 MISC PLANT	51
575 MARKET FACILITATION, MONITORING & COMPLIANCE	51

Sub-total

Distribution Expense - Operating

580 OPERATION SUPERVISION AND ENGI	64
581 LOAD DISPATCHING	28
582 STATION EXPENSES	28
583 OVERHEAD LINE EXPENSES	55
584 UNDERGROUND LINE EXPENSES	58
585 STREET LIGHTING EXPENSE	15
586 METER EXPENSES	26
586 METER EXPENSES - LOAD MANAGEMENT	
587 CUSTOMER INSTALLATIONS EXPENSE	7
588 MISCELLANEOUS DISTRIBUTION EXP	53

588 MISC DISTR EXP -- MAPPING	
589 RENTS	53
590 MAINTENANCE SUPERVISION AND EN	65
591 STRUCTURES	28
592 MAINTENANCE OF STATION EQUIPMENT	28
593 MAINTENANCE OF OVERHEAD LINES	55
594 MAINTENANCE OF UNDERGROUND LINES	58
595 MAINTENANCE OF LINE TRANSFORM	70
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	15
597 MAINTENANCE OF METERS	26
598 MISCELLANEOUS DISTRIBUTION EXPENSES	53

Sub-total

Customer Accounts Expense

901 SUPERVISION/CUSTOMER ACCTS	6
902 METER READING EXPENSES	6
903 RECORDS AND COLLECTION	6
904 UNCOLLECTIBLE ACCOUNTS	6
905 MISC CUST ACCOUNTS	6

Sub-total

Customer Service & Information Expense

907 SUPERVISION	6
908 CUSTOMER ASSISTANCE EXPENSES	6
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	
909 INFORMATIONAL AND INSTRUCTIONAL	6
909 INFORM AND INSTRUC -LOAD MGMT	
910 MISCELLANEOUS CUSTOMER SERVICE	6
911 DEMONSTRATION AND SELLING EXP	
912 DEMONSTRATION AND SELLING EXP	
913 ADVERTISING EXPENSES	6
915 MDSE-JOBING-CONTRACT	
916 MISC SALES EXPENSE	

Sub-total

General Expenses

920 ADMIN. & GEN. SALARIES-	66
921 OFFICE SUPPLIES AND EXPENSES	66
922 ADMINISTRATIVE EXPENSES TRANSFERRED	66
923 OUTSIDE SERVICES EMPLOYED	66
924 PROPERTY INSURANCE	23
925 INJURIES AND DAMAGES - INSURANCE	66
926 EMPLOYEE BENEFITS	66
927 FRANCHISE REQUIREMENTS	23
928 REGULATORY COMMISSION FEES	23
929 DUPLICATE CHARGES	66
930 MISCELLANEOUS GENERAL EXPENSES	66
931 RENTS AND LEASES	59

 Sub-total

TOTAL O & M EXPENSES

TOTAL O&M EXPENSE Less PURCHASED POWER

Depreciation Expense

Steam Production	51
Hydraulic Production	51
Other Production	51
Transmission - Kentucky System Property	52
Transmission - Virginia Property	
Distribution	53
General & Common Plant	59
Intangible Plant	

TOTAL DEPRECIATION EXPENSES**Other Expenses**

Regulatory Credits	
Production	51
Transmission	52
Distribution	53
Common	54
Accretion Expense	
Production	51
Transmission	52
Distribution	53
Common	54
Property Taxes & Other	23
Amortization of Investment Tax Credit	23
Gain on Disposition of Allowances	23
Interest	23
Other Expenses	

Total Other Expenses

TOTAL EXPENSES Before Income Tax & Proforma Adjustments

Calculation of Taxable Income Before Proforma Adjustments

Total Operating Revenue

Operating Expenses

O&M Expenses

Depreciation Expense

Regulatory Credits

Accretion Expenses	
Amortization Expense	71
Property & Other Taxes	
Amortization of ITC	
Gain/Disposition of Allowance	
Assignment of Interruptible Credit	Dir
Allocation of Curtailable Service Rider Credits	88
<hr/>	
Sub-total Expenses	

Interest	23
----------	----

Taxable Income	Tax Income
----------------	------------

Income Taxes Before Proforma Adjustments

Proforma Adjustments

Revenue Adjustments

Proforma Expense Adjustments:

Eliminate mismatch in fuel cost recovery	2
Remove ECR expenses	49
Eliminate brokered sales expenses	2
Adjustment to reflect changes to FAC calculations	43
Eliminate DSM expenses	48
Year end customer expense adjustment	16
Annualized depreciation expense adjustment	71
Labor expense adjustment	72
Pension & post retirement expense adjustment	72
Property insurance expense adjustment	22
Adjustment for transfer of ITO functions	52
Normalized storm damage expenses	73
Eliminate advertising expenses	74
Remove out of period expense items	69
MISO exit fee regulatory asset amortization	52
Amortization of rate case expenses	78
Adjustment for Swap termination regulatory asset	22
2011 Wind Storm regulatory asset amortization	69
Adjustment for injuries and damages FERC account 925	22
General Management Audit regulatory asset amortization	22
Federal & State income tax adjustment	89
Federal & State income tax interest adjustment	Tax Income
Prior income tax true-ups & adjustments	Tax Income
Adjustment for tax basis depreciation reduction	22
Adjustment for amortization of investment tax credit	22
<hr/>	
Sub-total	

Net Adjustments

Total Revenue After Proforma Adjustments

Total Operating Expenses after Proforma Adjustments

Net Operating Income after Proforma Adjustments

Rate Base Before Proforma Adjustments

ECR Plan Eliminations 51

Proforma Adjustment to Depr. Reserve 71

Cash Working Capital Adjustment 87

Rate Base After Proforma Adjustments

ROR

Louisville Gas & Electric
Electric Cost of Service Study
(Expenses)

Total System	Residential Rate RS	Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary
\$2,338,675	\$918,795	\$287,262	\$43,514	\$456,574	\$347,739
\$347,138,171	\$127,310,805	\$42,510,000	\$6,933,900	\$69,885,306	\$55,973,032
\$34,888,636	\$13,845,442	\$4,296,866	\$643,410	\$6,781,606	\$5,121,567
\$37,603	\$14,923	\$4,631	\$693	\$7,309	\$5,520
\$736,005	\$292,081	\$90,646	\$13,573	\$143,064	\$108,044
\$17,654,961	\$7,006,314	\$2,174,376	\$325,590	\$3,431,748	\$2,591,705
\$88,736	\$35,215	\$10,929	\$1,636	\$17,248	\$13,026
\$81,359	\$32,287	\$10,020	\$1,500	\$15,814	\$11,943
\$3,628,672	\$1,330,308	\$437,849	\$71,455	\$728,754	\$584,905
\$2,040,568	\$809,793	\$251,315	\$37,632	\$396,643	\$299,550
\$46,350,908	\$16,944,694	\$5,588,911	\$914,720	\$9,319,007	\$7,494,153
\$11,612,285	\$4,245,151	\$1,400,189	\$229,165	\$2,334,689	\$1,877,509
\$1,927,230	\$704,545	\$232,382	\$38,033	\$387,476	\$311,600
\$468,523,809	\$173,490,352	\$57,295,377	\$9,254,822	\$93,905,238	\$74,740,295
\$109,553	\$43,476	\$13,492	\$2,020	\$21,295	\$16,082
\$38,568	\$15,306	\$4,750	\$711	\$7,497	\$5,662
\$258,566	\$102,611	\$31,845	\$4,768	\$50,260	\$37,957
\$94,572	\$37,531	\$11,647	\$1,744	\$18,383	\$13,883
\$341,099	\$135,364	\$42,010	\$6,290	\$66,302	\$50,073
\$13,044	\$4,905	\$1,584	\$252	\$2,593	\$2,044
\$309,385	\$122,778	\$38,104	\$5,706	\$60,138	\$45,417
\$78,637	\$31,207	\$9,685	\$1,450	\$15,285	\$11,544
\$287,064	\$104,943	\$34,614	\$5,665	\$57,715	\$46,413
\$1,939	\$709	\$234	\$38	\$390	\$314
\$1,532,427	\$598,829	\$187,965	\$28,646	\$299,858	\$229,388
\$49,813	\$19,768	\$6,135	\$919	\$9,683	\$7,312
\$17,279,551	\$6,337,170	\$2,116,027	\$345,150	\$3,478,692	\$2,786,178
\$154,402	\$61,274	\$19,016	\$2,847	\$30,012	\$22,666

\$36,953	\$14,665	\$4,551	\$681	\$7,183	\$5,425
\$22,784	\$9,042	\$2,806	\$420	\$4,429	\$3,345
\$24,273	\$9,633	\$2,989	\$448	\$4,718	\$3,563
\$96,755	\$38,397	\$11,916	\$1,784	\$18,807	\$14,203
\$885,069	\$351,237	\$109,005	\$16,322	\$172,039	\$129,926
\$61,651	\$24,466	\$7,593	\$1,137	\$11,984	\$9,050
<hr/>					
\$18,611,251	\$6,865,651	\$2,280,038	\$369,709	\$3,737,546	\$2,981,669

\$20,765,592	\$8,240,757	\$2,557,479	\$382,955	\$4,036,388	\$3,048,338
\$48,301,587	\$17,657,811	\$5,824,121	\$953,216	\$9,711,197	\$7,809,545

\$1,536,733	\$609,847	\$189,263	\$28,340	\$298,708	\$225,589
\$1,845,858	\$732,523	\$227,335	\$34,041	\$358,795	\$270,967

<hr/>					
\$72,449,770	\$27,240,939	\$8,798,199	\$1,398,552	\$14,405,089	\$11,354,440

\$1,024,769	\$406,676	\$126,210	\$18,899	\$199,193	\$150,434
\$1,912,859	\$759,112	\$235,587	\$35,277	\$371,819	\$280,803
\$1,302,918	\$517,059	\$160,467	\$24,028	\$253,259	\$191,265
\$145,909	\$57,904	\$17,970	\$2,691	\$28,362	\$21,419
\$2,891,642	\$1,147,539	\$356,133	\$53,327	\$562,074	\$424,486
\$6,311,826	\$2,504,828	\$777,361	\$116,402	\$1,226,884	\$926,561
\$25,478	\$10,111	\$3,138	\$470	\$4,952	\$3,740

\$1,012	\$402	\$125	\$19	\$197	\$149
\$1,320,531	\$524,048	\$162,636	\$24,353	\$256,683	\$193,851
\$1,037,324	\$411,659	\$127,756	\$19,130	\$201,634	\$152,277

\$14,482	\$5,747	\$1,784	\$267	\$2,815	\$2,126
\$753,467	\$299,011	\$92,797	\$13,895	\$146,458	\$110,607
<hr/>					
\$16,742,217	\$6,644,094	\$2,061,963	\$308,757	\$3,254,330	\$2,457,717

\$2,530,733	\$1,490,655	\$407,718	\$25,897	\$289,732	\$166,576
\$583,899	\$280,128	\$79,473	\$8,282	\$96,895	\$77,539
\$1,131,098	\$542,649	\$153,950	\$16,044	\$187,700	\$150,204
\$4,528,695	\$2,413,074	\$613,329	\$48,178	\$714,213	\$451,042
\$674,010	\$359,140	\$91,282	\$7,170	\$106,297	\$67,129

\$6,212,508	\$4,348,074	\$1,291,287	\$58,921	\$338,322	\$66,307
-------------	-------------	-------------	----------	-----------	----------

-\$192,842	\$0	\$0	\$0	\$0	\$0
\$2,989,237	\$1,583,733	\$373,601	\$24,691	\$376,774	\$222,103

\$13,309	\$7,051	\$1,663	\$110	\$1,678	\$989
\$351,679	\$188,619	\$47,276	\$3,665	\$54,249	\$34,292
\$784,053	\$376,153	\$106,715	\$11,121	\$130,109	\$104,119
\$901,232	\$432,370	\$122,664	\$12,784	\$149,555	\$119,679
\$20,552,385	\$10,951,153	\$2,783,445	\$218,644	\$3,241,285	\$2,046,945
\$1,784,778	\$951,003	\$241,716	\$18,987	\$281,475	\$177,758
\$212,121	\$162,823	\$25,951	\$0	\$16,380	\$0
\$331,958	\$0	\$0	\$0	\$0	\$0
\$400,476	\$212,177	\$50,052	\$3,308	\$50,477	\$29,756
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$43,789,329	\$24,298,801	\$6,390,123	\$457,803	\$6,035,141	\$3,714,437

\$1,017,838	\$760,219	\$189,228	\$929	\$31,806	\$5,028
\$2,161,886	\$1,614,704	\$401,920	\$1,973	\$67,556	\$10,679
\$5,334,272	\$3,984,147	\$991,703	\$4,869	\$166,689	\$26,349
\$3,310,298	\$2,472,449	\$615,423	\$3,022	\$103,443	\$16,352
\$441,963	\$330,100	\$82,166	\$403	\$13,811	\$2,183
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$12,266,257	\$9,161,619	\$2,280,440	\$11,196	\$383,305	\$60,591

\$171,596	\$128,164	\$31,902	\$157	\$5,362	\$848
\$10,918,539	\$8,155,014	\$2,029,884	\$9,966	\$341,190	\$53,934
\$50,475	\$37,700	\$9,384	\$46	\$1,577	\$249
\$317,977	\$237,496	\$59,116	\$290	\$9,936	\$1,571
\$19,134	\$14,291	\$3,557	\$17	\$598	\$95

<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$11,477,721	\$8,572,665	\$2,133,842	\$10,476	\$358,664	\$56,696

\$16,456,591	\$7,470,111	\$2,204,246	\$257,756	\$2,772,970	\$2,043,766
\$5,348,737	\$2,427,943	\$716,426	\$83,776	\$901,273	\$664,267
-\$2,107,022	-\$956,437	-\$282,221	-\$33,002	-\$355,038	-\$261,674
\$5,267,224	\$2,390,942	\$705,508	\$82,499	\$887,538	\$654,144
\$4,471,918	\$1,932,568	\$552,923	\$70,379	\$788,095	\$570,374
\$2,448,360	\$1,111,380	\$327,941	\$38,348	\$412,554	\$304,065
\$37,074,584	\$16,829,200	\$4,965,883	\$580,691	\$6,247,144	\$4,604,342
\$30,731	\$13,281	\$3,800	\$484	\$5,416	\$3,920
\$1,173,366	\$507,078	\$145,079	\$18,466	\$206,785	\$149,658
-\$153,701	-\$69,769	-\$20,587	-\$2,407	-\$25,899	-\$19,088
\$2,884,284	\$1,309,258	\$386,330	\$45,176	\$486,008	\$358,203
\$1,598,925	\$691,758	\$197,707	\$25,105	\$281,385	\$203,515

\$8,999,458	\$3,893,520	\$1,112,784	\$141,301	\$1,583,757	\$1,145,471
\$83,493,455	\$37,550,832	\$11,015,819	\$1,308,571	\$14,191,988	\$10,420,961
\$728,886,236	\$294,423,782	\$92,443,765	\$13,148,531	\$136,571,159	\$106,016,192
\$659,819,057	\$268,525,213	\$84,062,165	\$11,812,360	\$122,823,573	\$95,158,309
\$74,399,456	\$29,525,182	\$9,162,998	\$1,372,061	\$14,461,667	\$10,921,659
\$611,031	\$242,486	\$75,254	\$11,269	\$118,771	\$89,698
\$8,549,263	\$3,392,747	\$1,052,923	\$157,664	\$1,661,794	\$1,255,011
\$5,608,413	\$2,225,680	\$690,729	\$103,429	\$1,090,156	\$823,301
\$23,284,454	\$12,336,375	\$2,910,137	\$192,331	\$2,934,858	\$1,730,054
\$9,517,748	\$4,117,753	\$1,176,870	\$149,438	\$1,674,968	\$1,211,440
\$121,970,365	\$51,840,223	\$15,068,912	\$1,986,192	\$21,942,215	\$16,031,164
-\$3,808,582	-\$1,511,423	-\$469,063	-\$70,237	-\$740,307	-\$559,091
-\$6,882	-\$2,731	-\$848	-\$127	-\$1,338	-\$1,010
-\$37,081	-\$19,646	-\$4,634	-\$306	-\$4,674	-\$2,755
-\$5,617	-\$2,430	-\$695	-\$88	-\$989	-\$715
\$1,613,619	\$640,359	\$198,732	\$29,758	\$313,653	\$236,875
\$4,031	\$1,600	\$496	\$74	\$784	\$592
\$29,705	\$15,738	\$3,713	\$245	\$3,744	\$2,207
\$4,155	\$1,798	\$514	\$65	\$731	\$529
\$21,920,601	\$9,473,128	\$2,710,339	\$344,986	\$3,863,109	\$2,795,877
-\$2,661,472	-\$1,150,172	-\$329,074	-\$41,886	-\$469,036	-\$339,459
-\$694	-\$300	-\$86	-\$11	-\$122	-\$89
\$34,922,373	\$15,091,927	\$4,317,923	\$549,608	\$6,154,436	\$4,454,196
\$51,974,156	\$22,537,847	\$6,427,318	\$812,081	\$9,119,991	\$6,587,157
	\$368,801,852	\$113,939,995	\$15,946,805	\$167,633,364	\$128,634,513
\$1,047,904,226	\$420,593,153	\$154,276,976	\$19,956,740	\$204,478,419	\$132,817,984
\$728,886,236	\$294,423,782	\$92,443,765	\$13,148,531	\$136,571,159	\$106,016,192
\$121,970,365	\$51,840,223	\$15,068,912	\$1,986,192	\$21,942,215	\$16,031,164
-\$3,858,162	-\$1,536,231	-\$475,240	-\$70,759	-\$747,307	-\$563,571

\$1,651,510	\$659,495	\$203,455	\$30,143	\$318,912	\$240,203
\$5,925,055	\$2,518,285	\$732,015	\$96,485	\$1,065,905	\$778,759
\$21,920,601	\$9,473,128	\$2,710,339	\$344,986	\$3,863,109	\$2,795,877
-\$2,661,472	-\$1,150,172	-\$329,074	-\$41,886	-\$469,036	-\$339,459
-\$694	-\$300	-\$86	-\$11	-\$122	-\$89
-\$472,778					-\$102,021
\$472,778	\$230,843	\$61,795	\$6,932	\$82,673	\$48,829
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$873,833,439	\$356,459,054	\$110,415,882	\$15,500,614	\$162,627,506	\$124,905,885
\$34,922,373	\$15,091,927	\$4,317,923	\$549,608	\$6,154,436	\$4,454,196
\$139,148,414	\$49,042,172	\$39,543,172	\$3,906,518	\$35,696,477	\$3,457,904
\$51,825,304	\$18,265,573	\$14,727,706	\$1,454,968	\$13,295,019	\$1,287,883
-\$64,637,980	-\$28,478,314	-\$10,913,357	-\$1,463,806	-\$12,859,229	-\$7,724,566
-\$39,096,200	-\$14,338,293	-\$4,787,660	-\$780,926	-\$7,870,785	-\$6,303,925
-\$801,360	-\$320,085	-\$120,755	-\$16,025	-\$158,123	-\$98,564
-\$67,301	-\$24,682	-\$8,242	-\$1,344	-\$13,549	-\$10,852
-\$2,735,848	-\$1,049,969	-\$335,521	-\$60,221	-\$537,796	-\$426,450
-\$10,616,312	-\$7,359,138	-\$1,749,392	-\$98,989	-\$1,007,437	-\$187,543
\$803,321	\$579,960	\$72,911	\$140	\$4,769	\$155
\$696,536	\$296,044	\$86,054	\$11,343	\$125,305	\$91,549
\$3,272,923	\$1,484,309	\$437,726	\$51,266	\$551,973	\$406,667
-\$3,600,003	-\$1,632,644	-\$481,470	-\$56,389	-\$607,135	-\$447,307
\$245,960	\$107,176	\$30,423	\$3,803	\$42,892	\$30,890
-\$1,504,636	-\$597,110	-\$185,310	-\$27,748	-\$292,469	-\$220,877
-\$1,795,723	-\$996,451	-\$262,048	-\$18,774	-\$247,490	-\$152,322
-\$539,988	-\$216,888	-\$81,199	-\$10,343	-\$105,888	-\$66,760
\$944,620	\$410,957	\$116,995	\$14,665	\$164,929	\$119,098
-\$1,044,188	-\$414,383	-\$128,602	-\$19,257	-\$202,968	-\$153,284
-\$47,037	-\$19,000	-\$5,966	-\$849	-\$8,813	-\$6,842
\$102,858	\$44,820	\$12,723	\$1,591	\$17,937	\$12,918
\$1,610,425	\$700,616	\$199,458	\$25,002	\$281,177	\$203,043
-\$379,162	-\$165,218	-\$46,900	-\$5,863	-\$66,121	-\$47,618
\$30,528	\$13,302	\$3,776	\$472	\$5,324	\$3,834
-\$3,780,611	-\$1,861,511	-\$1,375,257	-\$177,630	-\$1,096,720	-\$175,767
\$28,247	\$9,956	\$8,027	\$793	\$7,246	\$702
-\$608,114	-\$214,327	-\$172,814	-\$17,072	-\$156,003	-\$15,112
-\$85,392	-\$37,209	-\$10,562	-\$1,320	-\$14,891	-\$10,724
\$326,330	\$142,197	\$40,365	\$5,046	\$56,908	\$40,983
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-\$58,640,127	-\$25,457,570	-\$8,743,237	-\$1,178,630	-\$11,127,728	-\$7,414,109
-\$5,997,853	-\$3,020,743	-\$2,170,120	-\$285,176	-\$1,731,501	-\$310,457

\$983,266,246	\$392,114,839	\$143,363,620	\$18,492,934	\$191,619,190	\$125,093,418
\$867,018,616	\$349,267,056	\$116,400,351	\$15,776,952	\$164,794,797	\$118,779,659
\$116,247,630	\$42,847,783	\$26,963,269	\$2,715,982	\$26,824,393	\$6,313,759
\$1,920,997,668	\$835,730,540	\$237,923,436	\$29,823,878	\$335,402,235	\$242,200,378
-\$20,091,143	-\$7,973,105	-\$2,474,415	-\$370,517	-\$3,905,290	-\$2,949,331
-\$696,536	-\$296,044	-\$86,054	-\$11,343	-\$125,305	-\$91,549
-\$5,766,234	-\$2,604,174	-\$766,275	-\$89,965	-\$976,249	-\$722,626
\$1,894,443,755	\$824,857,217	\$234,596,692	\$29,352,053	\$330,395,391	\$238,436,871
6.14%	5.19%	11.49%	9.25%	8.12%	2.65%

11

12

13

14

15

16

17

Rate TOD Secondary	Rate RTS Transmission	Sp. Contract No. 1	Sp. Contract No. 2	St. Lighting RLS, LS, DSK	Lighting Energy LE	Traffic TE
\$119,921	\$93,321	\$43,113	\$10,854	\$16,426	\$598	\$559
\$17,897,647	\$15,195,005	\$6,378,577	\$1,714,174	\$3,135,711	\$111,141	\$92,874
\$1,771,781	\$1,372,502	\$643,476	\$160,406	\$234,827	\$8,554	\$8,199
\$1,910	\$1,479	\$694	\$173	\$253	\$9	\$9
\$37,377	\$28,954	\$13,575	\$3,384	\$4,954	\$180	\$173
\$896,588	\$694,537	\$325,623	\$81,171	\$118,831	\$4,329	\$4,149
\$4,506	\$3,491	\$1,637	\$408	\$597	\$22	\$21
\$4,132	\$3,201	\$1,501	\$374	\$548	\$20	\$19
\$197,894	\$158,303	\$66,684	\$17,877	\$32,502	\$1,174	\$967
\$103,628	\$80,275	\$37,636	\$9,382	\$13,735	\$500	\$480
\$2,533,765	\$2,028,899	\$851,678	\$228,871	\$418,694	\$15,121	\$12,396
\$634,784	\$508,300	\$213,371	\$57,339	\$104,895	\$3,788	\$3,105
\$105,352	\$84,360	\$35,412	\$9,516	\$17,409	\$629	\$515
\$24,309,284	\$20,252,627	\$8,612,975	\$2,293,928	\$4,099,381	\$146,065	\$123,465
\$5,564	\$4,310	\$2,021	\$504	\$737	\$27	\$26
\$1,959	\$1,517	\$711	\$177	\$260	\$9	\$9
\$13,131	\$10,172	\$4,769	\$1,189	\$1,740	\$63	\$61
\$4,803	\$3,720	\$1,744	\$435	\$637	\$23	\$22
\$17,322	\$13,419	\$6,291	\$1,568	\$2,296	\$84	\$80
\$696	\$552	\$240	\$63	\$108	\$4	\$3
\$15,712	\$12,171	\$5,706	\$1,422	\$2,082	\$76	\$73
\$3,993	\$3,094	\$1,450	\$362	\$529	\$19	\$18
\$15,692	\$12,566	\$5,275	\$1,417	\$2,593	\$94	\$77
\$106	\$85	\$36	\$10	\$18	\$1	\$1
\$78,978	\$61,605	\$28,243	\$7,147	\$11,000	\$400	\$370
\$2,530	\$1,960	\$919	\$229	\$335	\$12	\$12
\$890,894	\$756,364	\$317,507	\$85,327	\$156,087	\$5,532	\$4,623
\$7,841	\$6,074	\$2,848	\$710	\$1,039	\$38	\$36

\$1,877	\$1,454	\$682	\$170	\$249	\$9	\$9
\$1,157	\$896	\$420	\$105	\$153	\$6	\$5
\$1,233	\$955	\$448	\$112	\$163	\$6	\$6
\$4,914	\$3,806	\$1,785	\$445	\$651	\$24	\$23
\$44,947	\$34,818	\$16,324	\$4,069	\$5,957	\$217	\$208
\$3,131	\$2,425	\$1,137	\$283	\$415	\$15	\$14
\$958,523	\$808,753	\$342,069	\$91,449	\$165,050	\$5,859	\$4,936

\$1,054,558	\$816,908	\$382,995	\$95,473	\$139,768	\$5,091	\$4,880
\$2,640,398	\$2,114,286	\$887,521	\$238,503	\$436,315	\$15,757	\$12,917

\$78,041	\$60,454	\$28,343	\$7,065	\$10,343	\$377	\$361
\$93,740	\$72,615	\$34,044	\$8,487	\$12,424	\$453	\$434

\$3,866,737	\$3,064,263	\$1,332,903	\$349,528	\$598,851	\$21,678	\$18,592
-------------	-------------	-------------	-----------	-----------	----------	----------

\$52,042	\$40,314	\$18,901	\$4,712	\$6,897	\$251	\$241
\$97,142	\$75,251	\$35,280	\$8,795	\$12,875	\$469	\$450
\$66,167	\$51,256	\$24,031	\$5,990	\$8,770	\$319	\$306
\$7,410	\$5,740	\$2,691	\$671	\$982	\$36	\$34
\$146,849	\$113,756	\$53,333	\$13,295	\$19,463	\$709	\$680
\$320,539	\$248,304	\$116,414	\$29,020	\$42,483	\$1,548	\$1,483
\$1,294	\$1,002	\$470	\$117	\$171	\$6	\$6

\$51	\$40	\$19	\$5	\$7	\$0	\$0
\$67,062	\$51,949	\$24,356	\$6,071	\$8,888	\$324	\$310
\$52,679	\$40,808	\$19,132	\$4,769	\$6,982	\$254	\$244

\$735	\$570	\$267	\$67	\$97	\$4	\$3
\$38,264	\$29,641	\$13,897	\$3,464	\$5,071	\$185	\$177

\$850,235	\$658,631	\$308,789	\$76,975	\$112,688	\$4,105	\$3,935
-----------	-----------	-----------	----------	-----------	---------	---------

\$61,045	\$9,161	\$22,714	\$6,606	\$47,713	\$750	\$2,166
\$23,231	\$0	\$10,861	\$2,452	\$4,793	\$172	\$71
\$45,003	\$0	\$21,040	\$4,750	\$9,286	\$334	\$137
\$175,542	\$0	\$63,180	\$14,265	\$34,132	\$1,235	\$505
\$26,126	\$0	\$9,403	\$2,123	\$5,080	\$184	\$75

\$20,326	\$58,601	\$5,327	\$10,655	\$0	\$2,134	\$12,554
----------	----------	---------	----------	-----	---------	----------

\$0	\$0	\$0	\$0	-\$192,842	\$0	\$0
\$91,135	\$1,094	\$31,037	\$7,184	\$276,427	\$714	\$744

\$406	\$5	\$138	\$32	\$1,231	\$3	\$3
\$13,319	\$2	\$4,803	\$1,085	\$4,233	\$94	\$41
\$31,195	\$0	\$14,584	\$3,293	\$6,437	\$232	\$95
\$35,857	\$0	\$16,764	\$3,785	\$7,399	\$266	\$109
\$796,654	\$0	\$286,727	\$64,737	\$154,899	\$5,606	\$2,291
\$69,182	\$0	\$24,899	\$5,622	\$13,451	\$487	\$199
\$4,253	\$0	\$0	\$0	\$2,653	\$28	\$33
\$0	\$0	\$0	\$0	\$331,958	\$0	\$0
\$12,210	\$147	\$4,158	\$962	\$37,034	\$96	\$100
\$1,405,484	\$69,009	\$515,638	\$127,552	\$743,882	\$12,336	\$19,123

\$8,853	\$601	\$11	\$22	\$20,881	\$37	\$223
\$18,804	\$1,277	\$23	\$46	\$44,350	\$79	\$474
\$46,398	\$3,150	\$57	\$115	\$109,431	\$195	\$1,169
\$28,793	\$1,955	\$36	\$71	\$67,910	\$121	\$725
\$3,844	\$261	\$5	\$9	\$9,067	\$16	\$97
\$106,693	\$7,245	\$132	\$263	\$251,638	\$448	\$2,687

\$1,493	\$101	\$2	\$4	\$3,520	\$6	\$38
\$94,971	\$6,449	\$117	\$234	\$223,990	\$399	\$2,392

\$439	\$30	\$1	\$1	\$1,035	\$2	\$11
-------	------	-----	-----	---------	-----	------

\$2,766	\$188	\$3	\$7	\$6,523	\$12	\$70
---------	-------	-----	-----	---------	------	------

\$166	\$11	\$0	\$0	\$393	\$1	\$4
-------	------	-----	-----	-------	-----	-----

\$99,834	\$6,779	\$123	\$247	\$235,461	\$419	\$2,514
----------	---------	-------	-------	-----------	-------	---------

\$718,200	\$490,801	\$250,540	\$64,641	\$173,933	\$4,244	\$5,384
\$233,430	\$159,521	\$81,431	\$21,010	\$56,532	\$1,379	\$1,750
-\$91,955	-\$62,840	-\$32,078	-\$8,276	-\$22,270	-\$543	-\$689
\$229,873	\$157,090	\$80,190	\$20,689	\$55,670	\$1,358	\$1,723
\$202,999	\$129,640	\$72,906	\$17,954	\$131,924	\$1,089	\$1,067
\$106,852	\$73,020	\$37,274	\$9,617	\$25,877	\$631	\$801
\$1,618,013	\$1,105,712	\$564,433	\$145,627	\$391,848	\$9,561	\$12,129
\$1,395	\$891	\$501	\$123	\$907	\$7	\$7
\$53,264	\$34,016	\$19,130	\$4,711	\$34,615	\$286	\$280
-\$6,708	-\$4,584	-\$2,340	-\$604	-\$1,624	-\$40	-\$50
\$125,876	\$86,021	\$43,911	\$11,329	\$30,485	\$744	\$944
\$72,464	\$46,126	\$26,021	\$6,407	\$47,667	\$389	\$382

\$407,859	\$259,618	\$146,456	\$36,060	\$268,291	\$2,191	\$2,149
\$3,671,562	\$2,475,032	\$1,288,375	\$329,289	\$1,193,855	\$21,297	\$25,876
\$35,347,331	\$27,403,942	\$12,429,246	\$3,276,378	\$7,411,805	\$212,605	\$201,498
\$31,652,375	\$24,472,749	\$11,158,731	\$2,942,402	\$6,835,722	\$191,757	\$183,701
\$3,778,294	\$2,926,838	\$1,372,203	\$342,063	\$500,766	\$18,242	\$17,484
\$31,031	\$24,038	\$11,270	\$2,809	\$4,113	\$150	\$144
\$434,165	\$336,324	\$157,680	\$39,307	\$57,543	\$2,096	\$2,009
\$284,817	\$220,632	\$103,440	\$25,786	\$37,749	\$1,375	\$1,318
\$709,891	\$8,519	\$241,762	\$55,959	\$2,153,212	\$5,559	\$5,796
\$431,348	\$274,570	\$154,891	\$38,137	\$283,743	\$2,317	\$2,272
\$5,669,546	\$3,790,921	\$2,041,245	\$504,060	\$3,037,125	\$29,739	\$29,023
-\$193,415	-\$149,828	-\$70,244	-\$17,511	-\$25,635	-\$934	-\$895
-\$349	-\$271	-\$127	-\$32	-\$46	-\$2	-\$2
-\$1,131	-\$14	-\$385	-\$89	-\$3,429	-\$9	-\$9
-\$255	-\$162	-\$91	-\$23	-\$167	-\$1	-\$1
\$81,946	\$63,479	\$29,761	\$7,419	\$10,861	\$396	\$379
\$205	\$159	\$74	\$19	\$27	\$1	\$1
\$906	\$11	\$308	\$71	\$2,747	\$7	\$7
\$188	\$120	\$68	\$17	\$124	\$1	\$1
\$995,067	\$635,474	\$357,375	\$88,010	\$646,668	\$5,337	\$5,232
-\$120,815	-\$77,156	-\$43,390	-\$10,686	-\$78,515	-\$648	-\$635
-\$32	-\$20	-\$11	-\$3	-\$20	\$0	\$0
\$1,585,271	\$1,012,393	\$569,345	\$140,211	\$1,030,226	\$8,503	\$8,336
\$2,347,586	\$1,484,186	\$842,681	\$207,403	\$1,582,841	\$12,651	\$12,414
\$43,364,462	\$32,679,049	\$15,313,173	\$3,987,842	\$12,031,771	\$254,995	\$242,936
\$44,224,959	\$34,618,863	\$14,402,568	\$3,479,302	\$18,509,064	\$255,100	\$291,097
\$35,347,331	\$27,403,942	\$12,429,246	\$3,276,378	\$7,411,805	\$212,605	\$201,498
\$5,669,546	\$3,790,921	\$2,041,245	\$504,060	\$3,037,125	\$29,739	\$29,023
-\$195,149	-\$150,274	-\$70,848	-\$17,654	-\$29,277	-\$946	-\$907

\$83,245	\$63,768	\$30,212	\$7,525	\$13,759	\$405	\$389
\$275,414	\$184,155	\$99,159	\$24,486	\$147,537	\$1,445	\$1,410
\$995,067	\$635,474	\$357,375	\$88,010	\$646,668	\$5,337	\$5,232
-\$120,815	-\$77,156	-\$43,390	-\$10,686	-\$78,515	-\$648	-\$635
-\$32	-\$20	-\$11	-\$3	-\$20	\$0	\$0
	-\$370,757					
\$18,646	\$12,472	\$8,815	\$1,704	\$0	\$4	\$66
\$42,073,251	\$31,492,525	\$14,851,803	\$3,873,821	\$11,149,082	\$247,940	\$236,076
\$1,585,271	\$1,012,393	\$569,345	\$140,211	\$1,030,226	\$8,503	\$8,336
\$566,437	\$2,113,945	-\$1,018,579	-\$534,730	\$6,329,756	-\$1,344	\$46,685
\$210,967	\$787,331	-\$379,366	-\$199,158	\$2,357,494	-\$500	\$17,388
\$206,465	-\$2,163,206	-\$916,812	-\$17,801	-\$282,342	-\$14,038	-\$10,975
-\$2,015,710	-\$1,711,327	-\$718,383	-\$193,058	-\$353,157	-\$12,517	-\$10,460
-\$32,159	-\$26,278	-\$11,564	-\$2,524	-\$14,892	-\$173	-\$219
-\$3,470	-\$2,946	-\$1,237	-\$332	-\$608	-\$22	-\$18
-\$120,981	-\$120,421	-\$50,378	-\$13,420	-\$19,358	-\$668	-\$664
-\$213,813	\$0	\$0	\$0	\$0	\$0	\$0
\$258	\$18	\$2	\$3	\$143,147	\$285	\$1,674
\$32,377	\$21,649	\$11,657	\$2,879	\$17,344	\$170	\$166
\$142,945	\$97,549	\$49,895	\$12,861	\$35,824	\$843	\$1,065
-\$157,230	-\$107,298	-\$54,881	-\$14,146	-\$39,404	-\$927	-\$1,172
\$11,030	\$6,872	\$3,956	\$973	\$7,825	\$60	\$59
-\$76,411	-\$59,192	-\$27,751	-\$6,918	-\$10,127	-\$369	-\$354
-\$57,636	-\$2,830	-\$21,145	-\$5,231	-\$30,505	-\$506	-\$784
-\$22,293	-\$17,283	-\$7,129	-\$1,695	-\$10,228	-\$129	-\$153
\$42,407	\$26,612	\$15,196	\$3,748	\$29,553	\$232	\$228
-\$53,028	-\$41,078	-\$19,259	-\$4,801	-\$7,028	-\$256	-\$245
-\$2,281	-\$1,768	-\$802	-\$211	-\$478	-\$14	-\$13
\$4,613	\$2,874	\$1,655	\$407	\$3,272	\$25	\$25
\$72,298	\$45,369	\$25,906	\$6,390	\$50,383	\$395	\$388
-\$17,004	-\$10,593	-\$6,099	-\$1,500	-\$12,063	-\$92	-\$91
\$1,369	\$853	\$491	\$121	\$971	\$7	\$7
\$998,154	-\$98,646	-\$39,961	\$74,232	-\$27,209	-\$143	-\$155
\$115	\$429	-\$207	-\$109	\$1,285	\$0	\$9
-\$2,475	-\$9,238	\$4,451	\$2,337	-\$27,663	\$6	-\$204
-\$3,830	-\$2,386	-\$1,374	-\$338	-\$2,717	-\$21	-\$20
\$14,635	\$9,117	\$5,249	\$1,291	\$10,382	\$79	\$78
-\$1,458,121	-\$1,999,942	-\$841,712	-\$139,041	-\$255,449	-\$13,735	-\$10,852
\$1,664,587	-\$163,264	-\$75,100	\$121,240	-\$26,893	-\$303	-\$122

\$44,431,425	\$32,455,657	\$13,485,756	\$3,461,501	\$18,226,722	\$241,062	\$280,123
\$40,826,097	\$30,279,914	\$13,630,725	\$3,535,622	\$13,251,126	\$233,705	\$242,611
\$3,605,327	\$2,175,743	-\$144,968	-\$74,121	\$4,975,596	\$7,356	\$37,511
\$86,240,516	\$54,118,579	\$30,901,946	\$7,622,525	\$60,099,697	\$471,194	\$462,745
-\$1,020,306	-\$790,376	-\$370,555	-\$92,372	-\$135,229	-\$4,926	-\$4,722
-\$32,377	-\$21,649	-\$11,657	-\$2,879	-\$17,344	-\$170	-\$166
-\$253,655	-\$171,093	-\$88,152	-\$22,650	-\$68,233	-\$1,487	-\$1,675
\$84,934,178	\$53,135,461	\$30,431,581	\$7,504,624	\$59,878,891	\$464,611	\$456,183
4.24%	4.09%	-0.48%	-0.99%	8.31%	1.58%	8.22%

\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0



\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0
\$0



\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0

\$0
\$0
\$0

Acct. No.	Account Description	Allocator	Total System
5	Labor O & M Expenses		
6			
7	<u>Labor Expenses</u>		
8			
9	Steam Power Generation Operation Expenses		
	500 OPERATION SUPERVISION & ENGINEERING	60	\$1,479,457
10	501 FUEL	1	\$2,373,175
1	502 STEAM EXPENSES	51	\$11,440,138
	504 STEAM TRANSFER EXPENSES		
2	505 ELECTRIC EXPENSES	51	\$490,915
	506 MISC. STEAM POWER EXPENSES	51	\$4,358,335
3	507 RENTS		
4			
	Total Steam Power Operation Expenses		\$20,142,020
5			
6	Steam Power Generation Maintenance Expenses		
7	510 MAINTENANCE SUPERVISION & ENGINEERING	61	\$1,735,387
8	511 MAINTENANCE OF STRUCTURES	51	\$310,285
	512 MAINTENANCE OF BOILER PLANT	1	\$7,287,310
9	513 MAINTENANCE OF ELECTRIC PLANT	1	\$1,619,341
10	514 MAINTENANCE OF MISC STEAM PLANT	1	\$149,573
	Total Steam Power Generation Maintenance Expense		\$11,101,896
11			
	Total Steam Power Generation Expense		\$31,243,916
12			
	Hydraulic Power Generation Operation Expenses		
13	535 OPERATION SUPERVISION & ENGINEERING	62	\$86,702
14	536 WATER FOR POWER		
	537 HYDRAULIC EXPENSES		
	538 ELECTRIC EXPENSES	51	\$212,163
15	539 MISC. HYDRAULIC POWER EXPENSES	51	\$1,053
	540 RENTS		
	Total Hydraulic Power Operation Expenses		\$299,918
16			
	Hydraulic Power Generation Maintenance Expenses		
18	541 MAINTENANCE SUPERVISION & ENGINEERING	63	\$9,934

19	542 MAINTENANCE OF STRUCTURES	51	\$30,440
20	543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	51	\$31,136
	544 MAINTENANCE OF ELECTRIC PLANT	1	\$122,557
	545 MAINTENANCE OF MISC HYDRAULIC PLANT		
	Total Hydraulic Power Generation Maint. Expense		\$194,067
	Total Hydraulic Power Generation Expense		\$493,985
	Other Power Generation Operation Expense		
	546 OPERATION SUPERVISION & ENGINEERING	51	\$37,065
	547 FUEL		
	548 GENERATION EXPENSE	51	\$96,566
	549 MISC OTHER POWER GENERATION	51	\$1,649
	550 RENTS		
	Total Other Power Generation Expenses		\$135,280
	Other Power Generation Maintenance Expense		
	551 MAINTENANCE SUPERVISION & ENGINEERING	51	\$21,608
	552 MAINTENANCE OF STRUCTURES	51	\$57,956
	553 MAINTENANCE OF GENERATING & ELEC PLANT	51	\$264,849
	554 MAINTENANCE OF MISC OTHER POWER GEN PLT	51	\$31,948
	Total Other Power Generation Maintenance Expense		\$376,361
	Total Other Power Generation Expense		\$511,641
	Total Production Expense		\$32,249,542
	Purchased Power		
	555 PURCHASED POWER		
	556 SYSTEM CONTROL AND LOAD DISPATCH	51	\$1,105,816
	557 OTHER EXPENSES		
	Total Purchased Power Labor		\$1,105,816
	Transmission Labor Expenses		
	560 OPERATION SUPERVISION AND ENG	52	\$586,814
	561 LOAD DISPATCHING	52	\$1,395,743
	562 STATION EXPENSES	52	\$668,825
	563 OVERHEAD LINE EXPENSES	52	\$21,025
	566 MISC. TRANSMISSION EXPENSES	52	\$88,917
	569 MAINTENANCE OF STRUCTURES		
	570 MAINT OF STATION EQUIPMENT	52	\$259,554
	571 MAINT OF OVERHEAD LINES	52	\$44,707
	573 MISC PLANT	52	\$2,042

Total Transmission Labor Expenses		\$3,067,627
Distribution Operation Labor Expense		
580 OPERATION SUPERVISION AND ENGI	64	\$1,318,755
581 LOAD DISPATCHING	28	\$452,751
582 STATION EXPENSES	28	\$289,546
583 OVERHEAD LINE EXPENSES	55	\$1,949,678
584 UNDERGROUND LINE EXPENSES	58	\$143,329
585 STREET LIGHTING EXPENSE		
586 METER EXPENSES	26	\$2,341,499
586 METER EXPENSES - LOAD MANAGEMENT		
587 CUSTOMER INSTALLATIONS EXPENSE		
588 MISCELLANEOUS DISTRIBUTION EXP	53	\$1,028,668
589 RENTS		
<hr/>		
Total Distribution Operation Labor Expense		\$7,524,226
Distribution Maintenance Labor Expense		
590 MAINTENANCE SUPERVISION AND EN	65	\$72,860
591 MAINTENANCE OF STRUCTURES	28	\$1,047
592 MAINTENANCE OF STATION EQUIPMENT	28	\$198,076
593 MAINTENANCE OF OVERHEAD LINES	55	\$1,992,241
594 MAINTENANCE OF UNDERGROUND LINES	58	\$397,833
595 MAINTENANCE OF LINE TRANSFORMER	70	\$103,347
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	15	\$7,334
597 MAINTENANCE OF METERS		
598 MAINTENANCE OF MISC DISTR PLANT	53	\$52,506
<hr/>		
Total Distribution Maintenance Labor Expense		\$2,825,244
<hr/>		
Total Distribution Operation and Maintenance Labor Expenses		\$10,349,470
<hr/>		
Transmission and Distribution Labor Expenses		\$13,417,097
<hr/>		
Production, Transmission and Distribution Labor Expenses		\$46,772,455
Customer Accounts Expense		
901 SUPERVISION/CUSTOMER ACCTS	6	\$678,685
902 METER READING EXPENSES	6	\$232,835
903 RECORDS AND COLLECTION	6	\$2,494,338
904 UNCOLLECTIBLE ACCOUNTS		
905 MISC CUST ACCOUNTS	6	\$159,695
<hr/>		
Total Customer Accounts Labor Expense		\$3,565,553
Customer Service Expense		
907 SUPERVISION	6	\$105,222
908 CUSTOMER ASSISTANCE EXPENSES	6	\$594,558

908 CUSTOMER ASSISTANCE EXP-LOAD MGMT
 909 INFORMATIONAL AND INSTRUCTIONAL
 909 INFORM AND INSTRUC -LOAD MGMT
 910 MISCELLANEOUS CUSTOMER SERVICE
 911 DEMONSTRATION AND SELLING EXP
 912 DEMONSTRATION AND SELLING EXP
 913 WATER HEATER - HEAT PUMP PROGRAM
 915 MDSE-JOBING-CONTRACT
 916 MISC SALES EXPENSE

Total Customer Service Labor Expense	\$699,780
--------------------------------------	-----------

Sub-Total Labor Exp	\$51,037,788
---------------------	--------------

Administrative and General Expense

920 ADMIN. & GEN. SALARIES-	66	\$12,759,896
921 OFFICE SUPPLIES AND EXPENSES	66	\$28,200
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	66	-\$1,186,638
923 OUTSIDE SERVICES EMPLOYED		
924 PROPERTY INSURANCE		
925 INJURIES AND DAMAGES - INSURANCE	66	\$49,990
926 EMPLOYEE BENEFITS	66	\$346
928 REGULATORY COMMISSION FEES		
929 DUPLICATE CHARGES-CR		
930 MISCELLANEOUS GENERAL EXPENSES	66	\$23,307
931 RENTS AND LEASES		
935 MAINTENANCE OF GENERAL PLANT	59	\$1,251,386

Total Administrative and General Expense	\$12,926,487
--	--------------

Total Operation and Maintenance Expenses	\$63,964,275
--	--------------

Operation and Maintenance Expenses Less Purchase Power	\$63,964,275
---	---------------------

Louisville Gas & Electric
Electric Cost of Service Study
(Labor)

Residential Rate RS	Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission
\$581,234	\$181,724	\$27,527	\$288,831	\$219,981	\$75,863	\$59,035
\$867,571	\$286,153	\$46,834	\$477,135	\$383,702	\$129,729	\$103,880
\$4,539,982	\$1,408,961	\$210,977	\$2,223,719	\$1,679,384	\$580,975	\$450,049
\$194,818	\$60,461	\$9,053	\$95,423	\$72,065	\$24,931	\$19,312
\$1,729,591	\$536,770	\$80,376	\$847,167	\$639,793	\$221,333	\$171,455
\$7,913,196	\$2,474,069	\$374,767	\$3,932,275	\$2,994,926	\$1,032,830	\$803,732
\$636,210	\$209,398	\$34,173	\$348,522	\$279,727	\$94,642	\$75,708
\$123,136	\$38,215	\$5,722	\$60,313	\$45,549	\$15,757	\$12,206
\$2,664,052	\$878,691	\$143,813	\$1,465,138	\$1,178,234	\$398,360	\$318,984
\$591,989	\$195,257	\$31,957	\$325,574	\$261,820	\$88,521	\$70,883
\$54,680	\$18,035	\$2,952	\$30,072	\$24,183	\$8,176	\$6,547
\$4,070,067	\$1,339,597	\$218,617	\$2,229,619	\$1,789,513	\$605,456	\$484,328
\$11,983,264	\$3,813,666	\$593,384	\$6,161,894	\$4,784,439	\$1,638,286	\$1,288,060
\$34,407	\$10,678	\$1,599	\$16,853	\$12,728	\$4,403	\$3,411
\$84,196	\$26,130	\$3,913	\$41,240	\$31,145	\$10,774	\$8,346
\$418	\$130	\$19	\$205	\$155	\$53	\$41
\$119,021	\$36,938	\$5,531	\$58,298	\$44,027	\$15,231	\$11,799
\$3,736	\$1,206	\$192	\$1,975	\$1,557	\$530	\$420

\$12,080	\$3,749	\$561	\$5,917	\$4,469	\$1,546	\$1,197
\$12,356	\$3,835	\$574	\$6,052	\$4,571	\$1,581	\$1,225
\$44,804	\$14,778	\$2,419	\$24,640	\$19,815	\$6,700	\$5,365
<hr/>						
\$72,975	\$23,568	\$3,746	\$38,585	\$30,411	\$10,357	\$8,207
<hr/>						
\$191,997	\$60,506	\$9,277	\$96,882	\$74,439	\$25,588	\$20,006
<hr/>						
\$14,709	\$4,565	\$684	\$7,205	\$5,441	\$1,882	\$1,458
\$38,322	\$11,893	\$1,781	\$18,770	\$14,176	\$4,904	\$3,799
\$654	\$203	\$30	\$321	\$242	\$84	\$65
<hr/>						
\$53,685	\$16,661	\$2,495	\$26,296	\$19,859	\$6,870	\$5,322
<hr/>						
\$8,575	\$2,661	\$398	\$4,200	\$3,172	\$1,097	\$850
\$23,000	\$7,138	\$1,069	\$11,265	\$8,508	\$2,943	\$2,280
\$105,104	\$32,619	\$4,884	\$51,481	\$38,879	\$13,450	\$10,419
\$12,678	\$3,935	\$589	\$6,210	\$4,690	\$1,622	\$1,257
<hr/>						
\$149,358	\$46,352	\$6,941	\$73,157	\$55,249	\$19,113	\$14,806
<hr/>						
\$203,043	\$63,013	\$9,436	\$99,452	\$75,108	\$25,983	\$20,128
<hr/>						
\$12,378,304	\$3,937,185	\$612,096	\$6,358,228	\$4,933,985	\$1,689,857	\$1,328,193
<hr/>						
\$438,839	\$136,192	\$20,393	\$214,947	\$162,331	\$56,158	\$43,502
<hr/>						
\$438,839	\$136,192	\$20,393	\$214,947	\$162,331	\$56,158	\$43,502
<hr/>						
\$232,875	\$72,272	\$10,822	\$114,064	\$86,143	\$29,801	\$23,085
\$553,896	\$171,899	\$25,740	\$271,303	\$204,892	\$70,881	\$54,908
\$265,421	\$82,372	\$12,334	\$130,005	\$98,182	\$33,966	\$26,311
\$8,344	\$2,589	\$388	\$4,087	\$3,086	\$1,068	\$827
\$35,286	\$10,951	\$1,640	\$17,284	\$13,053	\$4,516	\$3,498
<hr/>						
\$103,003	\$31,967	\$4,787	\$50,452	\$38,102	\$13,181	\$10,211
\$17,742	\$5,506	\$824	\$8,690	\$6,563	\$2,270	\$1,759
\$810	\$251	\$38	\$397	\$300	\$104	\$80
<hr/>						

\$1,217,378	\$377,807	\$56,573	\$596,281	\$450,320	\$155,786	\$120,679
\$776,774	\$212,460	\$13,495	\$150,978	\$86,802	\$31,810	\$4,774
\$217,209	\$61,623	\$6,422	\$75,132	\$60,123	\$18,014	\$0
\$138,911	\$39,409	\$4,107	\$48,049	\$38,450	\$11,520	\$0
\$1,038,868	\$264,048	\$20,741	\$307,481	\$194,181	\$75,574	\$0
\$76,372	\$19,411	\$1,525	\$22,604	\$14,275	\$5,556	\$0
\$1,638,793	\$486,687	\$22,208	\$127,514	\$24,991	\$7,661	\$22,087
\$545,000	\$128,565	\$8,497	\$129,657	\$76,431	\$31,362	\$376
<hr/>						
\$4,431,927	\$1,212,204	\$76,994	\$861,414	\$495,254	\$181,496	\$27,237
\$39,078	\$9,794	\$759	\$11,239	\$7,105	\$2,759	\$1
\$502	\$143	\$15	\$174	\$139	\$42	\$0
\$95,028	\$26,960	\$2,810	\$32,870	\$26,304	\$7,881	\$0
\$1,061,548	\$269,813	\$21,194	\$314,193	\$198,420	\$77,224	\$0
\$211,982	\$53,879	\$4,232	\$62,742	\$39,623	\$15,421	\$0
\$79,328	\$12,644	\$0	\$7,981	\$0	\$2,072	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$27,818	\$6,562	\$434	\$6,618	\$3,901	\$1,601	\$19
<hr/>						
\$1,515,284	\$379,794	\$29,444	\$435,816	\$275,491	\$106,999	\$20
<hr/>						
\$5,947,211	\$1,591,998	\$106,438	\$1,297,230	\$770,745	\$288,495	\$27,257
<hr/>						
\$7,164,589	\$1,969,806	\$163,011	\$1,893,512	\$1,221,065	\$444,281	\$147,935
<hr/>						
\$19,981,732	\$6,043,182	\$795,500	\$8,466,687	\$6,317,381	\$2,190,296	\$1,519,631
\$506,907	\$126,175	\$619	\$21,208	\$3,352	\$5,903	\$401
\$173,904	\$43,287	\$213	\$7,276	\$1,150	\$2,025	\$138
\$1,863,011	\$463,727	\$2,277	\$77,945	\$12,321	\$21,696	\$1,473
\$119,276	\$29,689	\$146	\$4,990	\$789	\$1,389	\$94
<hr/>						
\$2,663,098	\$662,878	\$3,255	\$111,419	\$17,613	\$31,014	\$2,106
\$78,590	\$19,562	\$96	\$3,288	\$520	\$915	\$62
\$444,073	\$110,535	\$543	\$18,579	\$2,937	\$5,172	\$351

\$522,663	\$130,097	\$639	\$21,867	\$3,457	\$6,087	\$413
\$23,167,493	\$6,836,157	\$799,393	\$8,599,973	\$6,338,451	\$2,227,397	\$1,522,150
\$5,792,077	\$1,709,099	\$199,855	\$2,150,069	\$1,584,668	\$556,869	\$380,551
\$12,801	\$3,777	\$442	\$4,752	\$3,502	\$1,231	\$841
-\$538,648	-\$158,942	-\$18,586	-\$199,951	-\$147,370	-\$51,787	-\$35,390
\$22,692	\$6,696	\$783	\$8,423	\$6,208	\$2,182	\$1,491
\$157	\$46	\$5	\$58	\$43	\$15	\$10
\$10,580	\$3,122	\$365	\$3,927	\$2,895	\$1,017	\$695
\$541,399	\$154,734	\$19,648	\$220,223	\$159,279	\$56,713	\$36,100
\$5,841,057	\$1,718,533	\$202,512	\$2,187,502	\$1,609,226	\$566,239	\$384,298
\$29,008,549	\$8,554,690	\$1,001,906	\$10,787,475	\$7,947,676	\$2,793,636	\$1,906,449
\$29,008,549	\$8,554,690	\$1,001,906	\$10,787,475	\$7,947,676	\$2,793,636	\$1,906,449

Sp. Contract No. 1	Sp. Contract No. 2	St. Lighting RLS, LS, DSK	Lighting Energy LE	Traffic TE
\$27,274	\$6,866	\$10,391	\$378	\$354
\$43,606	\$11,718	\$21,437	\$774	\$635
\$210,999	\$52,598	\$77,001	\$2,805	\$2,688
\$9,054	\$2,257	\$3,304	\$120	\$115
\$80,384	\$20,038	\$29,335	\$1,069	\$1,024
\$371,317	\$93,477	\$141,468	\$5,146	\$4,817
\$31,891	\$8,549	\$15,544	\$561	\$462
\$5,723	\$1,427	\$2,088	\$76	\$73
\$133,901	\$35,983	\$65,827	\$2,377	\$1,949
\$29,755	\$7,996	\$14,628	\$528	\$433
\$2,748	\$739	\$1,351	\$49	\$40
\$204,018	\$54,694	\$99,438	\$3,592	\$2,957
\$575,335	\$148,171	\$240,907	\$8,738	\$7,774
\$1,599	\$399	\$584	\$21	\$20
\$3,913	\$975	\$1,428	\$52	\$50
\$19	\$5	\$7	\$0	\$0
\$5,532	\$1,379	\$2,019	\$74	\$70
\$183	\$48	\$82	\$3	\$3

\$561	\$140	\$205	\$7	\$7
\$574	\$143	\$210	\$8	\$7
\$2,252	\$605	\$1,107	\$40	\$33

\$3,570	\$936	\$1,604	\$58	\$50
---------	-------	---------	------	------

\$9,102	\$2,315	\$3,622	\$132	\$120
---------	---------	---------	-------	-------

\$684	\$170	\$249	\$9	\$9
-------	-------	-------	-----	-----

\$1,781	\$444	\$650	\$24	\$23
---------	-------	-------	------	------

\$30	\$8	\$11	\$0	\$0
------	-----	------	-----	-----

\$2,495	\$622	\$911	\$33	\$32
---------	-------	-------	------	------

\$399	\$99	\$145	\$5	\$5
-------	------	-------	-----	-----

\$1,069	\$266	\$390	\$14	\$14
---------	-------	-------	------	------

\$4,885	\$1,218	\$1,783	\$65	\$62
---------	---------	---------	------	------

\$589	\$147	\$215	\$8	\$8
-------	-------	-------	-----	-----

\$6,941	\$1,730	\$2,533	\$92	\$88
---------	---------	---------	------	------

\$9,437	\$2,352	\$3,444	\$125	\$120
---------	---------	---------	-------	-------

\$593,873	\$152,838	\$247,973	\$8,995	\$8,014
-----------	-----------	-----------	---------	---------

\$20,395	\$5,084	\$7,443	\$271	\$260
----------	---------	---------	-------	-------

\$20,395	\$5,084	\$7,443	\$271	\$260
----------	---------	---------	-------	-------

\$10,823	\$2,698	\$3,950	\$144	\$138
----------	---------	---------	-------	-------

\$25,743	\$6,417	\$9,394	\$342	\$328
----------	---------	---------	-------	-------

\$12,336	\$3,075	\$4,502	\$164	\$157
----------	---------	---------	-------	-------

\$388	\$97	\$142	\$5	\$5
-------	------	-------	-----	-----

\$1,640	\$409	\$598	\$22	\$21
---------	-------	-------	------	------

\$4,787	\$1,193	\$1,747	\$64	\$61
---------	---------	---------	------	------

\$825	\$206	\$301	\$11	\$11
-------	-------	-------	------	------

\$38	\$9	\$14	\$1	\$0
------	-----	------	-----	-----

\$56,578	\$14,104	\$20,647	\$752	\$721
\$11,836	\$3,442	\$24,863	\$391	\$1,129
\$8,422	\$1,901	\$3,717	\$134	\$55
\$5,386	\$1,216	\$2,377	\$86	\$35
\$27,200	\$6,141	\$14,694	\$532	\$217
\$2,000	\$451	\$1,080	\$39	\$16
\$2,008	\$4,016	\$0	\$804	\$4,732
\$10,681	\$2,472	\$95,125	\$246	\$256
<hr/>				
\$67,532	\$19,641	\$141,856	\$2,231	\$6,440
\$995	\$225	\$877	\$20	\$8
\$19	\$4	\$9	\$0	\$0
\$3,684	\$832	\$1,626	\$59	\$24
\$27,794	\$6,275	\$15,015	\$543	\$222
\$5,550	\$1,253	\$2,998	\$109	\$44
\$0	\$0	\$1,292	\$14	\$16
\$0	\$0	\$7,334	\$0	\$0
\$545	\$126	\$4,855	\$13	\$13
<hr/>				
\$38,588	\$8,716	\$34,007	\$757	\$328
<hr/>				
\$106,120	\$28,356	\$175,863	\$2,988	\$6,768
<hr/>				
\$162,699	\$42,460	\$196,511	\$3,740	\$7,489
<hr/>				
\$776,967	\$200,383	\$451,926	\$13,006	\$15,763
\$7	\$15	\$13,923	\$25	\$149
\$3	\$5	\$4,777	\$9	\$51
\$27	\$54	\$51,170	\$91	\$546
\$2	\$3	\$3,276	\$6	\$35
<hr/>				
\$38	\$77	\$73,146	\$130	\$781
\$1	\$2	\$2,159	\$4	\$23
\$6	\$13	\$12,197	\$22	\$130

\$8	\$15	\$14,356	\$26	\$153
\$777,013	\$200,474	\$539,428	\$13,162	\$16,697
\$194,260	\$50,120	\$134,862	\$3,291	\$4,174
\$429	\$111	\$298	\$7	\$9
-\$18,066	-\$4,661	-\$12,542	-\$306	-\$388
\$761	\$196	\$528	\$13	\$16
\$5	\$1	\$4	\$0	\$0
\$355	\$92	\$246	\$6	\$8
\$20,365	\$5,014	\$37,306	\$305	\$299
\$198,110	\$50,874	\$160,703	\$3,315	\$4,118
\$975,123	\$251,348	\$700,131	\$16,477	\$20,815
\$975,123	\$251,348	\$700,131	\$16,477	\$20,815

Acct. No.	Account Description	Allocator	Total System	Residential Rate RS
REVENUE				
	Sales	74	\$908,666,506	\$364,969,258
	Intercompany Sales	2	\$78,675,999	\$28,853,942
	Off-System Sales	82	\$46,874,070	\$18,135,543
	Brokered Purchases			
	Settled Swap Revenue	2	\$2,055,720	\$753,923
	Settled Swap Expense	2	-\$4,796,799	-\$1,759,197
	Forfeited Discounts	76	\$5,456,486	\$4,190,879
	Misc Service Revenues	83	\$1,623,075	\$1,371,661
	Rent From Electric Property	69	\$2,958,357	\$1,287,034
	Other Electric Revenue	69	\$6,683,812	\$2,907,794
	Unbilled Revenue	74	-\$293,000	-\$117,685
	TOTAL REVENUE		##### \$420,593,153	
Proforma Adjustments				
	Eliminate unbilled revenues	85	\$293,000	\$117,685
	Eliminate rate mechanism revenue acc	85	-\$1,663,941	-\$668,328
	Mismatch in fuel cost recover	2	-\$35,115,292	-\$12,878,319
	Annualized FAC roll-in to base rates	43	-\$3,930,286	-\$1,508,372
	Adjustment to reflect changes to FAC c	43	-\$2,123,450	-\$814,941
	Eliminate ECR revenues	49	-\$4,889,807	-\$1,953,120
	To reflect a full year of the ECR roll-in			
	Remove off-system ECR revenues	82	-\$539,866	-\$208,874
	Adjustment to off-system sales margir	82	-\$6,108,465	-\$2,363,361
	Eliminate brokered sales revenues	2	\$2,741,079	\$1,005,274
	Eliminate DSM revenue	48	-\$14,412,912	-\$9,990,910
	Annualized year end customer revenue	86	\$1,202,528	\$868,168
	Customer rate switching revenue adjus	84	-\$101,432	-\$87,579
	Adjustment to remove out of period iter	85	\$10,864	\$4,364
	Subtotal		-\$64,637,980	-\$28,478,314
Total Revenue After Adjustments			\$983,266,246	\$392,114,839

Louisville Gas & Electric
Electric Cost of Service Study
(Revenues)

Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Sp. Contract No. 1
\$136,637,414	\$17,404,836	\$178,183,330	\$112,340,938	\$37,513,761	\$29,082,432	\$11,996,226
\$9,634,540	\$1,571,511	\$15,838,927	\$12,685,825	\$4,056,354	\$3,443,822	\$1,445,652
\$5,995,058	\$880,360	\$9,188,146	\$6,982,573	\$2,335,272	\$1,944,553	\$859,817
\$251,740	\$41,062	\$413,854	\$331,467	\$105,988	\$89,983	\$37,773
-\$587,409	-\$95,814	-\$965,684	-\$773,442	-\$247,312	-\$209,966	-\$88,140
\$944,054	\$10,700	\$193,798	\$71,158	\$40,121	\$5,776	\$0
\$251,414	\$0	\$0	\$0	\$0	\$0	\$0
\$366,405	\$45,929	\$516,523	\$372,991	\$132,811	\$83,343	\$47,589
\$827,818	\$103,768	\$1,166,980	\$842,698	\$300,060	\$188,297	\$107,519
-\$44,059	-\$5,612	-\$57,455	-\$36,224	-\$12,096	-\$9,378	-\$3,868
\$154,276,976	\$19,956,740	\$204,478,419	\$132,817,984	\$44,224,959	\$34,618,863	\$14,402,568
\$44,059	\$5,612	\$57,455	\$36,224	\$12,096	\$9,378	\$3,868
-\$250,209	-\$31,872	-\$326,288	-\$205,718	-\$68,695	-\$53,255	-\$21,967
-\$4,300,164	-\$701,409	-\$7,069,355	-\$5,662,038	-\$1,810,464	-\$1,537,074	-\$645,235
-\$482,005	-\$86,513	-\$772,592	-\$612,633	-\$173,801	-\$172,996	-\$72,373
-\$260,417	-\$46,741	-\$417,415	-\$330,993	-\$93,901	-\$93,466	-\$39,102
-\$736,830	-\$97,782	-\$964,846	-\$601,427	-\$196,228	-\$160,348	-\$70,565
-\$69,047	-\$10,139	-\$105,823	-\$80,421	-\$26,896	-\$22,396	-\$9,903
-\$781,255	-\$114,725	-\$1,197,367	-\$909,945	-\$304,324	-\$253,407	-\$112,048
\$335,668	\$54,752	\$551,830	\$441,975	\$141,324	\$119,983	\$50,367
-\$2,375,008	-\$134,390	-\$1,367,715	-\$254,612	-\$290,277	\$0	\$0
\$109,144	\$209	\$7,138	\$231	\$387	\$27	\$2
-\$2,148,925	-\$301,015	-\$1,256,382	\$453,445	\$3,016,796	\$0	\$0
\$1,634	\$208	\$2,130	\$1,343	\$449	\$348	\$143
-\$10,913,357	-\$1,463,806	-\$12,859,229	-\$7,724,566	\$206,465	-\$2,163,206	-\$916,812
\$143,363,620	\$18,492,934	\$191,619,190	\$125,093,418	\$44,431,425	\$32,455,657	\$13,485,756

Sp. Contract No. 2	St. Lighting RLS, LS, DSK	ighting Energy LE	Traffic TE	
\$2,852,383	\$17,211,692	\$217,184	\$257,053	0.00
\$388,503	\$710,683	\$25,189	\$21,049	0.00
\$214,611	\$315,338	\$11,309	\$11,489	0.00
\$10,151	\$18,569	\$658	\$550	0.00
-\$23,687	-\$43,330	-\$1,536	-\$1,283	0.00
\$0	\$0	\$0	\$0	0.00
\$0	\$0	\$0	\$0	0.00
\$11,739	\$92,554	\$726	\$713	0.00
\$26,521	\$209,108	\$1,639	\$1,610	0.00
-\$920	-\$5,550	-\$70	-\$83	0.00
\$3,479,302	\$18,509,064	\$255,100	\$291,097	0.00
				0.00
				0.00
				0.00
\$920	\$5,550	\$70	\$83	0.00
-\$5,223	-\$31,518	-\$398	-\$471	0.00
-\$173,400	-\$317,198	-\$11,243	-\$9,395	0.00
-\$19,279	-\$27,809	-\$959	-\$954	0.00
-\$10,416	-\$15,025	-\$518	-\$516	0.00
-\$15,401	-\$90,867	-\$1,057	-\$1,335	0.00
-\$2,472	-\$3,632	-\$130	-\$132	0.00
-\$27,967	-\$41,094	-\$1,474	-\$1,497	0.00
\$13,535	\$24,760	\$878	\$733	0.00
\$0	\$0	\$0	\$0	0.00
\$5	\$214,284	\$426	\$2,507	0.00
\$221,863	\$0	\$365	\$0	0.00
\$34	\$206	\$3	\$3	0.00
-\$17,801	-\$282,342	-\$14,038	-\$10,975	
\$3,461,501	\$18,226,722	\$241,062	\$280,123	

#VALUE!
#VALUE!
#VALUE!

#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!

#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!

#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!
#VALUE!

Alloc. No	Allocator Description	Total System
1	Average Demand (Loss Adjusted) Adjusted For Rate Switching Energy	1,394,754
2	Energy (Loss Adjusted)Before Rate Switching	12,251,529,228
3	Customers (Monthly Bills)	5,892,216
4	Average Customers (Bills/12)	5,892,216
5	Average Customers (Lighting = Lights)	491,018
6	Weighted Average Customers (Lighting =10 Lights per Cust) Cust05	465,619
7	Street Lighting Cust04	95,516
8	Average Customers Cust01	491,018
9	Average Customers (Lighting = 10 Lights per Cust) Cust06	403,984
10	Average Secondary Customers Cust07	403,793
11	Average Primary Customers Cust08	403,973
12	Year End Customers	488,377
13	Year End Customers (Lighting = Lights)	488,377
14	Weighted Year End Customers (Lighting =10 Lights per Cust) YECust05	471,544
15	Street Lighting YECust04	83,856,546
16	Year End Customers YECust01	488,377
17	Year End Customers (Lighting = 10 Lights per Cust) YECust06	408,982
18	Year End Secondary Customers YECust07	408,789
19	Year End Primary Customers YECust08	408,971
20	Maximum Class Non-Coincident Peak Demands NCP	3,163,308
21		
22	Net Utility Plant UPT	2,205,517,587
23	Total Utility Plant TUP	4,079,661,192
24		
25		
26	Meter Cost - Weighted Cost of Meters C03	30,717,106
27	Customer Services - Weighted cost of Services C02	134,946,455
28	Maximum Class Demands (Primary) NCPP	3,063,701
29	Sum of the Individual Customer Demands (Secondary) SICD	4,317,584
30	Summer Peak Period Demand Allocator SCP	2,653,133
31	Winter Peak Period Demand Allocator WCP	1,690,104
32		
33		
34		
35		
36		
37		
38		

39		
40		
41		
42		
43 FAC Roll-In		-8,285,846
44		
45		
46		
47		
48 Remove DSM Revenues	DSMREV	14,423,888
49 Remove ECR Revenues	ECRREV	5,979,130
50		
51 Gross Production Plant		2,409,933,760
52 Gross Transmission Plant		258,654,497
53 Gross Distribution Plant		982,954,507
54 Total Prod.,Trans., Distrib Plant		3,651,542,764
55 Dist. Overhead Lines Gross Plant		371,611,072
56		
57 Gross Total Plant in Service		3,934,849,118
58 Dist. Underground Lines Gross Plant		212,881,720
59 Gross General Plant		16,083,154
60 Labor Accts 501-507		18,662,563
61 Labor Accts 511-514		9,366,509
62 Labor Accts 536-540		213,216
63 Labor Accts 542-545		184,133
64 Labor Accts 581-588		6,205,471
65 Labor Accts 591-598		2,752,384
66 Labor Accts 500-916		51,037,788
67 O&M less Purchased Power		659,819,057
68 Dist. Lines Gross Plant		584,492,792
69 Rate Base		1,920,997,668
70 Gross Transformer Plant		139,487,571
71 Depreciation Expense	DET	121,970,365
72 Total Labor	LBT	63,964,275
73 Distribution O&M		43,789,329
74 Sales Revenue	R01	908,031,044
75		
76 Late Payment Revenue		5,456,486
77		
78 O&M Expenses	OMT	728,886,236
79		
80		
81		
82 Off-System Sales	RS01	46,874,069
83 Misc. Service Revenue		1.00000
84 Rate Switching Allocator		-101,432
85 Billing Determinant Rev net of CSR & HEA		908,031,044
86 Year End Rev Adjustment		488,377

87 O&M less Fuel & Purchased Power	\$312,680,886
88 Intermediate & Peak Production Plant Allocated Amount	\$614,243,917
89 Proforma Adjustments Before Income Tax	-\$10,117,393

MEMO

MEMO

- 103
- 104
- 105
- 106
- 107
- 108
- 109
- 110
- 111
- 112
- 113
- 114
- 115
- 116
- 117
- 118
- 119
- 120
- 121
- 122
- 123
- 124
- 125
- 126
- 127
- 128
- 129
- 130
- 131
- 132
- 133
- 134

135

136

137

138

139

140

141

142

143

144

145

146

147

Louisville Gas & Electric
Electric Cost of Service Study
(Allocator Amounts)

Residential Rate RS	Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary
509,886	168,177	27,525	280,420	225,508	76,244
4,493,173,553	1,500,303,183	244,717,784	2,466,458,418	1,975,453,293	631,660,709
4,173,228	519,384	1,020	34,920	1,104	1,944
4,173,228	519,384	1,020	34,920	1,104	1,944
347,769	43,282	85	2,910	92	162
347,769	86,564	425	14,550	2,300	4,050
0	0	0	0	0	0
347,769	43,282	85	2,910	92	162
347,769	43,282	85	2,910	92	162
347,769	43,282	0	2,910	0	162
347,769	43,282	85	2,910	92	162
352,585	44,326	85	2,899	94	157
352,585	44,326	85	2,899	94	157
352,585	88,652	425	14,495	2,350	3,925
0	0	0	0	0	0
352,585	44,326	85	2,899	94	157
352,585	44,326	85	2,899	94	157
352,585	44,326	0	2,899	0	157
352,585	44,326	85	2,899	94	157
1,469,824	416,991	43,457	508,405	406,845	121,895
961,044,342	272,806,308	34,104,259	384,614,339	276,988,138	98,909,268
1,763,051,647	504,423,395	64,205,662	718,966,414	520,342,902	185,192,687
\$21,498,606	\$6,384,636	\$291,331	\$1,672,797	\$327,846	\$100,501
\$111,626,948	\$18,642,791	\$0	\$3,982,520	\$0	\$317,130
1,469,824	416,991	43,457	508,405	406,845	121,895
2,988,203	575,992	0	574,237	0	154,086
1,295,444	346,779	38,901	463,942	274,019	104,635
681,511	269,020	27,396	315,495	207,553	79,282

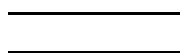
-3,179,957	-1,016,165	-182,388	-1,628,781	-1,291,556	-366,407
9,998,518	2,376,817	134,492	1,368,757	254,806	290,498
2,388,225	900,977	119,565	1,179,789	735,409	239,943
956,374,366	296,806,184	44,443,555	468,439,707	353,772,411	122,385,816
102,646,195	31,855,753	4,770,059	50,276,916	37,969,851	13,135,482
520,780,760	122,851,593	8,119,264	123,895,203	73,034,338	29,968,095
1,579,801,321	451,513,530	57,332,878	642,611,825	464,776,600	165,489,392
198,009,605	50,327,932	3,953,332	58,606,203	37,011,144	14,404,440
1,702,431,751	486,545,216	61,776,405	692,437,795	500,803,248	178,319,649
113,432,103	28,830,941	2,264,712	33,573,244	21,202,264	8,251,751
6,958,206	1,988,683	252,522	2,830,372	2,047,100	728,895
7,331,962	2,292,346	347,240	3,643,444	2,774,945	956,968
3,433,857	1,130,198	184,444	1,881,097	1,509,786	510,814
84,614	26,260	3,932	41,445	31,300	10,828
69,240	22,361	3,554	36,610	28,855	9,827
3,655,153	999,743	63,500	710,436	408,451	149,686
1,476,206	370,000	28,685	424,577	268,387	104,240
23,167,493	6,836,157	799,393	8,599,973	6,338,451	2,227,397
268,525,213	84,062,165	11,812,360	122,823,573	95,158,309	31,652,375
311,441,707	79,158,873	6,218,044	92,179,448	58,213,408	22,656,190
835,730,540	237,923,436	29,823,878	335,402,235	242,200,378	86,240,516
107,069,648	17,065,301	0	10,771,565	0	2,796,497
51,840,223	15,068,912	1,986,192	21,942,215	16,031,164	5,669,546
29,008,549	8,554,690	1,001,906	10,787,475	7,947,676	2,793,636
24,298,801	6,390,123	457,803	6,035,141	3,714,437	1,405,484
364,714,022	136,541,859	17,392,664	178,058,720	112,262,374	37,487,526
4,190,879	944,054	10,700	193,798	71,158	40,121
294,423,782	92,443,765	13,148,531	136,571,159	106,016,192	35,347,331
18,135,543	5,995,058	880,360	9,188,146	6,982,573	2,335,272
0.84510	0.15490	0.00000	0.00000	0.00000	0.00000
-87,579	-2,148,925	-301,015	-1,256,382	453,445	3,016,796
364,714,022	136,541,859	17,392,664	178,058,720	112,262,374	37,487,526
352,585	44,326	85	2,899	94	157

\$141,214,408	\$41,552,165	\$4,878,460	\$52,938,268	\$39,185,276	\$13,754,728
\$299,916,588	\$80,285,041	\$9,006,221	\$107,410,202	\$63,439,904	\$24,224,723
-4,981,638	-3,680,361	-475,360	-2,934,961	-470,375	2,671,185

Rate RTS Transmission	Sp. Contract No. 1	Sp. Contract No. 2	St. Lighting RLS, LS, DSK	Lighting Energy LE	Traffic TE
61,052	25,628	6,887	12,599	455	373
536,276,503	225,118,793	60,498,256	110,668,466	3,922,488	3,277,782
132	12	24	1,146,192	2,040	12,216
132	12	24	1,146,192	2,040	12,216
11	1	2	95,516	170	1,018
275	5	10	9,552	17	102
0	0	0	95,516	0	0
11	1	2	95,516	170	1,018
11	1	2	9,552	17	102
0	0	0	9,552	17	102
0	1	2	9,552	17	102
11	1	2	87,026	173	1,018
11	1	2	87,026	173	1,018
275	5	10	8,703	17	102
0	0	0	83,856,546	0	0
11	1	2	87,026	173	1,018
11	1	2	8,703	17	102
0	0	0	8,703	17	102
0	1	2	8,703	17	102
99,607	56,989	12,867	25,151	905	372
61,617,327	35,476,992	8,724,349	70,168,388	536,597	527,281
118,268,635	66,511,308	16,379,531	120,351,922	993,283	973,807
\$289,746	\$26,341	\$52,681	\$0	\$10,549	\$62,072
\$0	\$0	\$0	\$0	\$54,771	\$322,295
0	56,989	12,867	25,151	905	372
0	0	0	23,829	885	352
69,989	49,470	9,560	0	22	372
73,466	30,160	5,837	0	12	372

-364,710	-152,577	-40,644	-58,627	-2,022	-2,012	
0	0	0	0	0	0	
196,069	86,285	18,832	111,110	1,293	1,633	
94,805,606	44,448,141	11,080,034	16,220,707	590,888	566,347	
10,175,340	4,770,551	1,189,203	1,740,944	63,419	60,785	
359,625	10,206,013	2,362,323	90,897,969	234,656	244,669	
105,340,572	59,424,705	14,631,559	108,859,620	888,962	871,801	
0	5,184,353	1,170,525	2,800,750	101,372	41,415	
113,495,600	64,031,500	15,765,749	117,344,830	957,930	939,446	
0	2,969,917	670,549	1,604,442	58,072	23,725	
463,971	261,735	64,444	479,470	3,915	3,840	
744,697	344,043	86,611	131,077	4,768	4,463	
408,621	172,127	46,144	83,895	3,030	2,495	
8,388	3,932	980	1,435	52	50	
7,787	3,388	888	1,522	55	47	
22,463	55,696	16,198	116,994	1,840	5,311	
19	37,593	8,491	33,130	737	320	
1,522,150	777,013	200,474	539,428	13,162	16,697	
24,472,749	11,158,731	2,942,402	6,835,722	191,757	183,701	
0	8,154,270	1,841,074	4,405,193	159,444	65,141	
54,118,579	30,901,946	7,622,525	60,099,697	471,194	462,745	
0	0	0	1,744,296	18,541	21,722	0
3,790,921	2,041,245	504,060	3,037,125	29,739	29,023	
1,906,449	975,123	251,348	700,131	16,477	20,815	
69,009	515,638	127,552	743,882	12,336	19,123	
29,062,094	11,987,837	2,850,388	17,199,655	217,032	256,873	
5,776	0	0	0	0	0	
27,403,942	12,429,246	3,276,378	7,411,805	212,605	201,498	
1,944,553	859,817	214,611	315,338	11,309	11,489	
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
0	0	221,863	0	365	0	
29,062,094	11,987,837	2,850,388	17,199,655	217,032	256,873	
11	1	2	87,026	173	1,018	

\$9,277,744	\$4,780,153	\$1,228,228	\$3,700,012	\$80,616	\$90,827
\$16,203,604	\$11,453,118	\$2,213,297	\$0	\$5,093	\$86,124
-263,988	-106,940	198,653	-72,814	-382	-414



Alloc. No	Allocator Description	Total System
1	Average Demand (Loss Adjusted) Adjusted For Rate Switching	100.0000%
2	Energy (Loss Adjusted)Before Rate Switching	0 100.0000%
3	Customers (Monthly Bills)	100.0000%
4	Average Customers (Bills/12)	100.0000%
5	Average Customers (Lighting = Lights)	100.0000%
6	Weighted Average Customers (Lighting =10 Lights per Cust)	Cust05 100.0000%
7	Street Lighting	Cust04 100.0000%
8	Average Customers	Cust01 100.0000%
9	Average Customers (Lighting = 10 Lights per Cust)	Cust06 100.0000%
10	Average Secondary Customers	Cust07 100.0000%
11	Average Primary Customers	Cust08 100.0000%
12	Year End Customers	100.0000%
13	Year End Customers (Lighting = Lights)	100.0000%
14	Weighted Year End Customers (Lighting =10 Lights per Cust)	YECust05 100.0000%
15	Street Lighting	YECust04 100.0000%
16	Year End Customers	YECust01 100.0000%
17	Year End Customers (Lighting = 10 Lights per Cust)	YECust06 100.0000%
18	Year End Secondary Customers	YECust07 100.0000%
19	Year End Primary Customers	YECust08 100.0000%
20	Maximum Class Non-Coincident Peak Demands	NCP 100.0000%
21		
22	Net Utility Plant	SICD 100.0000%
23	Total Utility Plant	SCP 100.0000%
24		
25		
26	Meter Cost - Weighted Cost of Meters	0 100.0000%
27	Customer Services - Weighted cost of Services	100.0000%
28	Maximum Class Demands (Primary)	100.0000%
29	Sum of the Individual Customer Demands (Secondary)	100.0000%
30	Summer Peak Period Demand Allocator	100.0000%
31	Winter Peak Period Demand Allocator	0 100.0000%
32		
33		
34		
35		
36		
37		
38		

39			
40			
41			
42			
43 FAC Roll-In	0		100.0000%
44			
45			
46			
47			
48 Remove DSM Revenues	0		100.0000%
49 Remove ECR Revenues	0	0 ##	100.0000%
50			
51 Gross Production Plant	0	0 ##	100.0000%
52 Gross Transmission Plant	0	0 ##	100.0000%
53 Gross Distribution Plant	0	0 ##	100.0000%
54 Total Prod.,Trans., Distrib Plant	0	0 ##	100.0000%
55 Dist. Overhead Lines Gross Plant	0	0 ##	100.0000%
56			
57 Gross Total Plant in Service	0	0 ##	100.0000%
58 Dist. Underground Lines Gross Plant	0	0 ##	100.0000%
59 Gross General Plant	0	0 ##	100.0000%
60 Labor Accts 501-507	0	0 ##	100.0000%
61 Labor Accts 511-514	0	0 ##	100.0000%
62 Labor Accts 536-540	0	0 ##	100.0000%
63 Labor Accts 542-545	0	0 ##	100.0000%
64 Labor Accts 581-588	0	0 ##	100.0000%
65 Labor Accts 591-598	0	0 ##	100.0000%
66 Labor Accts 500-916	0	0 ##	100.0000%
67 O&M less Purchased Power	DET	0 ##	100.0000%
68 Dist. Lines Gross Plant	LBT	0 ##	100.0000%
69 Rate Base	0	0 ##	100.0000%
70 Gross Transformer Plant	R01	0 ##	100.0000%
71 Depreciation Expense	0	0 ##	100.0000%
72 Total Labor	0	0 ##	100.0000%
73 Distribution O&M	0	0 ##	100.0000%
74 Sales Revenue	OMT	0 ##	100.0000%
75			
76 Late Payment Revenue	0	0 ##	100.0000%
77			
78 O&M Expenses	RS01	0 ##	100.0000%
79			
80			
81			
82 Off-System Sales	0	0 ##	100.0000%
83 Misc. Service Revenue	0	0 ##	100.0000%
84 Rate Switching Allocator	0	0 ##	100.0000%
85 Billing Determinant Rev net of CSR & HEA	0	0 ##	100.0000%
86 Year End Rev Adjustment	0	0 ##	100.0000%

87 O&M less Fuel & Purchased Power	0	0	##	100.0000%
88 Intermediate & Peak Production Plant Allocated Amount	0	0	##	100.0000%
89 Proforma Adjustments Before Income Tax	0	0	##	100.0000%

MEMO

0

0

0

0

MEMO

0

0

0

0

0

0

0

103

104

105

106

107

108

109

110

111

112

113

114

115

116

117

118

119

120

121

122

123

124

125

126

127

128

129

130

131

132

133

134

135

136

137

138

139

140

141

142

143

144

145

146

147

0

0

0

0

0

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

00

0

0

0

0

0

0

0

0

Louisville Gas & Electric
Electric Cost of Service Study
(Allocator Percentages)

Residential Rate RS	Gen. Service GSS	Rate PS Primary	Rate PS Secondary	Rate TOD Primary	Rate TOD Secondary	Rate RTS Transmission	Sp. Contract No. 1
36.5574%	12.0578%	1.9735%	20.1053%	16.1683%	5.4665%	4.3773%	1.8375%
36.6744%	12.2458%	1.9974%	20.1318%	16.1241%	5.1558%	4.3772%	1.8375%
70.8261%	8.8147%	0.0173%	0.5926%	0.0187%	0.0330%	0.0022%	0.0002%
70.8261%	8.8147%	0.0173%	0.5926%	0.0187%	0.0330%	0.0022%	0.0002%
70.8261%	8.8147%	0.0173%	0.5926%	0.0187%	0.0330%	0.0022%	0.0002%
74.6896%	18.5912%	0.0913%	3.1249%	0.4940%	0.8698%	0.0591%	0.0011%
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
70.8261%	8.8147%	0.0173%	0.5926%	0.0187%	0.0330%	0.0022%	0.0002%
86.0848%	10.7138%	0.0210%	0.7203%	0.0228%	0.0401%	0.0027%	0.0002%
86.1255%	10.7188%	0.0000%	0.7207%	0.0000%	0.0401%	0.0000%	0.0000%
86.0871%	10.7141%	0.0210%	0.7203%	0.0228%	0.0401%	0.0000%	0.0002%
72.1953%	9.0762%	0.0174%	0.5936%	0.0192%	0.0321%	0.0023%	0.0002%
72.1953%	9.0762%	0.0174%	0.5936%	0.0192%	0.0321%	0.0023%	0.0002%
74.7724%	18.8004%	0.0901%	3.0739%	0.4984%	0.8324%	0.0583%	0.0011%
0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
72.1953%	9.0762%	0.0174%	0.5936%	0.0192%	0.0321%	0.0023%	0.0002%
86.2105%	10.8381%	0.0208%	0.7088%	0.0230%	0.0384%	0.0027%	0.0002%
86.2512%	10.8433%	0.0000%	0.7092%	0.0000%	0.0384%	0.0000%	0.0000%
86.2128%	10.8384%	0.0208%	0.7089%	0.0230%	0.0384%	0.0000%	0.0002%
46.4648%	13.1821%	1.3738%	16.0719%	12.8614%	3.8534%	3.1488%	1.8016%
43.5745%	12.3693%	1.5463%	17.4387%	12.5589%	4.4846%	2.7938%	1.6086%
43.2156%	12.3643%	1.5738%	17.6232%	12.7546%	4.5394%	2.8990%	1.6303%
69.9890%	20.7853%	0.9484%	5.4458%	1.0673%	0.3272%	0.9433%	0.0858%
82.7194%	13.8150%	0.0000%	2.9512%	0.0000%	0.2350%	0.0000%	0.0000%
47.9754%	13.6107%	1.4184%	16.5945%	13.2795%	3.9787%	0.0000%	1.8601%
69.2101%	13.3406%	0.0000%	13.3000%	0.0000%	3.5688%	0.0000%	0.0000%
48.8270%	13.0705%	1.4662%	17.4866%	10.3281%	3.9438%	2.6380%	1.8646%
40.3236%	15.9174%	1.6210%	18.6672%	12.2805%	4.6910%	4.3468%	1.7845%

38.3782%	12.2639%	2.2012%	19.6574%	15.5875%	4.4221%	4.4016%	1.8414%
69.3192%	16.4783%	0.9324%	9.4895%	1.7666%	2.0140%	0.0000%	0.0000%
39.9427%	15.0687%	1.9997%	19.7318%	12.2996%	4.0130%	3.2792%	1.4431%
39.6847%	12.3159%	1.8442%	19.4379%	14.6798%	5.0784%	3.9340%	1.8444%
39.6847%	12.3159%	1.8442%	19.4379%	14.6798%	5.0784%	3.9340%	1.8444%
52.9812%	12.4982%	0.8260%	12.6044%	7.4301%	3.0488%	0.0366%	1.0383%
43.2639%	12.3650%	1.5701%	17.5984%	12.7282%	4.5320%	2.8848%	1.6274%
53.2841%	13.5432%	1.0638%	15.7708%	9.9596%	3.8762%	0.0000%	1.3951%
43.2655%	12.3650%	1.5700%	17.5976%	12.7274%	4.5318%	2.8844%	1.6273%
53.2841%	13.5432%	1.0638%	15.7708%	9.9596%	3.8762%	0.0000%	1.3951%
43.2639%	12.3650%	1.5701%	17.5984%	12.7282%	4.5320%	2.8848%	1.6274%
39.2870%	12.2831%	1.8606%	19.5227%	14.8690%	5.1277%	3.9903%	1.8435%
36.6610%	12.0664%	1.9692%	20.0832%	16.1190%	5.4536%	4.3626%	1.8377%
39.6847%	12.3159%	1.8442%	19.4379%	14.6798%	5.0784%	3.9340%	1.8444%
37.6032%	12.1441%	1.9302%	19.8821%	15.6705%	5.3367%	4.2290%	1.8398%
58.9021%	16.1107%	1.0233%	11.4485%	6.5821%	2.4122%	0.3620%	0.8975%
53.6337%	13.4429%	1.0422%	15.4258%	9.7511%	3.7872%	0.0007%	1.3658%
45.3928%	13.3943%	1.5663%	16.8502%	12.4191%	4.3642%	2.9824%	1.5224%
40.6968%	12.7402%	1.7902%	18.6147%	14.4219%	4.7971%	3.7090%	1.6912%
53.2841%	13.5432%	1.0638%	15.7708%	9.9596%	3.8762%	0.0000%	1.3951%
43.5050%	12.3854%	1.5525%	17.4598%	12.6081%	4.4894%	2.8172%	1.6086%
76.7593%	12.2343%	0.0000%	7.7222%	0.0000%	2.0048%	0.0000%	0.0000%
42.5023%	12.3546%	1.6284%	17.9898%	13.1435%	4.6483%	3.1081%	1.6736%
45.3512%	13.3742%	1.5664%	16.8648%	12.4252%	4.3675%	2.9805%	1.5245%
55.4902%	14.5929%	1.0455%	13.7822%	8.4825%	3.2097%	0.1576%	1.1775%
40.1654%	15.0371%	1.9154%	19.6093%	12.3633%	4.1284%	3.2006%	1.3202%
76.8055%	17.3015%	0.1961%	3.5517%	1.3041%	0.7353%	0.1059%	0.0000%
40.3937%	12.6829%	1.8039%	18.7370%	14.5450%	4.8495%	3.7597%	1.7052%
38.6899%	12.7897%	1.8781%	19.6018%	14.8965%	4.9820%	4.1485%	1.8343%
84.5100%	15.4900%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
86.3426%	2118.5868%	296.7653%	1238.6446%	-447.0433%	-2974.2054%	0.0000%	0.0000%
40.1654%	15.0371%	1.9154%	19.6093%	12.3633%	4.1284%	3.2006%	1.3202%
72.1953%	9.0762%	0.0174%	0.5936%	0.0192%	0.0321%	0.0023%	0.0002%

45.1625%	13.2890%	1.5602%	16.9304%	12.5320%	4.3990%	2.9672%	1.5288%
48.8270%	13.0705%	1.4662%	17.4866%	10.3281%	3.9438%	2.6380%	1.8646%
49.2384%	36.3766%	4.6984%	29.0091%	4.6492%	-26.4019%	2.6092%	1.0570%

				0.00000000%
				0.00000000%
				0.00000000%
				0.00000000%
0.4905%	0.7076%	0.0244%	0.0243%	0.00000000%
				0.00000000%
				0.00000000%
				0.00000000%
				0.00000000%
0.0000%	0.0000%	0.0000%	0.0000%	0.00000000%
0.3150%	1.8583%	0.0216%	0.0273%	0.00000000%
				0.00000000%
0.4598%	0.6731%	0.0245%	0.0235%	0.00000000%
0.4598%	0.6731%	0.0245%	0.0235%	0.00000000%
0.2403%	9.2474%	0.0239%	0.0249%	0.00000000%
0.4007%	2.9812%	0.0243%	0.0239%	0.00000000%
0.3150%	0.7537%	0.0273%	0.0111%	0.00000000%
				0.00000000%
0.4007%	2.9822%	0.0243%	0.0239%	0.00000000%
0.3150%	0.7537%	0.0273%	0.0111%	0.00000000%
0.4007%	2.9812%	0.0243%	0.0239%	0.00000000%
0.4641%	0.7024%	0.0255%	0.0239%	0.00000000%
0.4927%	0.8957%	0.0324%	0.0266%	0.00000000%
0.4598%	0.6731%	0.0245%	0.0235%	0.00000000%
0.4824%	0.8263%	0.0299%	0.0257%	0.00000000%
0.2610%	1.8853%	0.0296%	0.0856%	0.00000000%
0.3085%	1.2037%	0.0268%	0.0116%	0.00000000%
0.3928%	1.0569%	0.0258%	0.0327%	0.00000000%
0.4459%	1.0360%	0.0291%	0.0278%	0.00000000%
0.3150%	0.7537%	0.0273%	0.0111%	0.00000000%
0.3968%	3.1286%	0.0245%	0.0241%	0.00000000%
0.0000%	1.2505%	0.0133%	0.0156%	0.00000000%
0.4133%	2.4901%	0.0244%	0.0238%	0.00000000%
0.3930%	1.0946%	0.0258%	0.0325%	0.00000000%
0.2913%	1.6988%	0.0282%	0.0437%	0.00000000%
0.3139%	1.8942%	0.0239%	0.0283%	0.00000000%
				0.00000000%
0.0000%	0.0000%	0.0000%	0.0000%	0.00000000%
				0.00000000%
0.4495%	1.0169%	0.0292%	0.0276%	0.00000000%
				0.00000000%
				0.00000000%
				0.00000000%
0.4578%	0.6727%	0.0241%	0.0245%	0.00000000%
0.0000%	0.0000%	0.0000%	0.0000%	0.00000000%
-218.7308%	0.0000%	-0.3598%	0.0000%	0.00000000%
0.3139%	1.8942%	0.0239%	0.0283%	0.00000000%
0.0004%	17.8194%	0.0354%	0.2084%	0.00000000%

Louisville Gas & Electric
Residential Electric Customer Costs

	Residential Amount
Rate Base:	
Gross Plant	
Services	23,403,452
Meters	<u>26,683,502</u>
Total	50,086,954
Depreciation Reserve	
Services	17,266,223 1/
Meters	<u>14,184,447 1/</u>
Total	31,450,671
Net Rate Base	18,636,284
 Operation & Maintenance Expenses	
Meter Operations	4,348,074
Meter Maint.	0
Meter Reading	1,614,704
Records & Collections	3,984,147
Misc. Customer Accts.	<u>330,100</u>
Total	10,277,026
 Depreciation Expense	
Services	826,142 2/
Meters	<u>779,158 2/</u>
Total	1,605,300
 Revenue Requirement:	
Interest	355,021
Equity Return	792,042
Income Tax @ effective rate	<u>470,068</u>
Revenue for Return	1,617,131
Total Customer Revenue Requirement	13,499,457
 Number of Bills	 4,173,228
 Monthly Cost	 \$3.23

1/ Calculated Per Company Response to OAG 1-316.

2/ Calculated Per Mr. Spanos Depreciation rates Exhibit JJS-LGE, Part III.

Schedule GAW-8

\$20,873,236
\$20,266,671

	Pct	Cost	Weighted Cost
Debt	50.00%	0.0381	1.91%
<u>Equity</u>	<u>50.00%</u>	8.50%	<u>4.25%</u>
Total	100.00%		6.16%

Effective Tax Rate

Tax	Taxable Income	
\$51,825,304	\$139,148,414	37.24%

82.7194% \$17,266,223
69.9890% \$14,184,447