

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(q)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls.*

**Response:**

The independent auditor's annual opinion on the Company's financial statements is included in the Forms 10-K provided as part of the response to Filing Requirement 807 KAR 5:001 Section 16(7)(p)[Tab No.46]. LG&E has not received any written communication from its independent auditor that there are any material weaknesses in LG&E's internal controls.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(r)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*The quarterly reports to the stockholders for the most recent five (5) quarters.*

**Response:**

There are no quarterly reports to LG&E's stockholders during the period referenced.

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**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(s)**  
**Sponsoring Witnesses: Christopher M. Garrett / John J. Spanos**

**Description of Filing Requirement:**

*The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient.*

**Response:**

A copy of LG&E's latest depreciation study is already on file with the Commission in Case No. 2012-00222, *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, Approval of Ownership of Gas Service Lines and Risers and a Gas Line Surcharge*, and is incorporated by reference herein. As part of this current rate case application, LG&E is filing a new depreciation study, as referenced in the testimony and exhibits of John J. Spanos.

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Filing Requirement  
**807 KAR 5:001 Section 16(7)(t)**  
**Sponsoring Witnesses: Daniel K. Arbough / David S. Sinclair**

**Description of Filing Requirement:**

*A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program.*

**Response:**

See attached.

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Computer Software, Programs, and Models**

<b>Supplier</b>	Oracle Ebusiness Suite	PowerPlan	UI Planner	ABB	EPIS	R
<b>Software / Program / Model</b>	12.1.3	PowerPlan Version 2015.1.3.0	UI Planner 8.11 UI Planner 9.12	PROSYM 5.2.2.1	AuroraXMP V12.1.1001 using North_American_DB_2016-01 database	3.2.1
<b>Description and Use in Application</b>	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlan and UI Planner.	PowerPlan is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlan is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	PROSYM was used to develop the generation forecast.	AuroraXMP is an electricity market forecasting tool that was used to forecast power prices in PJM.	R was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater  24x Intel(R) Xeon(R) CPU E5-2690 v2 @ 3.00GHz CPU's for the database server  8x Intel(R) Xeon(R) CPU E5-2690 v2 @ 3.00GHz CPU's on each of two application servers.	2 Intel Xeon CPU E5-2680 @ 2.70GHz (4 vCPU) 8GB of RAM	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	64-bit system with 16 GB of RAM.	Intel 2 GHz processor or greater
<b>Operating System Specifications</b>	Linux version 2.6.32-431.29.2.el6.x86_64 Red Hat Enterprise Linux Server release 6.3	Windows Server 2008 R2 SP1	Windows 7 Java Jdk6.0.24	Windows XP or Windows 7	Windows 7 or higher	Windows XP or Windows 7

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Computer Software, Programs, and Models**

<b>Supplier</b>	SAS	Itron	Itron	Palisade	IT .Net Mobile Team (Internally developed by LG&E and KU personnel)	Gannett Fleming Valuation and Rate Consultants, LLC
<b>Software / Program / Model</b>	9.3 Enterprise Guide 5.1	MV90	MetrixND 4.4	@Risk 5.5	Commodity Trading System (CTS 3.0)  Front end is web based, written using HTML5 and Javascript. Business logic runs on web servers and is written using Microsoft C# (.Net 4.0). Database procedures are in PL/SQL (11.2.0.3.0).	Proprietary Model prepared by Gannett Fleming, Inc.
<b>Description and Use in Application</b>	SAS was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.	MV90 was used to collect and process meter data used in the preparation of the load forecast.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	CTS (Commodity Trading System) is a trading and pricing data repository. The data from CTS is used as a data source for other financial systems and reports, to confirm transactions with counterparties, and as a check and balance for accounting, invoicing, and payments.	Prepared the depreciation study.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Pentium or higher processor  100 MB hard disk space  512 MB of memory	Pentium or higher processor  Excel 97 or higher  16MB RAM free	Client workstation must use Chrome browser (version 34 or higher) and have at least 2GB internal memory.  Servers are running Microsoft Windows Server 2012 R2 on 4-way Intel Xeon CPU's with a minimum of 8GB of RAM.	Personal or multimedia computer with 4 Gig RAM
<b>Operating System Specifications</b>	Windows XP or Windows 7	Windows 2000/XP	Windows 2000/XP	Windows 95 or higher	Client requires Windows XP, Windows 7 or Windows 8.  Application servers require Windows Server 2012.  Oracle servers are running Red Hat Linux (7.0)	Microsoft Office XP Pro, Windows 7

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<b>Supplier</b>	PeopleSoft	Microsoft	Microsoft	Microsoft	Microsoft	Adobe Acrobat
<b>Software / Program / Model</b>	PeopleSoft version 9.1/PeopleTools version 8.54.13	Excel 2013	Word 2013	PowerPoint 2013	Access 2013	Acrobat Pro Version 11.0.17 Adobe Reader X 10.1.2 Adobe Acrobat XI
<b>Description and Use in Application</b>	Maintains Human Resource information and calculates employee payroll.	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various attachments used in testimony as well as other miscellaneous schedules. Microsoft Excel is an electronic spreadsheet and graphing program.	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to officers.	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in the development of the load and generation forecasts.	Preserve and secure the layout of documents created in other applications.
<b>Hardware Specifications</b>	4 Intel Xeon CPU's with 12GB of RAM on the application server and  2 Intel Xeon CPU's with 6GB of RAM on the webserver.	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
<b>Operating System Specifications</b>	Windows Server 2008 R2	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise

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**807 KAR 5:001 Section 16(7)(u)**  
**Sponsoring Witness: Kent W. Blake**  
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**Description of Filing Requirement:**

*If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:*

- 1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;*
- 2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;*
- 3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and*
- 4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable.*

**Response:**

- 1) The method of allocation and description of amounts allocated for costs from LG&E and KU Services Company are set forth in the attached Cost Allocation Manual. The Cost Allocation Manual is periodically filed with the Commission. The most current version is attached to this response. PPL charges, including both direct costs and certain insurance costs for which a cost-based allocator is used, are paid by LG&E and KU Services Company. These costs are either directly attributed or allocated to the utility in accordance with the Cost Allocation Manual. Generation costs and power purchases are allocated between LG&E and KU using the after-the-fact billing process described in the Power Supply System Agreement, which is also attached to this response. See attached.
- 2) See attached.
- 3) The allocator for the base and forecasted test period was determined using the methodology set forth in the Cost Allocation Manual and Power Supply System Agreement, consistent with prior years; and
- 4) The amounts charged, allocated or paid during the base period were reasonable for the following reasons:



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- (i) the allocations are based on objective criteria and appropriately reflect cost-causation relationships;
- (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
- (iii) the allocations are reviewed annually to assure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.

# **LG&E and KU Services Company**

## **Cost Allocation Manual**

CAM	Cost Allocation Manual
CCS	Customer Care System
FERC	Federal Energy Regulatory Commission
HR	Human Resources
IT	Information Technology
KPSC	Kentucky Public Service Commission
KU	Kentucky Utilities Company
LEM	LG&E Energy Marketing Inc.
LG&E	Louisville Gas and Electric Company
LKC	LG&E and KU Capital LLC
LKE	LG&E and KU Energy LLC
LKE Foundation	LG&E and KU Foundation
LKS	LG&E and KU Services Company
PPL	PPL Corporation
PPL Capital	PPL Capital Funding, Inc.
PPLEU	PPL Electric Utilities Corporation
PPLEU Services	PPL EU Services Corporation
PPL Services	PPL Services Corporation
PUHCA 2005	The Public Utility Holding Company Act of 2005
SEC	U.S. Securities and Exchange Commission
VSCC	Virginia State Corporation Commission

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## **I. INTRODUCTION**

PUHCA 2005 states that centralized service companies must maintain and make available to the FERC their books, accounts and other records in the specific manner and preserve them for the required periods as the FERC prescribes in Title 18 Code of Federal Regulations Part 368 of the FERC Uniform System of Accounts. These records must be in sufficient detail to permit examination, audit, and verification, as necessary and appropriate for the protection of utility customers with respect to jurisdictional rates. The purpose of this CAM is to document the methods, policies and procedures that LKS will follow in performing certain services for affiliate companies and in receiving certain services or charges for affiliated companies from PPL Services, PPLEU Services and other PPL entities. In developing this CAM the overriding goal was to protect investors and consumers by ensuring the methods, policies and procedures contained in this CAM were PUHCA 2005 compliant so that LKS, PPL Services, and PPLEU Services costs are fully segregated, and fairly and equitably allocated among the affiliate companies. LKS was authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC on December 6, 2000, and commenced operations January 1, 2001. LKE is a Kentucky limited liability company and the parent of KU and LG&E. KU and LG&E are subject to the jurisdiction of and oversight by the KPSC. In addition, KU is subject to the jurisdiction of and oversight by the VSCC and the Tennessee Regulatory Authority. PPL Services and PPLEU Services are Delaware corporations authorized to conduct business as service companies for PPL and its various subsidiaries and affiliates, including LKE. Under Kentucky regulatory law, KU and LG&E are required to have a cost allocation manual on file with the KPSC. KU is required to have a services agreement for any affiliate transaction approved by the VSCC prior to the transaction.

Periodic changes to the CAM may be necessary due to future management decisions, changes in the law, interpretations by state or federal regulatory bodies, changes in structure or activities of affiliates, or other internal procedures.

## **II. CORPORATE ORGANIZATION**

### **OVERVIEW**

LKE is an indirect wholly-owned subsidiary of PPL, headquartered in Allentown, Pennsylvania. LKE has five direct subsidiaries: LG&E, KU, LKC, LEM and LKS. LKE has an affiliate relationship with LKE Foundation due to overseeing all operations of the foundation.

LKE and its utility subsidiaries are engaged principally in the generation, transmission, distribution and sale of electricity. LG&E is also engaged in the storage, distribution, and sale of natural gas. LKE and its subsidiaries are subject to the regulatory provisions of PUHCA 2005. LG&E and KU are subject to regulation by the FERC and the KPSC. KU is also subject to regulation by state utility commissions in Virginia and Tennessee.

PPL is a holding company with nine direct subsidiaries, including LKE, PPLEU, PPL Services, PPLEU Services, PPL Capital Funding, Inc., and PPL Energy Funding Corporation, the direct parent of CEP Reserves Inc. PPL, PPLEU, PPL Services and PPLEU Services are subject to the provisions of PUHCA 2005.

## **LKE's UTILITY OPERATIONS**

LG&E, incorporated in Kentucky in 1913, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy and the storage, distribution and sale of natural gas. LG&E is a wholly-owned subsidiary of LKE. LG&E supplies electricity and natural gas to customers in Louisville and adjacent areas in Kentucky.

KU, incorporated in Kentucky in 1912 and in Virginia in 1991, is a regulated public utility engaged in the generation, transmission, distribution and sale of electric energy in Kentucky, Virginia and Tennessee. KU is a wholly-owned subsidiary of LKE.

LG&E and KU have mutual assistance agreements with PPLEU for system restoration in emergencies.

## **SERVICE COMPANIES**

LKS, a Kentucky corporation, is a centralized service company registered under PUHCA 2005 and is authorized to conduct business as a service company for LKE and its various subsidiaries and affiliates by order of the SEC dated December 6, 2000, and commencing operation January 1, 2001. LKS is the service company for affiliated entities, including LKE, LG&E, KU, LKC and LEM and provides a variety of administrative, management, engineering, construction, environmental and support services. LKS provides its services at cost, as permitted under PUHCA 2005.

Development of the LKS organization was predicated on the fact that if the employee performed activities benefiting more than one affiliate, that employee would become a part of the LKS organization. In many respects, employees working in typical finance, administrative and general, management and other support departments are fully subject to LKS organizational placement.

Many operational employees dedicated to providing a service to just one affiliate, by definition, are not subject to LKS placement. However management and support staff overseeing the business activities of more than one of these operational groups are subject to LKS placement.

As a result of PPL's acquisition of LKE, PPL became a multi-state utility holding company subject to PUHCA 2005. PPL Services and PPLEU Services, Delaware corporations, are centralized services companies registered under PUHCA 2005 and authorized to conduct business as service companies for PPL and its various subsidiaries and affiliates. PPL Services and PPLEU Services are the service companies for affiliated PPL entities, including PPL Electric

Utilities Corporation, and provide a variety of administrative, management, environmental, and support services. PPL Services and PPLEU Services provide their services at cost, as permitted under PUHCA 2005.

## **OTHER BUSINESS OPERATIONS**

LKE Foundation, a charitable foundation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, makes charitable contributions to qualified entities.

LKC is a holding company for other LKE non-utility businesses which are generally inactive from an operational standpoint, but have certain remaining support or contingent business obligations.

LEM is an inactive non-utility company.

LKS transacts business for LKE Foundation, LKC, LEM and PPL and its affiliates on behalf of LKE.

LKE also receives services from CEP Reserves Inc. that benefit its non-utility activities.

### III. TRANSACTIONS WITH AFFILIATES

#### OVERVIEW

LKE formed LKS, as a service company to provide services for affiliated companies. PPL formed PPL Services and PPLEU Services as service companies to provide services for affiliated companies. LKS, PPL Services, PPLEU Services, and affiliated companies (or their parent entities) may enter into service agreements, which may establish the general terms and conditions for providing those services, including those mentioned in Section IV of the CAM.

At formation, certain LG&E, KU and LKE employees became employees of LKS and such employees continued to provide services to the regulated and non-regulated entities. Similarly, at formation, certain PPL employees became employees of PPL Services and PPLEU Services and such employees continued to provide services to the regulated and non-regulated entities.

Regulated affiliates receive services at cost, pursuant to the service agreements. Non-regulated affiliates generally receive services at cost; however, certain services may permit pricing at fair-market value. The provisions included in contracts or service agreements govern transactions among LKS, PPL Services, PPLEU Services, and their regulated and non-regulated affiliates.

KU and LG&E are required by the KPSC and the VSCC to use the “stand alone” method for allocating their respective tax liabilities (or tax benefits) so that such tax liabilities (or tax benefits) will not exceed the tax liabilities (or tax benefits) each would incur if it filed its tax returns separately from the consolidated returns filed by PPL. KU and LG&E have filed a separate PPL Corporation and Subsidiaries tax allocation agreement with the KPSC and the VSCC. The allocation of the respective tax liabilities (or tax benefits) of KU and LG&E therefore are not within the scope of this CAM.

#### Definitions of Cost

***Tariff Rate*** – The price charged to customers under applicable tariffs on file with federal or state regulatory commissions.

***Fair Market Value*** – The price held out by a providing entity to the general public in the normal course of business (i.e. the price at which a reasonable buyer and a reasonable seller are willing to transact in the normal course of business).

***Cost*** – The charge used for transactions with affiliates for which no tariff rate or fair market value is applicable. LKS follows the definition of cost defined in PUHCA 2005.

### IV. DESCRIPTION OF SERVICES

The following table provides service descriptions along with the frequency of services provided and the primary affiliate receiving the services. See below for definitions of frequency and primary affiliates. The table also contains the cost assignment methods used to allocate indirectly attributable costs for these services, when necessary. Note that a departmental charge



ratio may also be used for any service with indirectly attributable costs, but only if the use of the cost assignment method for the service would not result in the fair assignment of costs.

Detailed descriptions of cost assignment methods are provided in Section V. Also see section V for definitions of directly assignable, directly attributable and indirectly attributable. The cost assignment methods in the table below should be used only when costs of a good or service cannot be directly assignable or directly attributable.

### **Definitions of Frequency**

*Ongoing* – Provided on a prearranged, continuous basis (i.e., daily)

*Frequent* – Provided as requested on a regular basis (i.e., several times per month)

*Infrequent* – Provided as requested on an irregular basis (i.e., several times per year)

### **Definitions of Primary Affiliates**

All charges by LKS, PPL Services, and PPLEU Services to affiliated entities follow the principle of fully distributed cost. Primary affiliates receiving the service are designated below as:

R – Regulated (LG&E and KU)

NR – Non-regulated (LKE, LKC, LEM and LKE Foundation)

A – All

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>Customer and Customer-Related Services</b>				
Customer Service	Providing call center and customer communication services for both electric and gas customers.	Number of Customers Ratio	Ongoing	R
Sales and Marketing	Providing programs for establishing strategies, oversight for marketing, sales and branding of utility and related services, and conducting marketing and sales programs for economic development and demand side management.	Number of Customers Ratio	Frequent	R
Economic Development and Major Accounts	Maintaining community development, partnerships with state, regional, and local economic development allies, and customized products and services.	Number of Customers Ratio	Frequent	R
Meter Reading Services	Providing meter reading and meter data services, including maintaining inventory, quality and environmental issues, policy and standards, technical support, and logistics.	Number of Meters Ratio	Ongoing	R
Cash Remittance	Providing remittance processing, customer payments, and collection services.	Revenue Ratio	Ongoing	R
Billing Integrity	Administering and providing customer billings and credit reviews.	Number of Customers Ratio; Number of Meters Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Energy Efficiency	Providing energy efficiency programs to residential and commercial customers to encourage implementation of energy saving measures.	Number of Customers Ratio	Ongoing	R
Smart Grid Strategy	Providing leadership and direction for smart meter and smart grid strategy development, investment and decision analysis to support value-added infrastructure deployments.	Number of Customers Ratio	Ongoing	R
Field Services	Completing customer requested service orders generated through Residential Service Center, Business Service Center, KU Business Offices, Billing Integrity and Meter Assets. Supporting Meter Shop activities and Public Safety Response Team needs.	Number of Meters Ratio	Ongoing	R
CCS Retail Business Readiness	Providing end user support services, development and capture of business metrics and development, and delivery of training for the Company's CCS.	Number of Customers Ratio	Ongoing	R
<b>Power Production and Generation Services</b>				
Project Engineering	Coordinating and managing all major generation construction.	Generation Ratio	Infrequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
System Laboratory	Providing system laboratory services to the generating stations.	Total Utility Plant Assets Ratio	Ongoing	R
Generation	Providing centralized, fleet-wide technical expertise for generation asset management, technical guidance for various functional initiatives and coordination of operational research and development.	Total Utility Plant Assets Ratio	Ongoing	R
Generation Services and Safety	Providing management services and oversight to Energy Services, including Power Generation, Safety, and Technical Training.	Total Utility Plant Assets Ratio; Total Utility Electric Plant Assets Ratio	Ongoing	R
Fuel Procurement	Procuring coal, natural gas, oil and other bulk materials for generation facilities and ensuring compliance with price and quality provisions of fuel contracts.	Contract Ratio; Generation Ratio	Ongoing	R
Project Development	Providing project development services to identify and develop potential future sources of energy and capacity to meet the Company's power supply needs.	Total Utility Plant Assets Ratio	Ongoing	R
<b>Transmission Operations &amp; Services</b>				
Strategy, Reliability and Tariffs	Providing transmission system reliability planning and identifying current and future upgrades that are needed to maintain reliability. Providing facility ratings, drawings and reliability metrics. Coordinating and	Transmission Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	managing transmission tariffs and agreements with outside parties for use of the transmission system.			
Operations and Construction	Coordinating and managing all maintenance and capital upgrades to transmission substations. Coordinating and managing all maintenance and capital upgrades to the transmission lines. Providing transmission system control center services. Managing and maintaining the Energy Management System. Coordinating and managing the balance between scheduled transmission usage and actual transmission usage by other companies.	Transmission Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio	Ongoing	R
Reliability and Compliance	Ensuring that the Transmission Department is complying with all applicable regulatory standards.	Transmission Ratio	Ongoing	R
<b>Energy Supply and Analysis Services</b>				
Energy Marketing	Providing market services to take advantage of the highest excess generation prices in the open market.	Generation Ratio	Ongoing	R
Market Forecasting	Providing management services for financial forecasts of the utility market.	Generation Ratio	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Load Forecasting	Providing short- and long-term load forecasting services.	Generation Ratio	Frequent	R
Generation Planning and Analysis	Providing short- and long-term generation planning services	Generation Ratio	Ongoing	R
<b>Distribution Operations Services</b>				
Network Trouble and Dispatch	Providing dispatch services, reporting outage situations and coordinating restoration.	Number of Customers Ratio	Ongoing	R
Electric Engineering	Providing development engineering and construction standards, distribution system planning and analysis, substation construction project management and telecommunications systems design and analyses.	Total Assets Ratio	Ongoing	R
Distribution Asset Management	Leading management and investment decisions regarding distribution assets, including resource allocation, developing uniform standards and procedures, determining performance targets and managing assets information and data.	Number of Customers Ratio; Total Assets Ratio	Ongoing	R
Forestry	Providing vegetation and tree management.	Total Assets Ratio	Frequent	R
Substation Construction and	Providing engineering and design services for substation construction, maintenance and operations	Total Utility Plant	Frequent	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Maintenance	areas.	Assets Ratio		
<b>Financial Planning and Budgeting Services</b>				
Budgeting	Providing services related to managing, coordinating and reporting for the budgeting and forecasting process.	Revenue, Total Assets and Number of Employees Ratio; Transmission Ratio; Generation Ratio; Number of Customers Ratio	Frequent	A
Financial Planning	Providing financial planning and forecasting, investment analysis and investment planning reporting.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Controller Organization Services</b>				
Accounting and Reporting	Providing accounting and reporting in conformity with U.S. Generally Accepted Accounting Principles (GAAP) and the FERC Uniform System of Accounts (USofA), accounting research and interpretation and promulgation of accounting and internal control procedures, performing U.S. GAAP general ledger account and project analyses, reconciliations and consolidation, internal and external financial reports, and business and financial system support and consultation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Property Accounting	Maintaining, analyzing and reporting related to property records.	Total Utility Plant Assets Ratio	Ongoing	A
Revenue Accounting	Managing and analyzing internal and external revenue reporting.	Revenue Ratio	Ongoing	R
<b>Corporate Tax and Payroll Organization Services</b>				
Payroll	Providing payroll services including the managing of payroll systems.	Number of Employees Ratio	Ongoing	A
Tax Accounting, Compliance and Reporting	Preparing consolidated and subsidiary federal, state and local income tax returns; current and deferred tax accounting; utility gross receipts tax; sales/use tax; property tax; LKE Foundation returns; and supporting roles for project development and tax legislation.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Audit Services</b>				
Audit Services	Providing independent and objective assurance along with consulting services and internal controls system review.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Sarbanes-Oxley Compliance Services</b>				



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Sarbanes-Oxley Compliance	Providing coordination, implementation and maintenance of the Company's program for compliance with the Sarbanes-Oxley Act of 2002.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
<b>Treasury Services</b>				
Treasury and Corporate Finance	Providing management and monitoring of cash flows including review and acquisition of business entity cash requirements and procurement of short-term financing and credit lines. Providing overall finance options including evaluating new financing vehicles and instruments, analyzing existing financing positions and raising long-term funds for all entities.	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A
Risk Management	Managing outside providers of risk services comprised of providing insurance and assisting affiliated entities in managing property and liability risks including claims, security, environmental, safety and consulting services.	Total Utility Plant Assets Ratio	Ongoing	A
Credit Administration	Providing management of credit risk for wholesale energy sales and major vendors.	Generation Ratio	Ongoing	A
Energy Marketing Trading Controls	Performing reporting on the trading portfolios. Performing validation of significant transactions,	Generation Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	valuation algorithms, ensuring trading system security and testing trading system enhancements.			
<b>Supply Chain and Logistics Services</b>				
Supply Chain	Maintaining and analyzing the supplier base and performing supplier selection activities including contract negotiations and ongoing compliance. Providing order management, materials handling and logistics and inventory management services. Providing order management and general field support services for system maintenance, developing and monitoring of key performance metrics, supplying day to day variance and reconciliation reporting services and performing supplier certification services. Identifying qualified minority and women owned businesses that are able to participate in competitive bidding opportunities, perform on-going work and ultimately become key suppliers to LKE and subsidiaries.	Non-Fuel Material and Services Expenditures Ratio; Network Users Ratio; Ultimate Users Ratio	Ongoing	A
Accounts Payable	Processing payments for purchase orders, check requests, employees' expense reimbursements, etc., and providing ad-hoc research and analysis.	Number of Transactions Ratio; Non-Fuel Material and Services Expenditures Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>IT Services</b>				
IT Security	Providing services associated with non-project management, security and administrative support. This function includes developing and administering security policies and procedures. Providing services associated with compliance activities and security related administration support. This function includes development, implementation and on-going compliance activities for the NERC Critical Infrastructure Protection (CIP) Program.	Corporate Information Security Ratio; Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A
IT Applications Development and Support	Providing services associated with each of the existing applications that IT provides to the business. These services include costs incurred related to application license fees and application support costs. Providing services associated with existing end user tools and related productivity software; Providing end user support services, and development.	Network Users Ratio; Number of Employees Ratio; Number of Customers Ratio; Ultimate Users Ratio	Ongoing	A
IT Infrastructure and Operations	Providing services related to the corporate-wide shared computing infrastructure, including servers, storage and data center operations. Providing services related to all corporate-wide network capabilities including wide area transport networks, local area networks, wireless networks, telephone systems, telecommunications for SCADA and two-way radio systems. Providing services related to a number of	Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	enterprise applications including e-mail, SharePoint, instant messaging and others. This function includes the operations of the NERC Critical Infrastructure Protection (CIP) Program.			
IT Governance	Providing services including business relationship management, project management, requirements, and planning.	Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A
IT Business Services	Providing services including business analysis, testing, service management and process management	Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A
IT Major Projects	Providing services including software system implementations projects and software system upgrade projects.	Network Users Ratio; Number of Employees Ratio; Ultimate Users Ratio	Ongoing	A
<b>Compliance, Legal, and Environmental Affairs Services</b>				
Legal	Providing various legal services for all affiliated entities including in-house counsel and staff assistance in the areas of, among others, corporate and securities law, employment law, energy, public utility and	Revenue, Total Assets and Number of Employees Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	regulatory law, contract law, litigation, environmental law and intellectual property law, evaluating legal claims and managing legal fees for outside counsel.			
Compliance	Providing various compliance services for all affiliated entities including compliance assessment and risk management, code of conduct, anti-fraud, ethics, helpline management and Critical Infrastructure Protection (CIP) Compliance.	Number of Employees Ratio; Total Utility Plant Assets Ratio	Ongoing	A
Environmental Affairs	Providing management services related to performing analyses, monitoring and advocacy of regulatory and legislative environmental matters including securing of permits and approvals, providing environmental technical expertise, environmental compliance and representing the Company in industry groups and before regulatory agencies dealing with environmental issues.	Electric Peak Load Ratio	Frequent	R
<b>Regulatory Affairs and Government Affairs Management Services</b>				
Regulatory Affairs	Providing management services for compliance with all laws, regulations and other policy requirements, including regulatory filings, expert testimony, tariff administration and compliance, pricing support, and development and monitoring of positions regarding ongoing regulatory matters.	Revenue Ratio	Ongoing	R

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Government Affairs Management	Maintaining relationships with government policy makers and conducting lobbying activities.	Revenue Ratio	Frequent	A
<b>Corporate Communications and Public Affairs Management Services</b>				
Internal Communications	Providing employee and customer-directed communications including company intranet/internet, employee newsletters, announcements, speeches, graphic design, presentations and customer newsletters and bill inserts.	Number of Employees Ratio	Frequent	A
External and Brand Communications	Providing all administrative and management support for external communication services, brand image management and corporate events.	Number of Customers Ratio; Revenue, Total Assets and Number of Employees Ratio	Frequent	A
Public Affairs Management	Providing community relations functions, communicating public information to local organizations and providing oversight for communications to employees.	Revenue, Total Assets and Number of Employees Ratio	Frequent	A
<b>Operating Services</b>				
Facilities and Buildings	Providing building and grounds maintenance including coordination of office furniture and equipment	Number of Customers Ratio; Number of	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
	purchases/leases, space utilization and layout, and building code and fire protection services.	Employees Ratio; Facilities Ratio		
Security	Providing security personnel, security and monitoring devices for all affiliated entities.	Number of Employees Ratio	Ongoing	A
Production Mail	Providing production mail services for customer bills and other large customer mailings.	Number of Customers Ratio	Ongoing	R
Document	Providing document printing, reproduction services including mail delivery, scanning, off-site storage and document service desk support.	Number of Employees Ratio	Ongoing	A
Process Management and Performance	Provide business process improvements, operational performance measures, benchmarking studies, and rate case analysis for all of Customer Service.	Number of Customers Ratio	Ongoing	R
Right-of-Way	Obtaining and retaining easements or fee simple property for placement and operation of company and affiliate equipment as well as managing real estate assets and maintaining real estate records.	Number of Customers Ratio	Ongoing	R
<b>Transportation Services</b>				
Transportation	Providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs,	Number of Employees Ratio; Vehicle Cost Allocation Ratio	Ongoing	A

<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
<b>HR Services</b>	managing repair and maintenance of vehicles and procuring vehicles			
HR Compensation	Providing services relating to the establishment and oversight of compensation policies for employees.	Number of Employees Ratio	Frequent	A
HR Benefits	Providing services relating to the establishment and oversight of benefits plans for employees, retirees and survivors. This also includes vendor management, compliance with various laws and regulations, administrative vendor billings and maintenance of all personnel records.	Number of Employees Ratio	Frequent	A
Other HR Services	Providing initiatives and programs designed to support the company's diversity strategy, with an emphasis on creating, designing and implementing the strategies and programs to achieve the company's diversity vision. This includes fostering and managing the internal and external relationships necessary to driving initiatives within the company and wider community customer base. Providing initiatives and programs designed to support personal and professional growth, with an emphasis on employee and leadership training, individual and career development, performance management, coaching, mentoring, succession	Number of Employees Ratio	Frequent	A



<u>Service</u>	<u>Description</u>	<u>Assignment Method</u>	<u>Frequency</u>	<u>Primary Affiliate</u>
Health and Safety	<p>planning and employee engagement. Providing communication and oversight for union matters, negotiation of union contracts and union dispute resolution services.</p> <p>Providing services relating to the establishment and oversight of health and safety policies for employees. Providing training services on technical and safety matters primarily for the Energy Delivery and Energy Services businesses.</p>	Number of Employees Ratio	Frequent	A
<b>Executive Management Services</b>				
Executive Management	<p>Providing executive leadership to the corporation, the cost of which is comprised of the compensation and benefits of the corporate officers and executive assistants.</p>	Generation Ratio; Number of Customers Ratio; Network Users Ratio; Number of Employees Ratio; Revenue Ratio; Revenue, Total Assets and Number of Employees Ratio; Total Assets Ratio; Total Utility Plant Assets Ratio; Transmission Ratio	Ongoing	A

## V. COST ASSIGNMENT METHODS

### OVERVIEW

The costs of services provided by LKS, PPL Services, and PPLEU Services will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method (see section VI for time reporting procedures). The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully distributed cost of providing the service.

***Directly Assignable*** – Expenses incurred for activities and services exclusively for the benefit of one affiliate. In many respects, these types of expenses relate to non-LKS employees that perform dedicated services to one affiliate, although LKS, PPL Services and PPLEU Services employees also directly report where feasible.

***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.

***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.

***Unattributable*** – Expenses or portions thereof incurred for activities and services that have been determined as not appropriate for apportionment. The unattributable portions of these costs relate primarily to activities such as corporate diversification, political or philanthropic endeavors and, as such, may be charged, in whole or in part, to LKC.

### ASSIGNMENT METHODS

LKS, PPL Services, and PPLEU Services will allocate the costs of service among the affiliated companies using one of several methods that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. Any of the methods may be adjusted for any known and reasonably quantifiable events, or at such time as may be required due to significant changes in the business, but are generally determined annually. The assignment methods used by LKS, PPL Services, and PPLEU Services are as follows:

**Contract Ratio** – Based on the sum of the physical amount (i.e. tons of coal, mmbtu of natural gas) of the contract for coal and natural gas fuel burned for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Corporate Information Security Ratio** – This ratio allocates the cost of cyber security activities using an allocation consistent with the methodology used by third party insurers providing cyber security insurance to the organization. The methodology assigns a percentage of the premium based on the various risks (e.g., number of employees, the number of customers, etc.). The total of the percentages equals 100%. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Departmental Charge Ratio** – A specific department ratio based upon various factors. The departmental charge ratio typically applies to indirectly attributable costs such as departmental administrative, support, and/or material and supply costs that benefit more than one affiliate and that require allocation using general measures of cost causation. Methods for assignment are department-specific depending on the type of service being performed and are documented and monitored by the Budget Coordinators for each department. The numerator and denominator vary by department. The ratio is based upon various factors such as labor hours, labor dollars, departmental or entity headcount, capital expenditures, operations and maintenance costs, retail energy sales, charitable contributions, generating plant sites, average allocation of direct reports, net book value of utility plant, total line of business assets, electric capital expenditures, substation assets and transformer assets. The Departmental Charge Ratio will only be used with prior approval by the Controller when other applicable ratios would not result in the fair assignment of costs. These ratios are calculated on an annual basis. Any changes in these ratios will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in any of these ratios from that used in the prior year.

**Electric Peak Load Ratio** – Based on the sum of the monthly electric maximum system demands for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Facilities Ratio** – Based on a two-tiered approach with one tier based on the number of employees by department or line of business and the other tier based on the applicable department or line of business ratio. The numerator for the number of employees is the number of employees by department or line of business at the facility and the denominator is the total employees at the facility. The numerator and denominator for the applicable department or line of business for the service provided as described in this document. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Generation Ratio** – Based on the annual forecast of megawatt hours, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than

May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Network Users Ratio** – Based on the number of IT network users at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate costs to the proper legal entity. The numerator for the first step of this ratio is the total number of network users for each specific company, and the denominator is the total number of network users for all companies in which an allocator is assigned (i.e. LG&E, KU, LKS and PPL). For the second step, the ratio of LKS network users, to total network users will then be allocated to the other companies (LG&E, KU, and LKC) based on each company's ratio of LKS labor hours to total LKS labor hours. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Non-Fuel Material and Services Expenditures** – Based on non-fuel material and services expenditures, net of reimbursements, for the immediately preceding twelve consecutive calendar months. The numerator is equal to such expenditures for a specific entity and/or line-of-business as appropriate and the denominator is equal to such expenditures for all applicable entities. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Customers Ratio** – Based on the number of retail electric and/or gas customers. This ratio will be determined based on the actual number of customers at the end of the previous calendar year. In some cases, the ratio may be calculated based on the type of customer class being served (i.e. Residential, Commercial or Industrial). The numerator is the total number of each Company's retail customers. The denominator is the total number of retail customers for both LG&E and KU. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Employees Ratio** – Based on the number of employees benefiting from the performance of a service. This ratio will be determined based on actual counts of applicable employees at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate LKS employee costs to the proper legal entity. The numerator for the first step of this ratio is the total number of employees for each specific company, and the denominator is the total number of employees for all companies in which an allocator is assigned (i.e. LG&E, KU and LKS). For the second step, the ratio of LKS to total employees will then be allocated to the other companies (LG&E, KU and LKC) based on each company's ratio of labor hours to total labor hours. LKC has no employees, but non-utility related labor is charged to it. In some cases, the ratio may be calculated based on the number of employees at a specific location for the first step with the ratio of LKS to total employees being allocated based on labor hours of the employees at the specific location. This ratio is calculated on an annual basis. Any

changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Meters Ratio** – Based on the number or types of meters being utilized by customer classes within the system for the immediately preceding twelve consecutive calendar months. The numerator is equal to the number of meters for each utility and the denominator is equal to the total meters for KU and LG&E. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Number of Transactions Ratio** – Based on the number of transactions occurring in the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. The Controller’s organization is responsible for maintaining and monitoring specific product/service methodology documentation for actual transactions related to LKS billings. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Ownership Percentages** – Based on the contractual ownership percentages of jointly-owned generating units, information technology, facilities and other capital projects. This ratio is updated as a result of a new jointly-owned capital projects and is based on the benefit to the respective company. The numerator is the specific company’s forecasted usage. The denominator is the total forecasted usage of all respective companies.

**Revenue Ratio** – Based on the sum of the revenue for the immediately preceding twelve consecutive calendar months, the numerator of which is for an operating company and the denominator of which is for all operating companies. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Revenue, Total Assets and Number of Employees Ratio** – Based on an average of the revenue, total assets and number of employees ratios. The numerator is the sum of Revenue Ratio, Total Assets Ratio and Number of Employees Ratio for the specific company. The denominator is three – the number of ratios being averaged. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Assets Ratio** – Based on the total assets at year end for the preceding year. In the event of joint ownership of a specific asset, asset ownership percentages are utilized to assign costs. The

numerator is the total assets for each specific company at the end of the preceding year. The denominator is the sum of total assets for each company in which an allocator is assigned (LG&E, KU and LKC). This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Total Utility Plant Assets Ratio** – Based on the total utility plant assets at year end for the preceding year, the numerator of which is for an operating company and the denominator of which is for all operating companies. In the event of joint ownership of a specific asset, ownership percentages are utilized to assign costs. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Transmission Ratio** –The Transmission Coordination Agreement (TCA) provides “the contractual basis for the coordinated planning, operation, and maintenance of the combined” LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU “operate their transmission systems as a single control area.” The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 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 line 17(b).

**Ultimate Users Ratio** – Based on the number of ultimate users of an IT product or service (i.e., software, hardware, mobile devices, etc.) at the end of the previous calendar year. A two-step assignment methodology is utilized to properly allocate costs to the proper legal entity. The numerator for the first step of this ratio is the total number of ultimate users for each specific company, and the denominator is the total number of ultimate users for all companies in which an allocator is assigned (i.e. LG&E, KU, LKS and PPL). For the second step, the ratio of LKS ultimate users, to total ultimate users will then be allocated to the other companies (LG&E, KU, and LKC) based on each company's ratio of LKS labor hours to total LKS labor hours. This ratio is calculated on an annual basis. Any changes in the ratio will be determined no later than May 1<sup>st</sup> of the following calendar year, and charges to date will be reallocated for any significant changes in the ratio from that used in the prior year.

**Vehicle Cost Allocation Ratio** – Based on the costs associated with providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs, managing repair and maintenance of vehicles and procuring vehicles. Such rates are applied based on the specific equipment employment and the measured usage of services by the various company entities. This ratio is calculated monthly based on the actual transportation charges from the previous month. The numerator is the department labor

charged to a specific company. The denominator is the total labor costs for the specific department. The ratio is then multiplied by the total transportation costs to determine the amount charged to each company.

## **VI. TIME DISTRIBUTION, BILLING AND ASSET TRANSFER POLICIES**

### **OVERVIEW**

LKS utilizes Oracle or other financial systems in which project/task combinations are set up to equate to services. In some cases, departments have set up many projects/tasks that map to services. In many cases, there is a one to one relationship between the project/task and the service. The Oracle system also automatically captures the home company (providing the service) and the charge company (receiving the service). Regardless of the method of reporting, charges related to specific services reside on the company receiving the service and therefore can be identified for billing purposes as well as for preparation of LKS financial statements. This ensures that:

1. Separation of costs among LG&E, KU, LKE's non-regulated subsidiaries and other PPL affiliates will be maintained
2. Intercompany transactions and related billings are structured so that non-regulated activities are not subsidized by regulated affiliates and regulated affiliates do not subsidize other regulated affiliates
3. Adequate audit trails exist on the books and records

### **BILLING POLICIES**

Billings for transactions among LKS, PPL Services, PPLEU Services, and other affiliates are issued on a timely basis with documentation sufficient to provide the receiving party with enough detail to understand the nature of the billing, the relevant components, and other information as required by affiliates. Financial settlements for transactions are made within 30 days. Interest charges, which are based on market rates for similar maturities of similarly rated entities as of the date of the loan, may apply. LKS is authorized to act as payment and billing agent on behalf of LKE, LG&E, KU and LKC.

### **ASSET TRANSFERS**

Unless otherwise permitted by regulatory authority or exception, (i) transfers or sales of assets from regulated affiliates to non-regulated affiliates will be priced at the greater of cost or fair market value; (ii) transfers or sales of assets from non-regulated affiliates to regulated affiliates will be priced at the lower of cost or fair market value and (iii) transfers of assets between regulated affiliates shall be priced at no more than cost less depreciation. Settlement of liabilities will be treated in the same manner.

### **TIME DISTRIBUTION**



LKS has three methods of distribution to record employee salaries and wages while providing services for the affiliated entities: Positive time reporting, allocation time reporting and exception time reporting. Each department's job activities will dictate the time reporting method used.

### **Positive Time Reporting**

Positive time reporting or direct time reporting requires all employees in a department to track all chargeable hours every day. Time may be charged to the nearest quarter hour.

Departments that have positive time reporting have labor-based activities that are easily trackable given the project/task code combinations noted above. All employees are given appropriate project numbers that are associated with the service that is being provided. The proper coding for direct assignment of costs is on various source documents, including the timekeeping system and disbursement requests. Each department or project manager is responsible for ensuring employees charge the appropriate charge codes for the services performed. This form of time reporting is documented in the timekeeping system, which upon completion, is approved by the employees' immediate supervisor.

### **Allocation Time Reporting**

Allocation time reporting allows for certain departments to set up a predefined allocation percentage to affiliated company project/tasks. This is typically the case when the department is transaction-based, therefore, performing routine, similar tasks benefiting multiple affiliates. Each department will use its ratio (see ratio assignment listing in section V) that was assigned by its Budget Coordinator to allocate the appropriate time to individual charge numbers that are associated to that department's services. Unless otherwise permitted by regulatory authority or exception, the selection of ratios and the calculation of allocation percentages should be derived from or bear relationship to an empirical analysis of a prior representative period. These allocation percentages are reviewed on an annual basis to update to actual allocation percentages when needed.

### **Exception Time Reporting**

If an employee was working on a completely new project that had not been defined within the monthly or annual allocation process, then the employee would be given the new allocation with project/task code, update his/her time allocation accordingly and get his/her manager's approval. If an allocation from a previous pay period needs to be adjusted then that correction must be entered into the timekeeping system.

**POWER SUPPLY SYSTEM AGREEMENT**

**POWER SUPPLY SYSTEM AGREEMENT**

**Between**

**Louisville Gas and Electric Company**

**and**

**Kentucky Utilities Company**

**October 9, 1997**

POWER SUPPLY SYSTEM AGREEMENT

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POWER SUPPLY SYSTEM AGREEMENT

POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

THIS POWER SUPPLY SYSTEM AGREEMENT, hereinafter called "Agreement," is made and entered into as of the 4th day of May, 1998 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 electric generation, transmission, and distribution facilities with which they are engaged in the business of generating, transmitting, and selling electric Capacity and Energy to the general public, to other entities, and to other electric utilities; and

WHEREAS, LG&E's holding company parent, LG&E Energy Corp. ("LEC"), and KU's holding company parent, KU Energy Corporation ("KUC"), have agreed to a merger, pursuant to which KU will become a wholly-owned subsidiary of LEC;

WHEREAS, LG&E and KU can achieve economic benefits for their customers through operation as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation and maintenance of their electric supply facilities;

POWER SUPPLY SYSTEM AGREEMENT

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

This Agreement shall become effective upon the consummation of the merger described in the Agreement and Plan of Merger of LEC and KUC dated May 20, 1997 or such later date as is established by the Federal Energy Regulatory Commission. This Agreement shall continue in force and effect for a period of five (5) Years 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 Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating 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.

POWER SUPPLY SYSTEM AGREEMENT

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 Capacity shall be expressed in megawatts (MW).

2.4 Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.

2.5 Company Load Responsibility shall be as follows:

- (a) Company Peak Demand; less
- (b) Interruptible load including direct load control included in (a) above; plus
- (c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less
- (d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.



POWER SUPPLY SYSTEM AGREEMENT

2.6 Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.

2.7 Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.

2.8 Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.

2.9 Energy shall be expressed in megawatt-hours (MWH).

2.10 Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.

2.11 Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.

2.12 Hour shall mean a clock-hour.

POWER SUPPLY SYSTEM AGREEMENT

2.13 Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.

2.14 Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.

2.15 Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.

2.16 Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.

2.17 Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.

2.18 Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time as required by the appropriate reliability region.

2.19 Open Access Transmission Tariff shall mean the Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies on a combined basis, as amended from time to time.

2.20 Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.

2.21 Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.

POWER SUPPLY SYSTEM AGREEMENT

2.22 Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.

2.23 Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.

2.24 Pre-Merger Off-System Capacity Sales shall mean that certain letter agreement dated July 31, 1992 between LG&E and Indiana Municipal Power Agency ("IMPA") pertaining to the sale of limited term power; that certain Letter Agreement Between LG&E and East Kentucky Power Corporation ("EKPC"), dated October 27, 1994, pertaining to the sale of power to EKPC for Gallatin Steel facilities in Gallatin, Kentucky; and any other agreement for off-System capacity sales as may be entered into by either Company prior to the effective date of the merger.

2.25 System shall mean the coordinated electric generation facilities of the Companies.

2.26 System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.

2.27 Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the Open Access Transmission Tariff.

2.28 Variable Cost shall be a Company's incremental generation or purchased Energy cost.

2.29 Year shall be a calendar year.

## POWER SUPPLY SYSTEM AGREEMENT

### ARTICLE III

#### OBJECTIVES

##### 3.1 Purpose

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

### ARTICLE IV

#### OPERATING COMMITTEE

##### 4.1 Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the Chief Operating Officer of LEC, 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. Operating 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.

POWER SUPPLY SYSTEM AGREEMENT

4.2 Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

- (a) coordinated planning of the Companies' Power Supply Resources;
- (b) the design, construction, operation and maintenance of the Power Supply

Control Center; and

-(c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

4.3 Delegation and Acceptance of Authority

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

4.4 Reporting

The Operating 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 Operating 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 Operating 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.

POWER SUPPLY SYSTEM AGREEMENT

ARTICLE V

GENERATION PLANNING

5.1 Generation Planning

The Companies agree that additions to Company Operating Capability shall be planned and developed on the basis that their combined individual systems constitute an integrated electric system and that the objective of their planning shall be to maximize the economy, efficiency and reliability of the System as a whole. In this connection, the Operating Committee will from time to time, as it deems appropriate, direct studies for Power Supply Resource planning purposes. If the Companies agree to participate in Joint Units, such Joint Units shall be owned in accordance with Schedule A.

ARTICLE VI

COORDINATED OPERATION

6.1 Operation of the Combined System

The System shall be operated in accordance with Economic Dispatch in order to economically meet the Company Load Responsibility of each Company and its off-System sales obligations, through the coordinated economic commitment and dispatch of the Companies' Power Supply Resources, consistent with Good Utility Practice.

6.2 Communications Facilities and Other Facilities

The Companies shall provide communications, metering and other facilities necessary for the metering and control of the Generating Units. Each Company shall be

POWER SUPPLY SYSTEM AGREEMENT

responsible for any expenses it incurs for the installation, operation and maintenance of such facilities at its own Generating Units. Any expenses incurred due to facilities required at or for the Power Supply Control Center to operate the System shall be settled in accordance with the arrangements made by the Companies for compensation for services provided between and on behalf of the Companies.

ARTICLE VII

OFF-SYSTEM CAPACITY AND ENERGY SALES AND PURCHASES

7.1 Revenues From Pre-Merger Off-System Capacity Sales

With respect to contracts in effect as of the effective date of this Agreement for off-System sales of Capacity only or for the sale of both Capacity and Energy, all revenues collected for pre-merger off-System capacity sales (less costs incurred to make such sales) shall remain with the Company contracting for the sale, except that such revenue shall be reduced by any demand charges incurred to supply the off-System capacity sales pursuant to Section 7.4 (pertaining to demand charges from post-merger off-System purchases).

7.2 Revenues From Post-Merger Off-System Capacity Sales

Demand and Energy charge revenues collected from post-merger off-System Capacity sales shall be reduced by any demand charges from off-System purchases, if any, dedicated to supply the sale, pursuant to Section 7.4. The net amount of revenue shall inure to the Company providing the Capacity for the sale.

POWER SUPPLY SYSTEM AGREEMENT

7.3 Charges for Pre-Merger Off-System Capacity Purchases

Demand and Energy charges for pre-merger off-System Capacity purchases agreed to as of the effective date of this Agreement shall remain the responsibility of the Company contracting for the purchase.

7.4 Charges for Post-Merger Off-System Capacity Purchases

Demand charges associated with post-merger off-System capacity purchases made to enable both Companies to reliably and economically meet their Company Load Responsibility shall be assigned to the Companies based on the ratio of the Company Load Responsibility of each Company to the sum of the Company Load Responsibility for both Companies for the appropriate time period.

Demand charges associated with post-merger off-System capacity purchases made to enable the Companies to make post-merger off-System sales or to supply pre-merger off-System sales shall be deducted from the demand charge revenue collected from the off-System sales. The net amount shall be allocated to the Companies pursuant to Sections 7.1 (pertaining to demand charges from pre-merger off-System capacity sales) and 7.2 (pertaining to demand charges from post-merger off-System capacity sales).

This section applies only to demand charges associated with post-merger off-System capacity purchases.

7.5 Energy Sales and Purchases Off-System

The Operating Committee will assure the efficient utilization of Company Operating Capability for off-System sales of Energy available after meeting all of the



## POWER SUPPLY SYSTEM AGREEMENT

requirements of the System including the Energy associated with contractual requirements for off-System Capacity sales. Any off-System economy Energy purchases or sales shall be implemented by decremental or incremental System Economic Dispatch as appropriate. Any Margin on Energy Sales to off-System entities shall be distributed to the Companies based on the amount of Energy each contributes to the transaction, in accordance with Schedule B. Any cost for Energy purchases from off-System entities shall be allocated to the Companies based on the amount of Energy replaced for each Company, in accordance with Schedule B.

### ARTICLE VIII

#### INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

##### 8.1 Energy Exchanges Between the Companies

The Power Supply Control Center shall direct the scheduling of System Energy output pursuant to guidelines established by the Operating Committee to obtain the lowest cost of Energy for serving System Demand consistent with each Company's operating and security constraints, including voltage control, stability, loading of facilities, operating guides as approved by the Operating Committee, fuel commitments, environmental requirements, and continuity of service to customers.

##### 8.2 Energy Exchange Pricing

For purposes of pricing Energy exchange between the Companies, Power Supply Resources shall be utilized in the following order:

## POWER SUPPLY SYSTEM AGREEMENT

(a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;

(b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;

(c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and

(d) the next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

Internal Economy Energy shall be priced in accordance with Schedule C.

## ARTICLE IX

### Power Supply Control Center

#### 9.1 Power Supply Control Center

The Operating Committee shall oversee the operation of a Power Supply Control Center adequately equipped and staffed to meet the requirements of the Companies for efficient, economical and reliable operation as contemplated by this Agreement.

POWER SUPPLY SYSTEM AGREEMENT

9.2 Expenses

All expenses for operation of the Power Supply Control Center shall be billed Monthly to each Company, in accordance with Schedule D.

ARTICLE X

GENERAL

10.1 Regulatory Authorization

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

10.2 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 at the date of this Agreement.

10.3 Schedules

The basis of compensation for the use of facilities and for the Capacity and Energy provided or supplied by a Company to the other Company under this Agreement shall be in accordance with arrangements agreed upon from time to time between the Companies, each of which, when signed by the parties thereto and approved or accepted for filing by the appropriate regulatory authority, shall become a part of this Agreement.

10.4 Measurements

## POWER SUPPLY SYSTEM AGREEMENT

All quantities of Capacity and Energy exchanged or flowing between the systems of the Companies, shall be determined by meters installed at each interconnection, unless otherwise agreed to by the Companies.

### 10.5 Billings

Bills for services rendered hereunder shall be calculated in accordance with applicable Schedules, and shall be issued on a Monthly basis for services performed during the preceding Month.

### 10.6 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.

### 10.7 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 and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

POWER SUPPLY SYSTEM AGREEMENT

10.8 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 which 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 the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9 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.


10.10 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.

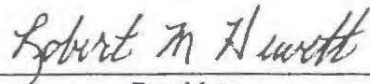
POWER SUPPLY SYSTEM AGREEMENT

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

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE A

JOINT UNIT

1. Purpose

The purpose of this Schedule is to provide the basis for the Companies' participation in Joint Units.

2. Ownership

(a) Every Joint Unit shall be owned by the Companies as tenants in common.

Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized by the Board of Directors of LEC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.

(b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

POWER SUPPLY SYSTEM AGREEMENT

LOUISVILLE GAS AND ELECTRIC COMPANY

By: *AW Wood*  
President

KENTUCKY UTILITIES COMPANY

By: *Robert M. Smith*  
President



SCHEDULE B

DISTRIBUTION OF MARGIN FOR OFF-SYSTEM  
SALES AND COST FOR ENERGY PURCHASES

1. Purposes

The purpose of this Schedule is to establish the basis for distributing between the Companies the cost of Energy purchases and the Margin on Energy Sales of off-System Energy.

2. Off-System Energy Purchases

Any cost for Energy purchases of off-System Energy during an Hour shall be allocated to the Companies in proportion to the megawatt-hours of Energy replaced for each Company during the Hour as a result of the purchases.

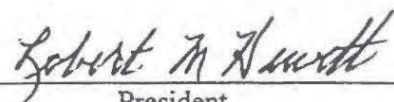
3. Off-System Energy Sales

Any Margin on Sales of off-System Energy during an Hour shall be distributed to the Companies in proportion to the Energy generated by each Company for such sales unless such Energy was generated for off-System Sales as a result of a Company's purchase of Internal Economy Energy pursuant to Schedule C, in which case the Margin from such sales shall inure to the benefit of the Company furnishing the Internal Economy Energy.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE C

PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES  
BETWEEN THE COMPANIES

1. Purpose

The purpose of this Schedule is to provide the basis for determining payments and receipts between the Companies for Internal Economy Energy exchanges.

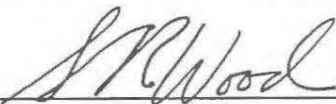
2. Hourly Calculations

The payments and receipts of Section 3 of this Schedule are calculated Hourly, but are accumulated and billed Monthly between the Companies.

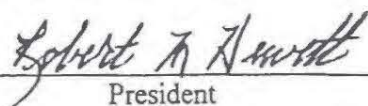
3. Payments and Receipts

The purchasing Company shall pay, and the selling Company shall receive, an amount based on the incremental fuel cost of the selling Company plus one half of the difference between the incremental fuel cost of the selling Company and the avoided fuel cost of the purchasing Company.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

POWER SUPPLY SYSTEM AGREEMENT

SCHEDULE D

DISTRIBUTION OF OPERATING EXPENSES  
OF THE POWER SUPPLY CONTROL CENTER

1. Purpose

The purpose of this Schedule is to provide a basis for the distribution between the Companies of the costs incurred in operating the Power Supply Control Center.

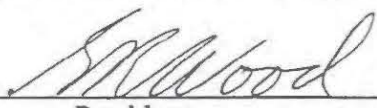
2. Costs

Costs for the purpose of this Schedule shall include all costs incurred in maintaining and operating the Power Supply Control Center including, among others, such items as salaries, wages, rentals, the cost of materials and supplies, interest, taxes, depreciation, transportation, travel expenses, consulting, and other professional services.

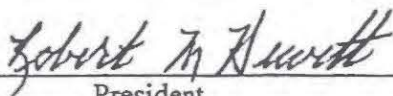
3. Distribution of Costs

All costs other than those relating to a special service or study shall be billed to the Companies in proportion to all firm kilowatt hour electric sales made by each Company for the preceding Year. In the event the Power Supply Control Center performs a special service or study in which both Companies are not proportionately interested, any resulting cost shall be distributed as agreed to by the Companies.

LOUISVILLE GAS AND ELECTRIC COMPANY

By:   
President

KENTUCKY UTILITIES COMPANY

By:   
President

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
<b>Calendar Year 2013<sup>1</sup></b>							
	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	167,912	646,734,790	128,897,617	68,676,996	-	844,477,314
<b>Calendar Year 2014<sup>1</sup></b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	7,733	6,344,703	14,694	6,883		6,374,013
	CONTRACT RATIO - LG&E, KU (coal)		1,232,445		343		1,232,788
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		151				151
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE DIRECT		(67,853)				(67,853)
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	210,515	562,695,603	46,909,068	67,825,178		677,640,364
	GENERATION RATIO - LG&E & KU		858,721	377			859,098
	INSURANCE COST BASED ALLOCATOR		4,247,835	2,304			4,250,139
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,652,316	1,741			1,654,057
	NUMBER OF CUSTOMERS RATIO	1,203	16,719,528	(1,081)			16,719,650
	NUMBER OF EMPLOYEES RATIO	1,726	37,786,099	482,751			38,270,576
	NUMBER OF METERS RATIO		643,172				643,172
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		451,717				451,717
	OWNERSHIP %		9,776,261	35,391,139			45,167,400
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			12,600,031			12,600,031
	REVENUE RATIO - LG&E & KU	1,896	1,768,423		92		1,770,411
	TOTAL ASSETS RATIO		2,000,867	308			2,001,175
	TOTAL UTILITY PLANT ASSETS RATIO	689	4,288,132	12,212			4,301,033
	TRANSMISSION RATIO	689	5,147,630	1,188,693			6,337,012
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	74	567,512	426,467			994,053
	<b>Grand Total</b>	<b>224,525</b>	<b>656,113,262</b>	<b>97,028,705</b>	<b>67,832,495</b>	<b>-</b>	<b>821,198,987</b>
<b>Calendar Year 2015<sup>1</sup></b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	2,766	7,974,802	(1,976)			7,975,591
	CONTRACT RATIO - LG&E, KU (coal)	724	943,854				944,579
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		3,352				3,352
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		16,454				16,454
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE DIRECT		224,897				224,897
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	239,512	512,763,920	56,745,877	11,778,835	0	581,528,145
	GENERATION RATIO - LG&E & KU		1,029,647	(730)			1,028,917
	INSURANCE COST BASED ALLOCATOR	33	4,542,332	(1,093)			4,541,271
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,040,994	(87)			2,040,907
	NUMBER OF CUSTOMERS RATIO	6,694	24,147,202	35,842			24,189,738
	NUMBER OF EMPLOYEES RATIO	275	53,878,973	761,326	169,947		54,810,519
	NUMBER OF METERS RATIO		823,783				823,783
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		528,034	44			528,078
	OWNERSHIP %		4,397,874	36,593,650			40,991,524
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			21,566,828			21,566,828
	REVENUE RATIO - LG&E & KU	367	2,140,839				2,141,205
	TOTAL ASSETS RATIO		2,673,290	17,416			2,690,706
	TOTAL UTILITY PLANT ASSETS RATIO		6,309,991	207,265			6,517,256
	TRANSMISSION RATIO	1,138	7,050,486	514,793			7,566,417
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO		401,021	378,803			779,824
	<b>Grand Total</b>	<b>251,508</b>	<b>631,891,745</b>	<b>116,817,957</b>	<b>11,948,782</b>	<b>0</b>	<b>760,909,991</b>

<sup>1</sup> Actual dollars presented for calendar year 2013 through 2015 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	PPL Electric Utilities Corporation	Grand Total
<b>Calendar Year 2013<sup>1</sup></b>	Until August 2013, costs charged by LG&E and KU Services Company were manually allocated at the source in accordance with the Cost Allocation Manual. An August 2013 upgrade to the Oracle software automated allocations of these costs and tracking by allocation methods, as reflected below.	844,477,314		7,160,455	3,400	87,702		851,728,871
<b>Calendar Year 2014<sup>1</sup></b>								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	6,374,013						6,374,013
	CONTRACT RATIO - LG&E, KU (coal)	1,232,788						1,232,788
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO	151						151
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE	(67,853)						(67,853)
	DIRECT	677,640,364		33,591,809	2,771	119,447		711,354,391
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	859,098						859,098
	GENERATION RATIO - LG&E & KU	4,250,139						4,250,139
	INSURANCE COST BASED ALLOCATOR	-				229,323		229,323
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,654,057						1,654,057
	NUMBER OF CUSTOMERS RATIO	16,719,650						16,719,650
	NUMBER OF EMPLOYEES RATIO	38,270,576						38,270,576
	NUMBER OF METERS RATIO	643,172						643,172
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	451,717						451,717
	OWNERSHIP %	45,167,400						45,167,400
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	12,600,031						12,600,031
	REVENUE RATIO - LG&E & KU	1,770,411						1,770,411
	TOTAL ASSETS RATIO	2,001,175						2,001,175
	TOTAL UTILITY PLANT ASSETS RATIO	4,301,033						4,301,033
	TRANSMISSION RATIO	6,337,012						6,337,012
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	994,053						994,053
	<b>Grand Total</b>	<b>821,198,987</b>	<b>-</b>	<b>33,591,809</b>	<b>2,771</b>	<b>348,770</b>	<b>-</b>	<b>855,142,336</b>
<b>Calendar Year 2015<sup>1</sup></b>								
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	7,975,591						7,975,591
	CONTRACT RATIO - LG&E, KU (coal)	944,579						944,579
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO	3,352						3,352
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	16,454						16,454
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE	224,897						224,897
	DIRECT	581,528,145		11,108,937	557	328,566		592,966,204
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,028,917						1,028,917
	GENERATION RATIO - LG&E & KU	4,541,271						4,541,271
	INSURANCE COST BASED ALLOCATOR	-				336,322		336,322
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,040,907						2,040,907
	NUMBER OF CUSTOMERS RATIO	24,189,738						24,189,738
	NUMBER OF EMPLOYEES RATIO	54,810,519						54,810,519
	NUMBER OF METERS RATIO	823,783						823,783
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	528,078						528,078
	OWNERSHIP %	40,991,524						40,991,524
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	21,566,828						21,566,828
	REVENUE RATIO - LG&E & KU	2,141,205						2,141,205
	TOTAL ASSETS RATIO	2,690,706						2,690,706
	TOTAL UTILITY PLANT ASSETS RATIO	6,517,256						6,517,256
	TRANSMISSION RATIO	7,566,417						7,566,417
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	779,824						779,824
	<b>Grand Total</b>	<b>760,909,991</b>	<b>-</b>	<b>11,108,937</b>	<b>557</b>	<b>664,888</b>	<b>-</b>	<b>772,684,373</b>

<sup>1</sup> Actual dollars presented for calendar year 2013 through 2015 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
<b>Base Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	5,142	16,450,434	(151)			16,455,425
	CONTRACT RATIO - LG&E, KU (coal)		1,916,029				1,916,029
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		13,512				13,512
	DIRECT	10,895	39,849,819	6,627,919			46,488,634
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES						-
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY NUMBER OF EMPLOYEES RATIO						-
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY TOTAL ASSETS RATIO						-
	DIRECT CHARGE FROM PPL THEN INDIRECT BY NUMBER OF CUSTOMERS RATIO						-
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		2,344,431	(88)			2,344,343
	FACILITIES RATIO		6,149,535	96,672			6,246,207
	GENERATION RATIO - LG&E & KU	463	7,166,495	2,701			7,169,658
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,050,676	(38)			2,050,638
	NUMBER OF CUSTOMERS RATIO		33,706,261	29,618			33,735,879
	NUMBER OF EMPLOYEES RATIO	1,848	58,341,007	578,441			58,921,295
	NUMBER OF METERS RATIO		1,179,874				1,179,874
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		616,146	(18)			616,128
	OWNERSHIP %		1,904,934	56,663,338			58,568,272
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			13,065,712			13,065,712
	REVENUE RATIO - LG&E & KU	2,324	4,547,403				4,549,727
	TOTAL ASSETS RATIO		3,134,854	(36)			3,134,819
	TOTAL UTILITY PLANT ASSETS RATIO	463	18,444,994	1,156,736			19,602,193
	TRANSMISSION RATIO	850	10,620,011	3,799			10,624,660
	VEHICLE COST ALLOCATION RATIO		361,426	250,175			611,601
	<b>Grand Total Base Period</b>	<b>21,984</b>	<b>208,797,841</b>	<b>78,474,781</b>	<b>-</b>	<b>-</b>	<b>287,294,605</b>
<b>Forecasted Test Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES		30,518,596	-			30,518,596
	CONTRACT RATIO - LG&E, KU (coal)		1,519,096				1,519,096
	DIRECT		23,653,605	2,250,831			25,904,436
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES						-
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY NUMBER OF EMPLOYEES RATIO						-
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY TOTAL ASSETS RATIO						-
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		3,389,649	-			3,389,649
	FACILITIES RATIO		6,655,375	117,299			6,772,674
	GENERATION RATIO - LG&E & KU		10,046,066	-			10,046,066
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,740,724	-			2,740,724
	NUMBER OF CUSTOMERS RATIO		99,928,960	-			99,928,960
	NUMBER OF EMPLOYEES RATIO		51,795,976	639,438			52,435,413
	NUMBER OF METERS RATIO		1,500,749				1,500,749
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		761,998	-			761,998
	OWNERSHIP %		70,778	19,133,108			19,203,886
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			12,632,222			12,632,222
	REVENUE RATIO - LG&E & KU		4,430,689				4,430,689
	TOTAL ASSETS RATIO		3,862,929	-			3,862,929
	TOTAL UTILITY PLANT ASSETS RATIO		14,229,837				14,229,837
	TRANSMISSION RATIO		17,886,267	-			17,886,267
	VEHICLE COST ALLOCATION RATIO		453,673	80,295			533,968
	<b>Grand Total Forecasted Test Period</b>	<b>-</b>	<b>273,444,966</b>	<b>34,853,192</b>	<b>-</b>	<b>-</b>	<b>308,298,158</b>

<sup>1</sup>Actual dollars presented for calendar year 2013 through 2015 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Energy Supply LLC	PPL Services Corporation	PPL Electric Utilities Corporation	Grand Total
<b>Base Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	16,455,425					16,455,425
	CONTRACT RATIO - LG&E, KU (coal)	1,916,029					1,916,029
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	13,512					13,512
	DIRECT	46,488,634	711		760,792		47,250,137
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	-			211,380		211,380
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY NUMBER OF EMPLOYEES RATIO	-			914,817		914,817
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY TOTAL ASSETS RATIO	-			39,612		39,612
	DIRECT CHARGE FROM PPL THEN INDIRECT BY NUMBER OF CUSTOMERS RATIO	-			6,264		6,264
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	2,344,343					2,344,343
	FACILITIES RATIO	6,246,207					6,246,207
	GENERATION RATIO - LG&E & KU	7,169,658					7,169,658
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,050,638					2,050,638
	NUMBER OF CUSTOMERS RATIO	33,735,879					33,735,879
	NUMBER OF EMPLOYEES RATIO	58,921,295					58,921,295
	NUMBER OF METERS RATIO	1,179,874					1,179,874
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	616,128					616,128
	OWNERSHIP %	58,568,272					58,568,272
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	13,065,712					13,065,712
	REVENUE RATIO - LG&E & KU	4,549,727					4,549,727
	TOTAL ASSETS RATIO	3,134,819					3,134,819
	TOTAL UTILITY PLANT ASSETS RATIO	19,602,193					19,602,193
	TRANSMISSION RATIO	10,624,660					10,624,660
	VEHICLE COST ALLOCATION RATIO	611,601					611,601
	<b>Grand Total Base Period</b>	<b>287,294,605</b>	<b>711</b>	<b>-</b>	<b>-</b>	<b>1,932,865</b>	<b>289,228,181</b>
<b>Forecasted Test Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	30,518,596					30,518,596
	CONTRACT RATIO - LG&E, KU (coal)	1,519,096					1,519,096
	DIRECT	25,904,436			534,958		26,439,394
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	-			193,895		193,895
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY NUMBER OF EMPLOYEES RATIO	-			804,179		804,179
	DIRECT ATTRIBUTION FROM PPL THEN INDIRECT BY TOTAL ASSETS RATIO	-			26,995		26,995
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	3,389,649					3,389,649
	FACILITIES RATIO	6,772,674					6,772,674
	GENERATION RATIO - LG&E & KU	10,046,066					10,046,066
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,740,724					2,740,724
	NUMBER OF CUSTOMERS RATIO	99,928,960					99,928,960
	NUMBER OF EMPLOYEES RATIO	52,435,413					52,435,413
	NUMBER OF METERS RATIO	1,500,749					1,500,749
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	761,998					761,998
	OWNERSHIP %	19,203,886					19,203,886
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	12,632,222					12,632,222
	REVENUE RATIO - LG&E & KU	4,430,689					4,430,689
	TOTAL ASSETS RATIO	3,862,929					3,862,929
	TOTAL UTILITY PLANT ASSETS RATIO	14,229,837					14,229,837
	TRANSMISSION RATIO	17,886,267					17,886,267
	VEHICLE COST ALLOCATION RATIO	533,968					533,968
	<b>Grand Total Forecasted Test Period</b>	<b>308,298,158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,560,028</b>	<b>309,858,186</b>

<sup>1</sup>Actual dollars presented for calendar year 2013 through 2015 include convenience payments. A convenience payment occurs when one affiliate, as a matter of convenience for the vendor, makes a payment on behalf of other affiliates and is subsequently reimbursed by those affiliates. Convenience payments (including, but not limited to, fuel purchases, reagent purchases, medical claims and pension funding) are excluded from the base period and the forecasted test period.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(v)**  
**Sponsoring Witness: William Steven Seelye**

**Description of Filing Requirement - Section 16(7)(v):**

*If the utility provides gas, electric, sewage, or water utility service and has annual gross revenues greater than \$5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period.*

**Response:**

Please refer to the testimony and exhibits of William Steven Seelye.



**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(7)(w)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement - Section 16(7)(w):**

*Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:*

- 1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and*
- 2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
  - a. Based on current and reliable data from a single time period; and*
  - b. Using generally recognized fully allocated, embedded, or incremental cost principles.**

**Response:**

Not applicable to LG&E's Application.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(a)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase.*

**Response:**

See attached.

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
OVERALL FINANCIAL SUMMARY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE A  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	J	2,301,287,371	2,404,580,875
2	ADJUSTED OPERATING INCOME	C-1	152,258,619	117,112,877
3	EARNED RATE OF RETURN (2 / 1)		6.62%	4.87%
4	REQUIRED RATE OF RETURN	J	7.35%	7.24%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	169,258,784	174,166,198
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	17,000,165	57,053,322
7	GROSS REVENUE CONVERSION FACTOR	H	1.640935	1.640935
8	REVENUE DEFICIENCY (6 x 7)		27,896,162	93,620,781
9	REVENUE INCREASE REQUESTED	C-1		93,620,781
10	ADJUSTED OPERATING REVENUES	C-1		1,017,201,653
11	REVENUE REQUIREMENTS (9 + 10)			<u>1,110,822,434</u>

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
OVERALL FINANCIAL SUMMARY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE A  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	J	490,323,189	706,897,908
2	ADJUSTED OPERATING INCOME	C-1	34,050,626	42,774,086
3	EARNED RATE OF RETURN (2 / 1)		6.94%	6.05%
4	REQUIRED RATE OF RETURN	J	7.35%	7.24%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	36,063,078	51,201,323
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	2,012,453	8,427,236
7	GROSS REVENUE CONVERSION FACTOR	H	1.640935	1.640935
8	REVENUE DEFICIENCY (6 x 7)		3,302,303	13,828,546
9	REVENUE INCREASE REQUESTED	C-1		13,828,546
10	ADJUSTED OPERATING REVENUES	C-1		184,116,917
11	REVENUE REQUIREMENTS (9 + 10)			<u>197,945,462</u>

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(b)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base.*

**Response:**

See attached.

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.2	DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
B-4	CONSTRUCTION WORK IN PROGRESS
B-4.1	ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
B-4.2	CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	OTHER WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL COMPONENTS
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGES
B-7.1	JURISDICTIONAL STATISTICS - RATE BASE
B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL RATE BASE SUMMARY  
AS OF FEBRUARY 28, 2017  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
ELECTRIC:				
1	Plant in Service	B-2	4,207,210,709	4,328,499,783
2	Property Held for Future Use	B-2.6	3,126,750	3,126,750
3	Accumulated Depreciation and Amortization	B-3	(1,644,456,702)	(1,684,052,745)
4	Net Plant in Service (Lines 1+2+3)		<u>2,565,880,757</u>	<u>2,647,573,788</u>
5	Construction Work in Progress	B-4	51,107,759	123,541,728
6	Net Plant (Lines 4+5)		<u>2,616,988,516</u>	<u>2,771,115,516</u>
7	Cash Working Capital Allowance	B-5	72,363,640	75,842,724
8	Other Working Capital Allowances	B-5	108,112,781	87,157,744
9	Customer Advances for Construction	B-6	(6,931,722)	(6,724,404)
10	Deferred Income Taxes	B-6	(492,485,862)	(546,457,652)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		<u><u>2,298,047,352</u></u>	<u><u>2,380,933,928</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
ELECTRIC:						
1	INTANGIBLE PLANT	2,240	100.000%	2,240	-	2,240
2	STEAM PRODUCTION	3,061,267,864	100.000%	3,061,267,864	(1,317,702,335)	1,743,565,529
3	HYDO PRODUCTION	128,495,030	100.000%	128,495,030	(257,805)	128,237,225
4	OTHER PRODUCTION	387,073,261	100.000%	387,073,261	(84,264)	386,988,997
5	TRANSMISSION	429,247,728	100.000%	429,247,728	(218,085)	429,029,643
6	DISTRIBUTION	1,312,921,311	100.000%	1,312,921,311	(522,291)	1,312,399,020
7	GENERAL	24,183,151	100.000%	24,183,151	(8,901,782)	15,281,369
8	COMMON	191,706,685	100.000%	191,706,685	-	191,706,685
9	TOTAL ELECTRIC	<u>5,534,897,270</u>		<u>5,534,897,270</u>	<u>(1,327,686,561)</u>	<u>4,207,210,709</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
ELECTRIC:						
1	INTANGIBLE PLANT	2,240	100.000%	2,240	-	2,240
2	STEAM PRODUCTION	3,095,519,238	100.000%	3,095,519,238	(1,333,416,617)	1,762,102,621
3	HYDO PRODUCTION	146,721,412	100.000%	146,721,412	(257,805)	146,463,608
4	OTHER PRODUCTION	397,067,963	100.000%	397,067,963	(84,264)	396,983,699
5	TRANSMISSION	442,441,308	100.000%	442,441,308	(218,085)	442,223,222
6	DISTRIBUTION	1,363,177,053	100.000%	1,363,177,053	(522,291)	1,362,654,761
7	GENERAL	26,298,249	100.000%	26,298,249	(10,465,637)	15,832,612
8	COMMON	202,237,020	100.000%	202,237,020	-	202,237,020
9	TOTAL ELECTRIC	5,673,464,482		5,673,464,482	(1,344,964,699)	4,328,499,783

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	7,627,462		7,627,462	(360,851)	7,266,610
8	311	Structures and Improvements	299,002,906		299,002,906	(31,264,136)	267,738,770
9	312	Boiler Plant Equipment	2,205,123,175		2,205,123,175	(1,116,263,871)	1,088,859,304
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	224,963,130		224,963,130	-	224,963,130
12	315	Accessory Electric Equipment	165,742,567		165,742,567	(28,640,030)	137,102,536
13	316	Misc Power Plant Equip	21,284,286		21,284,286	(3,649,107)	17,635,179
14	317	ARO Cost Steam Production	137,524,339		137,524,339	(137,524,339)	(0)
15		Total Electric Steam Production	3,061,267,864		3,061,267,864	(1,317,702,335)	1,743,565,529
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	44,447		44,447	-	44,447
18	331	Structures and Improvements	9,461,359		9,461,359	-	9,461,359
19	332	Reservoirs, Dams, and Water	19,353,997		19,353,997	-	19,353,997
20	333	Water Wheels, Turbines, Generators	87,547,901		87,547,901	-	87,547,901
21	334	Accessory Electric Equipment	9,813,256		9,813,256	-	9,813,256
22	335	Misc Power Plant Equipment	1,986,335		1,986,335	-	1,986,335
23	336	Roads, Railroads, and Bridges	29,931		29,931	-	29,931
24	337	ARO Cost Hydro Production	257,805		257,805	(257,805)	-
25		Total Electric Hydro Production	128,495,030		128,495,030	(257,805)	128,237,225
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	123,879		123,879	-	123,879
28	341	Structures and Improvements	33,030,750		33,030,750	-	33,030,750
29	342	Fuel Holders, Producers, Accessories	24,165,072		24,165,072	-	24,165,072
30	343	Prime Movers	237,516,858		237,516,858	-	237,516,858

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
31	344	Generators	58,736,642		58,736,642	-	58,736,642
32	345	Accessory Electric Equipment	28,498,381		28,498,381	-	28,498,381
33	346	Misc Power Plant Equipment	4,917,415		4,917,415	-	4,917,415
34	347	ARO Cost Other Production	84,264		84,264	(84,264)	-
35		Total Electric Other Production	387,073,261		387,073,261	(84,264)	386,988,997
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,144,162		11,144,162	-	11,144,162
38	352	Structures and Improvements	17,138,756		17,138,756	-	17,138,756
39	353	Station Equipment	195,707,386		195,707,386	-	195,707,386
40	354	Towers and Fixtures	43,757,248		43,757,248	-	43,757,248
41	355	Poles and Fixtures	92,199,777		92,199,777	-	92,199,777
42	356	OH Conductors and Devices	60,029,028		60,029,028	-	60,029,028
43	357	Underground Conduit	1,687,813		1,687,813	-	1,687,813
44	358	UG Conductors and Devices	7,365,473		7,365,473	-	7,365,473
45	359	ARO Cost Elec Transmission	218,085		218,085	(218,085)	-
46		Total Electric Transmission	429,247,728		429,247,728	(218,085)	429,029,643
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,100,654		4,100,654	-	4,100,654
49	361	Structures and Improvements	7,556,740		7,556,740	-	7,556,740
50	362	Station Equipment	135,978,497		135,978,497	-	135,978,497
51	364	Poles, Towers, and Fixtures	198,958,447		198,958,447	-	198,958,447
52	365	OH Conductors and Devices	310,592,328		310,592,328	-	310,592,328
53	366	Underground Conduit	89,693,663		89,693,663	-	89,693,663
54	367	UG Conductors and Devices	219,727,651		219,727,651	-	219,727,651
55	368	Line Transformers	163,429,004		163,429,004	-	163,429,004
56	369	Services	34,458,226		34,458,226	-	34,458,226
57	370	Meters	42,846,892		42,846,892	-	42,846,892
58	371	Install on Customer Premise	-		-	-	-
59	373	Street Lighting / Signal Systems	105,056,917		105,056,917	-	105,056,917
60	374	ARO Cost Elec Distribution	522,291		522,291	(522,291)	-
61		Total Electric Distribution	1,312,921,311		1,312,921,311	(522,291)	1,312,399,020

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	6,395,991		6,395,991	-	6,395,991
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,624,820		6,624,820	-	6,624,820
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,260,558		2,260,558	-	2,260,558
71	397	Communication Equipment	8,901,782		8,901,782	(8,901,782)	-
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	24,183,151		24,183,151	(8,901,782)	15,281,369
74		<b><u>Common Plant (1)</u></b>					
75	301	Organization	58,648		58,648	-	58,648
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	71,324,196		71,324,196	-	71,324,196
78	389	Land and Land Rights	1,236,543		1,236,543	-	1,236,543
79	390	Structures and Improvements	56,134,189		56,134,189	-	56,134,189
80	391	Office Furniture and Equipment	29,866,788		29,866,788	-	29,866,788
81	392	Transportation Equipment	191,923		191,923	-	191,923
82	393	Stores Equipment	1,029,753		1,029,753	-	1,029,753
83	394	Tools, Shop, and Garage Equipment	2,822,469		2,822,469	-	2,822,469
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	239,810		239,810	-	239,810
86	397	Communication Equipment	28,802,366		28,802,366	-	28,802,366
87	398	Miscellaneous Equipment	-		-	-	-
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	191,706,685		191,706,685	-	191,706,685
90		TOTAL ELECTRIC PLANT IN SERVICE	5,534,897,270		5,534,897,270	(1,327,686,561)	4,207,210,709

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	8,698,823		8,698,823	(1,432,213)	7,266,610
8	311	Structures and Improvements	300,080,532		300,080,532	(31,264,136)	268,816,395
9	312	Boiler Plant Equipment	2,226,272,220		2,226,272,220	(1,130,906,791)	1,095,365,429
10	313	Engines and engine-driven generators	-		-	-	-
11	314	Turbogenerator Units	225,489,749		225,489,749	-	225,489,749
12	315	Accessory Electric Equipment	165,856,031		165,856,031	(28,640,030)	137,216,001
13	316	Misc Power Plant Equip	31,597,544		31,597,544	(3,649,107)	27,948,437
14	317	ARO Cost Steam Production	137,524,339		137,524,339	(137,524,339)	-
15		Total Electric Steam Production	3,095,519,238		3,095,519,238	(1,333,416,617)	1,762,102,621
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	44,447		44,447	-	44,447
18	331	Structures and Improvements	9,636,359		9,636,359	-	9,636,359
19	332	Reservoirs, Dams, and Water	20,627,966		20,627,966	-	20,627,966
20	333	Water Wheels, Turbines, Generators	104,325,314		104,325,314	-	104,325,314
21	334	Accessory Electric Equipment	9,813,256		9,813,256	-	9,813,256
22	335	Misc Power Plant Equipment	1,986,335		1,986,335	-	1,986,335
23	336	Roads, Railroads, and Bridges	29,931		29,931	-	29,931
24	337	ARO Cost Hydro Production	257,805		257,805	(257,805)	-
25		Total Electric Hydro Production	146,721,412		146,721,412	(257,805)	146,463,608
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	123,878		123,878	-	123,878
28	341	Structures and Improvements	33,151,904		33,151,904	-	33,151,904
29	342	Fuel Holders, Producers, Accessories	24,165,072		24,165,072	-	24,165,072
30	343	Prime Movers	242,127,427		242,127,427	-	242,127,427

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
31	344	Generators	58,736,642		58,736,642	-	58,736,642
32	345	Accessory Electric Equipment	32,128,982		32,128,982	-	32,128,982
33	346	Misc Power Plant Equipment	6,549,794		6,549,794	-	6,549,794
34	347	ARO Cost Other Production	84,264		84,264	(84,264)	-
35		Total Electric Other Production	397,067,963		397,067,963	(84,264)	396,983,699
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,144,162		11,144,162	-	11,144,162
38	352	Structures and Improvements	17,138,756		17,138,756	-	17,138,756
39	353	Station Equipment	201,588,586		201,588,586	-	201,588,586
40	354	Towers and Fixtures	43,757,248		43,757,248	-	43,757,248
41	355	Poles and Fixtures	97,869,946		97,869,946	-	97,869,946
42	356	OH Conductors and Devices	60,149,268		60,149,268	-	60,149,268
43	357	Underground Conduit	1,687,813		1,687,813	-	1,687,813
44	358	UG Conductors and Devices	8,887,443		8,887,443	-	8,887,443
45	359	ARO Cost Elec Transmission	218,085		218,085	(218,085)	-
46		Total Electric Transmission	442,441,308		442,441,308	(218,085)	442,223,222
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,477,292		4,477,292	-	4,477,292
49	361	Structures and Improvements	8,074,953		8,074,953	-	8,074,953
50	362	Station Equipment	140,122,800		140,122,800	-	140,122,800
51	364	Poles, Towers, and Fixtures	213,293,280		213,293,280	-	213,293,280
52	365	OH Conductors and Devices	314,946,460		314,946,460	-	314,946,460
53	366	Underground Conduit	103,722,363		103,722,363	-	103,722,363
54	367	UG Conductors and Devices	225,466,590		225,466,590	-	225,466,590
55	368	Line Transformers	168,599,875		168,599,875	-	168,599,875
56	369	Services	34,458,226		34,458,226	-	34,458,226
57	370	Meters	39,970,580		39,970,580	-	39,970,580
58	371	Install on Customer Premise	-		-	-	-
59	373	Street Lighting / Signal Systems	109,522,342		109,522,342	-	109,522,342
60	374	ARO Cost Elec Distribution	522,291		522,291	(522,291)	-
61		Total Electric Distribution	1,363,177,053		1,363,177,053	(522,291)	1,362,654,761



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	6,503,683		6,503,683	-	6,503,683
67	393	Stores Equipment	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	7,055,582		7,055,582	-	7,055,582
69	395	Laboratory Equipment	-		-	-	-
70	396	Power Operated Equipment	2,273,346		2,273,346	-	2,273,346
71	397	Communication Equipment	10,465,637		10,465,637	(10,465,637)	-
72	398	Miscellaneous Equipment	-		-	-	-
73		Total Electric General Plant	<u>26,298,249</u>		<u>26,298,249</u>	(10,465,637)	15,832,612
74		<b><u>Common Plant (1)</u></b>					
75	301	Organization	58,648		58,648	-	58,648
76	302	Franchises and Consents	-		-	-	-
77	303	Misc Intangible Plant	79,195,215		79,195,215	-	79,195,215
78	389	Land and Land Rights	1,236,543		1,236,543	-	1,236,543
79	390	Structures and Improvements	56,834,351		56,834,351	-	56,834,351
80	391	Office Furniture and Equipment	30,670,258		30,670,258	-	30,670,258
81	392	Transportation Equipment	191,923		191,923	-	191,923
82	393	Stores Equipment	1,029,753		1,029,753	-	1,029,753
83	394	Tools, Shop, and Garage Equipment	2,861,058		2,861,058	-	2,861,058
84	395	Laboratory Equipment	-		-	-	-
85	396	Power Operated Equipment	239,810		239,810	-	239,810
86	397	Communication Equipment	29,919,461		29,919,461	-	29,919,461
87	398	Miscellaneous Equipment	-		-	-	-
88	399	ARO Cost Common	-		-	-	-
89		Total Common Plant allocated to Electric	<u>202,237,020</u>		<u>202,237,020</u>	-	202,237,020
90		TOTAL ELECTRIC PLANT IN SERVICE	<u>5,673,464,482</u>		<u>5,673,464,482</u>	(1,344,964,699)	<u>4,328,499,783</u>

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(360,851)	100.000%	(360,851)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(31,264,136)	100.000%	(31,264,136)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,116,263,871)	100.000%	(1,116,263,871)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(28,640,030)	100.000%	(28,640,030)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	(3,649,107)	100.000%	(3,649,107)		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(137,524,339)	100.000%	(137,524,339)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(257,805)	100.000%	(257,805)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(84,264)	100.000%	(84,264)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(218,085)	100.000%	(218,085)		ARO amounts excluded from rate base
10	374	ARO Cost Elec Distribution	(522,291)	100.000%	(522,291)		ARO amounts excluded from rate base
11	397	Communication Equipment (General)	<u>(8,901,782)</u>	100.000%	<u>(8,901,782)</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u><u>(1,327,686,561)</u></u>		<u><u>(1,327,686,561)</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(1,432,213)	100.000%	(1,432,213)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(31,264,136)	100.000%	(31,264,136)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,130,906,791)	100.000%	(1,130,906,791)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(28,640,030)	100.000%	(28,640,030)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	(3,649,107)	100.000%	(3,649,107)		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(137,524,339)	100.000%	(137,524,339)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(257,805)	100.000%	(257,805)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(84,264)	100.000%	(84,264)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(218,085)	100.000%	(218,085)		ARO amounts excluded from rate base
10	374	ARO Cost Elec Distribution	(522,291)	100.000%	(522,291)		ARO amounts excluded from rate base
11	397	Communication Equipment (General)	<u>(10,465,637)</u>	100.000%	<u>(10,465,637)</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u>(1,344,964,699)</u>		<u>(1,344,964,699)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240	(0)	-	-	2,240
3	302	Franchises and Consents	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	2,240	(0)	-	-	2,240
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	6,787,926	-	-	839,535	7,627,462
8	311	Structures and Improvements	291,264,498	12,072,652	(400,438)	(3,933,807)	299,002,906
9	312	Boiler Plant Equipment	1,920,904,844	344,619,942	(67,257,174)	6,855,563	2,205,123,175
10	313	Engines and engine-driven generators	-	-	-	-	-
11	314	Turbogenerator Units	224,994,242	1,594,991	(1,626,103)	-	224,963,130
12	315	Accessory Electric Equipment	141,716,157	25,502,019	(1,475,609)	-	165,742,567
13	316	Misc Power Plant Equip	18,239,206	3,242,965	(48,781)	(149,103)	21,284,286
14	317	ARO Cost Steam Production	137,737,821	-	(213,482)	-	137,524,339
15		Total Electric Steam Production	2,741,644,694	387,032,568	(71,021,587)	3,612,189	3,061,267,864
16		<b><u>Electric Hydro Production</u></b>					
17	330	Land and Land Rights	7	44,440	-	-	44,447
18	331	Structures and Improvements	9,454,745	10,285	(3,672)	-	9,461,359
19	332	Reservoirs, Dams, and Water	19,411,562	15,436	(73,002)	-	19,353,997
20	333	Water Wheels, Turbines, Generators	71,547,880	16,000,021	-	-	87,547,901
21	334	Accessory Electric Equipment	9,802,968	10,288	-	-	9,813,256
22	335	Misc Power Plant Equipment	1,981,192	5,143	-	-	1,986,335
23	336	Roads, Railroads, and Bridges	29,931	-	-	-	29,931
24	337	ARO Cost Hydro Production	257,805	-	-	-	257,805
25		Total Electric Hydro Production	112,486,089	16,085,614	(76,673)	-	128,495,030
26		<b><u>Electric Other Production</u></b>					
27	340	Land and Land Rights	20,260	103,619	-	-	123,879
28	341	Structures and Improvements	32,385,978	9,699,906	(225,785)	(8,829,349)	33,030,750
29	342	Fuel Holders, Producers, Accessories	46,116,141	(21,951,069)	-	-	24,165,072
30	343	Prime Movers	188,288,100	49,228,758	-	-	237,516,858

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
31	344	Generators	65,445,789	(14,936,358)	-	8,227,211	58,736,642
32	345	Accessory Electric Equipment	29,548,309	(1,464,269)	-	414,341	28,498,381
33	346	Misc Power Plant Equipment	3,802,291	927,327	-	187,797	4,917,415
34	347	ARO Cost Other Production	84,264	-	-	-	84,264
35		Total Electric Other Production	365,691,132	21,607,914	(225,785)	(0)	387,073,261
36		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,144,162	-	-	-	11,144,162
38	352	Structures and Improvements	12,356,704	4,804,848	(22,796)	-	17,138,756
39	353	Station Equipment	177,505,595	18,954,482	(1,081,015)	328,323	195,707,386
40	354	Towers and Fixtures	43,930,062	1,918	(174,733)	-	43,757,248
41	355	Poles and Fixtures	74,174,678	18,172,216	(147,117)	-	92,199,777
42	356	OH Conductors and Devices	55,234,629	4,985,311	(190,913)	-	60,029,028
43	357	Underground Conduit	2,278,628	-	-	(590,815)	1,687,813
44	358	UG Conductors and Devices	7,425,136	-	-	(59,664)	7,365,473
45	359	ARO Cost Elec Transmission	218,085	-	-	-	218,085
46		Total Electric Transmission	384,267,680	46,918,776	(1,616,574)	(322,155)	429,247,728
47		<b><u>Electric Distribution</u></b>					
48	360	Land and Land Rights	4,100,654	871,644	-	(871,644)	4,100,654
49	361	Structures and Improvements	7,585,701	(19,081)	(9,880)	-	7,556,740
50	362	Station Equipment	132,153,201	4,379,476	(297,954)	(256,226)	135,978,497
51	364	Poles, Towers, and Fixtures	187,154,594	12,849,487	(1,045,634)	-	198,958,447
52	365	OH Conductors and Devices	300,188,753	13,219,334	(2,815,759)	-	310,592,328
53	366	Underground Conduit	84,747,552	4,428,385	(60,654)	578,381	89,693,663
54	367	UG Conductors and Devices	208,180,901	12,740,546	(1,193,796)	-	219,727,651
55	368	Line Transformers	159,317,537	4,445,750	(334,283)	-	163,429,004
56	369	Services	30,406,834	4,190,556	(139,163)	-	34,458,226
57	370	Meters	41,833,847	1,120,123	(107,077)	-	42,846,892
58	371	Install on Customer Premise	-	-	-	-	-
59	373	Street Lighting / Signal Systems	99,008,875	9,979,128	(3,931,086)	-	105,056,917
60	374	ARO Cost Elec Distribution	522,291	-	-	-	522,291
61		Total Electric Distribution	1,255,200,740	68,205,347	(9,935,286)	(549,490)	1,312,921,311

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
62	E	<b>Electric General Plant</b>					
63	389	Land and Land Rights	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-
66	392	Transportation Equipment	4,269,682	2,202,669	(76,360)	-	6,395,991
67	393	Stores Equipment	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	6,604,918	112,068	(92,166)	-	6,624,820
69	395	Laboratory Equipment	-	-	-	-	-
70	396	Power Operated Equipment	2,074,116	186,442	-	-	2,260,558
71	397	Communication Equipment	6,518,223	2,383,559	-	-	8,901,782
72	398	Miscellaneous Equipment	-	-	-	-	-
73		Total Electric General Plant	19,466,939	4,884,738	(168,526)	-	24,183,151
74	C	<b>Common Plant (1)</b>					
75	301	Organization	58,648	-	-	-	58,648
76	302	Franchises and Consents	-	-	-	-	-
77	303	Misc Intangible Plant	67,555,519	8,784,281	(5,015,604)	-	71,324,196
78	389	Land and Land Rights	1,236,543	-	-	-	1,236,543
79	390	Structures and Improvements	54,508,779	1,742,532	(117,122)	-	56,134,189
80	391	Office Furniture and Equipment	27,298,091	6,832,819	(4,264,122)	-	29,866,788
81	392	Transportation Equipment	197,316	-	(5,393)	-	191,923
82	393	Stores Equipment	1,048,670	(18,917)	-	-	1,029,753
83	394	Tools, Shop, and Garage Equipment	2,794,813	27,656	-	-	2,822,469
84	395	Laboratory Equipment	-	-	-	-	-
85	396	Power Operated Equipment	220,893	18,917	-	-	239,810
86	397	Communication Equipment	32,308,710	3,436,745	(6,943,089)	-	28,802,366
87	398	Miscellaneous Equipment	-	-	-	-	-
88	399	ARO Cost Common	-	-	-	-	-
89		Total Common Plant allocated to Electric	187,227,982	20,824,032	(16,345,330)	-	191,706,685
90		TOTAL ELECTRIC PLANT IN SERVICE	5,065,987,498	565,558,989	(99,389,762)	2,740,544	5,534,897,270

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-	-	-	2,240	2,240
3	302	Franchises and Consents	-	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	2,240	-	-	-	2,240	2,240
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	7,627,462	1,989,671	-	-	9,617,133	8,698,823
8	311	Structures and Improvements	299,002,906	1,835,590	-	-	300,838,496	300,080,532
9	312	Boiler Plant Equipment	2,216,578,548	24,033,008	(9,745,053)	-	2,230,866,503	2,226,272,220
10	313	Engines and engine-driven generators	-	-	-	-	-	-
11	314	Turbogenerator Units	224,481,992	7,910,080	(1,649,138)	-	230,742,934	225,489,749
12	315	Accessory Electric Equipment	165,770,137	113,463	-	-	165,883,600	165,856,031
13	316	Misc Power Plant Equip	21,764,286	23,251,440	-	-	45,015,726	31,597,544
14	317	ARO Cost Steam Production	137,524,339	-	-	-	137,524,339	137,524,339
15		Total Electric Steam Production	3,072,749,669	59,133,252	(11,394,191)	-	3,120,488,731	3,095,519,238
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	44,447	-	-	-	44,447	44,447
18	331	Structures and Improvements	9,636,359	-	-	-	9,636,359	9,636,359
19	332	Reservoirs, Dams, and Water	19,353,997	1,882,000	-	-	21,235,997	20,627,966
20	333	Water Wheels, Turbines, Generators	101,829,042	3,086,503	-	-	104,915,546	104,325,314
21	334	Accessory Electric Equipment	9,813,256	-	-	-	9,813,256	9,813,256
22	335	Misc Power Plant Equipment	1,986,335	-	-	-	1,986,335	1,986,335
23	336	Roads, Railroads, and Bridges	29,931	-	-	-	29,931	29,931
24	337	ARO Cost Hydro Production	257,805	-	-	-	257,805	257,805
25		Total Electric Hydro Production	142,951,171	4,968,503	-	-	147,919,674	146,721,412
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	123,878	-	-	-	123,878	123,878
28	341	Structures and Improvements	33,030,750	216,000	-	-	33,246,750	33,151,904
29	342	Fuel Holders, Producers, Accessories	24,165,072	-	-	-	24,165,072	24,165,072
30	343	Prime Movers	237,516,858	7,269,573	-	-	244,786,431	242,127,427
31	344	Generators	58,736,642	-	-	-	58,736,642	58,736,642
32	345	Accessory Electric Equipment	28,498,381	5,577,534	-	-	34,075,915	32,128,982
33	346	Misc Power Plant Equipment	6,204,871	435,500	-	-	6,640,371	6,549,794
34	347	ARO Cost Other Production	84,264	-	-	-	84,264	84,264
35		Total Electric Other Production	388,360,717	13,498,606	-	-	401,859,323	397,067,963

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,144,162	-	-	-	11,144,162	11,144,162
38	352	Structures and Improvements	17,138,756	-	-	-	17,138,756	17,138,756
39	353	Station Equipment	196,296,104	11,799,063	(1,818,102)	-	206,277,065	201,588,586
40	354	Towers and Fixtures	43,757,248	-	-	-	43,757,248	43,757,248
41	355	Poles and Fixtures	95,210,952	6,170,461	-	-	101,381,412	97,869,946
42	356	OH Conductors and Devices	60,076,902	145,683	-	-	60,222,585	60,149,268
43	357	Underground Conduit	1,687,813	-	-	-	1,687,813	1,687,813
44	358	UG Conductors and Devices	8,887,443	-	-	-	8,887,443	8,887,443
45	359	ARO Cost Elec Transmission	218,085	-	-	-	218,085	218,085
46		Total Electric Transmission	434,417,466	18,115,207	(1,818,102)	-	450,714,571	442,441,308
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,100,654	699,470	-	-	4,800,124	4,477,292
49	361	Structures and Improvements	7,556,740	962,396	-	-	8,519,136	8,074,953
50	362	Station Equipment	136,761,427	5,664,382	-	-	142,425,808	140,122,800
51	364	Poles, Towers, and Fixtures	204,562,725	18,602,601	(1,253,228)	-	221,912,098	213,293,280
52	365	OH Conductors and Devices	311,873,370	8,091,198	(2,131,844)	-	317,832,724	314,946,460
53	366	Underground Conduit	93,689,767	19,615,428	-	-	113,305,196	103,722,363
54	367	UG Conductors and Devices	220,935,130	8,696,232	-	-	229,631,362	225,466,590
55	368	Line Transformers	165,033,317	6,655,114	-	-	171,688,431	168,599,875
56	369	Services	34,458,226	-	-	-	34,458,226	34,458,226
57	370	Meters	43,184,298	22,700,047	(25,474,023)	-	40,410,321	39,970,580
58	371	Install on Customer Premise	-	-	-	-	-	-
59	373	Street Lighting / Signal Systems	106,838,434	6,411,967	(1,023,192)	-	112,227,209	109,522,342
60	374	ARO Cost Elec Distribution	522,291	-	-	-	522,291	522,291
61		Total Electric Distribution	1,329,516,381	98,098,834	(29,882,287)	-	1,397,732,928	1,363,177,053
62	E	<b><u>Electric General Plant</u></b>						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	6,395,991	200,000	-	-	6,595,991	6,503,683
67	393	Stores Equipment	-	-	-	-	-	-
68	394	Tools, Shop, and Garage Equipment	6,480,865	1,153,914	(147,226)	-	7,487,553	7,055,582
69	395	Laboratory Equipment	-	-	-	-	-	-
70	396	Power Operated Equipment	2,260,558	23,750	-	-	2,284,308	2,273,346
71	397	Communication Equipment	9,697,332	1,697,985	-	-	11,395,317	10,465,637



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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SCHEDULE B-2.3

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
72	398	Miscellaneous Equipment	-	-	-	-	-	-
73		Total Electric General Plant	24,834,746	3,075,649	(147,226)	-	27,763,169	26,298,249
74	C	<b>Common Plant (1)</b>						
75	301	Organization	58,648	-	-	-	58,648	58,648
76	302	Franchises and Consents	-	-	-	-	-	-
77	303	Misc Intangible Plant	70,442,388	17,741,401	(5,136,776)	-	83,047,013	79,195,215
78	389	Land and Land Rights	1,236,543	-	-	-	1,236,543	1,236,543
79	390	Structures and Improvements	56,533,189	548,100	-	-	57,081,289	56,834,351
80	391	Office Furniture and Equipment	28,689,721	4,538,841	(1,801,330)	-	31,427,232	30,670,258
81	392	Transportation Equipment	191,923	-	-	-	191,923	191,923
82	393	Stores Equipment	1,029,753	-	-	-	1,029,753	1,029,753
83	394	Tools, Shop, and Garage Equipment	2,822,469	70,133	(79,052)	-	2,813,550	2,861,058
84	395	Laboratory Equipment	-	-	-	-	-	-
85	396	Power Operated Equipment	239,810	-	-	-	239,810	239,810
86	397	Communication Equipment	28,983,806	1,379,719	-	-	30,363,525	29,919,461
87	398	Miscellaneous Equipment	-	-	-	-	-	-
88	399	ARO Cost Common	-	-	-	-	-	-
89		Total Common Plant allocated to Electric	190,228,250	24,278,194	(7,017,158)	-	207,489,286	202,237,020
90		TOTAL ELECTRIC PLANT IN SERVICE	5,583,060,639	221,168,246	(50,258,964)	-	5,753,969,921	5,673,464,482

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
LEASED PROPERTY  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 1 OF 2

WITNESS: C. M. GARRETT

---

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
LEASED PROPERTY  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 2 OF 2

WITNESS: C. M. GARRETT

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF FEBRUARY 28, 2017

DATA:    X    BASE PERIOD    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6

PAGE 1 OF 2

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$			\$		
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	56,140	-	56,140						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
9	Land (GR5) located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
14	TOTAL PLANT HELD FOR FUTURE USE		3,126,750	-	3,126,750	-			-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6

PAGE 2 OF 2

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED			EXPENSES INCURRED		
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.	DESCRIPTION
			\$	\$	\$	\$				\$	
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322						
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595						
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	56,140	-	56,140						
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017						
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846						
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536						
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321						
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731						
9	Land (GR5) located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410						
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644						
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009						
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967						
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212						
14	TOTAL PLANT HELD FOR FUTURE USE		3,126,750	-	3,126,750	-			-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF FEBRUARY 28, 2017

DATA:  X BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7

PAGE 1 OF 2

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	1	27			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-			Non-utility property not included in rate base
20		TOTAL		630,897	63,362	567,535			Non-utility property not included in rate base



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7  
PAGE 2 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	1	27			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-			Non-utility property not included in rate base
20		<b>TOTAL</b>		<b>630,897</b>	<b>63,362</b>	<b>567,535</b>	<b>-</b>		Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:   X   BASE PERIOD        FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	<u>2,240</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	7,627,462	-		-	-	-
8	311	Structures and Improvements	299,002,906	(180,500,581)		(180,500,581)	563,036	(179,937,545)
9	312	Boiler Plant Equipment	2,205,123,175	(436,414,315)		(436,414,315)	39,830,654	(396,583,661)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	224,963,130	(102,041,594)		(102,041,594)	-	(102,041,594)
12	315	Accessory Electric Equipment	165,742,567	(83,004,386)		(83,004,386)	375,844	(82,628,542)
13	316	Misc Power Plant Equip	21,284,286	(6,527,812)		(6,527,812)	106,030	(6,421,782)
14	317	ARO Cost Steam Production	137,524,339	(42,921,781)		(42,921,781)	42,921,781	-
15		Total Electric Steam Production	<u>3,061,267,864</u>	<u>(851,410,469)</u>		<u>(851,410,469)</u>	<u>83,797,344</u>	<u>(767,613,125)</u>
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	44,447	-		-	-	-
18	331	Structures and Improvements	9,461,359	(4,355,291)		(4,355,291)	-	(4,355,291)
19	332	Reservoirs, Dams, and Water	19,353,997	(3,464,951)		(3,464,951)	-	(3,464,951)
20	333	Water Wheels, Turbines, Generators	87,547,901	893,811		893,811	-	893,811
21	334	Accessory Electric Equipment	9,813,256	(2,789,913)		(2,789,913)	-	(2,789,913)
22	335	Misc Power Plant Equipment	1,986,335	(203,253)		(203,253)	-	(203,253)
23	336	Roads, Railroads, and Bridges	29,931	(20,518)		(20,518)	-	(20,518)
24	337	ARO Cost Hydro Production	257,805	(9,938)		(9,938)	9,938	-
25		Total Electric Hydro Production	<u>128,495,030</u>	<u>(9,950,054)</u>		<u>(9,950,054)</u>	<u>9,938</u>	<u>(9,940,115)</u>
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	123,879	-		-	-	-
28	341	Structures and Improvements	33,030,750	(6,058,793)		(6,058,793)	-	(6,058,793)
29	342	Fuel Holders, Producers, Accessories	24,165,072	(17,226,719)		(17,226,719)	-	(17,226,719)
30	343	Prime Movers	237,516,858	(44,027,111)		(44,027,111)	-	(44,027,111)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	344	Generators	58,736,642	(31,263,264)		(31,263,264)	-	(31,263,264)
32	345	Accessory Electric Equipment	28,498,381	(11,488,667)		(11,488,667)	-	(11,488,667)
33	346	Misc Power Plant Equipment	4,917,415	(1,474,789)		(1,474,789)	-	(1,474,789)
34	347	ARO Cost Other Production	84,264	(9,245)		(9,245)	9,245	-
35		Total Electric Other Production	387,073,261	(111,548,588)		(111,548,588)	9,245	(111,539,343)
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,144,162	(3,115,289)		(3,115,289)	-	(3,115,289)
38	352	Structures and Improvements	17,138,756	(2,240,577)		(2,240,577)	-	(2,240,577)
39	353	Station Equipment	195,707,386	(68,112,059)		(68,112,059)	-	(68,112,059)
40	354	Towers and Fixtures	43,757,248	(25,143,599)		(25,143,599)	-	(25,143,599)
41	355	Poles and Fixtures	92,199,777	(23,896,327)		(23,896,327)	-	(23,896,327)
42	356	OH Conductors and Devices	60,029,028	(28,007,632)		(28,007,632)	-	(28,007,632)
43	357	Underground Conduit	1,687,813	(614,920)		(614,920)	-	(614,920)
44	358	UG Conductors and Devices	7,365,473	(3,165,190)		(3,165,190)	-	(3,165,190)
45	359	ARO Cost Elec Transmission	218,085	(30,468)		(30,468)	30,468	-
46		Total Electric Transmission	429,247,728	(154,326,062)		(154,326,062)	30,468	(154,295,594)
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,100,654	(31)		(31)	-	(31)
49	361	Structures and Improvements	7,556,740	(2,291,246)		(2,291,246)	-	(2,291,246)
50	362	Station Equipment	135,978,497	(43,937,521)		(43,937,521)	-	(43,937,521)
51	364	Poles, Towers, and Fixtures	198,958,447	(78,145,035)		(78,145,035)	-	(78,145,035)
52	365	OH Conductors and Devices	310,592,328	(116,594,890)		(116,594,890)	-	(116,594,890)
53	366	Underground Conduit	89,693,663	(30,142,748)		(30,142,748)	-	(30,142,748)
54	367	UG Conductors and Devices	219,727,651	(59,484,461)		(59,484,461)	-	(59,484,461)
55	368	Line Transformers	163,429,004	(77,630,190)		(77,630,190)	-	(77,630,190)
56	369	Services	34,458,226	(25,156,654)		(25,156,654)	-	(25,156,654)
57	370	Meters	42,846,892	(25,678,088)		(25,678,088)	-	(25,678,088)
58	371	Install on Customer Premise	-	-		-	-	-
59	373	Street Lighting / Signal Systems	105,056,917	(36,989,510)		(36,989,510)	-	(36,989,510)
60	374	ARO Cost Elec Distribution	522,291	(50,711)		(50,711)	50,711	-
61		Total Electric Distribution	1,312,921,311	(496,101,085)		(496,101,085)	50,711	(496,050,373)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	<b>Electric General Plant</b>						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	6,395,991	(2,529,118)		(2,529,118)	-	(2,529,118)
67	393	Stores Equipment	-	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	6,624,820	(2,568,412)		(2,568,412)	-	(2,568,412)
69	395	Laboratory Equipment	-	(42)		(42)	-	(42)
70	396	Power Operated Equipment	2,260,558	(1,918,569)		(1,918,569)	-	(1,918,569)
71	397	Communication Equipment	8,901,782	(1,959,175)		(1,959,175)	1,959,175	-
72	398	Miscellaneous Equipment	-	-		-	-	-
73		Total Electric General Plant	24,183,151	(8,975,316)		(8,975,316)	1,959,175	(7,016,141)
74	C	<b>Common Plant (1)</b>						
75	301	Organization	58,648	-		-	-	-
76	302	Franchises and Consents	-	-		-	-	-
77	303	Misc Intangible Plant	71,324,196	(37,350,545)		(37,350,545)	-	(37,350,545)
78	389	Land and Land Rights	1,236,543	(98,580)		(98,580)	-	(98,580)
79	390	Structures and Improvements	56,134,189	(24,617,723)		(24,617,723)	-	(24,617,723)
80	391	Office Furniture and Equipment	29,866,788	(11,299,416)		(11,299,416)	-	(11,299,416)
81	392	Transportation Equipment	191,923	(134,800)		(134,800)	-	(134,800)
82	393	Stores Equipment	1,029,753	(649,884)		(649,884)	-	(649,884)
83	394	Tools, Shop, and Garage Equipment	2,822,469	(1,569,273)		(1,569,273)	-	(1,569,273)
84	395	Laboratory Equipment	-	-		-	-	-
85	396	Power Operated Equipment	239,810	(211,070)		(211,070)	-	(211,070)
86	397	Communication Equipment	28,802,366	(22,070,720)		(22,070,720)	-	(22,070,720)
87	398	Miscellaneous Equipment	-	-		-	-	-
88	399	ARO Cost Common	-	-		-	-	-
89		Total Common Plant allocated to Electric	191,706,685	(98,002,011)		(98,002,011)	-	(98,002,011)
90		TOTAL ELECTRIC PLANT	5,534,897,270	(1,730,313,584)		(1,730,313,584)	85,856,882	(1,644,456,702)

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	8,698,823	-		-	-	-
8	311	Structures and Improvements	300,080,532	(184,698,615)		(184,698,615)	977,829	(183,720,786)
9	312	Boiler Plant Equipment	2,226,272,220	(476,330,945)		(476,330,945)	71,808,082	(404,522,863)
10	313	Engines and engine-driven generators	-	-		-	-	-
11	314	Turbogenerator Units	225,489,749	(102,914,856)		(102,914,856)	-	(102,914,856)
12	315	Accessory Electric Equipment	165,856,031	(86,796,036)		(86,796,036)	637,848	(86,158,188)
13	316	Misc Power Plant Equip	31,597,544	(445,163)		(445,163)	194,167	(250,996)
14	317	ARO Cost Steam Production	137,524,339	(54,259,064)		(54,259,064)	54,259,064	-
15		Total Electric Steam Production	3,095,519,238	(905,444,679)		(905,444,679)	127,876,990	(777,567,688)
16		<b><u>Electric Hydro Production</u></b>						
17	330	Land and Land Rights	44,447	-		-	-	-
18	331	Structures and Improvements	9,636,359	(4,447,724)		(4,447,724)	-	(4,447,724)
19	332	Reservoirs, Dams, and Water	20,627,966	(3,641,532)		(3,641,532)	-	(3,641,532)
20	333	Water Wheels, Turbines, Generators	104,325,314	(1,753,948)		(1,753,948)	-	(1,753,948)
21	334	Accessory Electric Equipment	9,813,256	(2,973,612)		(2,973,612)	-	(2,973,612)
22	335	Misc Power Plant Equipment	1,986,335	(251,721)		(251,721)	-	(251,721)
23	336	Roads, Railroads, and Bridges	29,931	(21,068)		(21,068)	-	(21,068)
24	337	ARO Cost Hydro Production	257,805	(12,065)		(12,065)	12,065	-
25		Total Electric Hydro Production	146,721,412	(13,101,670)		(13,101,670)	12,065	(13,089,605)
26		<b><u>Electric Other Production</u></b>						
27	340	Land and Land Rights	123,878	-		-	-	-
28	341	Structures and Improvements	33,151,904	(12,088,404)		(12,088,404)	-	(12,088,404)
29	342	Fuel Holders, Producers, Accessories	24,165,072	(5,912,450)		(5,912,450)	-	(5,912,450)
30	343	Prime Movers	242,127,427	(61,076,918)		(61,076,918)	-	(61,076,918)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	344	Generators	58,736,642	(24,534,588)		(24,534,588)	-	(24,534,588)
32	345	Accessory Electric Equipment	32,128,982	(7,826,217)		(7,826,217)	-	(7,826,217)
33	346	Misc Power Plant Equipment	6,549,794	(1,846,267)		(1,846,267)	-	(1,846,267)
34	347	ARO Cost Other Production	84,264	(11,043)		(11,043)	11,043	-
35		Total Electric Other Production	397,067,963	(113,295,888)		(113,295,888)	11,043	(113,284,845)
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,144,162	(3,207,204)		(3,207,204)	-	(3,207,204)
38	352	Structures and Improvements	17,138,756	(2,492,460)		(2,492,460)	-	(2,492,460)
39	353	Station Equipment	201,588,586	(69,045,860)		(69,045,860)	-	(69,045,860)
40	354	Towers and Fixtures	43,757,248	(25,797,064)		(25,797,064)	-	(25,797,064)
41	355	Poles and Fixtures	97,869,946	(26,110,731)		(26,110,731)	-	(26,110,731)
42	356	OH Conductors and Devices	60,149,268	(29,486,660)		(29,486,660)	-	(29,486,660)
43	357	Underground Conduit	1,687,813	(639,742)		(639,742)	-	(639,742)
44	358	UG Conductors and Devices	8,887,443	(3,189,325)		(3,189,325)	-	(3,189,325)
45	359	ARO Cost Elec Transmission	218,085	(33,567)		(33,567)	33,567	-
46		Total Electric Transmission	442,441,308	(160,002,616)		(160,002,616)	33,567	(159,969,049)
47		<b><u>Electric Distribution</u></b>						
48	360	Land and Land Rights	4,477,292	(31)		(31)	-	(31)
49	361	Structures and Improvements	8,074,953	(2,396,216)		(2,396,216)	-	(2,396,216)
50	362	Station Equipment	140,122,800	(45,971,937)		(45,971,937)	-	(45,971,937)
51	364	Poles, Towers, and Fixtures	213,293,280	(81,408,824)		(81,408,824)	-	(81,408,824)
52	365	OH Conductors and Devices	314,946,460	(122,250,146)		(122,250,146)	-	(122,250,146)
53	366	Underground Conduit	103,722,363	(30,479,631)		(30,479,631)	-	(30,479,631)
54	367	UG Conductors and Devices	225,466,590	(62,902,138)		(62,902,138)	-	(62,902,138)
55	368	Line Transformers	168,599,875	(80,546,826)		(80,546,826)	-	(80,546,826)
56	369	Services	34,458,226	(26,075,505)		(26,075,505)	-	(26,075,505)
57	370	Meters	39,970,580	(16,266,923)		(16,266,923)	-	(16,266,923)
58	371	Install on Customer Premise	-	-		-	-	-
59	373	Street Lighting / Signal Systems	109,522,342	(39,739,378)		(39,739,378)	-	(39,739,378)
60	374	ARO Cost Elec Distribution	522,291	(55,010)		(55,010)	55,010	-
61		Total Electric Distribution	1,363,177,053	(508,092,566)		(508,092,566)	55,010	(508,037,556)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 6 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	<b><u>Electric General Plant</u></b>						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	6,503,683	(2,678,413)		(2,678,413)	-	(2,678,413)
67	393	Stores Equipment	-	-		-	-	-
68	394	Tools, Shop, and Garage Equipment	7,055,582	(2,658,705)		(2,658,705)	-	(2,658,705)
69	395	Laboratory Equipment	-	(42)		(42)	-	(42)
70	396	Power Operated Equipment	2,273,346	(1,931,112)		(1,931,112)	-	(1,931,112)
71	397	Communication Equipment	10,465,637	(2,892,261)		(2,892,261)	2,892,261	-
72	398	Miscellaneous Equipment	-	-		-	-	-
73		Total Electric General Plant	26,298,249	(10,160,533)		(10,160,533)	2,892,261	(7,268,272)
74	C	<b><u>Common Plant (1)</u></b>						
75	301	Organization	58,648	-		-	-	-
76	302	Franchises and Consents	-	-		-	-	-
77	303	Misc Intangible Plant	79,195,215	(40,982,991)		(40,982,991)	-	(40,982,991)
78	389	Land and Land Rights	1,236,543	(99,393)		(99,393)	-	(99,393)
79	390	Structures and Improvements	56,834,351	(25,940,847)		(25,940,847)	-	(25,940,847)
80	391	Office Furniture and Equipment	30,670,258	(11,828,157)		(11,828,157)	-	(11,828,157)
81	392	Transportation Equipment	191,923	(138,901)		(138,901)	-	(138,901)
82	393	Stores Equipment	1,029,753	(696,377)		(696,377)	-	(696,377)
83	394	Tools, Shop, and Garage Equipment	2,861,058	(1,670,259)		(1,670,259)	-	(1,670,259)
84	395	Laboratory Equipment	-	-		-	-	-
85	396	Power Operated Equipment	239,810	(211,736)		(211,736)	-	(211,736)
86	397	Communication Equipment	29,919,461	(23,267,070)		(23,267,070)	-	(23,267,070)
87	398	Miscellaneous Equipment	-	-		-	-	-
88	399	ARO Cost Common	-	-		-	-	-
89		Total Common Plant allocated to Electric	202,237,020	(104,835,731)		(104,835,731)	-	(104,835,731)
90		TOTAL ELECTRIC PLANT	5,673,464,482	(1,814,933,682)		(1,814,933,682)	130,880,936	(1,684,052,745)

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	563,036	100.000%	563,036		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	39,830,654	100.000%	39,830,654		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	375,844	100.000%	375,844		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	106,030	100.000%	106,030		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	42,921,781	100.000%	42,921,781		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	9,938	100.000%	9,938		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	9,245	100.000%	9,245		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	30,468	100.000%	30,468		ARO amounts excluded from rate base
9	374	ARO Cost Elec Distribution	50,711	100.000%	50,711		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>1,959,175</u>	100.000%	<u>1,959,175</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u><u>85,856,882</u></u>		<u><u>85,856,882</u></u>		



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	977,829	100.000%	977,829		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	71,808,082	100.000%	71,808,082		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	637,848	100.000%	637,848		ECR amounts excluded from rate base
4	316	Misc Power Plant Equip	194,167	100.000%	194,167		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	54,259,064	100.000%	54,259,064		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	12,065	100.000%	12,065		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	11,043	100.000%	11,043		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	33,567	100.000%	33,567		ARO amounts excluded from rate base
9	374	ARO Cost Elec Distribution	55,010	100.000%	55,010		ARO amounts excluded from rate base
10	397	Communication Equipment (General)	<u>2,892,261</u>	100.000%	<u>2,892,261</u>		DSM amounts excluded from rate base
11		TOTAL ADJUSTMENTS	<u><u>130,880,936</u></u>		<u><u>130,880,936</u></u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2

PAGE 1 OF 4

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	2,240	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	11.12%	-	0%	3.8-7.5	5-SQ, SQUARE
5		Total Intangible Plant	2,240	-		-			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	7,266,610	-	0.00%	-	0%		
8	311	Structures and Improvements	267,738,770	179,937,545	1.85%	4,946,191	-2%,-8%,-11%	24.3	100-S1
9	312	Boiler Plant Equipment	1,088,859,304	396,583,661	3.16%	34,436,928	-2%,-8%,-11%	18.6	50-R1.5
10	313	Engines and engine-driven generators	-	-					
11	314	Turbogenerator Units	224,963,130	102,041,594	2.27%	5,109,474	-2%,-8%,-11%	21.6	60-S1.5
12	315	Accessory Electric Equipment	137,102,536	82,628,542	2.75%	3,766,639	-2%,-8%,-11%	14.4	55-S2
13	316	Misc Power Plant Equip	17,635,179	6,421,782	4.69%	827,716	-2%,-8%,-11%	14.6	45-R2.5
14	317	ARO Cost Steam (Eqp)	(0)	-					
15		Total Electric Steam Production	1,743,565,529	767,613,125		49,086,948			
16		<b><u>Electric Hydro Production</u></b>							
17	330	Land and Land Rights	44,447	-	0.00%	-	0%		
18	331	Structures and Improvements	9,461,359	4,355,291	0.48%	45,792	-3%	33.5	100-S2
19	332	Reservoirs, Dams, and Water	19,353,997	3,464,951	2.62%	507,478	-3%	33.7	100-S2.5
20	333	Water Wheels, Turbines, Generators	87,547,901	(893,811)	2.96%	2,588,480	-3%	33.3	100-S2.5
21	334	Accessory Electric Equipment	9,813,256	2,789,913	2.01%	196,935	-3%	33.8	80-S4
22	335	Misc Power Plant Equipment	1,986,335	203,253	2.64%	52,481	-3%	32.2	80-S1.5
23	336	Roads, Railroads, and Bridges	29,931	20,518	2.26%	676	-3%	19.3	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%				
25		Total Electric Hydro Production	128,237,225	9,940,115		3,391,841			
26		<b><u>Electric Other Production</u></b>							
27	340	Land and Land Rights	123,879	-	0.00%	-			
28	341	Structures and Improvements	33,030,750	6,058,793	3.70%	1,221,351	-3%	20.1	55-R3
29	342	Fuel Holders, Producers, Accessories	24,165,072	17,228,719	4.25%	1,027,394	-3%	17.6	45-R2.5
30	343	Prime Movers	237,516,858	44,027,111	4.58%	10,874,104	-2%,-3%	17.0	30-R2
31	344	Generators	58,736,642	31,263,264	2.95%	1,731,245	-3%	17.9	60-S3
32	345	Accessory Electric Equipment	28,498,381	11,488,667	4.07%	1,161,217	-3%	18.1	45-R3
33	346	Misc Power Plant Equipment	4,917,415	1,474,789	3.68%	181,150	-3%	19.1	50-S3
34	347	ARO Cost Other Prod (Eqp)	-	-					
35		Total Electric Other Production	386,988,997	111,539,343		16,196,462			
36		<b><u>Electric Transmission</u></b>							
37	350	Land and Land Rights	11,144,162	3,115,289	1.50%	166,670	0%	47.3	60-R3
38	352	Structures and Improvements	17,138,756	2,240,577	1.74%	297,713	-5%	47.1	55-R1.5
39	353	Station Equipment	195,707,386	68,112,059	1.38%	2,705,261	-10%	40.2	55-R2.5
40	354	Towers and Fixtures	43,757,248	25,143,599	1.72%	751,554	-50%	54.6	70-R3
41	355	Poles and Fixtures	92,199,777	23,896,327	2.89%	2,668,299	-55%	41.8	53-R2
42	356	OH Conductors and Devices	60,029,028	28,007,632	2.50%	1,498,471	-40%	35.2	50-R2
43	357	Underground Conduit	1,687,813	614,920	1.67%	28,253	0%	44.6	55-R3
44	358	UG Conductors and Devices	7,365,473	3,165,190	2.98%	219,681	-5%	22.3	35-R3
45	359	ARO Cost Elec Transmission	-	-					
46		Total Electric Transmission	429,029,643	154,295,594		8,335,901			

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2017

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2

PAGE 2 OF 4

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
47		<b><u>Electric Distribution</u></b>							
48	360	Land and Land Rights	4,100,654	31	0.00%	-	0%		
49	361	Structures and Improvements	7,556,740	2,291,246	1.61%	121,895	-10%	40.0	50-L1.5
50	362	Station Equipment	135,978,497	43,937,521	2.09%	2,842,200	-15%	38.1	50-R1.5
51	364	Poles, Towers, and Fixtures	198,958,447	78,145,035	3.39%	6,735,695	-70%	35.4	50-R2.5
52	365	OH Conductors and Devices	310,592,328	116,594,890	2.98%	9,261,482	-60%	39.7	50-R1.5
53	366	Underground Conduit	89,693,663	30,142,748	1.50%	1,343,820	-20%	54.8	70-R4
54	367	UG Conductors and Devices	219,727,651	59,484,461	1.92%	4,225,561	-20%	45.1	55-R3
55	368	Line Transformers	163,429,004	77,630,190	2.38%	3,891,161	-20%	31.5	45-R3
56	369	Services	34,458,226	25,156,654	3.53%	1,216,714	-40%,-100%	29.7-34.2	45-R2.5, 50-R2
57	370	Meters	42,846,892	25,678,088	2.92%	1,250,722	0%	16.1	30-R2.5
58	371	Install on Customer Premise	-	-	0.00%	-			
59	373	Street Lighting / Signal Systems	105,056,917	36,989,510	3.66%	3,847,932	-25%,-30%	22.1-24.8	28-L0.5, 35-R2
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,312,399,020	496,050,373		34,737,182			
62		<b><u>Electric General Plant</u></b>							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	3.25%	-	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
65	391	Office Furniture and Equipment	-	-	10.44%	-	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
66	392	Transportation Equipment	6,395,991	2,529,118	1.86%	119,039	0%	5.8-13.5	7-L2.5, 14-S1.5, 20-S1
67	393	Stores Equipment	-	-	5.82%	-	0%	9.3	25-SQ
68	394	Tools, Shop, and Garage Equipment	6,624,820	2,568,412	4.51%	298,460	0%	14.9	25-SQ
69	395	Laboratory Equipment	-	42	0.00%	-			
70	396	Power Operated Equipment	2,260,558	1,918,569	2.78%	62,768	0%	7.8-10.8	12-L1.5, 8-L2, 17-L3
71	397	Communication Equipment	-	-	13.14%	-	0%	3.5	10-SQ
72	398	Miscellaneous Equipment	-	-	6.56%	-	0%		
73		Total Electric General Plant	15,281,369	7,016,141		480,267			
74		<b><u>Common Plant (1)</u></b>							
75	301	Organization	58,648	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	71,324,196	37,350,545	11.12%	7,930,809	0%	3.8-7.5	5-SQ, SQUARE
78	389	Land and Land Rights	1,236,543	98,580	0.00%	-	0%		
79	390	Structures and Improvements	56,134,189	24,617,723	3.25%	1,824,361	0%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5
80	391	Office Furniture and Equipment	29,866,788	11,299,416	10.44%	3,118,093	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
81	392	Transportation Equipment	191,923	134,800	9.78%	18,761	0%	6.0-9.6	7-L2.5, 14S1.5, 20-S1
82	393	Stores Equipment	1,029,753	649,884	5.82%	59,932	0%	9.3	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,822,469	1,569,273	5.04%	142,252	0%	14.2	25-SQ
84	395	Laboratory Equipment	-	-	0.00%	-			
85	396	Power Operated Equipment	239,810	211,070	1.13%	2,710	0%	10.6	12-L1.5
86	397	Communication Equipment	28,802,366	22,070,720	13.14%	3,784,631	0%	3.5	10-SQ
87	398	Miscellaneous Equipment	-	-	6.56%	-	0%		10-SQ
88	399	ARO Cost Common	-	-		-			
89		Total Common Plant allocated to Electric	191,706,685	98,002,011		16,881,549			
90		TOTAL ELECTRIC PLANT	4,207,210,709	1,644,456,702		129,110,150			

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 3 OF 4  
WITNESS: C. M. GARRETT

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			13 MO AVG PLANT INVESTMENT (D)	13 MO AVG ACCUMULATED BALANCE (E)					
			\$	\$					
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	2,240	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	16.18%	-	0%	3.1	5-SQ, SQUARE
5		Total Intangible Plant	2,240	-		-			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	7,266,610	-	0.00%	-	0%		
8	311	Structures and Improvements	268,816,395	183,720,786	1.90%	5,096,469	-10%,-16%,-25%	28.7	95-R2.5
9	312	Boiler Plant Equipment	1,095,365,429	404,522,863	3.85%	42,134,031	-10%,-16%	22.8	54-R1.5
10	313	Engines and engine-driven generators	-	-	0.00%	-			
11	314	Turbogenerator Units	225,489,749	102,914,856	2.83%	6,388,894	-10%,-16%	24.0	60-R2.5
12	315	Accessory Electric Equipment	137,216,001	86,158,188	2.10%	2,885,101	-10%,-16%	25.4	60-R3
13	316	Misc Power Plant Equip	27,948,437	250,996	2.80%	782,511	-5%,-10%,-16%	27.5	50-R2.5
14	317	ARO Cost Steam (Eqp)	-	-		-			
15		Total Electric Steam Production	1,762,102,621	777,567,688		57,287,005			
16		<b><u>Electric Hydro Production</u></b>							
17	330	Land and Land Rights	44,447	-	0.00%	-	0%		
18	331	Structures and Improvements	9,636,359	4,447,724	1.59%	153,131	-2%	29.7	100-S2
19	332	Reservoirs, Dams, and Water	20,627,966	3,641,532	0.91%	187,245	-2%	93.3	100-S2.5
20	333	Water Wheels, Turbines, Generators	104,325,314	1,753,948	3.24%	3,383,993	-2%	29.6	100-R3
21	334	Accessory Electric Equipment	9,813,256	2,973,612	2.39%	234,611	-2%	29.6	80-R4
22	335	Misc Power Plant Equipment	1,986,335	251,721	3.09%	61,377	-2%	29.1	80-R2.5
23	336	Roads, Railroads, and Bridges	29,931	21,068	2.32%	693	-2%	16.8	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%	-			
25		Total Electric Hydro Production	146,463,608	13,089,605		4,021,050			
26		<b><u>Electric Other Production</u></b>							
27	340	Land and Land Rights	123,878	-	0.00%	-			
28	341	Structures and Improvements	33,151,904	12,088,404	3.05%	1,009,967	-4%,-5%,-6%,-7%,-9%	24.3	55-R4
29	342	Fuel Holders, Producers, Accessories	24,165,072	5,912,450	3.23%	779,333	-4%,-5%,-6%,-7%,-9%	30.5	55-R2.5
30	343	Prime Movers	242,127,427	61,076,918	4.71%	11,397,329	-6%,-7%,-9%	15.9	35-R2
31	344	Generators	58,736,642	24,534,588	3.07%	1,801,083	-4%,-5%,-6%,-7%,-9%	24.6	60-S3
32	345	Accessory Electric Equipment	32,128,982	7,826,217	4.89%	1,572,377	-4%,-5%,-6%,-7%,-9%	15.4	45-S2.5
33	346	Misc Power Plant Equipment	6,549,794	1,846,267	4.10%	268,378	-5%,-6%,-7%,-9%	15.0	50-R4
34	347	ARO Cost Other Prod (Eqp)	-	-		-			
35		Total Electric Other Production	396,983,699	113,284,845		16,828,468			
36		<b><u>Electric Transmission</u></b>							
37	350	Land and Land Rights	11,144,162	3,207,204	1.14%	127,115	0%	57.4	70-R4
38	352	Structures and Improvements	17,138,756	2,492,460	1.75%	299,378	-10%	54.0	60-R1.5
39	353	Station Equipment	201,588,586	69,045,860	1.61%	3,245,762	-15%	47.8	60-R2
40	354	Towers and Fixtures	43,757,248	25,797,064	1.84%	805,179	-50%	51.2	70-R4
41	355	Poles and Fixtures	97,869,946	26,110,731	2.98%	2,919,233	-75%	48.3	59-R2
42	356	OH Conductors and Devices	60,149,268	29,486,660	3.32%	1,999,780	-75%	37.8	55-R2
43	357	Underground Conduit	1,687,813	639,742	1.83%	30,853	-5%	41.9	55-R3
44	358	UG Conductors and Devices	8,887,443	3,189,325	2.44%	216,534	-10%	29.0	40-R2.5
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	442,223,222	159,969,049		9,643,832			

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 4 OF 4  
WITNESS: C. M. GARRETT

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			13 MO AVG PLANT INVESTMENT (D)	13 MO AVG ACCUMULATED BALANCE (E)					
			\$	\$					
47		<b>Electric Distribution</b>							
48	360	Land and Land Rights	4,477,292	31	0.00%	-	0%		
49	361	Structures and Improvements	8,074,953	2,396,216	2.05%	165,252	-10%	39.7	48-S0.5
50	362	Station Equipment	140,122,800	45,971,937	2.10%	2,948,163	-15%	39.5	50-R1
51	364	Poles, Towers, and Fixtures	213,293,280	81,408,824	3.18%	6,790,974	-80%	43.2	56-R2
52	365	OH Conductors and Devices	314,946,460	122,250,146	3.25%	10,245,060	-75%	42.1	53-R1.5
53	366	Underground Conduit	103,722,363	30,479,631	1.60%	1,658,302	-30%	58.6	75-R4
54	367	UG Conductors and Devices	225,466,590	62,902,138	2.06%	4,642,486	-40%	54.2	65-R3
55	368	Line Transformers	168,599,875	80,546,826	2.33%	3,922,903	-20%	31.5	46-R3
56	369	Services	34,458,226	26,075,505	2.91%	1,003,458	-50%,-100%	34.6-37.4	47-S1.5, 60-R2.5
57	370	Meters	39,970,580	16,266,923	2.98%	1,191,468	0%	4.3-15.7	15-S2.5, 25-L1
58	371	Install on Customer Premise	-	-	0.00%	-	0%		
59	373	Street Lighting / Signal Systems	109,522,342	39,739,378	4.37%	4,790,915	-30%,-40%	18.7-25.8	27-S0, 38-R2.5
60	374	ARO Cost Elec Distribution	-	-		-			
61		Total Electric Distribution	1,362,654,761	508,037,556		37,358,982			
62		<b>Electric General Plant</b>							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	3.25%	-	0%	18.1-37.1	35-R2, 30-R1.5, 45-R3, 45-R0.5
65	391	Office Furniture and Equipment	-	-	10.44%	-	0%	2.8-18	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
66	392	Transportation Equipment	6,503,683	2,678,413	4.31%	279,988	0%	10.7-14.4	13-R2, A4-S2, 25-L4
67	393	Stores Equipment	-	-	5.82%	-	0%	8.7	25-SQ
68	394	Tools, Shop, and Garage Equipment	7,055,582	2,658,705	4.28%	302,013	0%	14.8	25-SQ
69	395	Laboratory Equipment	-	42	0.00%	-	0%		
70	396	Power Operated Equipment	2,273,346	1,931,112	0.69%	15,788	0%	16.4-17.1	20-S1.5, SS-S1
71	397	Communication Equipment	-	-	12.28%	-	0%	6.5	10-SQ
72	398	Miscellaneous Equipment	-	-	6.56%	-	0%	-	-
73		Total Electric General Plant	15,832,612	7,268,272		597,790			
74		<b>Common Plant (1)</b>							
75	301	Organization	58,648	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	79,195,215	40,982,991	16.18%	12,813,786	0%	3.1	5-SQ, SQUARE
78	389	Land and Land Rights	1,236,543	99,393	0.00%	-	0%		
79	390	Structures and Improvements	56,834,351	25,940,847	3.25%	1,847,116	0%	18.1-37.1	35-R2, 30-R1.5, 45-R3, 45-R0.5
80	391	Office Furniture and Equipment	30,670,258	11,828,157	10.44%	3,201,975	0%	2.8-18	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ
81	392	Transportation Equipment	191,923	138,901	9.78%	18,761	0%	3.3-13.9	7-L2.5, 14S1.5, 20-S1
82	393	Stores Equipment	1,029,753	696,377	5.82%	59,932	0%	8.7	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,861,058	1,670,259	5.04%	144,197	0%	11.7	25-SQ
84	395	Laboratory Equipment	-	-	0.00%	-	0%		
85	396	Power Operated Equipment	239,810	211,736	1.13%	2,710	0%	7.6-16	12-L1.5
86	397	Communication Equipment	29,919,461	23,267,070	13.14%	3,931,417	0%	8.2-20.9	10-SQ
87	398	Miscellaneous Equipment	-	-	6.56%	-			
88	399	ARO Cost Common	-	-		-			
89		Total Common Plant allocated to Electric	202,237,020	104,835,731		22,019,894			
90		TOTAL ELECTRIC PLANT	4,328,499,783	1,684,052,745		147,757,021			

(1) 70% Common Plant allocated to Electric.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS				JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS	TOTAL COSTS				
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	INTANGIBLE	-	-	-	-	100.000%	-	-	-
2	PRODUCTION	101,539,283	-	-	101,539,283	100.000%	101,539,283	(70,291,706)	31,247,577
3	TRANSMISSION	2,228,370	-	-	2,228,370	100.000%	2,228,370		2,228,370
4	DISTRIBUTION	7,109,202	-	-	7,109,202	100.000%	7,109,202		7,109,202
5	GENERAL	193,290	-	-	193,290	100.000%	193,290		193,290
6	COMMON	10,329,321	-	-	10,329,321	100.000%	10,329,321		10,329,321
7	TOTAL ELECTRIC	121,399,466	-	-	121,399,466		121,399,466	(70,291,706)	51,107,759

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MONTH AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
ELECTRIC:									
1	INTANGIBLE	-	-	-	-	100.000%	-	-	-
2	PRODUCTION	244,914,152	-	-	244,914,152	100.000%	244,914,152	(177,829,304)	67,084,848
3	TRANSMISSION	6,861,294	-	-	6,861,294	100.000%	6,861,294		6,861,294
4	DISTRIBUTION	30,927,921	-	-	30,927,921	100.000%	30,927,921		30,927,921
5	GENERAL	454,671	-	-	454,671	100.000%	454,671		454,671
6	COMMON	18,212,996	-	-	18,212,996	100.000%	18,212,996		18,212,996
7	TOTAL ELECTRIC	301,371,033	-	-	301,371,033		301,371,033	(177,829,304)	123,541,728

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.1  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(70,291,706)	100.000%	(70,291,706)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION		100.000%	-		
4	GENERAL		100.000%	-		
5	COMMON		100.000%	-		
6	TOTAL ADJUSTMENTS	<u>(70,291,706)</u>		<u>(70,291,706)</u>		



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2018

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(177,829,304)	100.000%	(177,829,304)		ECR amounts excluded from rate base
2	TRANSMISSION		100.000%	-		
3	DISTRIBUTION		100.000%	-		
4	GENERAL		100.000%	-		
5	COMMON		100.000%	-		
6	TOTAL ADJUSTMENTS	<u>(177,829,304)</u>		<u>(177,829,304)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2017

DATA: \_\_X\_\_BASE PERIOD\_\_\_\_FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	019LGE15	Design Tool Repl (WIM)-LGE15	Jan-15	Aug-17	81%	664,999.99	1,152,822.60	918,880.08	80%
2	080LGE14	Lockout/Tagout (LOTO)-LGE14	Jan-14	Dec-17	79%	623,213.35	754,302.24	150,975.62	20%
3	127095	Ohio Falls Redev. #8	Aug-09	Dec-17	90%	16,845,883.92	17,367,644.63	7,020,446.86	40%
4	129LGE16	Implement SDE Replace-LGE16	Jan-16	Dec-17	58%	105,000.00	491,545.94	324,992.91	66%
5	131915	Scanning Equip-LGE	Mar-16	Nov-21	17%	67,200.00	113,169.64	26,944.80	24%
6	132920	MC3 Boiler Extended Arch	Jan-14	Dec-19	53%	1,784,000.00	2,905,083.11	1,050,083.11	36%
7	132923	MC4 Boiler Extended Arch	Jan-14	Dec-22	35%	2,153,000.00	1,891,085.34	641,085.34	34%
8	133076	GS GE Dam Impnd	Mar-16	Dec-26	9%	40,000.00	354,220.77	7,120.66	2%
9	134195	DSP RUSSELL CRNR SUB	Jan-17	Jun-17	32%	3,446,838.54	463,652.74	7,873.06	2%
10	134362	TC1 REPLACE AIR HEATER BASKETS	Jan-17	Dec-17	16%	1,500,000.00	1,180,187.47	156,750.00	13%
11	136480	GS GE Test Equip Pool LGE	Feb-16	Nov-26	10%	780,000.00	832,277.92	58,796.52	7%
12	136637	MC4 SCR Catalyst Layer 2 2016	Sep-15	Dec-17	64%	3,000,000.00	1,674,440.23	654,440.23	39%
13	137003	TC1 SCR CATALYST L1 RE-GEN	Jun-16	Dec-17	47%	1,316,000.00	2,070,386.75	178,675.50	9%
14	138LGE16	PowerPlant Module Upgr-LGE16	Jan-16	Apr-17	87%	15,050.03	157,664.50	148,914.50	94%
15	139595	GS GE DME Phase II LGE	Jan-15	Nov-18	55%	116,000.00	80,183.68	38,313.68	48%
16	139670	GS CDM CIP Ver 6.0 LGE	Sep-15	Dec-17	64%	57,000.00	255,590.47	220,828.85	86%
17	139721	MC 3C GSU Transformer	Jul-16	Dec-21	12%	1,450,000.00	1,875,000.00	1,500,000.00	80%
18	139734	MC1 Air Heater Baskets	Jan-17	Jul-17	27%	425,000.00	650,000.00	570,000.00	88%
19	139821	MC3 SCR Catalyst L2	Aug-16	Dec-17	41%	2,500,000.00	2,255,000.00	300,000.00	13%
20	140342LGE	OG MISC TOOLS LGE	May-16	Dec-20	18%	66,242.15	73,507.00	20,212.00	27%
21	140409	GS TRN PPD-Trans Trng Cntr	Feb-17	Dec-17	8%	200,000.00	1,000,000.00	150,000.00	15%
22	140502	SCM MODIFY CANE RUN 14KV PLANT	Jan-14	Jul-17	87%	933,689.20	941,250.82	719,343.43	76%
23	142753LGE	TC2 GAS IGNITE FUEL 2015	Jan-14	Dec-17	79%	1,369,094.33	4,784,048.10	4,538,640.30	95%
24	144475	GS GE CORS	Feb-16	Nov-18	38%	233,042.00	192,720.20	166,697.20	86%
25	144494	GS GE PDM Equip Upgrade	Jan-17	Nov-20	4%	33,790.00	66,416.00	5,437.70	8%
26	144531	CR7 Misc Project (multi-year)	Jun-16	Dec-26	7%	1,191,607.00	1,271,219.52	53,588.22	4%
27	145402	HR Cap Equip Improvmts LGE	Jan-15	Dec-22	27%	34,300.00	48,020.00	6,860.00	14%
28	146709	OUTERLOOP LANDFILL RELO	Sep-15	Dec-17	64%	(36,597.18)	(36,597.18)	(1,083.84)	3%
29	147023	MC Landfill 2016/2017	Nov-15	Dec-17	61%	2,420,000.00	4,499,893.03	2,628,893.03	58%
30	147244	TEP ETHEL-NACHAND 69kV-	Aug-16	May-17	70%	3,888,430.10	2,026,813.22	1,131,404.07	56%
31	147942LGE	BRCT5 C Insp & Parts Recon LGE	May-16	Dec-17	50%	5,353,000.00	4,590,999.79	1,324,999.79	29%
32	148018	REPL AIR HANDLERS-BOC MAIN	Jan-16	Dec-19	29%	556,500.00	556,500.00	133,000.00	24%
33	148132	GS GE CV Landfill Instrum	Jan-17	Dec-26	2%	346,465.00	389,100.21	4,855.00	1%
34	148167	GS CDM MOD 025	Jan-17	Nov-25	2%	66,820.00	66,820.00	3,333.30	5%
35	148175	GS CDM Industrial Defender	Jan-17	Nov-19	5%	77,680.00	194,230.00	19,420.00	10%
36	148396	Prop. Tax Cap. - LGE Non-Mech	Jun-15	Dec-22	23%	455,080.46	1,711,574.90	10,612.91	1%
37	148713	DSP Russell Corner Substation	Jan-17	Dec-18	8%	5,461,021.73	5,651,220.54	56,500.00	1%
38	148727	LGE SMAC 2017 PROJECT	Jan-17	Dec-17	16%	175,265.35	735,520.70	39,349.91	5%
39	148735	LEO TRANSMISSION LINE CLR 2017	Jan-17	Dec-18	8%	45,227.51	195,697.32	32,616.22	17%
40	148737	DWNTWN NTWK VENT PRCT REPL17	Jan-17	Dec-17	16%	500,001.02	496,590.00	83,620.00	17%
41	148739	PILC 2017 LGE CABLE REPL	Jan-17	Dec-17	16%	6,365,763.72	7,566,060.96	1,264,679.96	17%
42	148756	SCM2017 LGE REPL LEGACY RTU	Jan-17	Dec-17	16%	136,800.47	136,845.96	6,473.07	5%
43	148777	URD CABLE REPL/REJUV LGE 2017	Jan-17	Dec-17	16%	1,077,032.81	2,084,036.46	342,243.14	16%
44	148801	SCM2017 LGE LTC OIL FILT ADDS	Jan-17	Dec-17	16%	56,999.56	56,811.52	39,550.00	70%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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DATA:   X   BASE PERIOD        FORECASTED PERIOD  
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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	148857	Oxmoor Underground Repl	Nov-16	Jun-17	49%	1,743,019.32	1,521,970.66	517,449.28	34%
46	148873	LEO TOOLS & EQUIPMENT 2017	Jan-17	Dec-17	16%	305,023.96	304,999.97	50,833.27	17%
47	148988	Blue Lick DFR	Sep-16	Dec-17	37%	146,112.68	139,870.07	29,906.40	21%
48	149061	LEO PADMOUNT SWITCHGEAR 2017	Jan-17	Dec-17	16%	188,980.41	189,388.00	17,063.00	9%
49	149344	SC CAPITAL - 2016 BP - LGE	Jan-16	Dec-21	19%	83,650.00	416,069.13	26,869.13	6%
50	149483	LGE FURN & CHAIR 2017	Jul-15	Dec-17	66%	85,400.00	85,400.00	14,000.00	16%
51	150080	GS GE BlackStart	Oct-15	Oct-17	68%	5,828,600.00	2,023,456.70	1,551,116.70	77%
52	150220	LGE Ky Wired Non-Reimb	Nov-15	Jun-19	36%	242,098.03	242,098.03	103,740.83	43%
53	151126	GS GE Black Start TC	Oct-15	Oct-17	68%	1,977,077.28	1,977,077.28	1,417,097.28	72%
54	151756	LGE Breaker Replacements	Dec-16	Dec-26	2%	8,839,000.03	8,839,000.03	186,828.17	2%
55	151759	LGE Physical Security Upgrade	Jan-17	Dec-26	2%	5,582,000.01	5,582,000.01	76,868.94	1%
56	151817	Homewood Suites Vault	Jun-16	Dec-17	44%	749,730.00	749,730.00	500,000.00	67%
57	152049LGE	TC2 BOILER WATER WALL REPL	Sep-16	Dec-17	37%	983,463.75	983,463.75	28,500.00	3%
58	152222	BL 345kV 4532-38 TIE Brkr Rpl	Jul-16	Dec-17	44%	550,000.02	550,000.02	262,275.82	48%
59	152330	MC Gypsum Dewatering Non-ECR	Jun-16	Dec-18	27%	73,302,748.79	73,302,748.79	452,769.99	1%
60	152570	Dist Crossing Reloc for NRP	Jan-17	Dec-17	16%	80,230.00	80,230.00	13,560.00	17%
61	152576	DCC Facility Enhance LG&E	Jan-16	Dec-18	39%	4,400,000.00	4,400,000.00	366,000.00	8%
62	152614	LGE Station Grounding	Jan-17	Dec-21	3%	1,918,960.11	1,918,960.11	16,848.26	1%
63	153001	Distribution Auto LGE	Jan-17	Dec-22	3%	69,009,184.64	69,009,184.64	118,400.00	0%
64	153002	LGE CIFI RAP 17-19	Jan-17	Dec-21	3%	8,671,450.00	8,671,450.00	138,200.00	2%
65	153004	LGE CEMI 2017-19	Jan-17	Dec-21	3%	2,235,180.00	2,235,180.00	23,900.00	1%
66	153006	REL System Hardening LGE	Jan-17	Dec-21	3%	12,851,443.00	12,851,443.00	138,200.00	1%
67	153014	LGE Enhanced Tap Ln Coord	Jan-17	Dec-21	3%	2,313,850.00	2,313,850.00	23,900.00	1%
68	153015	Sub Exit Cable Repl LGE	Jan-17	Dec-21	3%	5,523,252.00	5,523,252.00	23,900.00	0%
69	153075	Volt/VAR Optimization Non-DSM	Oct-16	Dec-17	33%	500,000.04	500,000.04	83,333.34	17%
70	200LGE16	Application Sec Enhance-LGE16	Jan-16	Dec-17	58%	35,000.00	39,910.07	4,287.50	11%
71	203LGE16	PS 9.2 Upgrade-LGE16	Jan-16	Jul-17	73%	438,567.50	439,587.11	310,621.42	71%
72	204LGE16	SAP CRM/ECC Upgr-LGE16	Oct-15	Aug-17	74%	7,084,000.08	8,316,627.45	6,421,492.07	77%
73	IT0003L	AIS Deciscion Trans-LGE17	Jan-17	May-17	39%	92,400.00	92,400.00	36,960.00	40%
74	IT0004L	Analog Sunset-LGE17	Jan-17	Nov-17	17%	100,547.55	100,547.55	13,229.99	13%
75	IT0006L	Aspect Workfor Sched App-LGE17	Feb-17	Apr-17	31%	46,200.00	46,200.00	15,400.00	33%
76	IT0008L	Bulk Power & Env Sys-LGE17	Jan-17	Oct-17	19%	47,249.53	47,249.53	5,669.95	12%
77	IT0011L	Cascade Biennial Tech-LGE17	Jan-17	Dec-17	16%	153,999.96	153,999.96	77,000.00	50%
78	IT0015L	CIP Compliance Tools Yr7-LGE17	Jan-17	Dec-17	16%	94,499.94	94,499.94	16,632.00	18%
79	IT0018L	CIP Compliance Infr Yr7-LGE17	Jan-17	Dec-17	16%	189,000.14	189,000.14	34,020.01	18%
80	IT0024L	Daily Shift Log Repl-LGE17	Jan-17	Oct-17	19%	107,800.00	107,800.00	15,400.00	14%
81	IT0029L	Electric Inspect Enhance-LGE17	Jan-17	May-17	39%	77,000.04	77,000.04	30,800.04	40%
82	IT0044L	Impedance App-LGE17	Jan-17	Apr-17	49%	30,800.00	30,800.00	15,400.00	50%
83	IT0048L	IT Security CIP Lab Enhn-LGE17	Feb-17	Dec-17	8%	18,900.00	18,900.00	3,149.50	17%
84	IT0049L	KU MW Tower Repl Badger-LGE17	Feb-17	Dec-17	8%	170,099.85	170,099.85	5,102.99	3%
85	IT0050L	Next Gen Radio Sys Des-LGE17	Jan-17	Dec-17	16%	179,549.80	179,549.80	20,789.96	12%
86	IT0051L	Louisville Elect Upgrds-LGE17	Feb-17	Oct-17	10%	18,900.00	18,900.00	3,780.00	20%
87	IT0053L	Microsoft AppV Major Upg-LGE17	Jan-17	Aug-17	24%	21,168.00	21,168.00	3,024.00	14%
88	IT0056L	Microsoft Office Upgrade-LGE17	Jan-17	Nov-17	17%	41,202.01	41,202.01	7,182.01	17%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
89	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	Jan-17	Oct-17	19%	354,200.01	354,200.01	70,840.01	20%
90	IT0060L	Mobile Infra-LGE17	Jan-17	Dec-17	16%	107,800.00	107,800.00	18,480.00	17%
91	IT0061L	Mobile Radio-LGE17	Jan-17	Nov-17	17%	75,599.71	75,599.71	3,780.01	5%
92	IT0062L	Monitor Replacement-LGE17	Jan-17	Dec-17	16%	40,068.00	40,068.00	2,646.00	7%
93	IT0067L	Network Access Dev-LGE17	Feb-17	Dec-17	8%	56,699.50	56,699.50	1,700.94	3%
94	IT0071L	Network Test Equip-LGE17	Jan-17	Oct-17	19%	37,800.00	37,800.00	2,268.00	6%
95	IT0073L	OpenText HR- Mercer file-LGE17	Jan-17	Jul-17	27%	51,450.00	51,450.00	12,005.00	23%
96	IT0074L	OpenText Reg and Rates-LGE17	Feb-17	May-17	23%	56,700.00	56,700.00	9,450.00	17%
97	IT0077L	Oracle NMS Upgrade-LGE17	Oct-16	Oct-18	20%	384,999.99	384,999.99	138,600.00	36%
98	IT0079L	Outside Cable Plant-LGE17	Jan-17	Dec-17	16%	75,599.62	75,599.62	5,669.97	7%
99	IT0084L	Purch/Rebuild Radio Site-LGE17	Jan-17	Aug-17	24%	82,782.01	82,782.01	2,835.01	3%
100	IT0085L	Rate Case 2017-LGE17	Jan-17	Dec-17	16%	92,400.00	92,400.00	12,320.00	13%
101	IT0094L	Server Hardware Refr-LGE17	Feb-17	Nov-17	9%	320,922.04	320,922.04	3,780.00	1%
102	IT0101L	Smallworld GIS Upgr-LGE17-19	Jan-17	Oct-19	6%	4,367,615.34	4,367,615.34	169,400.18	4%
103	IT0103L	Sys Lab software replace-LGE16	Jan-17	Mar-17	65%	23,100.00	23,100.00	15,400.00	67%
104	IT0105L	Tech Refresh desk/lap-LGE17	Jan-17	Dec-17	16%	1,107,450.97	1,107,450.97	67,284.01	6%
105	IT0106L	Telecom Shelter Renov-LGE17	Feb-17	Dec-17	8%	37,799.64	37,799.64	1,133.94	3%
106	IT0113CG	TC Plant Alt Transport-LGE17	Feb-17	Dec-17	8%	210,000.07	210,000.07	6,300.00	3%
107	IT0114L	TRMS Upgrade-LGE17	Jan-17	Mar-17	65%	42,350.00	42,350.00	30,800.00	73%
108	IT0115L	TRODS-LGE17	Jan-17	Jul-17	27%	53,899.99	53,899.99	15,400.01	29%
109	IT0119L	Upgrade Vmware Infra-LGE17	Feb-17	Nov-17	9%	56,700.00	56,700.00	604.80	1%
110	IT0121L	Phone Expansion-LGE17	Feb-17	Dec-17	8%	41,390.99	41,390.99	1,890.00	5%
111	IT0122L	Windows 10 Remediation-LGE17	Jan-17	Oct-17	19%	30,239.93	30,239.93	6,048.00	20%
112	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	Jul-16	Dec-18	27%	743,242.35	743,242.35	3,047.61	0%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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SCHEDULE B-4.2  
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WITNESS: C. M. GARRETT

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	123906LGE	BRCT6 C Inspection LGE	Jun-16	Dec-21	37%	11,203,160.00	9,249,030.00	2,353,720.00	25%
2	127578	MC4 Economizer	Jan-18	Dec-18	49%	4,400,000.69	600,000.00	150,000.00	25%
3	127590	MC4 Condenser	Jan-17	Dec-18	75%	3,999,999.22	5,500,000.00	1,000,000.00	18%
4	131915	Scanning Equip-LGE	Mar-16	Nov-21	41%	67,200.00	113,169.64	26,944.80	24%
5	131972LGE	BRCT7 C Inspect-LGE	Mar-16	Dec-22	34%	13,627,560.00	8,948,437.60	75,240.00	1%
6	132920	MC3 Boiler Extended Arch	Jan-14	Dec-19	75%	1,784,000.00	2,905,083.11	1,050,083.11	36%
7	132923	MC4 Boiler Extended Arch	Jan-14	Dec-22	50%	2,153,000.00	1,891,085.34	641,085.34	34%
8	132999	MC4 Relays	Jan-17	Dec-18	75%	500,000.00	474,000.00	384,000.00	81%
9	133615LGE	TC PLT ENG/MTR RWNDS	Jun-17	Dec-26	11%	124,319.74	2,642,949.51	479,084.44	18%
10	133622LGE	TC LAB PURCH MONITORS	Jan-17	Dec-30	11%	43,657.73	914,650.44	165,796.57	18%
11	133627LGE	TC LAB EQUIP PURCHASES	Jan-17	Dec-30	11%	26,484.48	570,005.95	49,544.50	9%
12	133653LGE	TC SAFETY & ERT EQUIP	Jan-17	Dec-30	11%	27,639.98	579,122.96	51,706.60	9%
13	139595	GS GE DME Phase II LGE	Jan-15	Nov-18	89%	116,000.00	80,183.68	77,058.68	96%
14	139682LGE	TC PREDICTIVE DEVICES MAINT	Jun-17	Dec-25	13%	178,194.25	149,511.05	34,772.38	23%
15	139717	MC Limestone Barge	Jan-17	Dec-18	75%	900,000.00	2,500,000.00	500,000.00	20%
16	139718	MC4 Inter SH Pendants	Jan-18	Dec-18	49%	4,175,000.00	1,450,000.00	125,000.00	9%
17	139721	MC 3C GSU Transformer	Jul-16	Dec-21	36%	1,450,000.00	1,875,000.00	1,500,000.00	80%
18	139786	TC1 SCR STRUCT STEEL BYPASS	Jan-17	Dec-30	11%	1,100,287.19	958,255.00	176,605.00	18%
19	139830	MC4 SCR CATALYST L3 2018	Jan-18	Dec-18	49%	1,400,000.00	2,575,000.00	1,124,000.00	44%
20	139851	MC MISC EQUIP 2018	Jan-18	Dec-18	49%	800,000.00	650,000.00	325,000.00	50%
21	140058	EMS DBASE EXPANSION-LGE-2018	Mar-18	Dec-18	40%	33,627.12	67,200.00	64,512.00	96%
22	140342LGE	OG MISC TOOLS LGE	May-16	Dec-20	46%	66,242.15	73,507.00	35,887.00	49%
23	140614LGE	TC2 EXPANSION JOINTS	Jan-18	Dec-26	5%	2,264,332.50	362,662.50	74,456.25	21%
24	140619LGE	TC CONVEYOR BELT REPLACE	Jan-17	Dec-26	15%	3,103,861.44	2,319,334.25	117,562.50	5%
25	141390	Environmental Equipment LGE	Jan-15	Dec-21	50%	126,000.00	61,250.00	24,500.00	40%
26	141583	Meter Shop 2018 LG&E Electric	Feb-18	Aug-18	71%	35,000.00	56,049.00	24,633.00	44%
27	142367	Retail Hardware LG&E 2018	Jan-18	Dec-18	49%	92,400.00	77,000.00	23,100.00	30%
28	143619	MC2 Boilr Upper Arch	Jan-18	Jul-19	31%	1,700,000.00	3,075,000.00	1,400,000.00	46%
29	144494	GS GE PDM Equip Upgrade	Jan-17	Nov-20	38%	33,790.00	66,416.00	32,626.00	49%
30	144510	GS CDM CIP Ver 7.0 LGE	Jan-18	Dec-19	25%	135,940.00	110,305.60	44,666.00	40%
31	144530	OF Trash Racks (multi-year)	Jan-17	Dec-26	15%	549,309.00	700,779.00	129,280.00	18%
32	144531	CR7 Misc Project (multi-year)	Jun-16	Dec-26	20%	1,191,607.00	1,271,219.52	192,884.80	15%
33	145016	LGE CAMERAS 2018	Jan-18	Sep-18	66%	35,000.00	52,500.00	38,500.00	73%
34	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-22	44%	34,300.00	48,020.00	20,580.00	43%
35	147061	MC4 IR Panels	Jan-18	Dec-18	49%	500,000.00	1,560,000.00	250,000.00	16%
36	147066	MC "I" Conveyor Structure	Jan-18	Dec-18	49%	400,000.00	400,000.00	50,000.00	13%
37	147819	SPIR Project LGE 2016-2025	Jun-17	Dec-25	13%	4,316,227.50	4,316,227.50	346,500.00	8%
38	148018	REPL AIR HANDLERS-BOC MAIN	Jan-16	Dec-19	62%	556,500.00	556,500.00	270,200.00	49%
39	148167	GS CDM MOD 025	Jan-17	Nov-25	17%	66,820.00	66,820.00	20,000.00	30%
40	148175	GS CDM Industrial Defender	Jan-17	Nov-19	51%	77,680.00	194,230.00	135,960.00	70%
41	148484	N-1 DIST XFMR PLAINVIEW CW	Jan-16	Dec-18	83%	2,500,303.00	3,300,227.52	2,526,329.96	77%
42	148490	N-1 DIST XMFR PLAINVIEW SUB	Jan-17	Dec-18	75%	3,999,874.92	4,766,074.14	4,705,441.77	99%
43	148712	DSP RUSSELL CORNER CW	Jan-17	Dec-18	75%	1,028,325.26	1,100,620.00	864,167.50	79%
44	148713	DSP Russell Corner Substation	Jan-17	Dec-18	75%	5,461,021.73	5,651,220.54	5,621,772.30	99%

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45	148821	SR Floyd-Seminole 69kV	Apr-18	Jul-18	74%	1,550,000.00	1,736,654.00	1,302,490.50	75%
46	148893	LGE SMAC 2018 PROJECT	Jan-18	Dec-18	49%	179,357.41	1,181,914.16	458,339.05	39%
47	148896	LEO TRANSMISSION LINE CLR 2018	Jan-18	Dec-18	49%	46,890.13	198,182.88	99,091.44	50%
48	148897	DWNTWN NTKW VENT PRCT REPL18	Jan-18	Dec-20	16%	1,576,126.44	513,020.00	257,640.00	50%
49	148898	LEO DWNTWN NTKW VAULT RPR 2018	Jan-18	Dec-20	16%	914,023.17	1,229,440.00	490,420.00	40%
50	148899	PILC 2018 LGE CABLE REPL	Jan-18	Dec-20	16%	20,266,470.01	7,757,909.64	3,849,628.68	50%
51	148909	SCM2018 LGE CAP&PIN INSLTR UPG	Jan-18	Dec-18	49%	145,799.90	145,371.67	112,792.76	78%
52	148910	SCM2018 LGE RPL SUB BATTERY	Jan-18	Dec-18	49%	90,900.22	90,472.80	70,925.70	78%
53	148911	SCM2018 LGE LEGACY RELAY REPL	Jan-18	Dec-18	49%	75,600.42	75,430.37	57,790.87	77%
54	148912	SCM2018 LGE RPL LGCYAIRMAG BRK	Jan-18	Dec-18	49%	307,800.36	307,490.12	227,130.00	74%
55	148914	SCM2018 LGE REPL LEGACY RTU	Jan-18	Dec-18	49%	139,499.83	141,732.54	98,294.64	69%
56	148920	URD CABLE REPL/REJUV LGE 2018	Jan-18	Dec-20	16%	3,396,011.89	2,110,874.00	1,038,453.10	49%
57	148949	SCM2018 LGE MISC CAPITAL SUB	Jan-18	Dec-18	49%	117,999.97	118,650.00	59,890.00	50%
58	148950	SCM2018 LGE MISC NESC COMPL	Jan-18	Dec-18	49%	54,000.25	54,240.00	27,120.00	50%
59	148953	SCM2018 LGE REPL ABB VHK MECH	Jan-18	Dec-18	49%	34,999.92	45,448.94	34,589.47	76%
60	148954	SCM2018 LGE SUB BLDNG & GND	Jan-18	Dec-18	49%	117,999.97	118,650.00	50,850.00	43%
61	148955	SCM2018 LGE WILDLIFE PROTECT	Jan-18	Dec-18	49%	81,000.01	80,816.01	39,550.00	49%
62	148961	2018 LGE TRANSFORMER REWIND	Jan-18	Dec-18	49%	995,536.79	996,116.01	282,500.00	28%
63	148963	LEO TOOLS AND EQUIPMENT 2018	Jan-18	Dec-18	49%	310,993.73	308,999.72	154,499.90	50%
64	148968	SCM2018 LGE TOOLS & EQUIPMENT	Jan-18	Dec-18	49%	34,000.11	33,900.00	15,820.00	47%
65	149063	LEO PADMOUNT SWITCHGEAR 2018	Jan-18	Dec-18	49%	194,122.73	193,908.00	88,479.00	46%
66	149344	SC CAPITAL - 2016 BP - LGE	Jan-16	Dec-21	42%	83,650.00	416,069.13	227,069.13	55%
67	149476	LGE FAC IMPROVEMENTS 2018	Jul-15	Dec-18	85%	72,800.00	72,800.00	36,400.00	50%
68	149484	LGE FURN & CHAIR 2018	Jul-15	Dec-18	85%	86,800.00	86,800.00	51,800.00	60%
69	149491	CARPET/FLOORING - LGE 2018	Jul-15	Dec-18	85%	32,900.00	32,900.00	14,000.00	43%
70	149493	AV EQUIPMENT - LGE 2018	Jul-15	Dec-18	85%	70,000.00	71,400.00	35,700.00	50%
71	150018LGE	TC2 COAL FLOW ANALYZERS	Mar-18	Dec-26	4%	114,245.26	119,130.00	39,187.50	33%
72	150053LGE	TC ELECTROMECH RELAY	Jan-18	Dec-26	5%	576,631.96	595,650.00	148,912.50	25%
73	150058LGE	TC COAL HAND BUILD ROOF REPL	Jun-16	Dec-18	80%	59,861.30	40,755.00	20,377.50	50%
74	150220	LGE Ky Wired Non-Reimb	Nov-15	Jun-19	73%	242,098.03	242,098.03	232,233.13	96%
75	151000	TC1 & COMM 480V BREAK UPG	May-16	Dec-19	59%	450,000.00	235,125.00	156,750.00	67%
76	151021	TC1 ELECTROMECH RELAYS	Jan-17	Dec-26	15%	506,981.00	522,500.00	104,500.00	20%
77	151254	MC4 Sootblower Steam Source	Jan-18	Dec-18	49%	180,000.00	180,000.00	80,000.00	44%
78	151280	MC LB Conveyor Structure	Jan-17	Dec-18	75%	1,050,000.00	1,050,000.00	800,000.00	76%
79	151282	MC Roof Drainage 2018	Jan-17	Dec-18	75%	460,000.00	460,000.00	230,000.00	50%
80	151466	MT 345 Bus Redundancy	Jan-18	Dec-19	25%	431,234.39	431,234.39	4,440.53	1%
81	151750	Spare 345/138 Transformer	Mar-17	Dec-18	73%	3,199,999.99	3,199,999.99	75,000.00	2%
82	151756	LGE Breaker Replacements	Dec-16	Dec-26	16%	8,839,000.03	8,839,000.03	1,303,174.20	15%
83	151757	LGE Fence Replacements	Jan-17	Dec-26	15%	2,800,240.01	2,800,240.01	1,523,983.27	54%
84	151759	LGE Physical Security Upgrade	Jan-17	Dec-26	15%	5,582,000.01	5,582,000.01	811,108.00	15%
85	151760	LGE Transformer Bushing Rpl	Jan-17	Dec-26	15%	205,700.02	205,700.02	40,800.04	20%
86	152036LGE	TC CT UPGRADE GCVS/IGV	Jan-17	Dec-22	25%	1,676,830.79	1,676,830.79	261,250.00	16%
87	152075	TC1 REPL HYD LIME DRYERS	Jan-17	Dec-19	50%	121,123.87	121,123.87	79,550.63	66%
88	152079LGE	TC OVATION SECUTY CENTER	Jan-17	Dec-20	37%	705,375.00	705,375.00	391,875.00	56%

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89	152109	REL-Smyrna 604 Brkr Add	Jan-18	Dec-18	49%	849,999.98	849,999.98	737,482.55	87%
90	152123	REL-Harmony Landing Auto	Jan-17	Dec-18	75%	200,728.01	200,728.01	174,156.96	87%
91	152126	GS GE TR ONLINE DGA	Jan-18	Nov-20	17%	139,824.00	139,824.00	23,304.00	17%
92	152330	MC Gypsum Dewatering Non-ECR	Jun-16	Dec-18	80%	73,302,748.79	73,302,748.79	56,012,231.97	76%
93	152331	DIST CAPACITORS LGE - 2018	Jan-18	Dec-18	49%	148,104.68	148,104.68	52,541.55	35%
94	152572	Manhole Structural Rep 2018	Jan-18	Dec-18	49%	218,090.00	218,090.00	87,236.00	40%
95	152576	DCC Facility Enhance LG&E	Jan-16	Dec-18	83%	4,400,000.00	4,400,000.00	3,298,000.00	75%
96	152583	STT Misc Project	Jan-17	Dec-21	30%	275,000.00	275,000.00	50,000.00	18%
97	152614	LGE Station Grounding	Jan-17	Dec-21	30%	1,918,960.11	1,918,960.11	476,000.00	25%
98	152615	LGE Spare 345/138 XTR	Mar-18	Dec-19	18%	3,200,000.04	3,200,000.04	65,072.01	2%
99	152621	LGE Cap and Pin Rpl	Jan-17	Dec-21	30%	2,632,960.06	2,632,960.06	1,333,485.36	51%
100	152632	LGE Coupling Capacitor Rpl	Jan-17	Dec-21	30%	754,120.03	754,120.03	204,000.03	27%
101	152639	LGE Online Monitoring Equip	Jan-17	Dec-21	30%	901,000.07	901,000.07	254,999.98	28%
102	152661LGE	TC2 B ID FAN OVERHAUL LGE	Jan-17	Dec-23	21%	285,845.74	285,845.74	128,114.39	45%
103	152665LGE	TC2 B FD FAN OVERHAUL LGE	Jan-18	Dec-24	7%	128,623.87	128,623.87	65,443.87	51%
104	152667	TC1 BCWP OVERHAUL	Jan-17	Dec-27	14%	581,524.83	581,524.83	104,944.13	18%
105	152693LGE	TC OFFICE UPGRADES LGE	Jan-17	Dec-27	14%	466,626.21	466,626.21	83,955.30	18%
106	152695LGE	TC2 MS TURBINE BVO	Jan-17	Dec-27	14%	169,367.27	169,367.27	39,111.96	23%
107	152697LGE	TC2 HRH TURBINE BVO	Jan-17	Dec-26	15%	154,219.32	154,219.32	47,394.48	31%
108	153001	Distribution Auto LGE	Jan-17	Dec-22	25%	69,009,184.64	69,009,184.64	11,956,302.76	17%
109	153002	LGE CIFI RAP 17-19	Jan-17	Dec-21	30%	8,671,450.00	8,671,450.00	3,960,900.00	46%
110	153004	LGE CEMI 2017-19	Jan-17	Dec-21	30%	2,235,180.00	2,235,180.00	587,310.00	26%
111	153006	REL System Hardening LGE	Jan-17	Dec-21	30%	12,851,443.00	12,851,443.00	3,234,400.00	25%
112	153014	LGE Enhanced Tap Ln Coor	Jan-17	Dec-21	30%	2,313,850.00	2,313,850.00	599,910.00	26%
113	153015	Sub Exit Cable Repl LGE	Jan-17	Dec-21	30%	5,523,252.00	5,523,252.00	1,516,670.00	27%
114	153055LGE	TC2 MDBFP START UPG	Jan-17	Dec-26	15%	225,000.00	135,375.00	78,375.00	58%
115	153056LGE	TC IMPOUNDMENT IMPROVEMENTS	Feb-16	Dec-20	49%	5,059,597.50	1,175,625.00	313,500.00	27%
116	153084	AMI - MDMS & LICENSES - LGE	Jan-17	Dec-19	50%	25,961,425.00	25,961,425.00	13,846,787.50	53%
117	153087	AMI - MDMS & LICENSES-LGE GAS	Jan-17	Dec-19	50%	11,126,325.00	11,126,325.00	5,934,337.50	53%
118	153373	Battery Replacements - LGE	Jan-17	Dec-21	30%	714,432.98	714,432.98	153,092.78	21%
119	153374	DFR Installations - LGE	Jan-17	Dec-21	30%	1,578,947.35	1,578,947.35	315,789.47	20%
120	153375	PLC Replacements - LGE	Jan-17	Dec-21	30%	417,293.25	417,293.25	83,458.65	20%
121	IT0026L	Data Protection-LGE17-18	Apr-17	Dec-18	71%	18,522.00	18,522.00	16,254.00	88%
122	IT0075L	OpenText Transmission-LGE17-18	Mar-17	Oct-18	80%	184,799.78	184,799.78	143,219.87	78%
123	IT0101L	Smallworld GIS Upgr-LGE17-19	Jan-17	Oct-19	53%	4,367,615.34	4,367,615.34	1,771,320.59	41%
124	IT0111L	Transmission Work Mgt-LGE17-18	Mar-17	Nov-18	76%	92,400.00	92,400.00	53,900.00	58%
125	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	Jul-16	Dec-18	80%	743,242.35	743,242.35	296,805.52	40%
126	IT0201L	ABB Upgrade-LGE18	Mar-18	Aug-18	66%	246,400.00	246,400.00	184,800.00	75%
127	IT0202L	Access Switch Rotation-LGE18	Jun-18	Sep-18	24%	188,999.50	188,999.50	113,399.66	60%
128	IT0204L	Analog Sunset-LGE18	Jan-18	Dec-18	49%	100,547.31	100,547.31	58,589.67	58%
129	IT0206L	Bulk Power & Env Syst-LGE18	Jan-18	Dec-18	49%	47,249.89	47,249.89	32,129.91	68%
130	IT0207L	Cabling Server Connect-LGE18	Mar-18	Sep-18	57%	17,010.00	17,010.00	11,340.00	67%
131	IT0209L	CERUS IV-LGE18	Apr-18	Aug-18	59%	151,199.90	151,199.90	75,599.95	50%
132	IT0211L	CIP Compliance Tools Yr8-LGE18	Jan-18	Dec-18	49%	188,999.71	188,999.71	99,791.87	53%

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133	IT0212L	Citrix XenDsktp Mjr Upg-LGE18	Jan-18	Aug-18	74%	41,201.72	41,201.72	33,641.80	82%
134	IT0213L	Citrix XenMobile Upgr-LGE18	Feb-18	Aug-18	71%	62,747.65	62,747.65	47,627.71	76%
135	IT0215L	CIP Compl Infrastrct Yr8-LGE18	Jan-18	Dec-18	49%	170,099.50	170,099.50	85,049.75	50%
136	IT0216L	Computer HW for LOB's-LGE18	Mar-18	Oct-18	50%	139,860.00	139,860.00	54,810.00	39%
137	IT0219L	EE DSM Filing-LGE18-19	Apr-18	Mar-19	25%	315,700.00	315,700.00	78,540.00	25%
138	IT0220L	Elec Facility Enhance-LGE18-19	Jan-18	Jun-19	33%	123,200.00	123,200.00	61,600.00	50%
139	IT0221L	EMS CIP-LGE18	May-18	Sep-18	39%	31,397.80	31,397.80	24,639.97	78%
140	IT0224L	Exchange 20xx Upgrade-LGE18	May-18	Jul-18	66%	56,699.96	56,699.96	37,799.97	67%
141	IT0234L	IT Security Infrs-LGE18	Jan-18	Dec-18	49%	28,350.00	28,350.00	14,175.00	50%
142	IT0237L	KU Tower RepL Bch Grove-LGE18	Feb-18	Dec-18	45%	170,099.77	170,099.77	68,039.94	40%
143	IT0238L	Louisv Electrical Upgr-LGE18	Feb-18	Oct-18	55%	18,900.00	18,900.00	11,340.00	60%
144	IT0241L	Maximo Upgrade-LGE18-19	Mar-18	Nov-19	19%	307,999.97	307,999.97	53,900.00	18%
145	IT0242L	Megastar & DVM MW Repl-LGE18	Feb-18	Dec-18	45%	183,329.29	183,329.29	73,331.67	40%
146	IT0244L	Microsoft Lic True-up-LGE18	Apr-18	Dec-18	33%	56,700.00	56,700.00	18,900.00	33%
147	IT0245L	Mbl & Wrkst Lic True-up-LGE18	Mar-18	Oct-18	50%	28,728.00	28,728.00	12,852.00	45%
148	IT0246L	Mobile Dispatch Enhance-LGE18	Jan-18	Oct-18	59%	292,600.00	292,600.00	175,560.00	60%
149	IT0247L	Mobile Infrastructure-LGE18	Jan-18	Dec-18	49%	77,000.00	77,000.00	36,960.00	48%
150	IT0248L	Mobile Radio-LGE18	Jan-18	Nov-18	54%	75,599.52	75,599.52	39,689.73	52%
151	IT0249L	Monitor Replacement-LGE18	Jan-18	Dec-18	49%	40,068.00	40,068.00	21,924.00	55%
152	IT0250L	MR Hardware-LGE18	Jun-18	Jul-18	48%	15,400.00	15,400.00	7,700.00	50%
153	IT0251L	Multi-Func Dev Ref-LGE18	Feb-18	Nov-18	49%	15,120.00	15,120.00	7,560.00	50%
154	IT0253L	Network Access Infrast-LGE18	Feb-18	Dec-18	45%	56,699.17	56,699.17	22,679.61	40%
155	IT0254L	Network Access Gateways-LGE18	May-18	Aug-18	49%	18,900.00	18,900.00	9,450.00	50%
156	IT0256L	Network Test Equip-LGE18	Jan-18	Nov-18	54%	47,250.00	47,250.00	26,838.00	57%
157	IT0258L	Open Text Data Automate-LGE18	May-18	Aug-18	49%	38,500.00	38,500.00	19,250.00	50%
158	IT0259L	OTN Ext Lex-Dix Ring-LGE18	Jan-18	Dec-18	49%	328,859.59	328,859.59	211,679.83	64%
159	IT0260L	Outside Cable Plant-LGE18	Jan-18	Dec-18	49%	75,599.50	75,599.50	34,019.74	45%
160	IT0261L	PeopleSoft Tools Enhance-LGE18	May-18	Jul-18	66%	51,450.00	51,450.00	34,300.00	67%
161	IT0263L	Purch/Rebuild Radio Site-LGE18	Jan-18	Oct-18	59%	113,400.00	113,400.00	69,930.01	62%
162	IT0264L	Rate Case 2018-LGE18-19	Jun-18	Mar-19	10%	246,400.00	246,400.00	15,400.00	6%
163	IT0265L	Replace Video Units-LGE18	Mar-18	Sep-18	57%	37,800.00	37,800.00	18,900.00	50%
164	IT0266L	Reporting/Business Intel-LGE18	Mar-18	Dec-18	40%	61,600.00	61,600.00	24,640.00	40%
165	IT0274L	SAP Roadmap Strategy -LGE18	Feb-18	Nov-18	49%	230,998.88	230,998.88	115,499.44	50%
166	IT0275L	Security Infrast Enhance-LGE18	May-18	Sep-18	39%	37,799.97	37,799.97	18,899.99	50%
167	IT0276L	Server Cap Expn & Reliab-LGE18	Mar-18	Oct-18	50%	32,129.87	32,129.87	15,894.77	49%
168	IT0277L	Server Hardware Refresh-LGE18	Feb-18	Nov-18	49%	173,879.71	173,879.71	158,759.71	91%
169	IT0280L	Simpsonville Elect Upgr-LGE18	Apr-18	Oct-18	42%	18,900.00	18,900.00	9,450.00	50%
170	IT0282L	Site Security Improvemts-LGE18	Mar-18	Oct-18	50%	18,899.83	18,899.83	7,937.93	42%
171	IT0283L	SOA Middleware Upgrade-LGE18	Apr-18	Jul-18	74%	94,499.99	94,499.99	66,149.99	70%
172	IT0285CG	SynerGEE Gas Area Module-LGE18	Jun-18	Jul-18	48%	105,000.00	105,000.00	52,500.00	50%
173	IT0286CG	TC2 tracking IMEA/IMPA-LGE18	Apr-18	Jul-18	74%	70,000.00	70,000.00	52,500.00	75%
174	IT0287L	Tech Refresh desk/lap-LGE18	Jan-18	Dec-18	49%	1,079,208.68	1,079,208.68	529,199.53	49%
175	IT0288L	Telecom Shelter Reno-LGE18	Jan-18	Nov-18	54%	37,799.52	37,799.52	13,229.82	35%
176	IT0289L	TOA-LGE18	Apr-18	Oct-18	42%	30,800.00	30,800.00	4,620.00	15%



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-4.2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 8 OF 8

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
177	IT0290L	Transmission Map-LGE18	May-18	Aug-18	49%	30,800.00	30,800.00	15,400.00	50%
178	IT0291L	TRODS-LGE18	Mar-18	Dec-18	40%	53,899.81	53,899.81	18,479.94	34%
179	IT0295L	Upgrade Vmware Infrast-LGE18	Feb-18	Nov-18	49%	60,480.00	60,480.00	1,738.80	3%
180	IT0296L	Video Streaming Appl Upg-LGE18	Apr-18	Jul-18	74%	37,799.97	37,799.97	28,349.97	75%
181	IT0297L	Phone Expan/Break Fix-LGE18	Feb-18	Dec-18	45%	56,699.97	56,699.97	27,215.99	48%
182	IT0298L	Wireless Buildout-LGE18	Apr-18	Sep-18	49%	56,700.00	56,700.00	37,800.00	67%
183	IT0299L	WMS Work Mgmt Sys Enh-LGE18	May-18	Aug-18	49%	30,800.00	30,800.00	15,400.00	50%
184	IT0300L	WMS Upgrade-LGE18-19	Jan-18	Aug-19	30%	600,599.62	600,599.62	184,799.83	31%
185	IT0301L	Rep ASTRO Spectra Yr 1/3-LGE18	Jan-18	Dec-18	49%	359,099.52	359,099.52	321,299.75	89%
186	IT0305L	Repl Quant Repeat Yr 1/2-LGE18	Jan-18	Dec-18	49%	179,549.85	179,549.85	162,539.96	91%
187	LREL-FL18	LG&E Relay Failures-2018	Jan-18	Dec-18	49%	64,600.56	68,000.01	58,998.62	87%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	59,751,823	100.000%	59,751,823
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	36,654,990	100.000%	36,654,990
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	11,705,969	100.000%	11,705,969
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>72,363,640</u>	100.000%	<u>72,363,640</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>180,476,421</u></u>		<u><u>180,476,421</u></u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (a)	13 MONTH AVERAGE BALANCE	B-5.1	36,289,311	100.000%	36,289,311
2	MATERIAL AND SUPPLIES (a) (b)	13 MONTH AVERAGE BALANCE	B-5.1	36,896,266	100.000%	36,896,266
3	PREPAYMENTS (c)	13 MONTH AVERAGE BALANCE	B-5.1	13,972,166	100.000%	13,972,166
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS PURCHASED POWER EXPENSE	B-5.2	<u>75,842,724</u>	100.000%	<u>75,842,724</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>163,000,468</u></u>		<u><u>163,000,468</u></u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes emission allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	59,751,823	100.000%	59,751,823
2	MATERIAL AND SUPPLIES (a) (b)	36,654,990	100.000%	36,654,990
3	PREPAYMENTS (c)	11,705,969	100.000%	11,705,969
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>108,112,781</u>		<u>108,112,781</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	36,289,311	100.000%	36,289,311
2	MATERIAL AND SUPPLIES (a) (b)	36,896,266	100.000%	36,896,266
3	PREPAYMENTS (c)	13,972,166	100.000%	13,972,166
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>87,157,744</u>		<u>87,157,744</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	634,787,813	100.000%	634,787,813
2	ELECTRIC POWER PURCHASED	55,878,694	100.000%	55,878,694
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	578,909,119		578,909,119
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	72,363,640		72,363,640

(a) Excludes ECR amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	OPERATING AND MAINTENANCE EXPENSE (a)	663,733,642	100.000%	663,733,642
2	ELECTRIC POWER PURCHASED	<u>56,991,850</u>	100.000%	<u>56,991,850</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u><u>606,741,792</u></u>		<u><u>606,741,792</u></u>
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	<u><u>75,842,724</u></u>		<u><u>75,842,724</u></u>

(a) Excludes ECR amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	6,931,722	100.000%	6,931,722	-	6,931,722
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	733,461,883	100.000%	733,461,883	(240,976,021)	492,485,862
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(13,085,627)	100.000%	(13,085,627)	13,085,627	-

(a) Adjustment reflects applicable ECR and DSM jurisdictional amounts.



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-6

PAGE 2 OF 2

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	THIRTEEN MONTH AVERAGE FOR PERIOD				
			FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	6,724,404	100.000%	6,724,404	-	6,724,404
2	255	Deferred Investment Tax Credits	-	100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	810,405,538	100.000%	810,405,538	(263,947,886)	546,457,652
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(25,077,794)	100.000%	(25,077,794)	25,077,794	-

(a) Adjustment reflects applicable ECR and DSM jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL STATISTICS - RATE BASE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 1 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 6,959,365,809	3.02%	\$6,755,225,579	10.14%	\$ 6,133,579,940	7.49%	\$ 5,706,441,994	12.55%	\$ 5,070,053,264	3.81%	\$4,883,776,677	4.31%	\$ 4,682,019,555
4	Construction Work in Progress	331,294,179	158.10%	128,359,924	-67.07%	389,846,497	-42.36%	676,320,025	3.82%	651,432,116	152.14%	258,364,758	20.02%	215,276,377
5	Total Utility Plant	\$ 7,290,659,988	5.91%	\$6,883,586,503	5.52%	\$ 6,523,426,437	2.20%	\$ 6,382,762,019	11.56%	\$ 5,721,485,380	11.27%	\$5,142,141,435	5.00%	\$ 4,897,295,932
6	Less: Accumulated Provision for Depreciation	2,191,150,623	5.14%	2,084,068,195	3.38%	2,015,937,461	-16.59%	2,416,826,220	4.89%	2,304,132,232	4.65%	2,201,756,057	3.96%	2,117,873,453
7	Net Utility Plant	\$ 5,099,509,365	6.25%	\$4,799,517,308	6.48%	\$ 4,507,488,976	13.66%	\$ 3,965,935,799	16.05%	\$ 3,417,353,148	16.22%	\$2,940,385,378	5.79%	\$ 2,779,422,479
8	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 567,535	0.00%	\$ 567,535	0.00%	\$ 567,535	-0.09%	\$ 568,052	16.07%	\$ 489,421	-7.14%	\$ 527,050	4336.82%	\$ 11,879
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	8,722,690	0.00%	8,722,690	-4.27%	9,111,614	-56.35%	20,873,650	-6.08%	22,225,512	-29.99%	31,747,624	10.06%	28,846,731
13	Total Other Property and Investments	\$ 9,884,511	0.00%	\$ 9,884,511	-3.79%	\$ 10,273,435	-53.38%	\$ 22,035,988	-5.46%	\$ 23,309,219	-29.08%	\$ 32,868,960	11.60%	\$ 29,452,896
14	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	81.85%	\$ 2,749,464	-38.51%	\$ 4,471,662	28.95%	\$ 3,467,771	-52.96%	\$ 7,372,093	-70.42%	\$ 24,920,485
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277
17	Working Funds	19,790	0.00%	19,790	100.00%	-	0.00%	-	-100.00%	20,090	0.00%	20,090	0.00%	20,090
18	Temporary Cash Investments	-	0.00%	-	-100.00%	16,031,632	192.71%	5,476,948	20.79%	4,534,363	-68.33%	14,316,601	43199.66%	33,064
19	Customer Accounts Receivable	105,845,277	-10.47%	118,222,936	27.36%	92,825,487	-14.15%	108,131,123	5.29%	102,699,350	70.17%	60,350,235	-2.38%	61,822,664
20	Other Accounts Receivable	9,566,819	0.00%	9,566,819	40.33%	6,817,320	-32.73%	10,134,328	2.03%	9,932,730	-38.38%	16,118,221	24.49%	12,947,354
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,540,607	0.00%	1,540,607	30.04%	1,184,713	-25.68%	1,594,049	-12.84%	1,828,848	50.15%	1,218,026	-33.66%	1,835,907
22	Accounts Receivable from Associated Companies	23,378,019	-3.32%	24,179,918	47.66%	16,375,434	-83.15%	97,209,024	89299.94%	108,735	-99.20%	13,662,418	25.15%	10,916,898
23	Fuel	38,152,019	-30.07%	54,561,335	-23.20%	71,040,238	6.72%	66,567,149	3.70%	64,191,758	5.06%	61,099,619	16.37%	52,502,546
24	Plant Materials and Operating Supplies	34,072,187	-1.11%	34,452,985	7.50%	32,048,293	-9.55%	35,430,432	-1.08%	35,816,744	9.44%	32,727,610	6.86%	30,625,941
25	Stores Expense Undistributed	6,421,865	0.00%	6,421,865	15.78%	5,546,728	-12.69%	6,352,862	2.68%	6,186,832	5.58%	5,860,024	4.71%	5,596,506
26	Gas Stored Underground	24,895,211	61.86%	15,380,384	-63.44%	42,068,560	-22.31%	54,151,379	13.89%	47,546,888	13.18%	42,010,154	-21.16%	53,287,605
27	Prepayments	17,690,067	5.72%	16,733,306	158.53%	6,472,537	-15.25%	7,636,886	48.99%	5,125,670	-26.53%	6,976,761	27.49%	5,472,353
28	Interest, Dividends, and Rents Receivable	669,472	0.00%	669,472	45.88%	458,910	-41.95%	790,509	40.58%	562,307	55.80%	360,905	1150.23%	28,867
29	Accrued Utility Revenues	71,482,860	0.00%	71,482,860	6.62%	67,041,506	-12.22%	76,374,354	-10.31%	85,152,363	18.03%	72,143,278	11.96%	64,436,527
30	Miscellaneous Current Assets	-	0.00%	-	-100.00%	571	-90.98%	6,329	-84.84%	41,739	-99.42%	7,144,047	284296.78%	2,512
31	Total Current and Accrued Assets	\$ 335,652,980	-5.49%	\$ 355,151,063	-0.88%	\$ 358,291,967	-23.95%	\$ 471,138,936	29.59%	\$ 363,558,492	7.26%	\$ 338,944,030	5.66%	\$ 320,789,782
32	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 16,270,975	13.78%	\$ 14,300,490	-9.96%	\$ 15,881,935	22.19%	\$ 12,997,480	-6.93%	\$ 13,965,458	6.39%	\$ 13,126,319	-1.50%	\$ 13,326,195
34	Other Regulatory Assets	499,833,667	-1.75%	508,728,104	17.11%	434,413,097	5.79%	410,620,298	31.33%	312,656,793	-23.46%	408,462,227	2.86%	397,110,901
35	Miscellaneous Deferred Debits	6,960,585	-6.29%	7,427,831	12.79%	6,585,819	75.52%	3,752,218	151.15%	1,493,996	-23.07%	1,942,009	31.15%	1,480,708
36	Unamortized Loss on Re-Acquired Debt	15,646,685	-5.98%	16,642,664	-1.31%	16,863,861	-6.47%	18,031,262	-2.23%	18,442,649	-7.64%	19,968,045	-4.75%	20,963,863
37	Accumulated Deferred Income Taxes	284,296,675	0.00%	284,296,675	8.87%	261,142,312	65.41%	157,876,610	20.52%	130,998,531	22.60%	106,846,806	348.44%	23,826,072
38	Total Deferred Debits	\$ 823,008,587	-1.01%	\$ 831,395,764	13.13%	\$ 734,887,024	21.82%	\$ 603,277,868	26.33%	\$ 477,557,427	-13.23%	\$ 550,345,406	20.50%	\$ 456,707,739
39	Total Assets	\$ 6,268,055,443	4.54%	\$5,995,948,646	6.86%	\$ 5,610,941,402	10.84%	\$ 5,062,388,591	18.23%	\$ 4,281,778,286	10.85%	\$3,862,543,774	7.70%	\$ 3,586,372,896

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 2 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
<b>1</b>	<b><u>LIABILITIES &amp; PROPRIETARY CAPITAL</u></b>													
<b>2</b>	<b><u>PROPRIETARY CAPITAL</u></b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	566,733,062	2.86%	550,977,499	32.10%	417,081,499	27.52%	327,081,499	92.88%	169,581,499	102.89%	83,581,499	0.00%	83,581,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,231,418,268	3.96%	1,184,504,614	7.79%	1,098,854,463	6.43%	1,032,434,890	5.75%	976,302,939	6.51%	916,602,336	5.49%	868,929,558
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 2,222,485,866</u>	2.90%	<u>\$2,159,816,649</u>	11.32%	<u>\$ 1,940,270,497</u>	8.77%	<u>\$ 1,783,850,924</u>	13.61%	<u>\$ 1,570,218,973</u>	10.23%	<u>\$1,424,518,370</u>	3.46%	<u>\$ 1,376,845,592</u>
<b>10</b>	<b><u>LONG-TERM DEBT</u></b>													
11	Bonds	\$ 1,822,403,281	11.81%	\$1,629,942,582	-1.50%	\$ 1,654,729,468	22.14%	\$ 1,354,743,586	0.03%	\$ 1,354,402,769	22.47%	\$1,105,915,402	0.03%	\$ 1,105,635,542
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	<u>\$ 1,822,403,281</u>	11.81%	<u>\$1,629,942,582</u>	-1.50%	<u>\$ 1,654,729,468</u>	22.14%	<u>\$ 1,354,743,586</u>	0.03%	<u>\$ 1,354,402,769</u>	22.47%	<u>\$1,105,915,402</u>	0.03%	<u>\$ 1,105,635,542</u>
<b>14</b>	<b><u>OTHER NON-CURRENT LIABILITIES</u></b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	139,964,967	-11.80%	158,698,675	19.95%	132,307,531	-7.07%	142,374,774	49.71%	95,101,935	-48.96%	186,312,333	1.18%	184,133,496
17	Total Other Non-Current Liabilities	<u>\$ 139,964,967</u>	-11.80%	<u>\$ 158,698,675</u>	19.95%	<u>\$ 132,307,531</u>	-7.07%	<u>\$ 142,374,774</u>	49.71%	<u>\$ 95,101,935</u>	-48.96%	<u>\$ 186,312,333</u>	1.18%	<u>\$ 184,133,496</u>
<b>18</b>	<b><u>CURRENT AND ACCRUED LIABILITIES</u></b>													
19	Notes Payable	\$ 159,467,796	-9.66%	\$ 176,515,921	24.33%	\$ 141,969,180	-46.21%	\$ 263,956,483	1220.00%	\$ 19,996,778	-63.64%	\$ 54,992,669	100.00%	\$ -
20	Accounts Payable	136,966,021	-4.63%	143,617,892	-16.58%	172,152,826	-29.78%	245,177,038	43.50%	170,850,243	40.53%	121,578,266	24.25%	97,848,808
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	25,831,424	17.12%	22,054,711	-10.21%	24,563,440	22.72%	20,016,015	-17.61%	24,294,741	6.55%	22,801,659	-10.68%	25,528,426
23	Customer Deposits	26,279,737	0.00%	26,279,737	3.44%	25,405,488	3.70%	24,498,183	1.76%	24,075,549	2.61%	23,464,189	4.93%	22,361,042
24	Taxes Accrued	24,664,267	-30.60%	35,539,162	78.36%	19,925,519	5.60%	18,869,565	64.45%	11,474,665	561.18%	1,735,495	-86.94%	13,284,850
25	Interest Accrued	17,023,960	-12.21%	19,391,670	77.15%	10,946,603	86.46%	5,870,903	5.21%	5,580,258	9.02%	5,118,488	-12.14%	5,825,755
26	Tax Collections Payable	1,488,056	0.00%	1,488,056	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	59,754,885	-24.88%	79,546,498	13.54%	70,058,015	-21.86%	89,656,315	272.97%	24,038,771	-5.70%	25,492,409	14.95%	22,176,210
28	Total Current and Accrued Liabilities	<u>\$ 451,476,146</u>	-10.50%	<u>\$ 504,433,648</u>	8.48%	<u>\$ 465,021,071</u>	-30.39%	<u>\$ 668,044,502</u>	138.32%	<u>\$ 280,311,005</u>	9.85%	<u>\$ 255,183,175</u>	36.44%	<u>\$ 187,025,091</u>
<b>29</b>	<b><u>DEFERRED CREDITS</u></b>													
30	Customer Advances for Construction	\$ 6,777,844	0.00%	\$ 6,777,844	-8.76%	\$ 7,428,646	-9.78%	\$ 8,234,051	22.02%	\$ 6,748,025	0.57%	\$ 6,709,975	-8.17%	\$ 7,307,168
31	Accumulated Deferred Investment Tax Credits	35,325,685	-2.50%	36,229,734	4.58%	34,643,470	-3.72%	35,982,105	-4.74%	37,770,885	-5.27%	39,871,227	-6.67%	42,718,844
32	Other Deferred Credits	5,249,411	0.00%	5,249,411	30.66%	4,017,629	-72.50%	14,609,363	-14.65%	17,117,636	131.03%	7,409,317	44.70%	5,120,367
33	Other Regulatory Liabilities	76,109,847	-5.35%	80,409,602	-10.20%	89,547,281	0.07%	89,485,209	-3.33%	92,564,168	64.63%	56,225,014	-4.08%	58,617,596
34	Asset Retirement Obligation	177,339,133	-2.63%	182,135,005	-3.68%	189,099,814	121.49%	85,375,725	3.87%	82,196,215	27.07%	64,684,737	10.37%	58,606,350
35	Miscellaneous Long-Term Liabilities	4,249,578	0.00%	4,249,578	0.00%	4,249,578	-80.82%	22,159,360	-39.35%	36,535,512	-37.77%	58,713,172	-3.28%	60,707,003
36	Accumulated Deferred Income Taxes	1,326,673,686	8.03%	1,228,005,918	12.70%	1,089,626,417	27.07%	857,528,992	20.98%	708,811,163	7.89%	657,001,051	31.49%	499,655,847
37	Total Deferred Credits	<u>\$ 1,631,725,185</u>	5.75%	<u>\$1,543,057,092</u>	8.77%	<u>\$ 1,418,612,835</u>	27.42%	<u>\$ 1,113,374,805</u>	13.41%	<u>\$ 981,743,604</u>	10.23%	<u>\$ 890,614,493</u>	21.55%	<u>\$ 732,733,175</u>
<b>38</b>	<b>Total Liabilities and Stockholders Equity</b>	<u>\$ 6,268,055,444</u>	4.54%	<u>\$5,995,948,646</u>	6.86%	<u>\$ 5,610,941,402</u>	10.84%	<u>\$ 5,062,388,591</u>	18.23%	<u>\$ 4,281,778,286</u>	10.85%	<u>\$3,862,543,773</u>	7.70%	<u>\$ 3,586,372,896</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - ELECTRIC  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 3 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 5,676,591,232	2.50%	\$ 5,538,024,020	10.09%	\$ 5,030,493,143	7.49%	\$ 4,679,912,777	12.59%	\$ 4,156,638,319	2.90%	\$ 4,039,678,022	3.82%	\$ 3,891,118,764
4	Construction Work in Progress	301,371,033	148.25%	121,399,466	-66.68%	364,341,515	-44.17%	652,560,364	10.58%	590,138,114	199.96%	196,739,900	20.39%	163,420,425
5	Total Utility Plant	\$ 5,977,962,265	5.63%	\$ 5,659,423,485	4.90%	\$ 5,394,834,658	1.17%	\$ 5,332,473,141	12.34%	\$ 4,746,776,433	12.05%	\$ 4,236,417,922	4.49%	\$ 4,054,539,189
6	Less: Accumulated Provision for Depreciation	1,814,933,682	4.89%	1,730,313,584	2.62%	1,686,213,301	-19.84%	2,103,588,480	4.71%	2,009,012,851	4.44%	1,923,655,189	3.81%	1,853,022,115
7	Net Utility Plant	\$ 4,163,028,583	5.95%	\$ 3,929,109,902	5.95%	\$ 3,708,621,357	14.86%	\$ 3,228,884,661	17.94%	\$ 2,737,763,582	18.38%	\$ 2,312,762,733	5.05%	\$ 2,201,517,074
8	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 397,275	0.00%	\$ 397,275	-0.18%	\$ 397,979	-0.09%	\$ 398,341	14.41%	\$ 348,170	-32.01%	\$ 512,108	5971.95%	\$ 8,434
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	7,203,868	-0.37%	7,230,667	0.00%	7,577,218	-55.92%	17,189,451	-3.92%	17,891,537	-28.49%	25,020,302	9.82%	22,783,148
13	Total Other Property and Investments	\$ 8,195,428	-0.33%	\$ 8,222,228	-4.05%	\$ 8,569,483	-52.87%	\$ 18,182,078	-3.46%	\$ 18,833,993	-27.91%	\$ 26,126,696	11.72%	\$ 23,385,868
14	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 4,129,384	-0.37%	\$ 4,144,746	56.84%	\$ 2,642,601	-34.84%	\$ 4,055,691	26.58%	\$ 3,203,959	-43.75%	\$ 5,696,192	-71.06%	\$ 19,682,199
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277
17	Working Funds	16,344	-0.37%	16,405	100.00%	-	0.00%	-	-100.00%	16,172	2.14%	15,833	-0.21%	15,867
18	Temporary Cash Investments	-	0.00%	-	-100.00%	13,331,905	195.91%	4,505,454	23.61%	3,644,846	-67.68%	11,277,136	43084.25%	26,114
19	Customer Accounts Receivable	85,046,680	-10.47%	94,992,129	38.29%	68,691,671	-5.67%	72,822,240	5.62%	68,948,837	53.73%	44,850,387	-8.65%	49,097,327
20	Other Accounts Receivable	7,901,014	-0.37%	7,930,408	20.04%	6,606,449	-33.42%	9,922,165	1.46%	9,779,607	-31.37%	14,249,923	20.78%	11,797,990
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,272,351	-0.37%	1,277,085	31.86%	968,528	-1.73%	985,535	-30.35%	1,414,910	86.93%	756,926	-40.11%	1,263,884
22	Accounts Receivable from Associated Companies	19,306,922	-3.68%	20,043,925	22.48%	16,365,075	-83.16%	97,189,874	89356.37%	108,645	-99.20%	13,651,496	33.53%	10,223,578
23	Fuel	38,152,019	-30.07%	54,561,335	-23.20%	71,040,238	6.72%	66,567,149	3.70%	64,191,758	5.06%	61,099,619	16.37%	52,502,546
24	Plant Materials and Operating Supplies	33,799,611	-1.11%	34,177,362	6.68%	32,038,035	-9.55%	35,420,174	-1.08%	35,806,486	9.40%	32,728,389	6.87%	30,623,996
25	Stores Expense Undistributed	6,370,490	0.00%	6,370,490	19.14%	5,346,838	-12.92%	6,140,337	2.34%	5,999,956	2.81%	5,836,126	4.35%	5,593,072
26	Gas Stored Underground	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Prepayments	14,985,256	5.72%	14,174,784	161.54%	5,419,671	-17.39%	6,560,270	42.61%	4,600,261	-25.28%	6,156,358	24.40%	4,948,923
28	Interest, Dividends, and Rents Receivable	552,902	-0.37%	554,958	21.04%	458,490	-41.97%	790,120	40.59%	561,989	56.13%	359,951	1792.09%	19,024
29	Accrued Utility Revenues	57,436,478	0.00%	57,436,478	17.71%	48,796,036	-5.10%	51,418,626	-5.34%	54,316,676	5.48%	51,493,552	19.53%	43,081,180
30	Miscellaneous Current Assets	-	0.00%	-	-100.00%	571	-90.98%	6,329	-84.84%	41,739	-99.26%	5,630,599	224048.05%	2,512
31	Total Current and Accrued Assets	\$ 266,424,748	-9.11%	\$ 293,125,936	8.66%	\$ 269,769,052	-23.88%	\$ 354,412,894	41.88%	\$ 249,806,021	-0.98%	\$ 252,288,635	11.45%	\$ 226,362,721
32	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 13,437,257	13.35%	\$ 11,854,381	-10.24%	\$ 13,207,417	23.39%	\$ 10,703,425	-4.79%	\$ 11,242,141	8.67%	\$ 10,344,773	-1.71%	\$ 10,525,029
34	Other Regulatory Assets	438,241,786	-1.50%	444,920,532	18.60%	375,150,037	11.08%	337,739,599	30.02%	259,767,369	-21.78%	332,093,457	7.59%	308,662,756
35	Miscellaneous Deferred Debits	7,108,995	-6.27%	7,584,675	65.61%	4,579,764	174.16%	1,670,461	21.89%	1,370,498	-28.59%	1,919,134	-75.28%	7,764,804
36	Unamortized Loss on Re-Acquired Debt	12,922,583	-6.33%	13,795,924	-1.63%	14,023,987	-5.55%	14,848,744	0.02%	14,845,857	-5.66%	15,736,104	-4.96%	16,557,259
37	Accumulated Deferred Income Taxes	255,837,393	0.00%	255,837,393	16.57%	219,467,842	73.84%	128,244,055	18.97%	106,110,403	27.23%	83,397,934	276.41%	22,156,141
38	Total Deferred Debits	\$ 727,548,014	-0.88%	\$ 733,992,905	17.17%	\$ 626,429,047	27.53%	\$ 491,206,284	24.88%	\$ 393,336,268	-11.31%	\$ 443,491,402	21.28%	\$ 365,665,989
39	Total Assets	\$ 5,165,196,774	4.04%	\$ 4,964,450,970	7.61%	\$ 4,613,388,939	12.72%	\$ 4,092,685,917	20.38%	\$ 3,399,739,864	12.03%	\$ 3,034,669,466	7.73%	\$ 2,816,931,652

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARATIVE BALANCE SHEETS - ELECTRIC  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_ BASE PERIOD \_\_X\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 4 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
<b>1</b>	<b><u>LIABILITIES &amp; PROPRIETARY CAPITAL</u></b>													
<b>2</b>	<b><u>PROPRIETARY CAPITAL</u></b>													
3	Common Stock Issued	\$ 351,138,413	-0.37%	\$ 352,444,715	-0.32%	\$ 353,571,725	0.98%	\$ 350,127,844	2.30%	\$ 342,262,191	2.14%	\$ 335,076,811	-0.22%	\$ 335,799,601
4	Paid in Capital	468,021,816	2.47%	456,732,399	31.68%	346,844,974	28.77%	269,351,614	97.31%	136,513,107	107.24%	65,870,579	-0.22%	66,012,668
5	(Less) Capital Stock Expense	690,341	-0.37%	692,909	-0.32%	695,125	0.98%	688,354	2.30%	672,890	2.14%	658,764	-0.22%	660,185
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,016,987,654	3.57%	981,894,243	7.53%	913,119,014	7.61%	848,556,353	8.54%	781,785,024	7.46%	727,496,268	4.35%	697,173,273
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 1,835,457,542</u>	2.52%	<u>\$ 1,790,378,448</u>	11.01%	<u>\$ 1,612,840,588</u>	9.92%	<u>\$ 1,467,347,457</u>	16.47%	<u>\$ 1,259,887,432</u>	11.71%	<u>\$ 1,127,784,894</u>	2.68%	<u>\$ 1,098,325,357</u>
<b>10</b>	<b><u>LONG-TERM DEBT</u></b>													
11	Bonds	\$ 1,505,009,104	11.39%	\$ 1,351,139,724	-0.42%	\$ 1,356,878,164	21.72%	\$ 1,114,756,343	2.24%	\$ 1,090,294,229	25.10%	\$ 871,571,928	-0.19%	\$ 873,230,951
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	<u>\$ 1,505,009,104</u>	11.39%	<u>\$ 1,351,139,724</u>	-0.42%	<u>\$ 1,356,878,164</u>	21.72%	<u>\$ 1,114,756,343</u>	2.24%	<u>\$ 1,090,294,229</u>	25.10%	<u>\$ 871,571,928</u>	-0.19%	<u>\$ 873,230,951</u>
<b>14</b>	<b><u>OTHER NON-CURRENT LIABILITIES</u></b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	115,603,110	-12.12%	131,553,152	19.61%	109,983,262	-6.16%	117,199,845	53.19%	76,506,477	-47.88%	146,777,786	0.97%	145,374,112
17	Total Other Non-Current Liabilities	<u>\$ 115,603,110</u>	-12.12%	<u>\$ 131,553,152</u>	19.61%	<u>\$ 109,983,262</u>	-6.16%	<u>\$ 117,199,845</u>	53.19%	<u>\$ 76,506,477</u>	-47.88%	<u>\$ 146,777,786</u>	0.97%	<u>\$ 145,374,112</u>
<b>18</b>	<b><u>CURRENT AND ACCRUED LIABILITIES</u></b>													
19	Notes Payable	\$ 131,724,919	-9.98%	\$ 146,322,745	25.69%	\$ 116,414,727	-46.44%	\$ 217,368,164	1250.33%	\$ 16,097,406	-62.86%	\$ 43,339,723	100.00%	\$ -
20	Accounts Payable	118,409,677	-4.76%	124,331,878	-16.38%	148,680,697	-30.84%	214,965,552	45.98%	147,255,194	54.45%	95,339,107	25.09%	76,218,111
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	21,332,461	16.68%	18,282,237	-11.71%	20,706,244	23.43%	16,775,909	-15.62%	19,880,669	8.51%	18,321,418	-9.13%	20,162,351
23	Customer Deposits	21,703,826	-0.37%	21,784,569	9.65%	19,867,234	-1.52%	20,174,254	8.57%	18,581,509	-1.98%	18,956,625	9.06%	17,381,203
24	Taxes Accrued	20,371,078	-30.85%	29,460,162	81.82%	16,202,943	6.65%	15,193,096	70.26%	8,923,670	794.85%	997,222	-90.81%	10,852,432
25	Interest Accrued	14,060,444	-12.53%	16,074,711	76.40%	9,112,767	88.10%	4,844,678	7.86%	4,491,573	11.33%	4,034,436	-12.32%	4,601,181
26	Tax Collections Payable	1,228,951	-0.37%	1,233,523	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	49,350,304	-25.16%	65,940,012	15.98%	56,853,248	-14.15%	66,224,522	409.99%	12,985,373	-7.42%	14,026,497	10.00%	12,751,065
28	Total Current and Accrued Liabilities	<u>\$ 378,181,661</u>	-10.69%	<u>\$ 423,429,837</u>	9.18%	<u>\$ 387,837,860</u>	-30.19%	<u>\$ 555,546,175</u>	143.43%	<u>\$ 228,215,394</u>	17.02%	<u>\$ 195,015,028</u>	37.37%	<u>\$ 141,966,343</u>
<b>29</b>	<b><u>DEFERRED CREDITS</u></b>													
30	Customer Advances for Construction	\$ 6,724,404	0.00%	\$ 6,724,404	-2.20%	\$ 6,875,581	310.74%	\$ 1,673,955	-8.49%	\$ 1,829,256	26.82%	\$ 1,442,449	-83.68%	\$ 8,838,612
31	Accumulated Deferred Investment Tax Credits	35,287,432	-2.40%	36,155,582	4.80%	34,501,144	-3.53%	35,762,059	-5.32%	37,770,885	-5.27%	39,871,227	-5.43%	42,162,638
32	Other Deferred Credits	4,335,367	-0.37%	4,351,496	15.51%	3,767,060	-74.14%	14,566,882	-2.31%	14,910,808	106.72%	7,213,006	28.95%	5,593,678
33	Other Regulatory Liabilities	67,132,972	-5.61%	71,124,910	-0.42%	71,427,349	4.59%	68,290,372	-4.78%	71,718,999	56.38%	45,861,847	-5.66%	48,614,761
34	Asset Retirement Obligation	139,738,634	-2.49%	143,307,305	-15.97%	170,548,092	166.48%	64,000,321	6.08%	60,329,768	39.30%	43,309,603	181.68%	15,375,583
35	Miscellaneous Long-Term Liabilities	3,509,628	-0.37%	3,522,684	-0.32%	3,533,949	-80.63%	18,248,233	-37.95%	29,411,087	-36.44%	46,271,851	-3.49%	47,946,391
36	Accumulated Deferred Income Taxes	1,069,765,880	8.14%	989,242,039	14.20%	866,216,968	30.34%	664,576,199	18.05%	562,983,462	8.17%	520,451,334	28.47%	405,115,907
37	Total Deferred Credits	<u>\$ 1,326,494,316</u>	5.74%	<u>\$ 1,254,428,419</u>	8.43%	<u>\$ 1,156,870,143</u>	33.42%	<u>\$ 867,118,021</u>	11.32%	<u>\$ 778,954,265</u>	10.58%	<u>\$ 704,421,317</u>	22.80%	<u>\$ 573,647,570</u>
38	Total Liabilities and Stockholders Equity	<u>\$ 5,160,745,733</u>	4.24%	<u>\$ 4,950,929,581</u>	7.06%	<u>\$ 4,624,410,017</u>	12.19%	<u>\$ 4,121,967,841</u>	20.04%	<u>\$ 3,433,857,797</u>	12.75%	<u>\$ 3,045,570,953</u>	7.52%	<u>\$ 2,832,544,333</u>
39	Adjustment to Balance	<u>\$ 4,451,041</u>		<u>\$ 13,521,389</u>		<u>\$ (11,021,078)</u>		<u>\$ (29,281,924)</u>		<u>\$ (34,117,933)</u>		<u>\$ (10,901,487)</u>		<u>\$ (15,612,681)</u>



SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

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LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

JURISDICTIONAL RATE BASE SUMMARY

AS OF FEBRUARY 28, 2017

AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
GAS:				
1	Plant in Service	B-2	972,396,710	1,244,613,621
2	Property Held for Future Use	B-2.6	-	-
3	Accumulated Depreciation and Amortization	B-3	(341,634,829)	(373,470,160)
4	Net Plant in Service (Lines 1+2+3)		<u>630,761,882</u>	<u>871,143,461</u>
5	Construction Work in Progress	B-4	6,873,394	24,905,873
6	Net Plant (Lines 4+5)		<u>637,635,275</u>	<u>896,049,334</u>
7	Cash Working Capital Allowance	B-5	9,147,384	9,932,409
8	Other Working Capital Allowances	B-5	29,355,028	27,741,113
9	Customer Advances for Construction	B-6	51,880	(53,441)
10	Deferred Income Taxes	B-6	(174,281,671)	(221,284,688)
11	Investment Tax Credits	B-6	-	-
12	Other Items	B-6	-	-
13	Rate Base (Lines 6 through 12)		<u><u>501,907,897</u></u>	<u><u>712,384,727</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
GAS:						
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	162,668,519	100.000%	162,668,519	(4,432,698)	158,235,821
4	TRANSMISSION	55,450,622	100.000%	55,450,622	(2,332,005)	53,118,617
5	DISTRIBUTION	904,329,328	100.000%	904,329,328	(238,040,147)	666,289,181
6	GENERAL	12,592,695	100.000%	12,592,695	-	12,592,695
7	COMMON	82,160,008	100.000%	82,160,008	-	82,160,008
8	TOTAL GAS	<u>1,217,201,560</u>		<u>1,217,201,560</u>	<u>(244,804,849)</u>	<u>972,396,710</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		\$		\$	\$	\$
GAS:						
1	INTANGIBLE PLANT	387	100.000%	387	-	387
2	PRODUCTION	-	100.000%	-	-	-
3	STORAGE AND PROCESSING	169,640,895	100.000%	169,640,895	(4,432,698)	165,208,197
4	TRANSMISSION	55,482,761	100.000%	55,482,761	(2,332,005)	53,150,756
5	DISTRIBUTION	957,808,768	100.000%	957,808,768	(31,396,254)	926,412,515
6	GENERAL	13,168,757	100.000%	13,168,757	-	13,168,757
7	COMMON	86,673,008	100.000%	86,673,008	-	86,673,008
8	TOTAL GAS	<u>1,282,774,577</u>		<u>1,282,774,577</u>	<u>(38,160,956)</u>	<u>1,244,613,621</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 1 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	<u>387</u>		<u>387</u>	-	<u>387</u>
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	134,077		134,077	-	134,077
8	351	Structures and Improvements	15,767,126		15,767,126	-	15,767,126
9	352	Wells	20,145,663		20,145,663	-	20,145,663
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845		11,788,845	-	11,788,845
13	353	Lines	23,080,887		23,080,887	-	23,080,887
14	354	Compressor Station Equipment	56,444,456		56,444,456	-	56,444,456
15	355	Measuring and Regulating Equipment	2,274,976		2,274,976	-	2,274,976
16	356	Purification Equipment	23,009,251		23,009,251	-	23,009,251
17	357	Other Equipment	4,641,787		4,641,787	-	4,641,787
18	358	ARO Cost Gas UG Store	4,432,698		4,432,698	(4,432,698)	-
19		Total Gas Storage	<u>162,668,519</u>		<u>162,668,519</u>	(4,432,698)	<u>158,235,821</u>
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	52,897,958		52,897,958	-	52,897,958
23	372	ARO Cost Gas Transmission	2,332,005		2,332,005	(2,332,005)	-
24		Total Gas Transmission	<u>55,450,622</u>		<u>55,450,622</u>	(2,332,005)	<u>53,118,617</u>
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	134,497		134,497	-	134,497
27	375	Structures and Improvements	1,155,812		1,155,812	-	1,155,812
28	376	Mains	417,259,204		417,259,204	(70,172,442)	347,086,762
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	22,779,897		22,779,897	-	22,779,897

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	11,878,756		11,878,756	-	11,878,756
32	380	Services	361,958,281		361,958,281	(157,392,552)	204,565,729
33	381	Meters	51,252,660		51,252,660	-	51,252,660
34	383	House Regulators	25,550,380		25,550,380	-	25,550,380
35	385	Industrial Measuring and Regulating Equip	1,540,255		1,540,255	-	1,540,255
36	387	Other Equipment	344,433		344,433	-	344,433
37	388	ARO Cost Gas Distribution	10,475,153		10,475,153	(10,475,153)	-
38		Total Gas Distribution	904,329,328		904,329,328	(238,040,147)	666,289,181
39	<b>G</b>	<b><u>Gas General Plant</u></b>					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	1,916,379		1,916,379	-	1,916,379
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	6,905,086		6,905,086	-	6,905,086
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	3,771,229		3,771,229	-	3,771,229
48	397	Communication Equipment	-		-	-	-
49	398	Miscellaneous Equipment	-		-	-	-
50		Total Gas General Plant	12,592,695		12,592,695	-	12,592,695
51	<b>C</b>	<b><u>Common Plant (1)</u></b>					
52	301	Organization	25,135		25,135	-	25,135
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	30,567,513		30,567,513	-	30,567,513
55	389	Land and Land Rights	529,947		529,947	-	529,947
56	390	Structures and Improvements	24,057,510		24,057,510	-	24,057,510
57	391	Office Furniture and Equipment	12,800,052		12,800,052	-	12,800,052
58	392	Transportation Equipment	82,253		82,253	-	82,253
59	393	Stores Equipment	441,323		441,323	-	441,323
60	394	Tools, Shop, and Garage Equipment	1,209,630		1,209,630	-	1,209,630
61	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
62	396	Power Operated Equipment	102,776		102,776	-	102,776
63	397	Communication Equipment	12,343,871		12,343,871	-	12,343,871
64	398	Miscellaneous Equipment	-		-	-	-
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	<u>82,160,008</u>		<u>82,160,008</u>	-	<u>82,160,008</u>
67		TOTAL GAS PLANT IN SERVICE	<u>1,217,201,560</u>		<u>1,217,201,560</u>	<u>(244,804,849)</u>	<u>972,396,710</u>

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	387		387	-	387
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	134,077		134,077	-	134,077
8	351	Structures and Improvements	15,781,511		15,781,511	-	15,781,511
9	352	Wells	21,807,058		21,807,058	-	21,807,058
10	352.1	Storage Leaseholds and Rights	548,241		548,241	-	548,241
11	352.2	Reservoirs	400,511		400,511	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845		11,788,845	-	11,788,845
13	353	Lines	23,080,887		23,080,887	-	23,080,887
14	354	Compressor Station Equipment	58,234,398		58,234,398	-	58,234,398
15	355	Measuring and Regulating Equipment	2,274,976		2,274,976	-	2,274,976
16	356	Purification Equipment	23,951,812		23,951,812	-	23,951,812
17	357	Other Equipment	7,205,882		7,205,882	-	7,205,882
18	358	ARO Cost Gas UG Store	4,432,698		4,432,698	(4,432,698)	-
19		Total Gas Storage	169,640,895		169,640,895	(4,432,698)	165,208,197
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659		220,659	-	220,659
22	367	Mains	52,930,097		52,930,097	-	52,930,097
23	372	ARO Cost Gas Transmission	2,332,005		2,332,005	(2,332,005)	-
24		Total Gas Transmission	55,482,761		55,482,761	(2,332,005)	53,150,756
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	134,497		134,497	-	134,497
27	375	Structures and Improvements	1,155,812		1,155,812	-	1,155,812
28	376	Mains	433,952,492		433,952,492	(6,897,546)	427,054,945
29	377	Compressor Station Equipment	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	23,937,002		23,937,002	-	23,937,002



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	12,352,333		12,352,333	-	12,352,333
32	380	Services	388,885,418		388,885,418	(14,023,555)	374,861,864
33	381	Meters	57,176,384		57,176,384	-	57,176,384
34	383	House Regulators	25,550,380		25,550,380	-	25,550,380
35	385	Industrial Measuring and Regulating Equip	2,260,538		2,260,538	-	2,260,538
36	387	Other Equipment	1,928,759		1,928,759	-	1,928,759
37	388	ARO Cost Gas Distribution	10,475,153		10,475,153	(10,475,153)	-
38		Total Gas Distribution	957,808,768		957,808,768	(31,396,254)	926,412,515
39	G	<b>Gas General Plant</b>					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	2,457,098		2,457,098	-	2,457,098
44	393	Stores Equipment	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	6,940,430		6,940,430	-	6,940,430
46	395	Laboratory Equipment	-		-	-	-
47	396	Power Operated Equipment	3,771,229		3,771,229	-	3,771,229
48	397	Communication Equipment	-		-	-	-
49	398	Miscellaneous Equipment	-		-	-	-
50		Total Gas General Plant	13,168,757		13,168,757	-	13,168,757
51	C	<b>Common Plant (1)</b>					
52	301	Organization	25,135		25,135	-	25,135
53	302	Franchises and Consents	-		-	-	-
54	303	Misc Intangible Plant	33,940,807		33,940,807	-	33,940,807
55	389	Land and Land Rights	529,947		529,947	-	529,947
56	390	Structures and Improvements	24,357,579		24,357,579	-	24,357,579
57	391	Office Furniture and Equipment	13,144,396		13,144,396	-	13,144,396
58	392	Transportation Equipment	82,253		82,253	-	82,253
59	393	Stores Equipment	441,323		441,323	-	441,323
60	394	Tools, Shop, and Garage Equipment	1,226,168		1,226,168	-	1,226,168
61	395	Laboratory Equipment	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
62	396	Power Operated Equipment	102,776		102,776	-	102,776
63	397	Communication Equipment	12,822,626		12,822,626	-	12,822,626
64	398	Miscellaneous Equipment	-		-	-	-
65	399	ARO Cost Common	-		-	-	-
66		Total Common Plant allocated to Gas	<u>86,673,008</u>		<u>86,673,008</u>	-	<u>86,673,008</u>
67		TOTAL GAS PLANT IN SERVICE	<u><u>1,282,774,577</u></u>		<u><u>1,282,774,577</u></u>	<u><u>(38,160,956)</u></u>	<u><u>1,244,613,621</u></u>

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(4,432,698)	100.000%	(4,432,698)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(2,332,005)	100.000%	(2,332,005)		ARO amounts excluded from rate base
3	376	Mains	(70,172,442)	100.000%	(70,172,442)		GLT amounts excluded from rate base
4	380	Services	(157,392,552)	100.000%	(157,392,552)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	(10,475,153)	100.000%	(10,475,153)		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	<u>(244,804,849)</u>		<u>(244,804,849)</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE B-2.2

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	(4,432,698)	100.000%	(4,432,698)		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	(2,332,005)	100.000%	(2,332,005)		ARO amounts excluded from rate base
3	376	Mains	(6,897,546)	100.000%	(6,897,546)		GLT amounts excluded from rate base
4	380	Services	(14,023,555)	100.000%	(14,023,555)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	(10,475,153)	100.000%	(10,475,153)		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	(38,160,956)		(38,160,956)		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  X  BASE PERIOD   FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	<b>387</b>
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	<u>387</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387</u>
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	137,734	-	-	(3,657)	134,077
8	351	Structures and Improvements	14,937,157	838,177	(8,208)	-	15,767,126
9	352	Wells	19,130,528	1,015,135	-	-	20,145,663
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	-	-	-	11,788,845
13	353	Lines	21,951,171	1,132,284	(2,568)	-	23,080,887
14	354	Compressor Station Equipment	47,688,419	9,072,192	(316,155)	-	56,444,456
15	355	Measuring and Regulating Equipment	1,749,309	525,668	-	-	2,274,976
16	356	Purification Equipment	19,845,188	3,196,035	(31,972)	-	23,009,251
17	357	Other Equipment	3,154,110	1,487,677	-	-	4,641,787
18	358	ARO Cost Gas UG Store	4,437,148	-	(4,450)	-	4,432,698
19		Total Gas Storage	<u>145,768,362</u>	<u>17,267,167</u>	<u>(363,353)</u>	<u>(3,657)</u>	<u>162,668,519</u>
20		<b><u>Gas Transmission</u></b>					
21	365	Rights of Way	220,659	-	-	-	220,659
22	367	Mains	51,029,183	1,955,720	(86,944)	-	52,897,958
23	372	ARO Cost Gas Transmission	2,332,005	-	-	-	2,332,005
24		Total Gas Transmission	<u>53,581,847</u>	<u>1,955,720</u>	<u>(86,944)</u>	<u>-</u>	<u>55,450,622</u>
25		<b><u>Gas Distribution</u></b>					
26	374	Land and Land Rights	134,497	-	-	-	134,497
27	375	Structures and Improvements	1,144,992	11,417	(597)	-	1,155,812
28	376	Mains	384,848,434	34,665,170	(2,254,400)	-	417,259,204
29	377	Compressor Station Equipment	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	17,577,946	5,216,767	(14,816)	-	22,779,897

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	7,283,688	4,619,952	(24,884)	-	11,878,756
32	380	Services	331,192,075	34,141,766	(3,375,560)	-	361,958,281
33	381	Meters	47,492,834	3,759,826	-	-	51,252,660
34	383	House Regulators	25,550,380	-	-	-	25,550,380
35	385	Industrial Measuring and Regulating Equip	960,687	579,569	-	-	1,540,255
36	387	Other Equipment	51,112	293,320	-	-	344,433
37	388	ARO Cost Gas Distribution	10,476,132	-	(979)	-	10,475,153
38		Total Gas Distribution	826,712,778	83,287,787	(5,671,237)	-	904,329,328
39	G	<b>Gas General Plant</b>					
40	389	Land and Land Rights	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-
43	392	Transportation Equipment	1,527,002	389,378	-	-	1,916,379
44	393	Stores Equipment	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	6,716,457	430,611	(245,638)	3,657	6,905,086
46	395	Laboratory Equipment	-	-	-	-	-
47	396	Power Operated Equipment	3,161,883	609,346	-	-	3,771,229
48	397	Communication Equipment	-	-	-	-	-
49	398	Miscellaneous Equipment	-	-	-	-	-
50		Total Gas General Plant	11,405,342	1,429,335	(245,638)	3,657	12,592,695
51	C	<b>Common Plant (1)</b>					
52	301	Organization	25,135	-	-	-	25,135
53	302	Franchises and Consents	-	-	-	-	-
54	303	Misc Intangible Plant	28,952,365	3,764,692	(2,149,545)	-	30,567,513
55	389	Land and Land Rights	529,947	-	-	-	529,947
56	390	Structures and Improvements	23,360,905	746,799	(50,195)	-	24,057,510
57	391	Office Furniture and Equipment	11,699,182	2,928,351	(1,827,481)	-	12,800,052
58	392	Transportation Equipment	84,564	-	(2,311)	-	82,253
59	393	Stores Equipment	449,430	(8,107)	-	-	441,323
60	394	Tools, Shop, and Garage Equipment	1,197,777	11,853	-	-	1,209,630
61	395	Laboratory Equipment	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM MARCH 1, 2016 TO FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD ENDING BALANCE
			\$	\$	\$	\$	\$
62	396	Power Operated Equipment	94,669	8,107	-	-	102,776
63	397	Communication Equipment	13,846,590	1,472,891	(2,975,610)	-	12,343,871
64	398	Miscellaneous Equipment	-	-	-	-	-
65	399	ARO Cost Common	-	-	-	-	-
66		Total Common Plant allocated to Gas	80,240,564	8,924,585	(7,005,141)	-	82,160,008
67		TOTAL GAS PLANT IN SERVICE	1,117,709,280	112,864,594	(13,372,314)	-	1,217,201,560

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X FORECASTED PERIOD  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387	387
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387	387
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	134,077	-	-	-	134,077	134,077
8	351	Structures and Improvements	15,767,126	17,000	-	-	15,784,126	15,781,511
9	352	Wells	20,845,490	1,107,619	-	-	21,953,108	21,807,058
10	352.1	Storage Leaseholds and Rights	548,241	-	-	-	548,241	548,241
11	352.2	Reservoirs	400,511	-	-	-	400,511	400,511
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	-	-	-	11,788,845	11,788,845
13	353	Lines	23,080,887	-	-	-	23,080,887	23,080,887
14	354	Compressor Station Equipment	56,967,505	2,192,482	-	-	59,159,986	58,234,398
15	355	Measuring and Regulating Equipment	2,274,976	-	-	-	2,274,976	2,274,976
16	356	Purification Equipment	23,025,971	1,472,293	-	-	24,498,265	23,951,812
17	357	Other Equipment	5,310,050	3,498,513	-	-	8,808,563	7,205,882
18	358	ARO Cost Gas UG Store	4,432,698	-	-	-	4,432,698	4,432,698
19		Total Gas Storage	164,576,378	8,287,906	-	-	172,864,284	169,640,895
20		<b><u>Gas Transmission</u></b>						
21	365	Rights of Way	220,659	-	-	-	220,659	220,659
22	367	Mains	52,925,318	31,202	-	-	52,956,520	52,930,097
23	372	ARO Cost Gas Transmission	2,332,005	-	-	-	2,332,005	2,332,005
24		Total Gas Transmission	55,477,982	31,202	-	-	55,509,184	55,482,761
25		<b><u>Gas Distribution</u></b>						
26	374	Land and Land Rights	134,497	-	-	-	134,497	134,497
27	375	Structures and Improvements	1,155,812	-	-	-	1,155,812	1,155,812
28	376	Mains	424,883,484	18,721,448	(2,188,389)	-	441,416,543	433,952,492
29	377	Compressor Station Equipment	-	-	-	-	-	-
30	378	Measuring and Regulating Station Equip-General	23,221,100	1,238,298	-	-	24,459,397	23,937,002



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 5 OF 6

WORKPAPER REFERENCE NO(S):.

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	12,163,395	344,416	-	-	12,507,811	12,352,333
32	380	Services	373,592,409	26,740,623	(3,375,560)	-	396,957,472	388,885,418
33	381	Meters	52,284,128	12,200,095	-	-	64,484,222	57,176,384
34	383	House Regulators	25,550,380	-	-	-	25,550,380	25,550,380
35	385	Industrial Measuring and Regulating Equip	1,776,738	823,874	-	-	2,600,612	2,260,538
36	387	Other Equipment	458,433	2,129,549	-	-	2,587,982	1,928,759
37	388	ARO Cost Gas Distribution	10,475,153	-	-	-	10,475,153	10,475,153
38		Total Gas Distribution	925,695,527	62,198,303	(5,563,949)	-	982,329,881	957,808,768
39	<u>G</u>	<b><u>Gas General Plant</u></b>						
40	389	Land and Land Rights	-	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-	-
43	392	Transportation Equipment	2,310,139	426,820	-	-	2,736,959	2,457,098
44	393	Stores Equipment	-	-	-	-	-	-
45	394	Tools, Shop, and Garage Equipment	6,791,696	311,220	(201,687)	-	6,901,229	6,940,430
46	395	Laboratory Equipment	-	-	-	-	-	-
47	396	Power Operated Equipment	3,771,229	-	-	-	3,771,229	3,771,229
48	397	Communication Equipment	-	-	-	-	-	-
49	398	Miscellaneous Equipment	-	-	-	-	-	-
50		Total Gas General Plant	12,873,065	738,040	(201,687)	-	13,409,418	13,168,757
51	<u>C</u>	<b><u>Common Plant (1)</u></b>						
52	301	Organization	25,135	-	-	-	25,135	25,135
53	302	Franchises and Consents	-	-	-	-	-	-
54	303	Misc Intangible Plant	30,189,595	7,603,458	(2,201,476)	-	35,591,577	33,940,807
55	389	Land and Land Rights	529,947	-	-	-	529,947	529,947
56	390	Structures and Improvements	24,228,510	234,900	-	-	24,463,410	24,357,579
57	391	Office Furniture and Equipment	12,295,595	1,945,218	(771,998)	-	13,468,814	13,144,396
58	392	Transportation Equipment	82,253	-	-	-	82,253	82,253
59	393	Stores Equipment	441,323	-	-	-	441,323	441,323
60	394	Tools, Shop, and Garage Equipment	1,209,630	30,057	(33,879)	-	1,205,807	1,226,168
61	395	Laboratory Equipment	-	-	-	-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 6 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
62	396	Power Operated Equipment	102,776	-	-	-	102,776	102,776
63	397	Communication Equipment	12,421,631	591,308	-	-	13,012,939	12,822,626
64	398	Miscellaneous Equipment	-	-	-	-	-	-
65	399	ARO Cost Common	-	-	-	-	-	-
66		Total Common Plant allocated to Gas	81,526,393	10,404,940	(3,007,353)	-	88,923,980	86,673,008
67		TOTAL GAS PLANT IN SERVICE	1,240,149,732	81,660,392	(8,772,990)	-	1,313,037,134	1,282,774,577

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY MERGED OR ACQUIRED  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-2.4

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

LEASED PROPERTY

AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

LEASED PROPERTY

AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
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THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF FEBRUARY 28, 2017

DATA:  X  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO. DESCRIPTION	AMOUNT	ACCT NO. DESCRIPTION
			\$	\$	\$	\$			\$

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6  
PAGE 2 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO. DESCRIPTION	AMOUNT	ACCT NO. DESCRIPTION
			\$	\$	\$	\$			\$

NONE



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF FEBRUARY 28, 2017

DATA:  X BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7

PAGE 1 OF 2

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE			REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	DESCRIPTION	
				\$	\$	\$	\$			
1		<b>Land and Land Rights:</b>								
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	1	27				Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927				Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614				Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332				Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074				Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291				Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677				Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269				Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000				Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633				Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185				Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15				Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48				Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192				Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250				Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-				Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-				Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-				Non-utility property not included in rate base
20		TOTAL		630,897	63,362	567,535	-			Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
PROPERTY EXCLUDED FROM RATE BASE  
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.7

PAGE 2 OF 2

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO. DESCRIPTION	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29	1	27			Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-	21,927			Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-	455,614			Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-	332			Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-	1,074			Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-	3,291			Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-	5,677			Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-	269			Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-	50,000			Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-	28,633			Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-	185			Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-	15			Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-	48			Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-	192			Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-	250			Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1B	17-Jun-1954	31,483	31,483	-			Non-utility property not included in rate base
18	121	Cherry Hill Coal Mine - Mineral Rights	29-Jul-1940	31,628	31,628	-			Non-utility property not included in rate base
19	121	Cherry Hill Coal Mine - Right of Way	30-Jun-1940	250	250	-			Non-utility property not included in rate base
20		TOTAL		630,897	63,362	567,535	-		Non-utility property not included in rate base

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(171)		(171)	-	(171)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(171)		(171)	-	(171)
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	134,077	(69,853)		(69,853)	-	(69,853)
8	351	Structures and Improvements	15,767,126	(2,386,390)		(2,386,390)	-	(2,386,390)
9	352	Wells	20,145,663	(3,073,069)		(3,073,069)	-	(3,073,069)
10	352.1	Storage Leaseholds and Rights	548,241	(569,590)		(569,590)	-	(569,590)
11	352.2	Reservoirs	400,511	(452,027)		(452,027)	-	(452,027)
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	(8,194,836)		(8,194,836)	-	(8,194,836)
13	353	Lines	23,080,887	(8,773,707)		(8,773,707)	-	(8,773,707)
14	354	Compressor Station Equipment	56,444,456	(7,160,405)		(7,160,405)	-	(7,160,405)
15	355	Measuring and Regulating Equipment	2,274,976	(264,934)		(264,934)	-	(264,934)
16	356	Purification Equipment	23,009,251	(5,762,050)		(5,762,050)	-	(5,762,050)
17	357	Other Equipment	4,641,787	(362,210)		(362,210)	-	(362,210)
18	358	ARO Cost Gas UG Store	4,432,698	(994,497)		(994,497)	994,497	-
19		Total Gas Storage	162,668,519	(38,063,567)		(38,063,567)	994,497	(37,069,071)
20		<b><u>Gas Transmission</u></b>						
21	365	Rights of Way	220,659	(210,904)		(210,904)	-	(210,904)
22	367	Mains	52,897,958	(11,119,608)		(11,119,608)	-	(11,119,608)
23	372	ARO Cost Gas Transmission	2,332,005	(346,545)		(346,545)	346,545	-
24		Total Gas Transmission	55,450,622	(11,677,057)		(11,677,057)	346,545	(11,330,513)
25		<b><u>Gas Distribution</u></b>						
26	374	Land and Land Rights	134,497	(77,440)		(77,440)	-	(77,440)
27	375	Structures and Improvements	1,155,812	(367,587)		(367,587)	-	(367,587)
28	376	Mains	417,259,204	(127,771,763)		(127,771,763)	1,810,155	(125,961,608)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	22,779,897	(2,429,025)		(2,429,025)	-	(2,429,025)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	11,878,756	(1,304,216)		(1,304,216)	-	(1,304,216)
32	380	Services	361,958,281	(103,411,971)		(103,411,971)	7,505,654	(95,906,316)
33	381	Meters	51,252,660	(14,259,618)		(14,259,618)	-	(14,259,618)
34	383	House Regulators	25,550,380	(4,816,022)		(4,816,022)	-	(4,816,022)
35	385	Industrial Measuring and Regulating Equip	1,540,255	(136,994)		(136,994)	-	(136,994)
36	387	Other Equipment	344,433	(30,546)		(30,546)	-	(30,546)
37	388	ARO Cost Gas Distribution	10,475,153	(1,462,932)		(1,462,932)	1,462,932	-
38		Total Gas Distribution	904,329,328	(256,068,114)		(256,068,114)	10,778,741	(245,289,373)
39	G	<b><u>Gas General Plant</u></b>						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	1,916,379	(859,745)		(859,745)	-	(859,745)
44	393	Stores Equipment	-	-		-	-	-
45	394	Tools, Shop, and Garage Equipment	6,905,086	(2,663,125)		(2,663,125)	-	(2,663,125)
46	395	Laboratory Equipment	-	-		-	-	-
47	396	Power Operated Equipment	3,771,229	(2,421,969)		(2,421,969)	-	(2,421,969)
48	397	Communication Equipment	-	-		-	-	-
49	398	Miscellaneous Equipment	-	-		-	-	-
50		Total Gas General Plant	12,592,695	(5,944,840)		(5,944,840)	-	(5,944,840)
51	C	<b><u>Common Plant (1)</u></b>						
52	301	Organization	25,135	-		-	-	-
53	302	Franchises and Consents	-	-		-	-	-
54	303	Misc Intangible Plant	30,567,513	(16,007,376)		(16,007,376)	-	(16,007,376)
55	389	Land and Land Rights	529,947	(42,249)		(42,249)	-	(42,249)
56	390	Structures and Improvements	24,057,510	(10,550,453)		(10,550,453)	-	(10,550,453)
57	391	Office Furniture and Equipment	12,800,052	(4,842,607)		(4,842,607)	-	(4,842,607)
58	392	Transportation Equipment	82,253	(57,772)		(57,772)	-	(57,772)
59	393	Stores Equipment	441,323	(278,522)		(278,522)	-	(278,522)
60	394	Tools, Shop, and Garage Equipment	1,209,630	(672,546)		(672,546)	-	(672,546)
61	395	Laboratory Equipment	-	-		-	-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 3 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	396	Power Operated Equipment	102,776	(90,459)		(90,459)	-	(90,459)
63	397	Communication Equipment	12,343,871	(9,458,880)		(9,458,880)	-	(9,458,880)
64	398	Miscellaneous Equipment	-	-		-	-	-
65	399	ARO Cost Common	-	-		-	-	-
66		Total Common Plant allocated to Gas	82,160,008	(42,000,862)		(42,000,862)	-	(42,000,862)
67		TOTAL GAS PLANT	1,217,201,560	(353,754,611)		(353,754,611)	12,119,782	(341,634,829)

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(209)		(209)	-	(209)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(209)		(209)	-	(209)
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	134,077	(70,358)		(70,358)	-	(70,358)
8	351	Structures and Improvements	15,781,511	(2,645,386)		(2,645,386)	-	(2,645,386)
9	352	Wells	21,807,058	(2,767,996)		(2,767,996)	-	(2,767,996)
10	352.1	Storage Leaseholds and Rights	548,241	(569,590)		(569,590)	-	(569,590)
11	352.2	Reservoirs	400,511	(452,027)		(452,027)	-	(452,027)
12	117-352.3	Nonrecoverable Natural Gas	11,788,845	(8,261,237)		(8,261,237)	-	(8,261,237)
13	353	Lines	23,080,887	(9,145,237)		(9,145,237)	-	(9,145,237)
14	354	Compressor Station Equipment	58,234,398	(8,245,527)		(8,245,527)	-	(8,245,527)
15	355	Measuring and Regulating Equipment	2,274,976	(305,538)		(305,538)	-	(305,538)
16	356	Purification Equipment	23,951,812	(6,181,153)		(6,181,153)	-	(6,181,153)
17	357	Other Equipment	7,205,882	(397,032)		(397,032)	-	(397,032)
18	358	ARO Cost Gas UG Store	4,432,698	(1,088,048)		(1,088,048)	1,088,048	-
19		Total Gas Storage	169,640,895	(40,129,129)		(40,129,129)	1,088,048	(39,041,082)
20		<b><u>Gas Transmission</u></b>						
21	365	Rights of Way	220,659	(211,169)		(211,169)	-	(211,169)
22	367	Mains	52,930,097	(11,738,472)		(11,738,472)	-	(11,738,472)
23	372	ARO Cost Gas Transmission	2,332,005	(368,741)		(368,741)	368,741	-
24		Total Gas Transmission	55,482,761	(12,318,382)		(12,318,382)	368,741	(11,949,641)
25		<b><u>Gas Distribution</u></b>						
26	374	Land and Land Rights	134,497	(77,440)		(77,440)	-	(77,440)
27	375	Structures and Improvements	1,155,812	(399,756)		(399,756)	-	(399,756)
28	376	Mains	433,952,492	(132,713,522)		(132,713,522)	(278,160)	(132,991,682)
29	377	Compressor Station Equipment	-	-		-	-	-
30	378	Measuring and Regulating Station Equip-General	23,937,002	(2,937,678)		(2,937,678)	-	(2,937,678)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD X FORECASTED PERIOD

SCHEDULE B-3

TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

13 MONTH AVERAGE RESERVE BALANCES							
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG	TOTAL	JURIS.	JURISDICTIONAL	ADJUSTED
			FORECAST	COMPANY	PERCENT	TOTAL	ADJUSTMENTS
			TOTAL				
			INVESTMENT	COMPANY	100%	TOTAL	
			\$	\$		\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	12,352,333	(1,605,054)		(1,605,054)	-
32	380	Services	388,885,418	(111,933,179)		(111,933,179)	(10,926)
33	381	Meters	57,176,384	(15,760,976)		(15,760,976)	-
34	383	House Regulators	25,550,380	(5,646,486)		(5,646,486)	-
35	385	Industrial Measuring and Regulating Equip	2,260,538	(154,611)		(154,611)	-
36	387	Other Equipment	1,928,759	(47,022)		(47,022)	-
37	388	ARO Cost Gas Distribution	10,475,153	(1,579,079)		(1,579,079)	1,579,079
38		Total Gas Distribution	957,808,768	(272,854,801)		(272,854,801)	1,289,993
39	<u>G</u>	<b>Gas General Plant</b>					
40	389	Land and Land Rights	-	-		-	-
41	390	Structures and Improvements	-	-		-	-
42	391	Office Furniture and Equipment	-	-		-	-
43	392	Transportation Equipment	2,457,098	(946,328)		(946,328)	-
44	393	Stores Equipment	-	-		-	-
45	394	Tools, Shop, and Garage Equipment	6,940,430	(2,567,644)		(2,567,644)	-
46	395	Laboratory Equipment	-	-		-	-
47	396	Power Operated Equipment	3,771,229	(2,470,850)		(2,470,850)	-
48	397	Communication Equipment	-	-		-	-
49	398	Miscellaneous Equipment	-	-		-	-
50		Total Gas General Plant	13,168,757	(5,984,821)		(5,984,821)	-
51	<u>C</u>	<b>Common Plant (1)</b>					
52	301	Organization	25,135	-		-	-
53	302	Franchises and Consents	-	-		-	-
54	303	Misc Intangible Plant	33,940,807	(17,564,139)		(17,564,139)	-
55	389	Land and Land Rights	529,947	(42,597)		(42,597)	-
56	390	Structures and Improvements	24,357,579	(11,117,506)		(11,117,506)	-
57	391	Office Furniture and Equipment	13,144,396	(5,069,210)		(5,069,210)	-
58	392	Transportation Equipment	82,253	(59,529)		(59,529)	-
59	393	Stores Equipment	441,323	(298,447)		(298,447)	-
60	394	Tools, Shop, and Garage Equipment	1,226,168	(715,825)		(715,825)	-
61	395	Laboratory Equipment	-	-		-	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3

PAGE 6 OF 6

WITNESS: C. M. GARRETT

13 MONTH AVERAGE RESERVE BALANCES								
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	396	Power Operated Equipment	12,822,626	(90,744)		(90,744)	-	(90,744)
63	397	Communication Equipment	-	(9,971,602)		(9,971,602)	-	(9,971,602)
64	398	Miscellaneous Equipment	-	-		-	-	-
65	399	ARO Cost Common	86,673,008	-		-	-	-
66		Total Common Plant allocated to Gas	173,243,241	(44,929,599)		(44,929,599)	-	(44,929,599)
67		TOTAL GAS PLANT	1,369,344,810	(376,216,941)		(376,216,941)	2,746,781	(373,470,160)

(1) 30% Common Plant allocated to Gas



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL	JURISDICTIONAL PERCENT	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			COMPANY ADJUSTMENT		ADJUSTMENTS		
			\$		\$		
1	358	ARO Cost Gas UG Store	994,497	100.000%	994,497		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	346,545	100.000%	346,545		ARO amounts excluded from rate base
3	376	Mains	1,810,155	100.000%	1,810,155		GLT amounts excluded from rate base
4	380	Services	7,505,654	100.000%	7,505,654		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	1,462,932	100.000%	1,462,932		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	<u>12,119,782</u>		<u>12,119,782</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-3.1

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL	JURISDICTIONAL PERCENT	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			COMPANY ADJUSTMENT		ADJUSTMENTS		
			\$		\$		
1	358	ARO Cost Gas UG Store	1,088,048	100.000%	1,088,048		ARO amounts excluded from rate base
2	372	ARO Cost Gas Transmission	368,741	100.000%	368,741		ARO amounts excluded from rate base
3	376	Mains	(278,160)	100.000%	(278,160)		GLT amounts excluded from rate base
4	380	Services	(10,926)	100.000%	(10,926)		GLT amounts excluded from rate base
5	388	ARO Cost Gas Distribution	1,579,079	100.000%	1,579,079		ARO amounts excluded from rate base
6		TOTAL ADJUSTMENTS	<u>2,746,781</u>		<u>2,746,781</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 4

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

ADJUSTED JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)	
			\$	\$						
1		<b><u>Gas Intangible Plant</u></b>								
2	301	Organization	-	-		-				
3	302	Franchises and Consents	387	171	10.58%	41	-	-	20-SQ	
4	303	Misc Intangible Plant	-	-		-				
5		Total Intangible Plant	387	171		41				
6		<b><u>Gas Storage</u></b>								
7	350	Land and Land Rights	134,077	69,853	0.56%	746	-	47.3	50-R4	
8	351	Structures and Improvements	15,767,126	2,386,390	1.94%	306,651	-5%,-10%	43.7-53.5	50-R3, 50-R2.5	
9	352	Wells	20,145,663	3,073,069	2.28%	459,688	-20%	34.4-35.4	45-R1.5, 55-R2.5	
10	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0%	-	65-R4	
11	352.2	Reservoirs	400,511	452,027	0.00%	-	0%	-	55-R4	
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,194,836	0.83%	98,299	0%	23.3	50-SQ	
13	353	Lines	23,080,887	8,773,707	1.82%	421,025	-10%	33.4	45-S1	
14	354	Compressor Station Equipment	56,444,456	7,160,405	2.37%	1,335,000	-5%	33.3	45-S0.5	
15	355	Measuring and Regulating Equipment	2,274,976	264,934	1.53%	34,763	-5%	33.4	40-R1	
16	356	Purification Equipment	23,009,251	5,762,050	1.97%	453,093	-15%	35.9	45-R2.5	
17	357	Other Equipment	4,641,787	362,210	2.25%	104,337	-5%	37.3	45-R2	
18	358	ARO Cost Gas UG Store	-	-		-				
19		Total Gas Storage	158,235,821	37,069,071		3,213,602				
20		<b><u>Gas Transmission</u></b>								
21	365	Rights of Way	220,659	210,904	0.163%	359	0%	33	65-S3	
22	367	Mains	52,897,958	11,119,608	0.790%	417,755	-10%	58	65-R2.5	
23	372	ARO Cost Gas Transmission	-	-		-				
24		Total Gas Transmission	53,118,617	11,330,513		418,114				
25		<b><u>Gas Distribution</u></b>								
26	374	Land and Land Rights	134,497	77,440	0.000%	-	0%	-	65-S3	
27	375	Structures and Improvements	1,155,812	367,587	3.707%	42,842	-5%	12.9-50.4	35-L2, 55-R3	
28	376	Mains	347,086,762	125,961,608	1.892%	6,567,355	-30%	51	65-S2	
29	377	Compressor Station Equipment	-	-		-				
30	378	Measuring and Regulating Station Equip-General	22,779,897	2,429,025	2.579%	587,581	-10%	34	41-S0	
31	379	Gate	11,878,756	1,304,216	2.120%	251,851	-15%	36	45-R1	
32	380	Services	204,565,729	95,906,316	3.786%	7,744,116	-60%	33	42-S0.5	
33	381	Meters	51,252,660	14,259,618	4.027%	2,064,176	0%	20	28-R2	
34	383	House Regulators	25,550,380	4,816,022	4.100%	1,047,550	-10%	26	30-R3	
35	385	Industrial Measuring and Regulating Equip	1,540,255	136,994	2.853%	43,944	-5%	33	40-S2.5	
36	387	Other Equipment	344,433	30,546	2.778%	9,569	0%	22	40-S2	
37	388	ARO Cost Gas Distribution	-	-		-				
38		Total Gas Distribution	666,289,181	245,289,373		18,358,985				

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-3.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 4

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

ADJUSTED JURISDICTION											
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)		
			\$	\$				\$			
39		<b>Gas General Plant</b>									
40	389	Land and Land Rights	-	-		-					
41	390	Structures and Improvements	-	-		-					
42	391	Office Furniture and Equipment	-	-		-					
43	392	Transportation Equipment	1,916,379	859,745	2.778%	53,242	0%,5%	6.3-12.4	7-L2.5, 14-S1.5, 20-S1		
44	393	Stores Equipment	-	-		-					
45	394	Tools, Shop, and Garage Equipment	6,905,086	2,663,125	4.659%	321,701	0%	14	25-SQ		
46	395	Laboratory Equipment	-	-		-					
47	396	Power Operated Equipment	3,771,229	2,421,969	1.516%	57,171	0%,5%	11.3-12.6	12-L1.5, 8-L2, 17-L3		
48	397	Communication Equipment	-	-	13.140%	-	0%	4	10-SQ		
49	398	Miscellaneous Equipment	-	-		-					
50		Total Gas General Plant	12,592,695	5,944,840		432,114					
51		<b>Common Plant (1)</b>									
52	301	Organization	25,135	-		-					
53	302	Franchises and Consents	-	-		-					
54	303	Misc Intangible Plant	30,567,513	16,007,376	11.119%	3,398,918	0%	3.8-7.5	5-SQ, SQUARE		
55	389	Land and Land Rights	529,947	42,249		-					
56	390	Structures and Improvements	24,057,510	10,550,453	3.250%	781,869	-5%,-10%	15.1-35.8	35-R2, 30-R1.5, 45-R3, 45-R0.5		
57	391	Office Furniture and Equipment	12,800,052	4,842,607	10.440%	1,336,325	0%	2.2-6.6	4-SQ, 5-SQ, 10-SQ, 15-SQ, 20-SQ		
58	392	Transportation Equipment	82,253	57,772	9.775%	8,041	0%,5%	6.0-9.6	7-L2.5, 14S1.5, 20-S1		
59	393	Stores Equipment	441,323	278,522	5.820%	25,685	0%	9	25-SQ		
60	394	Tools, Shop, and Garage Equipment	1,209,630	672,546	5.040%	60,965	0%	14	25-SQ		
61	395	Laboratory Equipment	-	-		-					
62	396	Power Operated Equipment	102,776	90,459	1.434%	1,474	0%,10%	3.7-10.6	12-L1.5, 17-L3		
63	397	Communication Equipment	12,343,871	9,458,880	11.333%	1,398,978	0%	3.5-25.9	10-SQ, 25-S1, 28-R2, 35-R2		
64	398	Miscellaneous Equipment	-	-	0.000%	-					
65	399	ARO Cost Common	-	-		-					
66		Total Common Plant allocated to Gas	82,160,008	42,000,862		7,012,256					
67		TOTAL GAS PLANT	972,396,710	341,634,829		29,435,111					

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
Proposed DeprECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 3 OF 4  
WITNESS: C. M. GARRETT

ADJUSTED JURISDICTION											
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)		
			\$	\$							\$
1		<b><u>Gas Intangible Plant</u></b>									
2	301	Organization	-	-		-					
3	302	Franchises and Consents	387	209	12.39%	48	-	5.5	20-SQ		
4	303	Misc Intangible Plant	-	-		-					
5		Total Intangible Plant	387	209		48					
6		<b><u>Gas Storage</u></b>									
7	350	Land and Land Rights	134,077	70,358	0.59%	791	-	52.8	60-R4		
8	351	Structures and Improvements	15,781,511	2,645,386	2.00%	315,151	-5%,-15%	49.5-54.6	55-R2.5, 60-R2.5, 60-R3		
9	352	Wells	21,807,058	2,767,996	2.73%	595,594	-30%	37.4-45.1	45-R0.5, 60-R3		
10	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0%	-	70-R4		
11	352.2	Reservoirs	400,511	452,027	0.00%	-	0%	-	60-R4		
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,261,237	0.82%	97,026	0%	19.5	50-SQ		
13	353	Lines	23,080,887	9,145,237	2.01%	463,010	-15%	37.8	48-R2		
14	354	Compressor Station Equipment	58,234,398	8,245,527	2.27%	1,319,608	-5%	39.9	45-R1.5		
15	355	Measuring and Regulating Equipment	2,274,976	305,538	2.55%	58,004	-10%	30.8	40-R1		
16	356	Purification Equipment	23,951,812	6,181,153	2.37%	567,125	-25%	40.2	48-R2		
17	357	Other Equipment	7,205,882	397,032	2.53%	182,003	-10%	38.2	45-R2		
18	358	ARO Cost Gas UG Store	-	-		-					
19		Total Gas Storage	165,208,197	39,041,082		3,598,312					
20		<b><u>Gas Transmission</u></b>									
21	365	Rights of Way	220,659	211,169	0.134%	295	0%	35	70-R4		
22	367	Mains	52,930,097	11,738,472	2.053%	1,086,482	-35%	55	65-R2.5		
23	372	ARO Cost Gas Transmission	-	-		-					
24		Total Gas Transmission	53,150,756	11,949,641		1,086,777					
25		<b><u>Gas Distribution</u></b>									
26	374	Land and Land Rights	134,497	77,440	0.000%	-	0%	-	70-S3		
27	375	Structures and Improvements	1,155,812	399,756	3.147%	36,369	-15%	21.3-39.9	40-S1, 50-R3		
28	376	Mains	427,054,945	132,991,682	1.993%	8,512,223	-30%	49	63-R2.5		
29	377	Compressor Station Equipment	-	-		-					
30	378	Measuring and Regulating Station Equip-General	23,937,002	2,937,678	2.775%	664,221	-10%	35	43-S0		
31	379	Gate	12,352,333	1,605,054	3.633%	448,743	-25%	30	38-S0		
32	380	Services	374,861,864	111,944,105	3.277%	12,285,416	-45%	36	42-R1.5		
33	381	Meters	57,176,384	15,760,976	3.830%	2,189,606	-5%	21	30-R2		
34	383	House Regulators	25,550,380	5,646,486	3.767%	962,550	-10%	26	32-S1.5		
35	385	Industrial Measuring and Regulating Equip	2,260,538	154,611	2.309%	52,186	-5%	37	45-R2.5		
36	387	Other Equipment	1,928,759	47,022	1.945%	37,509	0%	25	40-R2.5		
37	388	ARO Cost Gas Distribution	-	-		-					
38		Total Gas Distribution	926,412,515	271,564,808		25,188,823					

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
Proposed DeprECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.2  
PAGE 4 OF 4  
WITNESS: C. M. GARRETT

ADJUSTED JURISDICTION											
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)		
			\$	\$							\$
39		<b>Gas General Plant</b>									
40	389	Land and Land Rights	-	-		-					
41	390	Structures and Improvements	-	-		-					
42	391	Office Furniture and Equipment	-	-		-					
43	392	Transportation Equipment	2,457,098	946,328	5.298%	130,183	0%	5-11.5	10-S2, 11-L3, 18-S1.5		
44	393	Stores Equipment	-	-		-					
45	394	Tools, Shop, and Garage Equipment	6,940,430	2,567,644	4.259%	295,611	0%	14	25-SQ		
46	395	Laboratory Equipment	-	-		-					
47	396	Power Operated Equipment	3,771,229	2,470,850	2.333%	87,985	0%	11.7-16.8	14-S2, 20-S0.5		
48	397	Communication Equipment	-	-		-					
49	398	Miscellaneous Equipment	-	-		-					
50		Total Gas General Plant	13,168,757	5,984,821		513,779					
51		<b>Common Plant (1)</b>									
52	301	Organization	25,135	-		-					
53	302	Franchises and Consents	-	-		-					
54	303	Misc Intangible Plant	33,940,807	17,564,139	16.180%	5,491,622	0%	3	5-SQ, SQUARE		
55	389	Land and Land Rights	529,947	42,597		-					
56	390	Structures and Improvements	24,357,579	11,117,506	2.635%	641,909	-5%,-15%	18.1-37.1	30-L0.5, 40-S.05, 45-R1, 50-R3, 50-R4		
57	391	Office Furniture and Equipment	13,144,396	5,069,210	15.790%	2,075,511	0%	2.8-18	4-SQ, 5-SQ, 10-SQ-15-SQ, 20-SQ		
58	392	Transportation Equipment	82,253	59,529	3.684%	3,030	0%	3.3-13.9	9-S2.5, 12-S0.5, 23-L1.5		
59	393	Stores Equipment	441,323	298,447	5.150%	22,728	0%	9	25-SQ		
60	394	Tools, Shop, and Garage Equipment	1,226,168	715,825	4.250%	52,112	0%	12	25-SQ		
61	395	Laboratory Equipment	-	-		-					
62	396	Power Operated Equipment	102,776	90,744	0.379%	389	0%	7.6-16	22-L4, 24-L2.5		
63	397	Communication Equipment	12,822,626	9,971,602	1.688%	216,428	0%	8.2-20.9	10-SQ, 22-L2		
64	398	Miscellaneous Equipment	-	-	0.000%	-					
65	399	ARO Cost Common	-	-		-					
66		Total Common Plant allocated to Gas	86,673,008	44,929,599		8,503,730					
67		TOTAL GAS PLANT	1,244,613,621	373,470,160		38,891,469					

(1) 30% Common Plant allocated to Gas

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	619,352	-	-	619,352	100.000%	619,352	-	619,352
3	TRANSMISSION	447,536	-	-	447,536	100.000%	447,536	(87,064)	360,472
4	DISTRIBUTION	1,391,018	-	-	1,391,018	100.000%	1,391,018	-	1,391,018
5	GENERAL	75,700	-	-	75,700	100.000%	75,700	-	75,700
6	COMMON	4,426,852	-	-	4,426,852	100.000%	4,426,852	-	4,426,852
7	TOTAL GAS	6,960,458	-	-	6,960,458		6,960,458	(87,064)	6,873,394

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4  
PAGE 2 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			13 MO AVG TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MO AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	4,450,250	-	-	4,450,250	100.000%	4,450,250	-	4,450,250
3	TRANSMISSION	11,011,058	-	-	11,011,058	100.000%	11,011,058	(4,134,354)	6,876,704
4	DISTRIBUTION	6,536,788	-	-	6,536,788	100.000%	6,536,788	(882,919)	5,653,869
5	GENERAL	119,481	-	-	119,481	100.000%	119,481	-	119,481
6	COMMON	7,805,570	-	-	7,805,570	100.000%	7,805,570	-	7,805,570
7	TOTAL GAS	29,923,146	-	-	29,923,146		29,923,146	(5,017,273)	24,905,873



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-4.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION	(87,064)	100.000%	(87,064)		GLT amounts excluded from rate base
4	DISTRIBUTION	-	100.000%	-		
5	GENERAL		100.000%	-		
6	COMMON		100.000%	-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-4.1

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	GAS:					
1	PRODUCTION		100.000%	-		
2	STORAGE AND PROCESSING		100.000%	-		
3	TRANSMISSION	(4,134,354)	100.000%	(4,134,354)		GLT amounts excluded from rate base
4	DISTRIBUTION	(882,919)	100.000%	(882,919)		GLT amounts excluded from rate base
5	GENERAL		100.000%	-		
6	COMMON		100.000%	-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2017

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2  
PAGE 1 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	019LGE15	Design Tool Repl (WIM)-LGE15	Jan-15	Aug-17	81%	285,000.00	494,066.83	393,805.75	80%
2	080LGE14	Lockout/Tagout (LOTO)-LGE14	Jan-14	Dec-17	79%	267,091.43	323,272.39	64,703.84	20%
3	129LGE16	Implement SDE Replace-LGE16	Jan-16	Dec-17	58%	45,000.00	210,662.54	139,282.67	66%
4	137976	REPL ALDYL-A PIPE CENT,SAV,CAN	Jan-16	Dec-17	58%	354,959.18	567,623.43	385,445.08	68%
5	138LGE16	PowerPlant Module Upgr-LGE16	Jan-16	Apr-17	87%	6,450.01	67,570.50	63,820.50	94%
6	140568	MT WASHI LEBANON JCTN	Jul-14	Mar-19	56%	475,211.61	27,863,305.38	363,345.38	1%
7	141004	ST HELEN FACILITY	Jan-15	Nov-17	74%	552,416.90	2,962,412.20	714,183.00	24%
8	144856	CATHODIC PROTECTION SYS	Jan-16	Oct-17	63%	125,315.43	656,468.38	128,618.44	20%
9	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-22	27%	14,700.00	20,580.00	2,940.00	14%
10	148018	REPL AIR HANDLERS-BOC MAIN	Jan-16	Dec-19	29%	238,500.00	238,500.00	57,000.00	24%
11	149325	MAG 2017 SMALL TOOLS	Jan-17	Dec-17	16%	39,396.14	38,760.00	5,700.00	15%
12	149330	MAG REPL LOWBOY TRAILER	Aug-16	Dec-16	139%	49,824.53	140,000.10	70,000.00	50%
13	149344	SC CAPITAL - 2016 BP - LGE	Jan-16	Dec-21	19%	35,850.00	178,315.34	11,515.34	6%
14	149393	2018 H2S REMOVAL UNIT TOWER	Jan-17	Dec-18	8%	1,128,978.86	1,157,057.70	6,179.46	1%
15	149394	INST ADDTL FILTR IRON SULF REM	Jan-17	Dec-19	5%	2,542,187.66	1,425,328.77	31,795.27	2%
16	149426	2017 SCADA HARDWARE RPLC	Jan-17	Dec-17	16%	291,810.24	1,560,166.88	11,400.00	1%
17	149483	LGE FURN & CHAIR 2017	Jul-15	Dec-17	66%	36,600.00	36,600.00	6,000.00	16%
18	149534	Meter Shop 2017 LG&E Gas	Feb-17	Jun-17	23%	45,000.00	21,420.00	6,120.00	29%
19	152467	REPL PROPROCESSORS & IO MODULES	Jan-17	Dec-19	5%	30,339.64	30,339.64	26,220.00	86%
20	152468	TANK LEVEL TRANSMITTERS	Jan-17	Dec-19	5%	29,899.28	29,899.28	25,779.64	86%
21	152477	STATION PIPE REPL MULD	Jan-17	Dec-19	5%	1,464,604.68	1,464,604.68	32,286.34	2%
22	152541	RIVER RD WIDENING - RELOCATION	Jan-17	Dec-18	8%	2,999,576.48	2,999,576.48	46,631.92	2%
23	152543	RIVER RD MEDIUM PRESSURE	Jan-17	Dec-18	8%	1,000,016.48	1,000,016.48	42,071.92	4%
24	152544	GAS SYSTEM REINFORCEMENT	Jan-17	Dec-17	16%	500,496.53	500,496.53	42,071.92	8%
25	152545	BRIDGE RPL E PKWY & BEARGRASS	Jan-17	Dec-17	16%	650,064.02	650,064.02	42,071.92	6%
26	152546	EAST END REINFORCEMENT	Jan-17	Dec-18	8%	6,499,571.47	6,499,571.47	40,931.92	1%
27	152561	REPLACE PAD METERS	Jan-17	Dec-19	5%	3,476,446.67	3,476,446.67	52,090.08	1%
28	200LGE16	Application Sec Enhance-LGE16	Jan-16	Dec-17	58%	15,000.00	17,104.32	1,837.50	11%
29	203LGE16	PS 9.2 Upgrade-LGE16	Jan-16	Jul-17	73%	187,957.50	188,394.48	133,123.47	71%
30	204LGE16	SAP CRM/ECC Upgr-LGE16	Oct-15	Aug-17	74%	3,036,000.04	3,564,268.91	2,752,068.03	77%
31	IT0003L	AIS Deciscion Trans-LGE17	Jan-17	May-17	39%	39,600.00	39,600.00	15,840.00	40%
32	IT0004L	Analog Sunset-LGE17	Jan-17	Nov-17	17%	43,091.81	43,091.81	5,669.99	13%
33	IT0006L	Aspect Workfor Sched App-LGE17	Feb-17	Apr-17	31%	19,800.00	19,800.00	6,600.00	33%
34	IT0008L	Bulk Power & Env Sys-LGE17	Jan-17	Oct-17	19%	20,249.80	20,249.80	2,429.98	12%
35	IT0011L	Cascade Biennial Tech-LGE17	Jan-17	Dec-17	16%	65,999.98	65,999.98	33,000.00	50%
36	IT0015L	CIP Compliance Tools Yr7-LGE17	Jan-17	Dec-17	16%	40,499.97	40,499.97	7,128.00	18%
37	IT0018L	CIP Compliance Infr Yr7-LGE17	Jan-17	Dec-17	16%	81,000.06	81,000.06	14,580.01	18%
38	IT0024L	Daily Shift Log Repl-LGE17	Jan-17	Oct-17	19%	46,200.00	46,200.00	6,600.00	14%
39	IT0029L	Electric Inspect Enhance-LGE17	Jan-17	May-17	39%	33,000.02	33,000.02	13,200.02	40%
40	IT0044L	Impedance App-LGE17	Jan-17	Apr-17	49%	13,200.00	13,200.00	6,600.00	50%
41	IT0048L	IT Security CIP Lab Enhn-LGE17	Feb-17	Dec-17	8%	8,100.00	8,100.00	1,349.78	17%
42	IT0049L	KU MW Tower Repl Badger-LGE17	Feb-17	Dec-17	8%	72,899.94	72,899.94	2,186.99	3%
43	IT0050L	Next Gen Radio Sys Des-LGE17	Jan-17	Dec-17	16%	76,949.91	76,949.91	8,909.98	12%
44	IT0051L	Louisville Elect Upgrds-LGE17	Feb-17	Oct-17	10%	8,100.00	8,100.00	1,620.00	20%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

PAGE 2 OF 5

WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	IT0053L	Microsoft AppV Major Upg-LGE17	Jan-17	Aug-17	24%	9,072.00	9,072.00	1,296.00	14%
46	IT0056L	Microsoft Office Upgrade-LGE17	Jan-17	Nov-17	17%	17,658.01	17,658.01	3,078.01	17%
47	IT0059L	Mob Disp Rep (Elect OMS)-LGE17	Jan-17	Oct-17	19%	151,800.00	151,800.00	30,360.01	20%
48	IT0060L	Mobile Infra-LGE17	Jan-17	Dec-17	16%	46,200.00	46,200.00	7,920.00	17%
49	IT0061L	Mobile Radio-LGE17	Jan-17	Nov-17	17%	32,399.87	32,399.87	1,620.01	5%
50	IT0062L	Monitor Replacement-LGE17	Jan-17	Dec-17	16%	17,172.00	17,172.00	1,134.00	7%
51	IT0067L	Network Access Dev-LGE17	Feb-17	Dec-17	8%	24,299.78	24,299.78	728.98	3%
52	IT0071L	Network Test Equip-LGE17	Jan-17	Oct-17	19%	16,200.00	16,200.00	972.00	6%
53	IT0073L	OpenText HR- Mercer file-LGE17	Jan-17	Jul-17	27%	22,050.00	22,050.00	5,145.00	23%
54	IT0074L	OpenText Reg and Rates-LGE17	Feb-17	May-17	23%	24,300.00	24,300.00	4,050.00	17%
55	IT0077L	Oracle NMS Upgrade-LGE17	Oct-16	Oct-18	20%	165,000.00	165,000.00	59,400.00	36%
56	IT0079L	Outside Cable Plant-LGE17	Jan-17	Dec-17	16%	32,399.84	32,399.84	2,429.99	7%
57	IT0084L	Purch/Rebuild Radio Site-LGE17	Jan-17	Aug-17	24%	35,478.00	35,478.00	1,215.01	3%
58	IT0085L	Rate Case 2017-LGE17	Jan-17	Dec-17	16%	39,600.00	39,600.00	5,280.00	13%
59	IT0094L	Server Hardware Refr-LGE17	Feb-17	Nov-17	9%	137,538.02	137,538.02	1,620.00	1%
60	IT0101L	Smallworld GIS Upgr-LGE17-19	Jan-17	Oct-19	6%	1,871,835.14	1,871,835.14	72,600.08	4%
61	IT0103L	Sys Lab software replace-LGE16	Jan-17	Mar-17	65%	9,900.00	9,900.00	6,600.00	67%
62	IT0105L	Tech Refresh desk/lap-LGE17	Jan-17	Dec-17	16%	474,621.84	474,621.84	28,836.01	6%
63	IT0106L	Telecom Shelter Renov-LGE17	Feb-17	Dec-17	8%	16,199.85	16,199.85	485.98	3%
64	IT0113CG	TC Plant Alt Transport-LGE17	Feb-17	Dec-17	8%	90,000.03	90,000.03	2,700.00	3%
65	IT0114L	TRMS Upgrade-LGE17	Jan-17	Mar-17	65%	18,150.00	18,150.00	13,200.00	73%
66	IT0115L	TRODS-LGE17	Jan-17	Jul-17	27%	23,099.99	23,099.99	6,600.01	29%
67	IT0119L	Upgrade Vmware Infra-LGE17	Feb-17	Nov-17	9%	24,300.00	24,300.00	259.20	1%
68	IT0121L	Phone Expansion-LGE17	Feb-17	Dec-17	8%	17,739.00	17,739.00	810.00	5%
69	IT0122L	Windows 10 Remediation-LGE17	Jan-17	Oct-17	19%	12,959.97	12,959.97	2,592.00	20%
70	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	Jul-16	Dec-18	27%	318,532.43	318,532.43	1,306.12	0%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
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SCHEDULE B-4.2

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	138032	IMPROVE PIPELINES	Jan-14	Aug-19	79%	560,001.73	1,464,546.35	486,426.35	33%
2	140058	EMS DBASE EXPANSION-LGE-2018	Mar-18	Dec-18	40%	-	28,800.00	27,648.00	96%
3	140568	MT WASHI LEBANON JCTN	Jul-14	Mar-19	84%	475,211.61	27,863,305.38	15,762,205.38	57%
4	141390	Environmental Equipment LGE	Jan-15	Dec-21	50%	54,000.00	26,250.00	10,500.00	40%
5	141583	Meter Shop 2018 LG&E Electric	Feb-18	Aug-18	71%	15,000.00	24,021.00	10,557.00	44%
6	142367	Retail Hardware LG&E 2018	Jan-18	Dec-18	49%	39,600.00	33,000.00	9,900.00	30%
7	144857	MOIST REMOVAL UNIT	Jan-16	Dec-18	83%	200,089.62	213,928.56	4,168.56	2%
8	144869	PRESTON CITY GATE STATION	Jan-16	Oct-20	52%	249,999.36	4,262,299.92	338,357.28	8%
9	145016	LGE CAMERAS 2018	Jan-18	Sep-18	66%	15,000.00	22,500.00	16,500.00	73%
10	145402	HR Cap Equip Improvmnts LGE	Jan-15	Dec-22	44%	14,700.00	20,580.00	8,820.00	43%
11	148018	REPL AIR HANDLERS-BOC MAIN	Jan-16	Dec-19	62%	238,500.00	238,500.00	115,800.00	49%
12	149155	UPGRADE ELEVATED PRESSURE	Jan-18	Dec-22	10%	6,326,162.81	14,000,470.67	795,589.92	6%
13	149156	WEST END GAS REINFORCE	Jan-18	Dec-18	49%	299,708.89	300,362.46	154,000.44	51%
14	149158	SMALL TOOLS 2018 004190	Jan-18	Dec-18	49%	133,251.65	133,380.00	67,260.00	50%
15	149175	CONV DR DEEP TO UPPER 2018	Jan-18	Dec-18	49%	315,316.80	312,351.32	22,408.56	7%
16	149180	DRILL OBSV WELLS MULD 2018	Jan-18	Dec-18	49%	246,805.23	464,080.74	390,207.36	84%
17	149182	DRILL WELLS CENTER 2018	Jan-18	Dec-18	49%	780,825.61	665,533.32	413,912.52	62%
18	149183	DRILL WELLS MAG DEEP 2018	Jan-18	Dec-18	49%	1,145,122.00	944,038.04	562,957.22	60%
19	149185	DRILL WELLS MAG UPPER 2018	Jan-18	Dec-18	49%	786,270.54	526,824.24	422,657.04	80%
20	149296	MULD STOR FLD VALVE REPL	Jan-18	Dec-18	49%	50,478.30	55,224.15	38,545.35	70%
21	149304	MAG STOR FLD BARRICADES	Jan-17	Dec-18	75%	99,499.50	99,680.78	73,626.98	74%
22	149312	COOLER HOUSING/SHROUDS	Jan-18	Dec-18	49%	92,522.48	93,106.80	89,686.80	96%
23	149313	SECUR UPGRADES MAG & CANMER	Jan-18	Dec-18	49%	49,824.53	50,160.00	5,700.00	11%
24	149316	MAG REPLACE MUFFLERS	Jan-18	Dec-18	49%	59,903.12	60,046.80	46,740.00	78%
25	149318	STOR FLD TRUNKLINE MODIF	Jan-18	Dec-18	49%	699,558.82	700,389.84	532,417.38	76%
26	149332	MAG 2018 SMALL TOOLS	Jan-18	Dec-18	49%	40,554.85	41,040.00	9,120.00	22%
27	149344	SC CAPITAL - 2016 BP - LGE	Jan-16	Dec-21	42%	35,850.00	178,315.34	97,315.34	55%
28	149393	2018 H2S REMOVAL UNIT TOWER	Jan-17	Dec-18	75%	1,128,978.86	1,157,057.70	382,018.44	33%
29	149394	INST ADDTL FILTR IRON SULF REM	Jan-17	Dec-19	50%	2,542,187.66	1,425,328.77	238,198.83	17%
30	149400	VINE GROVE BACKUP FEED	Jan-18	Dec-18	49%	68,889.70	69,703.68	2,084.28	3%
31	149406	2018 RPL VLVS CG & DIST REG FC	Jan-18	Dec-18	49%	96,603.20	97,171.20	25,080.00	26%
32	149427	2018 SCADA HARDWARE RPLC	Jan-18	Dec-18	49%	291,868.76	811,345.92	304,268.64	38%
33	149438	2018 IM&E SMALL TOOLS	Jan-18	Dec-18	49%	30,126.46	29,640.00	10,260.00	35%
34	149441	2018 SR&O SMALL TOOLS	Jan-18	Dec-18	49%	28,388.40	29,640.00	7,980.00	27%
35	149476	LGE FAC IMPROVEMENTS 2018	Jul-15	Dec-18	85%	31,200.00	31,200.00	15,600.00	50%
36	149484	LGE FURN & CHAIR 2018	Jul-15	Dec-18	85%	37,200.00	37,200.00	22,200.00	60%
37	149491	CARPET/FLOORING - LGE 2018	Jul-15	Dec-18	85%	14,100.00	14,100.00	6,000.00	43%
38	149493	AV EQUIPMENT - LGE 2018	Jul-15	Dec-18	85%	30,000.00	30,600.00	15,300.00	50%
39	152494	MULD ENG & COMP UPGRADE 2018	Jan-18	Dec-18	49%	163,574.37	163,574.37	135,660.00	83%
40	152496	MUL STATN & FLD WASTE TANKS	Jan-18	Dec-18	49%	53,580.00	53,580.00	39,900.00	74%
41	152497	PURCH ATTACH CONSTR EQUIP	Jan-18	Dec-18	49%	20,520.00	20,520.00	11,400.00	56%
42	152499	MULD STATN PIPE 2018	Jan-18	Dec-18	49%	1,389,077.31	1,389,077.31	535,932.78	39%
43	152501	17 BP BOOSTER COMP PHASE 2	Jan-18	Dec-20	16%	12,999,999.98	12,999,999.98	140,434.24	1%
44	152519	MAG16 20IN REPLACEMENT	Jan-18	Dec-18	49%	206,340.00	206,340.00	34,200.00	17%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	152541	RIVER RD WIDENING - RELOCATION	Jan-17	Dec-18	75%	2,999,576.48	2,999,576.48	2,255,854.46	75%
46	152543	RIVER RD MEDIUM PRESSURE	Jan-17	Dec-18	75%	1,000,016.48	1,000,016.48	740,794.46	74%
47	152546	EAST END REINFORCEMENT	Jan-17	Dec-18	75%	6,499,571.47	6,499,571.47	3,525,276.41	54%
48	152561	REPLACE PAD METERS	Jan-17	Dec-19	50%	3,476,446.67	3,476,446.67	1,580,596.03	45%
49	152959	LTP Repl Ohio River Crossing	Jan-18	Dec-19	25%	5,400,000.00	5,400,000.00	200,000.02	4%
50	153084	AMI - MDMS & LICENSES - LGE	Jan-17	Dec-19	50%	11,126,325.00	11,126,325.00	5,934,337.50	53%
51	153087	AMI - MDMS & LICENSES-LGE GAS	Jan-17	Dec-19	50%	4,768,425.00	4,768,425.00	2,543,287.50	53%
52	IT0026L	Data Protection-LGE17-18	Apr-17	Dec-18	71%	7,938.00	7,938.00	6,966.00	88%
53	IT0075L	OpenText Transmission-LGE17-18	Mar-17	Oct-18	80%	79,199.91	79,199.91	61,379.94	78%
54	IT0101L	Smallworld GIS Upgr-LGE17-19	Jan-17	Oct-19	53%	1,871,835.14	1,871,835.14	759,137.40	41%
55	IT0111L	Transmission Work Mgt-LGE17-18	Mar-17	Nov-18	76%	39,600.00	39,600.00	23,100.00	58%
56	IT0125L	NE KY Build Des&Yr 1/3-LG16-18	Jul-16	Dec-18	80%	318,532.43	318,532.43	127,202.37	40%
57	IT0201L	ABB Upgrade-LGE18	Mar-18	Aug-18	66%	105,600.00	105,600.00	79,200.00	75%
58	IT0202L	Access Switch Rotation-LGE18	Jun-18	Sep-18	24%	80,999.78	80,999.78	48,599.86	60%
59	IT0204L	Analog Sunset-LGE18	Jan-18	Dec-18	49%	43,091.70	43,091.70	25,109.86	58%
60	IT0206L	Bulk Power & Env Syst-LGE18	Jan-18	Dec-18	49%	20,249.95	20,249.95	13,769.96	68%
61	IT0207L	Cabling Server Connect-LGE18	Mar-18	Sep-18	57%	7,290.00	7,290.00	4,860.00	67%
62	IT0209L	CERUS IV-LGE18	Apr-18	Aug-18	59%	64,799.96	64,799.96	32,399.98	50%
63	IT0211L	CIP Compliance Tools Yr8-LGE18	Jan-18	Dec-18	49%	80,999.88	80,999.88	42,767.94	53%
64	IT0212L	Citrix XenDsktp Mjr Upg-LGE18	Jan-18	Aug-18	74%	17,657.88	17,657.88	14,417.92	82%
65	IT0213L	Citrix XenMobile Upgr-LGE18	Feb-18	Aug-18	71%	26,891.85	26,891.85	20,411.87	76%
66	IT0215L	CIP Compl Infrastrct Yr8-LGE18	Jan-18	Dec-18	49%	72,899.78	72,899.78	36,449.89	50%
67	IT0216L	Computer HW for LOB's-LGE18	Mar-18	Oct-18	50%	59,940.00	59,940.00	23,490.00	39%
68	IT0219L	EE DSM Filing-LGE18-19	Apr-18	Mar-19	25%	135,300.00	135,300.00	33,660.00	25%
69	IT0220L	Elec Facility Enhance-LGE18-19	Jan-18	Jun-19	33%	52,800.00	52,800.00	26,400.00	50%
70	IT0221L	EMS CIP-LGE18	May-18	Sep-18	39%	13,456.20	13,456.20	10,559.99	78%
71	IT0224L	Exchange 20xx Upgrade-LGE18	May-18	Jul-18	66%	24,299.98	24,299.98	16,199.99	67%
72	IT0234L	IT Security Infrast-LGE18	Jan-18	Dec-18	49%	12,150.00	12,150.00	6,075.00	50%
73	IT0237L	KU Tower Repl Bch Grove-LGE18	Feb-18	Dec-18	45%	72,899.90	72,899.90	29,159.98	40%
74	IT0238L	Louisv Electrical Upgr-LGE18	Feb-18	Oct-18	55%	8,100.00	8,100.00	4,860.00	60%
75	IT0241L	Maximo Upgrade-LGE18-19	Mar-18	Nov-19	19%	131,999.99	131,999.99	23,100.00	18%
76	IT0242L	Megastar & DVM MW Repl-LGE18	Feb-18	Dec-18	45%	78,569.69	78,569.69	31,427.86	40%
77	IT0244L	Microsoft Lic True-up-LGE18	Apr-18	Dec-18	33%	24,300.00	24,300.00	8,100.00	33%
78	IT0245L	Mbl & Wrkst Lic True-up-LGE18	Mar-18	Oct-18	50%	12,312.00	12,312.00	5,508.00	45%
79	IT0246L	Mobile Dispatch Enhance-LGE18	Jan-18	Oct-18	59%	125,400.00	125,400.00	75,240.00	60%
80	IT0247L	Mobile Infrastructure-LGE18	Jan-18	Dec-18	49%	33,000.00	33,000.00	15,840.00	48%
81	IT0248L	Mobile Radio-LGE18	Jan-18	Nov-18	54%	32,399.80	32,399.80	17,009.89	52%
82	IT0249L	Monitor Replacement-LGE18	Jan-18	Dec-18	49%	17,172.00	17,172.00	9,396.00	55%
83	IT0250L	MR Hardware-LGE18	Jun-18	Jul-18	48%	6,600.00	6,600.00	3,300.00	50%
84	IT0251L	Multi-Func Dev Ref-LGE18	Feb-18	Nov-18	49%	6,480.00	6,480.00	3,240.00	50%
85	IT0253L	Network Access Infrast-LGE18	Feb-18	Dec-18	45%	24,299.65	24,299.65	9,719.83	40%
86	IT0254L	Network Access Gateways-LGE18	May-18	Aug-18	49%	8,100.00	8,100.00	4,050.00	50%
87	IT0256L	Network Test Equip-LGE18	Jan-18	Nov-18	54%	20,250.00	20,250.00	11,502.00	57%
88	IT0258L	Open Text Data Automate-LGE18	May-18	Aug-18	49%	16,500.00	16,500.00	8,250.00	50%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE  
AS OF JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
89	IT0259L	OTN Ext Lex-Dix Ring-LGE18	Jan-18	Dec-18	49%	140,939.82	140,939.82	90,719.93	64%
90	IT0260L	Outside Cable Plant-LGE18	Jan-18	Dec-18	49%	32,399.79	32,399.79	14,579.89	45%
91	IT0261L	PeopleSoft Tools Enhance-LGE18	May-18	Jul-18	66%	22,050.00	22,050.00	14,700.00	67%
92	IT0263L	Purch/Rebuild Radio Site-LGE18	Jan-18	Oct-18	59%	48,600.00	48,600.00	29,970.00	62%
93	IT0264L	Rate Case 2018-LGE18-19	Jun-18	Mar-19	10%	105,600.00	105,600.00	6,600.00	6%
94	IT0265L	Replace Video Units-LGE18	Mar-18	Sep-18	57%	16,200.00	16,200.00	8,100.00	50%
95	IT0266L	Reporting/Business Intel-LGE18	Mar-18	Dec-18	40%	26,400.00	26,400.00	10,560.00	40%
96	IT0274L	SAP Roadmap Strategy -LGE18	Feb-18	Nov-18	49%	98,999.52	98,999.52	49,499.76	50%
97	IT0275L	Security Infrast Enhance-LGE18	May-18	Sep-18	39%	16,199.99	16,199.99	8,099.99	50%
98	IT0276L	Server Cap Expn & Reliab-LGE18	Mar-18	Oct-18	50%	13,769.94	13,769.94	6,812.05	49%
99	IT0277L	Server Hardware Refresh-LGE18	Feb-18	Nov-18	49%	74,519.87	74,519.87	68,039.87	91%
100	IT0280L	Simpsonville Elect Upgr-LGE18	Apr-18	Oct-18	42%	8,100.00	8,100.00	4,050.00	50%
101	IT0282L	Site Security Improvemts-LGE18	Mar-18	Oct-18	50%	8,099.93	8,099.93	3,401.97	42%
102	IT0283L	SOA Middleware Upgrade-LGE18	Apr-18	Jul-18	74%	40,500.00	40,500.00	28,350.00	70%
103	IT0285CG	SynerGEE Gas Area Module-LGE18	Jun-18	Jul-18	48%	45,000.00	45,000.00	22,500.00	50%
104	IT0286CG	TC2 tracking IMEA/IMPA-LGE18	Apr-18	Jul-18	74%	30,000.00	30,000.00	22,500.00	75%
105	IT0287L	Tech Refresh desk/lap-LGE18	Jan-18	Dec-18	49%	462,518.00	462,518.00	226,799.80	49%
106	IT0288L	Telecom Shelter Reno-LGE18	Jan-18	Nov-18	54%	16,199.80	16,199.80	5,669.92	35%
107	IT0289L	TOA-LGE18	Apr-18	Oct-18	42%	13,200.00	13,200.00	1,980.00	15%
108	IT0290L	Transmission Map-LGE18	May-18	Aug-18	49%	13,200.00	13,200.00	6,600.00	50%
109	IT0291L	TRODS-LGE18	Mar-18	Dec-18	40%	23,099.92	23,099.92	7,919.98	34%
110	IT0295L	Upgrade Vmware Infrast-LGE18	Feb-18	Nov-18	49%	25,920.00	25,920.00	745.20	3%
111	IT0296L	Video Streaming Appl Upg-LGE18	Apr-18	Jul-18	74%	16,199.99	16,199.99	12,149.99	75%
112	IT0297L	Phone Expan/Break Fix-LGE18	Feb-18	Dec-18	45%	24,299.99	24,299.99	11,663.99	48%
113	IT0298L	Wireless Buildout-LGE18	Apr-18	Sep-18	49%	24,300.00	24,300.00	16,200.00	67%
114	IT0299L	WMS Work Mgmt Sys Enh-LGE18	May-18	Aug-18	49%	13,200.00	13,200.00	6,600.00	50%
115	IT0300L	WMS Upgrade-LGE18-19	Jan-18	Aug-19	30%	257,399.84	257,399.84	79,199.93	31%
116	IT0301L	Rep ASTRO Spectra Yr 1/3-LGE18	Jan-18	Dec-18	49%	153,899.80	153,899.80	137,699.89	89%
117	IT0305L	Repl Quant Repeat Yr 1/2-LGE18	Jan-18	Dec-18	49%	76,949.94	76,949.94	69,659.98	91%

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
GAS:						
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	26,995,902	100.000%	26,995,902
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	300,136	100.000%	300,136
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	2,058,990	100.000%	2,058,990
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS GAS SUPPLY EXPENSE	B-5.2	9,147,384	100.000%	9,147,384
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>38,502,412</u>		<u>38,502,412</u>

(a) Excludes PSC fees.



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-5

TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
GAS:						
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	24,895,211	100.000%	24,895,211
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	323,951	100.000%	323,951
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	2,521,950	100.000%	2,521,950
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	1/8 O&M METHOD LESS GAS SUPPLY EXPENSE	B-5.2	9,932,409	100.000%	9,932,409
6	TOTAL WORKING CAPITAL REQUIREMENTS			37,673,522		37,673,522

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	26,995,902	100.000%	26,995,902
2	MATERIAL AND SUPPLIES	300,136	100.000%	300,136
3	PREPAYMENTS (a)	2,058,990	100.000%	2,058,990
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>29,355,028</u>		<u>29,355,028</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
OTHER WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	24,895,211	100.000%	24,895,211
2	MATERIAL AND SUPPLIES	323,951	100.000%	323,951
3	PREPAYMENTS (a)	2,521,950	100.000%	2,521,950
4	OTHER	-	100.000%	-
5	TOTAL OTHER WORKING CAPITAL	<u>27,741,113</u>		<u>27,741,113</u>

(a) Excludes PSC fees.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	OPERATING AND MAINTENANCE EXPENSE	199,342,420	100.000%	199,342,420
2	GAS SUPPLY EXPENSES	126,163,347	100.000%	126,163,347
3	O&M LESS GAS SUPPLY EXPENSE (LINE 1 - 2)	73,179,073		73,179,073
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	9,147,384		9,147,384

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CASH WORKING CAPITAL COMPONENTS  
AS OF JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	OPERATING AND MAINTENANCE EXPENSE	214,351,286	100.000%	214,351,286
2	GAS SUPPLY EXPENSES	134,892,015	100.000%	134,892,015
3	O&M LESS GAS SUPPLY EXPENSE (LINE 1 - 2)	79,459,271		79,459,271
4	CASH WORKING CAPITAL (12.5% OF LINE 3)	9,932,409		9,932,409

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-6

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	(51,880)	100.000%	(51,880)	-	(51,880)
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	210,318,718	100.000%	210,318,718	(36,037,047)	174,281,671

(a) Adjustment reflects GLT jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

SCHEDULE B-6

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
1	252	Customer Advances for Construction	53,441	100.000%	53,441	-	53,441
2	255	Deferred Investment Tax Credits		100.000%	-	-	-
3	190, 282, 283	Deferred Income Taxes (a)	227,532,879	100.000%	227,532,879	(6,248,191)	221,284,688

(a) Adjustment reflects GLT jurisdictional amounts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL PERCENTAGE  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURIS. PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100% JURISDICTIONAL



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

JURISDICTIONAL STATISTICS - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)

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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

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LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
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ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 1 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG		BASE		2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
		FORECAST PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>ASSETS</b>														
1														
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 6,959,365,809	3.02%	\$ 6,755,225,579	10.14%	\$ 6,133,579,940	7.49%	\$ 5,706,441,994	12.55%	\$ 5,070,053,264	3.81%	\$ 4,883,776,677	4.31%	\$ 4,682,019,555
4	Construction Work in Progress	331,294,179	158.10%	128,359,924	-67.07%	389,846,497	-42.36%	676,320,025	3.82%	651,432,116	152.14%	258,364,758	20.02%	215,276,377
5	Total Utility Plant	\$ 7,290,659,988	5.91%	\$ 6,883,585,503	5.52%	\$ 6,523,426,437	2.20%	\$ 6,382,762,019	11.56%	\$ 5,721,485,380	11.27%	\$ 5,142,141,435	5.00%	\$ 4,897,295,932
6	Less: Accumulated Provision for Depreciation	2,191,150,623	5.14%	2,084,068,195	3.38%	2,015,937,461	-16.59%	2,416,826,220	4.89%	2,304,132,232	4.65%	2,201,756,057	3.96%	2,117,873,453
7	Net Utility Plant	\$ 5,099,509,365	6.25%	\$ 4,799,517,308	6.48%	\$ 4,507,488,976	13.66%	\$ 3,965,935,799	16.05%	\$ 3,417,353,148	16.22%	\$ 2,940,385,378	5.79%	\$ 2,779,422,479
8	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 567,535	0.00%	\$ 567,535	0.00%	\$ 567,535	-0.09%	\$ 568,052	16.07%	\$ 489,421	-7.14%	\$ 527,050	4336.82%	\$ 11,879
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	8,722,690	0.00%	8,722,690	-4.27%	9,111,614	-56.35%	20,873,650	-6.08%	22,225,512	-29.99%	31,747,624	10.06%	28,846,731
13	Total Other Property and Investments	\$ 9,884,511	0.00%	\$ 9,884,511	-3.79%	\$ 10,273,435	-53.38%	\$ 22,035,988	-5.46%	\$ 23,309,219	-29.08%	\$ 32,868,960	11.60%	\$ 29,452,896
14	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	81.85%	\$ 2,749,464	-38.51%	\$ 4,471,662	28.95%	\$ 3,467,771	-52.96%	\$ 7,372,093	-70.42%	\$ 24,920,485
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	12,277
17	Working Funds	19,790	0.00%	19,790	100.00%	-	0.00%	-	-100.00%	20,090	0.00%	20,090	0.00%	20,090
18	Temporary Cash Investments	-	0.00%	-	-100.00%	16,031,632	192.71%	5,476,948	20.79%	4,534,363	-68.33%	14,316,601	43199.66%	33,064
19	Customer Accounts Receivable	105,845,277	-10.47%	118,222,936	27.36%	92,825,487	-14.15%	108,131,123	5.29%	102,699,350	70.17%	60,350,235	-2.38%	61,822,664
20	Other Accounts Receivable	9,566,819	0.00%	9,566,819	40.33%	6,817,320	-32.73%	10,134,328	2.03%	9,932,730	-38.38%	16,118,221	24.49%	12,947,354
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,540,607	0.00%	1,540,607	30.04%	1,184,713	-25.68%	1,594,049	-12.84%	1,828,848	50.15%	1,218,026	-33.66%	1,835,907
22	Accounts Receivable from Associated Companies	23,378,019	-3.32%	24,179,918	47.66%	16,375,434	-83.15%	97,209,024	89299.94%	108,735	-99.20%	13,662,418	25.15%	10,916,898
23	Fuel	38,152,019	-30.07%	54,561,335	-23.20%	71,040,238	6.72%	66,567,149	3.70%	64,191,758	5.06%	61,099,619	16.37%	52,502,546
24	Plant Materials and Operating Supplies	34,072,187	-1.11%	34,452,985	7.50%	32,048,293	-9.55%	35,430,432	-1.08%	35,816,744	9.44%	32,727,610	6.86%	30,625,941
25	Stores Expense Undistributed	6,421,865	0.00%	6,421,865	15.78%	5,546,728	-12.69%	6,352,862	2.68%	6,186,832	5.58%	5,860,024	4.71%	5,596,506
26	Gas Stored Underground	24,895,211	61.86%	15,380,384	-63.44%	42,068,560	-22.31%	54,151,379	13.89%	47,546,888	13.18%	42,010,154	-21.16%	53,287,605
27	Prepayments	17,690,067	5.72%	16,733,306	158.53%	6,472,537	-15.25%	7,636,886	48.99%	5,125,670	-26.53%	6,976,761	27.49%	5,472,353
28	Interest, Dividends, and Rents Receivable	669,472	0.00%	669,472	45.88%	458,910	-41.95%	790,509	40.58%	562,307	55.80%	360,905	1150.23%	28,867
29	Accrued Utility Revenues	71,482,860	0.00%	71,482,860	6.62%	67,041,506	-12.22%	76,374,354	-10.31%	85,152,363	18.03%	72,143,278	11.96%	64,436,527
30	Miscellaneous Current Assets	-	0.00%	-	-100.00%	571	-90.98%	6,329	-84.84%	41,739	-99.42%	7,144,047	284296.78%	2,512
31	Total Current and Accrued Assets	\$ 335,652,980	-5.49%	\$ 355,151,063	-0.88%	\$ 358,291,967	-23.95%	\$ 471,138,936	29.59%	\$ 363,558,492	7.26%	\$ 338,944,030	5.66%	\$ 320,789,782
32	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 16,270,975	13.78%	\$ 14,300,490	-9.96%	\$ 15,881,935	22.19%	\$ 12,997,480	-6.93%	\$ 13,965,458	6.39%	\$ 13,126,319	-1.50%	\$ 13,326,195
34	Other Regulatory Assets	499,833,667	-1.75%	508,728,104	17.11%	434,413,097	5.79%	410,620,298	31.33%	312,656,793	-23.46%	408,462,227	2.86%	397,110,901
35	Miscellaneous Deferred Debits	6,960,585	-6.29%	7,427,831	12.79%	6,585,819	75.52%	3,752,218	151.15%	1,493,996	-23.07%	1,942,009	31.15%	1,480,708
36	Unamortized Loss on Re-Acquired Debt	15,646,685	-5.98%	16,642,664	-1.31%	16,863,861	-6.47%	18,031,262	-2.23%	18,442,649	-7.64%	19,968,045	-4.75%	20,963,863
37	Accumulated Deferred Income Taxes	284,296,675	0.00%	284,296,675	8.87%	261,142,312	65.41%	157,876,610	20.52%	130,998,531	22.60%	106,846,806	348.44%	23,826,072
38	Total Deferred Debits	\$ 823,008,587	-1.01%	\$ 831,395,764	13.13%	\$ 734,887,024	21.82%	\$ 603,277,868	26.33%	\$ 477,557,427	-13.23%	\$ 550,345,406	20.50%	\$ 456,707,739
39	Total Assets	\$ 6,268,055,443	4.54%	\$ 5,995,948,646	6.86%	\$ 5,610,941,402	10.84%	\$ 5,062,388,591	18.23%	\$ 4,281,778,286	10.85%	\$ 3,862,543,774	7.70%	\$ 3,586,372,896

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 2 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST		BASE		2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
		PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	566,733,062	2.86%	550,977,499	32.10%	417,081,499	27.52%	327,081,499	92.88%	169,581,499	102.89%	83,581,499	0.00%	83,581,499
5	(Less) Capital Stock Expense	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889	0.00%	835,889
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	1,231,418,268	3.96%	1,184,504,614	7.79%	1,098,854,463	6.43%	1,032,434,890	5.75%	976,302,939	6.51%	916,602,336	5.49%	868,929,558
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	\$ 2,222,485,866	2.90%	\$ 2,159,816,649	11.32%	\$ 1,940,270,497	8.77%	\$ 1,783,850,924	13.61%	\$ 1,570,218,973	10.23%	\$ 1,424,518,370	3.46%	\$ 1,376,845,592
<b>10</b>	<b>LONG-TERM DEBT</b>													
11	Bonds	\$ 1,822,403,281	11.81%	\$ 1,629,942,582	-1.50%	\$ 1,654,729,468	22.14%	\$ 1,354,743,586	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	\$ 1,822,403,281	11.81%	\$ 1,629,942,582	-1.50%	\$ 1,654,729,468	22.14%	\$ 1,354,743,586	0.03%	\$ 1,354,402,769	22.47%	\$ 1,105,915,402	0.03%	\$ 1,105,635,542
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	139,964,967	-11.80%	158,698,675	19.95%	132,307,531	-7.07%	142,374,774	49.71%	95,101,935	-48.96%	186,312,333	1.18%	184,133,496
17	Total Other Non-Current Liabilities	\$ 139,964,967	-11.80%	\$ 158,698,675	19.95%	\$ 132,307,531	-7.07%	\$ 142,374,774	49.71%	\$ 95,101,935	-48.96%	\$ 186,312,333	1.18%	\$ 184,133,496
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
19	Notes Payable	\$ 159,467,796	-9.66%	\$ 176,515,921	24.33%	\$ 141,969,180	-46.21%	\$ 263,956,483	100.00%	\$ 19,996,778	-63.64%	\$ 54,992,669	100.00%	\$ -
20	Accounts Payable	136,966,021	-4.63%	143,617,892	-16.58%	172,152,826	-29.78%	245,177,038	43.50%	170,850,243	40.53%	121,578,266	24.25%	97,848,808
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	25,831,424	17.12%	22,054,711	-10.21%	24,563,440	22.72%	20,016,015	-17.61%	24,294,741	6.55%	22,801,659	-10.68%	25,528,426
23	Customer Deposits	26,279,737	0.00%	26,279,737	3.44%	25,405,488	3.70%	24,498,183	1.76%	24,075,549	2.61%	23,464,189	4.93%	22,361,042
24	Taxes Accrued	24,664,267	-30.60%	35,539,162	78.36%	19,925,519	5.60%	18,869,565	64.45%	11,474,665	561.18%	1,735,495	-86.94%	13,284,850
25	Interest Accrued	17,023,960	-12.21%	19,391,670	77.15%	10,946,603	86.46%	5,870,903	5.21%	5,580,258	9.02%	5,118,488	-12.14%	5,825,755
26	Tax Collections Payable	1,488,056	0.00%	1,488,056	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	59,754,885	-24.88%	79,546,498	13.54%	70,058,015	-21.86%	89,656,315	272.97%	24,038,771	-5.70%	25,492,409	14.95%	22,176,210
28	Total Current and Accrued Liabilities	\$ 451,476,146	-10.50%	\$ 504,433,648	8.48%	\$ 465,021,071	-30.39%	\$ 668,044,502	138.32%	\$ 280,311,005	9.85%	\$ 255,183,175	36.44%	\$ 187,025,091
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 6,777,844	0.00%	\$ 6,777,844	-8.76%	\$ 7,428,646	-9.78%	\$ 8,234,051	22.02%	\$ 6,748,025	0.57%	\$ 6,709,975	-8.17%	\$ 7,307,168
31	Accumulated Deferred Investment Tax Credits	35,325,685	-2.50%	36,229,734	4.58%	34,643,470	-3.72%	35,982,105	-4.74%	37,770,885	-5.27%	39,871,227	-6.67%	42,718,844
32	Other Deferred Credits	5,249,411	0.00%	5,249,411	30.66%	4,017,629	-72.50%	14,609,363	-14.65%	17,117,636	131.03%	7,409,317	44.70%	5,120,367
33	Other Regulatory Liabilities	76,109,847	-5.35%	80,409,602	-10.20%	89,547,281	0.07%	89,485,209	-3.33%	92,564,168	64.63%	56,225,014	-4.08%	58,617,596
34	Asset Retirement Obligation	177,339,133	-2.63%	182,135,005	-3.68%	189,099,814	121.49%	85,375,725	3.87%	82,196,215	27.07%	64,684,737	10.37%	58,606,350
35	Miscellaneous Long-Term Liabilities	4,249,578	0.00%	4,249,578	0.00%	4,249,578	-80.82%	22,159,360	-39.35%	36,535,512	-37.77%	58,713,172	-3.28%	60,707,003
36	Accumulated Deferred Income Taxes	1,326,673,686	8.03%	1,228,005,918	12.70%	1,089,626,417	27.07%	857,528,992	20.98%	708,811,163	7.89%	657,001,051	31.49%	499,655,847
37	Total Deferred Credits	\$ 1,631,725,185	5.75%	\$ 1,543,057,092	8.77%	\$ 1,418,612,835	27.42%	\$ 1,113,374,805	13.41%	\$ 981,743,604	10.23%	\$ 890,614,493	21.55%	\$ 732,733,175
<b>38</b>	<b>Total Liabilities and Stockholders Equity</b>	\$ 6,268,055,444	4.54%	\$ 5,995,948,646	6.86%	\$ 5,610,941,402	10.84%	\$ 5,062,388,591	18.23%	\$ 4,281,778,286	10.85%	\$ 3,862,543,773	7.70%	\$ 3,586,372,896

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - GAS  
AS OF DECEMBER 31, 2011 - 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 3 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG		BASE		2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
		FORECAST PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>ASSETS</b>													
<b>2</b>	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 1,282,774,577	5.39%	\$1,217,201,560	10.35%	\$ 1,103,086,797	7.46%	\$ 1,026,529,217	12.38%	\$ 913,414,945	8.21%	\$ 844,098,655	6.73%	\$ 790,900,791
4	Construction Work in Progress	29,923,146	329.90%	6,960,458	-72.71%	25,504,982	7.35%	23,759,661	-61.24%	61,294,002	-0.54%	61,624,858	18.84%	51,855,952
5	Total Utility Plant	\$ 1,312,697,723	7.23%	\$1,224,162,018	8.47%	\$ 1,128,591,779	7.46%	\$ 1,050,288,878	7.75%	\$ 974,708,947	7.62%	\$ 905,723,513	7.47%	\$ 842,756,743
6	Less: Accumulated Provision for Depreciation	376,216,941	6.35%	353,754,611	7.29%	329,724,160	5.26%	313,237,740	6.14%	295,119,381	6.12%	278,100,868	5.00%	264,851,338
7	Net Utility Plant	\$ 936,480,782	7.59%	\$ 870,407,407	8.96%	\$ 798,867,619	8.39%	\$ 737,051,138	8.46%	\$ 679,589,566	8.28%	\$ 627,622,645	8.60%	\$ 577,905,405
<b>8</b>	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 170,261	0.00%	\$ 170,261	0.42%	\$ 169,556	-0.09%	\$ 169,711	20.15%	\$ 141,251	845.33%	\$ 14,942	333.73%	\$ 3,445
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
12	Special Funds	1,518,822	1.80%	1,492,022	-2.76%	1,534,396	-58.35%	3,684,199	-14.99%	4,333,975	-35.58%	6,727,322	10.95%	6,063,583
13	Total Other Property and Investments	\$ 1,689,083	1.61%	\$ 1,662,283	-2.45%	\$ 1,703,952	-55.79%	\$ 3,853,910	-13.88%	\$ 4,475,226	-33.62%	\$ 6,742,264	11.13%	\$ 6,067,028
<b>14</b>	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 870,616	1.80%	\$ 855,254	700.33%	\$ 106,863	-74.31%	\$ 415,971	57.68%	\$ 263,812	-84.26%	\$ 1,675,901	-68.01%	\$ 5,238,286
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
17	Working Funds	3,446	1.80%	3,385	100.00%	-	0.00%	-	-100.00%	3,918	-7.96%	4,257	0.81%	4,223
18	Temporary Cash Investments	-	0.00%	-	-100.00%	2,699,727	177.89%	971,494	9.22%	889,517	-70.73%	3,039,465	43633.31%	6,950
19	Customer Accounts Receivable	20,798,597	-10.47%	23,230,807	-3.74%	24,133,816	-31.65%	35,308,883	4.62%	33,750,513	117.75%	15,499,848	21.80%	12,725,337
20	Other Accounts Receivable	1,665,805	1.80%	1,636,411	676.02%	210,871	-0.61%	212,163	38.56%	153,123	-91.80%	1,868,298	62.55%	1,149,364
21	Less: Accum Prov. for Uncollectable Accts-Credit	268,255	1.80%	263,522	21.90%	216,185	-64.47%	608,514	47.01%	413,938	-10.23%	461,100	-19.39%	572,023
22	Accounts Receivable from Associated Companies	4,071,097	-1.57%	4,135,992	39826.56%	10,359	-45.91%	19,150	21177.78%	90	-99.18%	10,922	-98.42%	693,320
23	Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
24	Plant Materials and Operating Supplies	272,576	-1.11%	275,623	2586.90%	10,258	0.00%	10,258	0.00%	10,258	-1416.82%	(779)	-140.05%	1,945
25	Stores Expense Undistributed	51,375	0.00%	51,375	-74.30%	199,890	-5.95%	212,525	13.73%	186,876	681.97%	23,898	595.92%	3,434
26	Gas Stored Underground	24,895,211	61.86%	15,380,384	-63.44%	42,068,560	-22.31%	54,151,379	13.89%	47,546,888	13.18%	42,010,154	-21.16%	53,287,605
27	Prepayments	2,704,811	5.72%	2,558,522	143.01%	1,052,866	-2.21%	1,076,616	104.91%	525,409	-35.96%	820,403	56.74%	523,430
28	Interest, Dividends, and Rents Receivable	116,571	1.80%	114,514	27165.16%	420	7.97%	389	22.33%	318	-66.67%	954	-90.31%	9,843
29	Accrued Utility Revenues	14,046,382	0.00%	14,046,382	-23.01%	18,245,470	-26.89%	24,955,728	-19.07%	30,835,687	49.33%	20,649,726	-3.30%	21,355,347
30	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	1,513,448	100.00%	-
31	Total Current and Accrued Assets	\$ 69,228,231	11.61%	\$ 62,025,127	-29.93%	\$ 88,522,915	-24.16%	\$ 116,726,042	2.61%	\$ 113,752,471	31.27%	\$ 86,655,395	-8.23%	\$ 94,427,061
<b>32</b>	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 2,833,718	15.85%	\$ 2,446,109	-8.54%	\$ 2,674,518	16.58%	\$ 2,294,055	-15.76%	\$ 2,723,317	-2.09%	\$ 2,781,546	-0.70%	\$ 2,801,166
34	Other Regulatory Assets	61,591,880	-3.47%	63,807,571	7.67%	59,263,060	-18.68%	72,880,699	37.80%	52,889,424	-30.74%	76,368,770	-13.66%	88,448,145
35	Miscellaneous Deferred Debits	(148,410)	-5.38%	(156,844)	-107.82%	2,006,055	-3.64%	2,081,757	1585.67%	123,498	439.88%	22,875	-100.36%	(6,284,096)
36	Unamortized Loss on Re-Acquired Debt	2,724,102	-4.31%	2,846,740	0.24%	2,839,874	-10.77%	3,182,518	-11.52%	3,596,792	-15.01%	4,231,941	-3.96%	4,406,604
37	Accumulated Deferred Income Taxes	28,459,283	0.00%	28,459,283	-31.71%	41,674,470	31.75%	31,632,555	27.10%	24,888,128	6.14%	23,448,872	1304.18%	1,669,931
38	Total Deferred Debits	\$ 95,460,573	-1.99%	\$ 97,402,859	-10.19%	\$ 108,457,977	-3.22%	\$ 112,071,584	33.07%	\$ 84,221,159	-21.18%	\$ 106,854,004	17.37%	\$ 91,041,750
39	Total Assets	\$ 1,102,858,669	6.92%	\$1,031,497,676	3.40%	\$ 997,552,463	2.87%	\$ 969,702,674	9.94%	\$ 882,038,422	6.54%	\$ 827,874,308	7.59%	\$ 769,441,244

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARATIVE BALANCE SHEETS - GAS  
AS OF DECEMBER 31, 2011, 2015 AND BASE AND FORECASTED PERIODS

DATA: \_\_X\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-8  
PAGE 4 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MO AVG FORECAST		BASE		2015	% CHANGE	2014	% CHANGE	2013	% CHANGE	2012	% CHANGE	2011
		PERIOD	% CHANGE	PERIOD	% CHANGE									
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 74,032,011	1.80%	\$ 72,725,709	1.57%	\$ 71,598,699	-4.59%	\$ 75,042,580	-9.49%	\$ 82,908,233	-7.98%	\$ 90,093,613	0.81%	\$ 89,370,823
4	Paid in Capital	98,711,246	4.74%	94,245,100	34.18%	70,236,525	21.66%	57,729,885	74.58%	33,068,392	86.71%	17,710,920	0.81%	17,568,831
5	(Less) Capital Stock Expense	145,548	1.80%	142,979	1.57%	140,764	-4.59%	147,535	-9.49%	162,999	-7.98%	177,125	0.81%	175,704
6	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	214,430,615	5.83%	202,610,371	9.09%	185,735,449	1.01%	183,878,537	-5.47%	194,517,915	2.86%	189,106,068	10.10%	171,756,285
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	\$ 387,028,324	4.76%	\$ 369,438,201	12.83%	\$ 327,429,909	3.45%	\$ 316,503,467	1.99%	\$ 310,331,541	4.58%	\$ 296,733,476	6.54%	\$ 278,520,235
<b>10</b>	<b>LONG-TERM DEBT</b>													
11	Bonds	\$ 317,394,176	13.84%	\$ 278,802,858	-6.40%	\$ 297,851,304	24.11%	\$ 239,987,243	-9.13%	\$ 264,108,540	12.70%	\$ 234,343,474	0.83%	\$ 232,404,591
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Long-Term Debt	\$ 317,394,176	13.84%	\$ 278,802,858	-6.40%	\$ 297,851,304	24.11%	\$ 239,987,243	-9.13%	\$ 264,108,540	12.70%	\$ 234,343,474	0.83%	\$ 232,404,591
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	24,361,858	-10.25%	27,145,523	21.60%	22,324,269	-11.32%	25,174,929	35.38%	18,595,458	-52.96%	39,534,547	2.00%	38,759,384
17	Total Other Non-Current Liabilities	\$ 24,361,858	-10.25%	\$ 27,145,523	21.60%	\$ 22,324,269	-11.32%	\$ 25,174,929	35.38%	\$ 18,595,458	-52.96%	\$ 39,534,547	2.00%	\$ 38,759,384
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
19	Notes Payable	\$ 27,742,877	-8.12%	\$ 30,193,176	18.15%	\$ 25,554,453	-45.15%	\$ 46,588,319	100.00%	\$ 3,899,372	-66.54%	\$ 11,652,946	100.00%	\$ -
20	Accounts Payable	18,556,344	-3.78%	19,286,014	-17.83%	23,472,129	-22.31%	30,211,486	28.04%	23,595,049	-10.08%	26,239,159	21.31%	21,630,697
21	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	4,498,962	19.26%	3,772,474	-2.20%	3,857,196	19.05%	3,240,106	-26.60%	4,414,072	-1.48%	4,480,241	-16.51%	5,366,075
23	Customer Deposits	4,575,910	1.80%	4,495,168	-18.83%	5,538,254	28.08%	4,323,929	-21.30%	5,494,040	21.88%	4,507,564	-9.48%	4,979,839
24	Taxes Accrued	4,293,189	-29.38%	6,078,999	63.30%	3,722,576	1.25%	3,676,469	44.12%	2,550,995	245.54%	738,273	-69.65%	2,432,418
25	Interest Accrued	2,963,516	-10.66%	3,316,959	80.88%	1,833,836	78.70%	1,026,225	-5.74%	1,088,685	0.43%	1,084,052	-11.48%	1,224,574
26	Tax Collections Payable	259,105	1.80%	254,533	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	10,404,581	-23.53%	13,606,486	3.04%	13,204,767	-43.65%	23,431,793	111.99%	11,053,398	-3.60%	11,465,912	21.65%	9,425,145
28	Total Current and Accrued Liabilities	\$ 73,294,484	-9.52%	\$ 81,003,810	4.95%	\$ 77,183,211	-31.39%	\$ 112,498,327	115.95%	\$ 52,095,611	-13.42%	\$ 60,168,147	33.53%	\$ 45,058,748
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 53,441	0.00%	\$ 53,441	-90.34%	\$ 553,065	-91.57%	\$ 6,560,096	33.37%	\$ 4,918,769	-6.62%	\$ 5,267,526	-443.96%	\$ (1,531,444)
31	Accumulated Deferred Investment Tax Credits	38,253	-48.41%	74,153	-47.90%	142,326	-35.32%	220,046	100.00%	0	0.00%	0	-100.00%	556,206
32	Other Deferred Credits	914,044	1.80%	897,916	258.35%	250,569	489.84%	42,481	-98.08%	2,206,828	1024.15%	196,311	-141.48%	(473,311)
33	Other Regulatory Liabilities	8,976,875	-3.32%	9,284,692	-48.76%	18,119,932	-14.51%	21,194,837	1.68%	20,845,169	101.15%	10,363,167	3.60%	10,002,835
34	Asset Retirement Obligation	37,600,499	-3.16%	38,827,700	109.29%	18,551,722	-13.21%	21,375,404	-2.25%	21,866,447	2.30%	21,375,134	-50.56%	43,230,767
35	Miscellaneous Long-Term Liabilities	739,950	1.80%	726,893	1.57%	715,629	-81.70%	3,911,127	-45.10%	7,124,425	-42.74%	12,441,321	-2.50%	12,760,612
36	Accumulated Deferred Income Taxes	256,907,806	7.60%	238,763,878	6.87%	223,409,449	15.78%	192,952,793	32.32%	145,827,701	6.79%	136,549,717	44.44%	94,539,940
37	Total Deferred Credits	\$ 305,230,869	5.75%	\$ 288,628,673	10.27%	\$ 261,742,692	6.29%	\$ 246,256,784	21.43%	\$ 202,789,339	8.91%	\$ 186,193,176	17.04%	\$ 159,085,605
38	Total Liabilities and Stockholders Equity	\$ 1,107,309,711	5.96%	\$ 1,045,019,065	5.93%	\$ 986,531,385	4.90%	\$ 940,420,750	10.91%	\$ 847,920,489	3.79%	\$ 816,972,820	8.38%	\$ 753,828,563
39	Adjustment to Balance	\$ (4,451,043)		\$ (13,521,389)		\$ 11,021,078		\$ 29,281,924		\$ 34,117,933		\$ 10,901,488		\$ 15,612,681

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(c)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account.*

**Response:**

See attached.

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF ELECTRIC UTILITY ACCOUNT BALANCES



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  X  BASE PERIOD  X  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	<b>OPERATING REVENUES</b>					
2	ELECTRIC SALES REVENUES	988,233,735	7,183,594	995,417,330	93,620,781	1,089,038,111
3	OTHER OPERATING REVENUES	19,971,256	1,813,067	21,784,323		21,784,323
4	<b>TOTAL OPERATING REVENUES</b>	<u>1,008,204,991</u>	<u>8,996,662</u>	<u>1,017,201,653</u>	<u>93,620,781</u>	<u>1,110,822,434</u>
5	<b>OPERATING EXPENSES</b>					
6	OPERATION AND MAINTENANCE EXPENSE	644,073,304	40,563,736	684,637,040	211,583	684,848,623
7	DEPRECIATION AND AMORTIZATION	113,609,895	25,232,631	138,842,527		138,842,527
8	REGULATORY DEBITS	-	-	-		-
9	TAXES OTHER THAN INCOME TAXES	30,302,648	2,226,561	32,529,209	181,718	32,710,927
10	TOTAL INCOME TAXES	69,111,285	(24,028,749)	45,082,536	36,174,158	81,256,694
11	INVESTMENT TAX CREDIT	(1,150,761)	148,226	(1,002,535)		(1,002,535)
12	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-		-
13	<b>TOTAL OPERATING EXPENSES</b>	<u>855,946,372</u>	<u>44,142,404</u>	<u>900,088,776</u>	<u>36,567,459</u>	<u>936,656,235</u>
14	<b>NET OPERATING INCOME</b>	<u>152,258,619</u>	<u>(35,145,742)</u>	<u>117,112,877</u>	<u>57,053,322</u>	<u>174,166,198</u>
15	<b>CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS</b>	<u>2,301,287,371</u>	<u>103,293,504</u>	<u>2,404,580,875</u>		<u>2,404,580,875</u>
16	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>6.62%</u>		<u>4.87%</u>		<u>7.24%</u>
17	<b>ELECTRIC RATE BASE</b>	<u>2,298,047,352</u>	<u>82,886,576</u>	<u>2,380,933,928</u>		<u>2,380,933,928</u>
18	<b>RATE OF RETURN ON RATE BASE</b>	<u>6.63%</u>		<u>4.92%</u>		<u>7.32%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE C-2

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<b><u>OPERATING REVENUES</u></b>					
2	ELECTRIC SALES REVENUES	988,233,735	16,097,671	1,004,331,406	(8,914,077)	995,417,330
3	OTHER OPERATING REVENUES	19,971,256	1,813,067	21,784,323	-	21,784,323
4	<b>TOTAL OPERATING REVENUES</b>	<u>1,008,204,991</u>	<u>17,910,738</u>	<u>1,026,115,729</u>	<u>(8,914,077)</u>	<u>1,017,201,653</u>
5	<b><u>OPERATING EXPENSES</u></b>					
6	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
7	PRODUCTION EXPENSE	482,816,096	27,529,167	510,345,263	-	510,345,263
8	TRANSMISSION EXPENSE	14,739,720	1,769,791	16,509,511	-	16,509,511
9	DISTRIBUTION EXPENSE	48,409,192	5,610,324	54,019,516	-	54,019,516
10	CUSTOMER ACCOUNTS EXPENSE	13,174,277	817,723	13,992,000	-	13,992,000
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	1,305,858	429,684	1,735,542	-	1,735,542
12	SALES EXPENSE	955,215	(4,368)	950,847	(950,847)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	82,672,946	5,396,279	88,069,225	(34,017)	88,035,208
14	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>644,073,304</u>	<u>41,548,599</u>	<u>685,621,903</u>	<u>(984,863)</u>	<u>684,637,040</u>
15	DEPRECIATION AND AMORTIZATION	113,609,895	25,232,631	138,842,527	-	138,842,527
16	REGULATORY DEBITS	-	-	-	-	-
17	TAXES OTHER THAN INCOME TAXES	30,302,648	2,226,561	32,529,209	-	32,529,209
18	FEDERAL INCOME TAXES	58,834,909	(17,741,910)	41,092,999	(2,614,049)	38,478,950
19	STATE INCOME TAXES	10,276,376	(3,212,289)	7,064,087	(460,501)	6,603,586
20	INVESTMENT TAX CREDIT	(1,150,761)	148,226	(1,002,535)	-	(1,002,535)
21	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
22	<b>TOTAL OPERATING EXPENSES</b>	<u>855,946,372</u>	<u>48,201,817</u>	<u>904,148,190</u>	<u>(4,059,414)</u>	<u>900,088,776</u>
23	<b>NET OPERATING INCOME</b>	<u>152,258,619</u>	<u>(30,291,079)</u>	<u>121,967,540</u>	<u>(4,854,663)</u>	<u>117,112,877</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	433,167,327	100.000%	433,167,327	(55,151,242)	378,016,084	
4	442.2	COMMERCIAL	366,379,150	100.000%	366,379,150	(40,401,366)	325,977,785	
5	442.3	INDUSTRIAL	179,196,510	100.000%	179,196,510	(14,332,501)	164,864,009	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	3,103,954	100.000%	3,103,954	(326,137)	2,777,816	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	96,349,509	100.000%	96,349,509	(10,058,538)	86,290,971	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,078,196,450		1,078,196,450	(120,269,784)	957,926,665	
9	447	SALES FOR RESALE	34,987,434	100.000%	34,987,434	(4,680,364)	30,307,070	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	<u>1,113,183,883</u>		<u>1,113,183,883</u>	<u>(124,950,148)</u>	<u>988,233,735</u>	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	2,880,530	100.000%	2,880,530	-	2,880,530	
14	451	ELECTRIC SERVICE REVENUES	1,512,124	100.000%	1,512,124	-	1,512,124	
15	454	RENT FROM ELECTRIC PROPERTY	3,805,208	100.000%	3,805,208	-	3,805,208	
16	456	OTHER MISCELLANEOUS REVENUE	11,773,394	100.000%	11,773,394	-	11,773,394	
17		TOTAL OTHER OPERATING REVENUES	<u>19,971,256</u>		<u>19,971,256</u>	<u>-</u>	<u>19,971,256</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>1,133,155,139</u>		<u>1,133,155,139</u>	<u>(124,950,148)</u>	<u>1,008,204,991</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,504,185	100.000%	5,504,185	-	5,504,185	
23	501	FUEL	258,269,000	100.000%	258,269,000	26,817,119	285,086,119	
24	502	STEAM EXPENSES	18,610,114	100.000%	18,610,114	(468,511)	18,141,603	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,446,026	100.000%	2,446,026	-	2,446,026	
27	506	MISC STEAM POWER EXPENSES	18,310,664	100.000%	18,310,664	(6,661,257)	11,649,407	
28	507	RENTS	18,000	100.000%	18,000	-	18,000	
29	509	ALLOWANCES	9,072	100.000%	9,072	(9,001)	71	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	4,488,748	100.000%	4,488,748	-	4,488,748	
31	511	MAINTENANCE OF STRUCTURES	2,928,088	100.000%	2,928,088	-	2,928,088	
32	512	MAINTENANCE OF BOILER PLANT	31,696,954	100.000%	31,696,954	(2,453,275)	29,243,678	
33	513	MAINTENANCE OF ELECTRIC PLANT	10,462,952	100.000%	10,462,952	-	10,462,952	
34	514	MAINTENANCE OF MISC STEAM PLANT	2,257,395	100.000%	2,257,395	-	2,257,395	
35		TOTAL STEAM GENERATION	<u>355,001,197</u>		<u>355,001,197</u>	<u>17,225,075</u>	<u>372,226,273</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	129,108	100.000%	129,108	-	129,108	
38	536	WATER FOR POWER	39,872	100.000%	39,872	-	39,872	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	183,330	100.000%	183,330	-	183,330	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	522,871	100.000%	522,871	-	522,871	
42	540	RENTS	588,146	100.000%	588,146	-	588,146	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	275,266	100.000%	275,266	-	275,266	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	122,347	100.000%	122,347	-	122,347	
46	544	MAINTENANCE OF ELECTRIC PLANT	410,802	100.000%	410,802	-	410,802	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	41,905	100.000%	41,905	-	41,905	
48		TOTAL HYDRAULIC GENERATION	<u>2,313,647</u>		<u>2,313,647</u>	<u>-</u>	<u>2,313,647</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	400,283	100.000%	400,283	-	400,283	
51	547	OTHER FUEL	48,077,560	100.000%	48,077,560	(97,780)	47,979,780	
52	548	GENERATION EXPENSES	170,971	100.000%	170,971	-	170,971	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
53	549	MISC OTHER POWER GENERATION EXPENSES	1,172,181	100.000%	1,172,181	-	1,172,181	
54	550	RENTS	29,556	100.000%	29,556	-	29,556	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	139,688	100.000%	139,688	-	139,688	
56	552	MAINTENANCE OF STRUCTURES	339,511	100.000%	339,511	-	339,511	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,915,706	100.000%	1,915,706	-	1,915,706	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	1,371,413	100.000%	1,371,413	-	1,371,413	
59		TOTAL OTHER GENERATION	53,616,869		53,616,869	(97,780)	53,519,089	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	55,878,694	100.000%	55,878,694	(2,214,335)	53,664,358	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,092,349	100.000%	1,092,349	-	1,092,349	
63	557	OTHER EXPENSES	127,054	100.000%	127,054	(126,674)	380	
64		TOTAL OTHER POWER SUPPLY	57,098,097		57,098,097	(2,341,010)	54,757,087	
65		TOTAL PRODUCTION EXPENSES	468,029,809		468,029,809	14,786,286	482,816,096	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	912,366	100.000%	912,366	-	912,366	
68	561	LOAD DISPATCHING	2,162,389	100.000%	2,162,389	-	2,162,389	
69	562	STATION EXPENSES	865,448	100.000%	865,448	-	865,448	
70	563	OVERHEAD LINE EXPENSES	262,775	100.000%	262,775	-	262,775	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	467,781	100.000%	467,781	(408,088)	59,693	
73	566	MISC TRANSMISSION EXPENSES	6,606,992	100.000%	6,606,992	-	6,606,992	
74	567	RENTS	70,430	100.000%	70,430	-	70,430	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,566,871	100.000%	1,566,871	-	1,566,871	
78	571	MAINTENANCE OF OVERHEAD LINES	2,280,867	100.000%	2,280,867	-	2,280,867	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	212,147	100.000%	212,147	-	212,147	
81	575	MISO DAY 1 AND 2 EXPENSE	<u>(260,258)</u>	100.000%	<u>(260,258)</u>	-	<u>(260,258)</u>	
82		TOTAL TRANSMISSION EXPENSES	<u>15,147,808</u>		<u>15,147,808</u>	<u>(408,088)</u>	<u>14,739,720</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,691,513	100.000%	1,691,513	-	1,691,513	
85	581	LOAD DISPATCHING	744,368	100.000%	744,368	-	744,368	
86	582	STATION EXPENSES	1,727,312	100.000%	1,727,312	-	1,727,312	
87	583	OVERHEAD LINE EXPENSES	5,680,805	100.000%	5,680,805	-	5,680,805	
88	584	UNDERGROUND LINE EXPENSES	400,672	100.000%	400,672	-	400,672	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	6,784,748	100.000%	6,784,748	-	6,784,748	
91	587	CUSTOMER INSTALLATIONS EXPENSES	(120,534)	100.000%	(120,534)	-	(120,534)	
92	588	MISC DISTRIBUTION EXPENSES	4,547,642	100.000%	4,547,642	-	4,547,642	
93	589	RENTS	7,919	100.000%	7,919	-	7,919	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	38,499	100.000%	38,499	-	38,499	
95	591	MAINTENANCE OF STRUCTURES	531	100.000%	531	-	531	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,362,361	100.000%	1,362,361	-	1,362,361	
97	593	MAINTENANCE OF OVERHEAD LINES	22,754,806	100.000%	22,754,806	-	22,754,806	
98	594	MAINTENANCE OF UNDERGROUND LINES	1,390,917	100.000%	1,390,917	-	1,390,917	
99	595	MAINTENANCE OF LINE TRANSFORMERS	189,155	100.000%	189,155	-	189,155	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	411,384	100.000%	411,384	-	411,384	
101	597	MAINTENANCE OF METERS	-	100.000%	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>797,094</u>	100.000%	<u>797,094</u>	-	<u>797,094</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>48,409,192</u>		<u>48,409,192</u>	-	<u>48,409,192</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,090,687	100.000%	1,090,687	-	1,090,687	
106	902	METER READING EXPENSES	2,445,473	100.000%	2,445,473	-	2,445,473	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

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TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,887,164	100.000%	6,887,164	-	6,887,164	
108	904	UNCOLLECTIBLE ACCOUNTS	2,760,941	100.000%	2,760,941	-	2,760,941	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	<u>(9,987)</u>	100.000%	<u>(9,987)</u>	-	<u>(9,987)</u>	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>13,174,277</u>		<u>13,174,277</u>	-	<u>13,174,277</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	303,283	100.000%	303,283	-	303,283	
113	908	CUSTOMER ASSISTANCE EXPENSES	14,766,752	100.000%	14,766,752	(14,762,386)	4,366	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	350,951	100.000%	350,951	-	350,951	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>647,258</u>	100.000%	<u>647,258</u>	-	<u>647,258</u>	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>16,068,244</u>		<u>16,068,244</u>	<u>(14,762,386)</u>	<u>1,305,858</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
120	913	ADVERTISING EXPENSES	955,215	100.000%	955,215	-	955,215	
121	916	MISC SALES EXPENSES	<u>-</u>	100.000%	<u>-</u>	-	<u>-</u>	
122		TOTAL SALES EXPENSES	<u>955,215</u>		<u>955,215</u>	-	<u>955,215</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	25,669,200	100.000%	25,669,200	-	25,669,200	
125	921	OFFICE SUPPLIES AND EXPENSES	5,621,808	100.000%	5,621,808	-	5,621,808	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,212,740)	100.000%	(4,212,740)	-	(4,212,740)	
127	923	OUTSIDE SERVICES	16,167,782	100.000%	16,167,782	(3,252)	16,164,529	
128	924	PROPERTY INSURANCE	4,720,690	100.000%	4,720,690	-	4,720,690	
129	925	INJURIES AND DAMAGES	3,777,900	100.000%	3,777,900	-	3,777,900	
130	926	EMPLOYEE PENSION AND BENEFITS	24,219,915	100.000%	24,219,915	-	24,219,915	
131	927	FRANCHISE REQUIREMENTS	13,662	100.000%	13,662	-	13,662	
132	928	REGULATORY COMMISSION EXPENSES	995,760	100.000%	995,760	-	995,760	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1)	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4)	BASE PERIOD JURISDICTIONAL (5)	JURISDICTIONAL METHOD / DESCRIPTION (6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	(153,983)	100.000%	(153,983)	-	(153,983)	
134	930.1	GENERAL ADVERTISING EXPENSES	73,816	100.000%	73,816	-	73,816	
135	930.2	MISC GENERAL EXPENSES	3,944,531	100.000%	3,944,531	-	3,944,531	
136	931	RENTS	1,118,620	100.000%	1,118,620	-	1,118,620	
137	935	MAINTENANCE OF GENERAL PLANT	719,237	100.000%	719,237	-	719,237	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>82,676,198</u>		<u>82,676,198</u>	<u>(3,252)</u>	<u>82,672,946</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>644,460,745</u>		<u>644,460,745</u>	<u>(387,441)</u>	<u>644,073,304</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	137,799,757	100.000%	137,799,757	(24,189,862)	113,609,895	
141	407.3	REGULATORY DEBITS	271,422	100.000%	271,422	(271,422)	-	
142	408.1	TAXES OTHER THAN INCOME TAXES	31,701,598	100.000%	31,701,598	(1,398,949)	30,302,648	
143	409-411	FEDERAL INCOME TAXES	85,555,703	100.000%	85,555,703	(26,720,794)	58,834,909	
144	409-411	STATE INCOME TAXES	14,983,615	100.000%	14,983,615	(4,707,239)	10,276,376	
145	411.4	INVESTMENT TAX CREDIT	(1,150,761)	100.000%	(1,150,761)	-	(1,150,761)	
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>(72)</u>	100.000%	<u>(72)</u>	<u>72</u>	<u>-</u>	
147		TOTAL OPERATING EXPENSES	<u>913,622,006</u>		<u>913,622,006</u>	<u>(57,675,634)</u>	<u>855,946,372</u>	
148		NET OPERATING INCOME	<u>219,533,133</u>		<u>219,533,133</u>	<u>(67,274,514)</u>	<u>152,258,619</u>	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	FORECAST PERIOD	JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2			
			(1)	(2)	(3)	(4)	(5)	(6)	
			\$		\$	\$	\$		ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>							
2		<b><u>SALES OF ELECTRICITY:</u></b>							
3	440	RESIDENTIAL	442,663,461	100.000%	442,663,461	(62,495,520)	380,167,941		
4	442.2	COMMERCIAL	370,473,237	100.000%	370,473,237	(48,201,067)	322,272,170		
5	442.3	INDUSTRIAL	185,071,993	100.000%	185,071,993	(14,999,931)	170,072,061		
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	3,332,687	100.000%	3,332,687	(405,918)	2,926,770		
7	445	OTHER SALES TO PUBLIC AUTHORITIES	97,944,409	100.000%	97,944,409	(12,022,990)	85,921,419		
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,099,485,788		1,099,485,788	(138,125,426)	961,360,362		
9	447	SALES FOR RESALE	50,382,032	100.000%	50,382,032	(7,410,987)	42,971,045		
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-		
11		TOTAL SALES OF ELECTRICITY	<u>1,149,867,820</u>		<u>1,149,867,820</u>	<u>(145,536,413)</u>	<u>1,004,331,406</u>		
12		<b><u>OTHER OPERATING REVENUES:</u></b>							
13	450	LATE PAYMENT CHARGES	2,623,527	100.000%	2,623,527	-	2,623,527		
14	451	ELECTRIC SERVICE REVENUES	1,599,304	100.000%	1,599,304	-	1,599,304		
15	454	RENT FROM ELECTRIC PROPERTY	3,785,840	100.000%	3,785,840	-	3,785,840		
16	456	OTHER MISCELLANEOUS REVENUE	<u>13,775,652</u>	100.000%	<u>13,775,652</u>	-	<u>13,775,652</u>		
17		TOTAL OTHER OPERATING REVENUES	<u>21,784,323</u>		<u>21,784,323</u>	-	<u>21,784,323</u>		
18		<b>TOTAL OPERATING REVENUES</b>	<u>1,171,652,143</u>		<u>1,171,652,143</u>	<u>(145,536,413)</u>	<u>1,026,115,729</u>		
19		<b><u>OPERATING EXPENSES</u></b>							
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>							
21		<b><u>STEAM GENERATION:</u></b>							
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	4,922,985	100.000%	4,922,985	-	4,922,985		
23	501	FUEL	251,875,488	100.000%	251,875,488	42,037,235	293,912,722		
24	502	STEAM EXPENSES	19,509,173	100.000%	19,509,173	(983,067)	18,526,106		
25	504	STEAM TRANSFERRED-CREDIT	-	0.000%	-	-	-		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,617,219	100.000%	2,617,219	-	2,617,219	
27	506	MISC STEAM POWER EXPENSES	15,466,861	100.000%	15,466,861	(5,520,696)	9,946,165	
28	507	RENTS	-	100.000%	-	-	-	
29	509	ALLOWANCES	4,000	100.000%	4,000	(4,000)	-	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	4,351,845	100.000%	4,351,845	-	4,351,845	
31	511	MAINTENANCE OF STRUCTURES	4,128,301	100.000%	4,128,301	-	4,128,301	
32	512	MAINTENANCE OF BOILER PLANT	37,420,167	100.000%	37,420,167	(3,162,686)	34,257,481	
33	513	MAINTENANCE OF ELECTRIC PLANT	15,421,014	100.000%	15,421,014	-	15,421,014	
34	514	MAINTENANCE OF MISC STEAM PLANT	1,072,820	100.000%	1,072,820	-	1,072,820	
35		TOTAL STEAM GENERATION	<u>356,789,873</u>		<u>356,789,873</u>	<u>32,366,786</u>	<u>389,156,659</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	121,406	100.000%	121,406	-	121,406	
38	536	WATER FOR POWER	40,614	100.000%	40,614	-	40,614	
39	537	HYDRAULIC EXPENSES	-	100.000%	-	-	-	
40	538	ELECTRIC EXPENSES	180,161	100.000%	180,161	-	180,161	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	348,792	100.000%	348,792	-	348,792	
42	540	RENTS	545,400	100.000%	545,400	-	545,400	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	244,992	100.000%	244,992	-	244,992	
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	190,785	100.000%	190,785	-	190,785	
46	544	MAINTENANCE OF ELECTRIC PLANT	371,119	100.000%	371,119	-	371,119	
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	58,972	100.000%	58,972	-	58,972	
48		TOTAL HYDRAULIC GENERATION	<u>2,102,241</u>		<u>2,102,241</u>	-	<u>2,102,241</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	604,185	100.000%	604,185	-	604,185	
51	547	OTHER FUEL	57,317,664	100.000%	57,317,664	-	57,317,664	
52	548	GENERATION EXPENSES	280,735	100.000%	280,735	-	280,735	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
53	549	MISC OTHER POWER GENERATION EXPENSES	1,105,538	100.000%	1,105,538	-	1,105,538	
54	550	RENTS	5,706	100.000%	5,706	-	5,706	
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	256,698	100.000%	256,698	-	256,698	
56	552	MAINTENANCE OF STRUCTURES	560,673	100.000%	560,673	-	560,673	
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	2,652,503	100.000%	2,652,503	-	2,652,503	
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	1,112,788	100.000%	1,112,788	-	1,112,788	
59		TOTAL OTHER GENERATION	63,896,490		63,896,490	-	63,896,490	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	56,991,850	100.000%	56,991,850	(3,054,172)	53,937,678	
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,248,388	100.000%	1,248,388	-	1,248,388	
63	557	OTHER EXPENSES	190,232	100.000%	190,232	(186,425)	3,807	
64		TOTAL OTHER POWER SUPPLY	58,430,470		58,430,470	(3,240,597)	55,189,873	
65		TOTAL PRODUCTION EXPENSES	481,219,074		481,219,074	29,126,189	510,345,263	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,013,327	100.000%	1,013,327	-	1,013,327	
68	561	LOAD DISPATCHING	2,208,583	100.000%	2,208,583	-	2,208,583	
69	562	STATION EXPENSES	928,949	100.000%	928,949	-	928,949	
70	563	OVERHEAD LINE EXPENSES	244,298	100.000%	244,298	-	244,298	
71	564	UNDERGROUND LINE EXPENSES	-	100.000%	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	833,927	100.000%	833,927	(797,289)	36,638	
73	566	MISC TRANSMISSION EXPENSES	6,948,940	100.000%	6,948,940	-	6,948,940	
74	567	RENTS	67,500	100.000%	67,500	-	67,500	
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,490,332	100.000%	1,490,332	-	1,490,332	
78	571	MAINTENANCE OF OVERHEAD LINES	3,342,881	100.000%	3,342,881	-	3,342,881	
79	572	MAINTENANCE OF UNDERGROUND LINES	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	228,063	100.000%	228,063	-	228,063	
81	575	MISO DAY 1 AND 2 EXPENSE	-	0.000%	-	-	-	
82		TOTAL TRANSMISSION EXPENSES	17,306,800		17,306,800	(797,289)	16,509,511	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,814,624	100.000%	1,814,624	-	1,814,624	
85	581	LOAD DISPATCHING	741,674	100.000%	741,674	-	741,674	
86	582	STATION EXPENSES	1,941,657	100.000%	1,941,657	-	1,941,657	
87	583	OVERHEAD LINE EXPENSES	5,880,672	100.000%	5,880,672	-	5,880,672	
88	584	UNDERGROUND LINE EXPENSES	535,725	100.000%	535,725	-	535,725	
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	100.000%	-	-	-	
90	586	METER EXPENSES	8,277,541	100.000%	8,277,541	-	8,277,541	
91	587	CUSTOMER INSTALLATIONS EXPENSES	(79,200)	100.000%	(79,200)	-	(79,200)	
92	588	MISC DISTRIBUTION EXPENSES	5,593,730	100.000%	5,593,730	-	5,593,730	
93	589	RENTS	8,165	100.000%	8,165	-	8,165	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	77,850	100.000%	77,850	-	77,850	
95	591	MAINTENANCE OF STRUCTURES	-	100.000%	-	-	-	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,167,866	100.000%	1,167,866	-	1,167,866	
97	593	MAINTENANCE OF OVERHEAD LINES	23,665,349	100.000%	23,665,349	-	23,665,349	
98	594	MAINTENANCE OF UNDERGROUND LINES	1,604,057	100.000%	1,604,057	-	1,604,057	
99	595	MAINTENANCE OF LINE TRANSFORMERS	334,735	100.000%	334,735	-	334,735	
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	355,341	100.000%	355,341	-	355,341	
101	597	MAINTENANCE OF METERS	1,427,898	100.000%	1,427,898	-	1,427,898	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	671,832	100.000%	671,832	-	671,832	
103		TOTAL DISTRIBUTION EXPENSES	54,019,516		54,019,516	-	54,019,516	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,267,537	100.000%	1,267,537	-	1,267,537	
106	902	METER READING EXPENSES	2,546,374	100.000%	2,546,374	-	2,546,374	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,699,624	100.000%	7,699,624	-	7,699,624	
108	904	UNCOLLECTIBLE ACCOUNTS	2,477,177	100.000%	2,477,177	-	2,477,177	
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,288	100.000%	1,288	-	1,288	
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	13,992,000		13,992,000	-	13,992,000	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	364,585	100.000%	364,585	-	364,585	
113	908	CUSTOMER ASSISTANCE EXPENSES	16,343,364	100.000%	16,343,364	(16,053,543)	289,821	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	257,472	100.000%	257,472	-	257,472	
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	823,663	100.000%	823,663	-	823,663	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	17,789,085		17,789,085	(16,053,543)	1,735,542	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	100.000%	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
120	913	ADVERTISING EXPENSES	950,847	100.000%	950,847	-	950,847	
121	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
122		TOTAL SALES EXPENSES	950,847		950,847	-	950,847	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	27,330,835	100.000%	27,330,835	-	27,330,835	
125	921	OFFICE SUPPLIES AND EXPENSES	5,910,353	100.000%	5,910,353	-	5,910,353	
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,320,827)	100.000%	(4,320,827)	-	(4,320,827)	
127	923	OUTSIDE SERVICES	15,873,533	100.000%	15,873,533	-	15,873,533	
128	924	PROPERTY INSURANCE	4,610,558	100.000%	4,610,558	-	4,610,558	
129	925	INJURIES AND DAMAGES	2,835,056	100.000%	2,835,056	-	2,835,056	
130	926	EMPLOYEE PENSION AND BENEFITS	29,197,096	100.000%	29,197,096	-	29,197,096	
131	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
132	928	REGULATORY COMMISSION EXPENSES	1,404,080	100.000%	1,404,080	-	1,404,080	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 12 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	(229,428)	100.000%	(229,428)	-	(229,428)	
134	930.1	GENERAL ADVERTISING EXPENSES	34,017	100.000%	34,017	-	34,017	
135	930.2	MISC GENERAL EXPENSES	3,682,668	100.000%	3,682,668	-	3,682,668	
136	931	RENTS	1,123,825	100.000%	1,123,825	-	1,123,825	
137	935	MAINTENANCE OF GENERAL PLANT	617,459	100.000%	617,459	-	617,459	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>88,069,225</u>		<u>88,069,225</u>	-	<u>88,069,225</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>673,346,546</u>		<u>673,346,546</u>	12,275,357	685,621,903	
140	403-404	DEPRECIATION AND AMORTIZATION	188,112,036	100.000%	188,112,036	(49,269,510)	138,842,527	
141	407.3	REGULATORY DEBITS	1,104,229	100.000%	1,104,229	(1,104,229)	-	
142	408.1	TAXES OTHER THAN INCOME TAXES	34,238,920	100.000%	34,238,920	(1,709,711)	32,529,209	
143	409-411	FEDERAL INCOME TAXES	69,696,255	100.000%	69,696,255	(28,603,256)	41,092,999	
144	409-411	STATE INCOME TAXES	12,102,948	100.000%	12,102,948	(5,038,861)	7,064,087	
145	411.4	INVESTMENT TAX CREDIT	(1,002,535)	100.000%	(1,002,535)	-	(1,002,535)	
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
147		TOTAL OPERATING EXPENSES	<u>977,598,399</u>		<u>977,598,399</u>	(73,450,210)	904,148,190	
148		NET OPERATING INCOME	<u>194,053,743</u>		<u>194,053,743</u>	(72,086,204)	121,967,540	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARISON OF ELECTRIC UTILITY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 2 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Forecast Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	19,098	23,108	24,995	17,314	18,515	18,774	15,773	14,805	15,799	16,206	12,862	14,898	212,147
66	575	MISO DAY 1 AND 2 EXPENSE	(21,729)	(21,682)	(21,655)	(21,686)	(21,516)	(21,603)	(21,731)	(21,731)	(21,731)	(21,731)	(21,731)	(21,731)	(260,258)
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	112,922	159,308	160,954	214,656	104,352	97,387	140,537	132,374	127,687	144,000	141,108	156,227	1,691,513
68	581	LOAD DISPATCHING	59,363	55,166	40,844	67,489	51,739	61,478	75,274	71,297	73,051	62,429	67,153	59,084	744,368
69	582	STATION EXPENSES	152,412	136,524	170,385	213,495	144,064	122,343	90,935	109,323	102,750	138,195	177,603	169,284	1,727,312
70	583	OVERHEAD LINE EXPENSES	490,332	521,029	581,418	518,260	464,870	487,713	332,522	389,051	372,823	564,468	446,904	511,415	5,680,805
71	584	UNDERGROUND LINE EXPENSES	39,313	28,008	27,113	50,615	48,343	36,531	21,730	23,519	21,851	20,289	42,923	40,437	400,672
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	576,276	518,517	494,007	549,541	524,243	557,301	602,643	595,421	600,109	578,919	603,907	583,863	6,784,748
74	587	CUSTOMER INSTALLATIONS EXPENSES	(12,306)	(12,518)	(7,824)	(13,503)	(14,886)	(13,901)	(7,040)	(7,920)	(9,516)	(9,516)	(6,600)	(6,600)	(120,534)
75	588	MISC DISTRIBUTION EXPENSES	378,355	250,301	333,243	423,989	355,634	505,214	363,026	383,034	371,860	348,312	418,675	415,999	4,547,642
76	589	RENTS	-	1,165	2,195	250	900	-	-	-	-	2,748	-	660	7,919
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	180	4,105	1,759	1,711	(98)	73	4,305	2,539	2,667	3,596	6,567	11,096	38,499
78	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	531	-	-	-	-	-	-	531
79	592	MAINTENANCE OF STATION EQUIPMENT	57,729	51,446	101,476	172,651	108,062	154,649	115,449	140,776	135,257	134,132	95,234	95,501	1,362,361
80	593	MAINTENANCE OF OVERHEAD LINES	1,635,784	2,143,779	1,726,883	2,368,428	1,687,163	1,719,031	1,920,337	1,868,069	1,908,517	1,935,544	1,864,328	1,976,943	22,754,806
81	594	MAINTENANCE OF UNDERGROUND LINES	99,044	79,267	111,787	130,929	95,916	118,271	124,663	115,130	122,280	131,094	128,989	133,546	1,390,917
82	595	MAINTENANCE OF LINE TRANSFORMERS	12,560	13,870	15,225	14,564	14,380	13,342	19,459	9,659	15,991	12,900	22,371	24,834	189,155
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	53,499	34,916	36,284	27,973	31,779	39,346	31,312	31,312	34,124	31,476	29,238	30,125	411,384
84	597	MAINTENANCE OF METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	54,271	71,279	71,441	78,183	66,582	37,640	76,095	86,669	73,921	77,852	49,277	53,884	797,094
86	901	CUSTOMER ACCTS SUPERVISION	89,899	80,012	94,077	81,545	106,121	107,502	105,444	130,903	59,776	67,089	86,221	82,098	1,090,687
87	902	METER READING EXPENSES	202,585	197,520	209,122	192,805	204,640	202,167	203,383	205,001	204,929	205,252	209,834	208,236	2,445,473
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	514,208	493,354	476,031	573,627	508,663	827,218	607,670	616,617	560,266	536,056	589,778	583,677	6,887,164
89	904	UNCOLLECTIBLE ACCOUNTS	185,283	109,104	120,685	233,093	209,017	332,101	491,075	270,328	217,902	222,522	172,737	197,094	2,760,941
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,095	52	917	55	50	31	(6,166)	(4,714)	(1,710)	273	-	129	(9,987)
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	15,723	13,627	14,531	16,169	9,935	96,888	21,716	20,636	18,314	17,712	29,665	28,367	303,283
92	908	CUSTOMER ASSISTANCE EXPENSES	924,353	955,592	1,235,733	1,107,897	1,650,224	1,716,434	1,617,191	1,222,078	1,035,882	1,444,311	1,065,011	792,046	14,766,752
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	39,590	(355)	34,536	55,214	9,022	66,516	27,323	30,021	25,453	21,748	20,941	20,941	350,951
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	55,338	42,791	45,532	44,420	63,578	47,426	28,955	63,267	89,837	40,723	47,362	78,031	647,258
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
97	913	ADVERTISING EXPENSES	89,090	51,471	26,581	154,366	88,635	13,460	45,671	96,835	69,381	25,742	36,504	257,478	955,215
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	2,451,598	2,275,880	2,193,052	2,071,818	1,694,822	2,129,659	2,092,121	2,131,026	2,062,100	2,434,271	2,168,453	1,964,401	25,669,200
100	921	OFFICE SUPPLIES AND EXPENSES	415,242	434,976	395,726	393,792	517,006	428,557	498,486	504,399	447,790	660,788	467,345	457,701	5,621,808
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(413,873)	(383,364)	(352,005)	(352,935)	(299,791)	(373,236)	(357,027)	(348,305)	(323,427)	(323,427)	(345,536)	(325,570)	(4,212,740)
102	923	OUTSIDE SERVICES	2,179,528	1,333,950	1,401,346	1,524,987	992,064	1,037,304	1,292,340	1,362,552	1,388,012	1,444,329	1,030,185	1,181,183	16,167,782
103	924	PROPERTY INSURANCE	372,731	498,723	319,446	406,118	380,609	401,249	420,569	400,160	396,969	402,948	392,661	328,507	4,720,690
104	925	INJURIES AND DAMAGES	317,579	279,946	1,206,892	186,763	266,204	189,641	193,548	255,598	191,331	218,603	253,578	218,216	3,777,900
105	926	EMPLOYEE PENSION AND BENEFITS	2,295,328	2,049,550	2,171,444	1,929,135	1,651,613	2,050,818	1,719,908	1,931,995	1,966,210	1,926,288	2,264,056	2,263,569	24,219,915
106	927	FRANCHISE REQUIREMENTS	3,390	2,483	2,138	1,911	1,802	1,937	-	-	-	-	-	-	13,662
107	928	REGULATORY COMMISSION EXPENSES	76,361	90,554	66,602	157,269	123,991	(2,624)	80,179	80,179	80,179	80,179	81,445	81,445	995,760
108	929	DUPLICATE CHARGES--CREDIT	(26,721)	(23,752)	(19,693)	(15,152)	(15,359)	(15,068)	-	-	-	-	(19,119)	(19,119)	(153,983)
109	930.1	GENERAL ADVERTISING EXPENSES	70	1,614	-	21,397	7,870	14,820	18,644	536	139	531	2,555	5,640	73,816
110	930.2	MISC GENERAL EXPENSES	117,611	267,861	289,065	320,314	235,480	199,709	971,285	306,864	313,094	325,350	295,474	302,424	3,944,531
111	931	RENTS	97,552	98,425	79,405	94,508	94,569	85,235	100,179	100,179	82,629	100,179	101,656	84,106	1,118,620
112	935	MAINTENANCE OF GENERAL PLANT	59,913	53,840	58,314	64,371	49,637	62,805	56,766	55,630	61,232	61,566	71,526	63,838	719,237
113		OPERATING (INCOME) LOSS	(20,770,057)	(17,651,591)	(21,924,190)	(36,601,868)	(43,805,570)	(43,883,305)	(28,092,255)	(17,488,687)	(16,041,360)	(20,802,144)	(28,690,905)	(23,169,756)	(318,921,690)





LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPARISON OF ELECTRIC UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_\_\_\_UPDATED \_\_\_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 4 OF 4  
WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL
65	573	MAINTENANCE OF MISC TRANSMISSION PLANT	16,482	16,045	37,829	14,765	18,597	19,369	13,727	15,443	15,648	14,037	27,471	18,650	228,063
66	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
67	580	DISTR OPERATION SUPERVISION AND ENGINEERING	171,197	200,867	119,897	129,699	119,604	121,672	152,357	169,616	149,846	152,919	165,346	161,604	1,814,624
68	581	LOAD DISPATCHING	66,003	75,849	66,003	72,213	67,063	63,428	58,998	49,219	57,762	50,690	60,759	53,687	741,674
69	582	STATION EXPENSES	150,131	160,323	153,570	227,361	136,852	129,316	180,490	163,173	161,049	162,372	165,597	151,423	1,941,657
70	583	OVERHEAD LINE EXPENSES	514,256	505,670	424,304	457,338	425,834	385,040	497,054	502,375	490,201	556,342	578,549	543,709	5,880,672
71	584	UNDERGROUND LINE EXPENSES	42,841	43,502	42,844	45,920	49,681	40,523	42,084	42,190	47,212	46,488	46,072	46,368	535,725
72	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
73	586	METER EXPENSES	681,014	755,962	726,582	728,258	732,824	706,255	658,930	627,621	682,313	635,093	688,483	654,206	8,277,541
74	587	CUSTOMER INSTALLATIONS EXPENSES	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(6,600)	(79,200)
75	588	MISC DISTRIBUTION EXPENSES	452,261	468,754	441,555	464,494	436,090	441,608	466,785	463,215	493,304	487,955	491,919	485,790	5,593,730
76	589	RENTS	3,293	442	-	-	-	2,748	-	660	-	127	-	895	8,165
77	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	12,099	8,026	1,288	2,789	2,211	3,669	6,756	11,414	5,967	8,134	7,563	7,934	77,850
78	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	592	MAINTENANCE OF STATION EQUIPMENT	99,132	100,132	93,428	98,376	90,725	87,251	82,939	83,939	91,015	104,329	113,015	123,585	1,167,866
80	593	MAINTENANCE OF OVERHEAD LINES	2,468,063	2,302,907	1,865,183	1,953,620	1,876,179	1,866,059	1,726,619	1,865,923	1,707,286	1,778,675	2,116,504	2,138,331	23,665,349
81	594	MAINTENANCE OF UNDERGROUND LINES	141,255	137,870	128,343	135,587	128,454	120,404	127,350	137,428	135,772	140,948	134,112	136,534	1,604,057
82	595	MAINTENANCE OF LINE TRANSFORMERS	31,145	31,724	28,389	28,541	26,876	25,703	20,561	25,686	27,716	29,340	28,439	30,615	334,735
83	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEM	31,073	30,260	28,373	29,321	29,373	29,786	29,250	30,134	27,519	30,134	29,384	30,134	355,341
84	597	MAINTENANCE OF METERS	64,809	64,809	64,809	64,809	64,809	64,809	173,174	173,174	173,174	173,174	173,174	173,174	1,427,898
85	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	58,091	59,893	47,080	63,073	55,998	46,002	50,419	55,158	49,090	56,893	77,090	53,045	671,832
86	901	CUSTOMER ACCTS SUPERVISION	109,246	116,181	106,517	111,012	106,404	99,648	104,168	98,044	104,698	99,087	110,789	101,744	1,267,537
87	902	METER READING EXPENSES	213,336	213,184	210,358	218,640	207,699	211,179	211,936	209,162	211,037	217,542	212,021	210,279	2,546,374
88	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	655,916	687,037	646,768	682,783	649,450	639,453	627,040	605,831	644,364	600,206	640,379	620,397	7,699,624
89	904	UNCOLLECTIBLE ACCOUNTS	295,031	368,611	368,611	246,063	123,768	196,335	175,612	200,378	175,612	75,772	51,006	200,378	2,477,177
90	905	MISC CUSTOMER ACCOUNTS EXPENSE	129	129	129	129	129	-	-	129	129	129	129	129	1,288
91	907	CUSTOMER SERVICE AND INFO SUPERVISION	29,480	31,971	30,390	31,152	29,797	28,383	31,116	29,017	31,769	29,258	31,885	30,368	364,585
92	908	CUSTOMER ASSISTANCE EXPENSES	2,027,578	1,828,067	1,764,782	1,264,863	1,042,698	1,713,625	1,111,321	823,555	987,658	1,047,855	1,002,819	1,728,542	16,343,364
93	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	20,941	20,941	24,529	22,735	20,941	20,941	20,955	20,955	20,955	21,314	20,955	21,314	257,472
94	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	85,780	66,218	59,198	67,840	96,716	52,412	53,387	84,459	57,013	65,352	70,681	64,608	823,663
95	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
96	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
97	913	ADVERTISING EXPENSES	36,504	36,504	63,960	49,265	36,504	36,822	36,715	261,199	36,715	50,787	85,855	220,015	950,847
98	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
99	920	ADMINISTRATIVE AND GENERAL SALARIES	2,187,822	2,517,340	2,192,711	2,448,266	2,263,000	2,105,308	2,427,719	2,073,669	2,343,272	2,084,017	2,477,957	2,209,754	27,330,835
100	921	OFFICE SUPPLIES AND EXPENSES	515,163	452,965	508,537	491,358	456,669	563,493	452,759	485,137	513,651	475,531	472,865	522,224	5,910,353
101	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(354,320)	(377,844)	(351,724)	(377,309)	(353,143)	(348,469)	(371,445)	(340,317)	(371,303)	(340,375)	(377,829)	(356,749)	(4,320,827)
102	923	OUTSIDE SERVICES	1,136,310	1,430,164	1,592,696	1,116,629	1,177,565	1,481,406	1,069,190	1,224,753	1,399,520	1,257,231	1,352,681	1,635,387	15,873,533
103	924	PROPERTY INSURANCE	392,840	347,544	347,847	383,539	347,688	364,738	413,441	347,682	347,743	507,733	404,892	404,871	4,610,558
104	925	INJURIES AND DAMAGES	256,921	219,585	228,618	252,786	216,522	230,613	258,592	222,976	232,932	260,684	220,258	234,570	2,835,056
105	926	EMPLOYEE PENSION AND BENEFITS	2,407,824	2,318,736	2,392,686	2,329,947	2,368,132	2,471,282	2,464,767	2,499,602	2,464,331	2,502,588	2,463,345	2,513,857	29,197,096
106	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
107	928	REGULATORY COMMISSION EXPENSES	167,245	111,995	111,995	111,995	111,995	111,995	112,810	112,810	112,810	112,810	112,810	112,810	1,404,080
108	929	DUPLICATE CHARGES--CREDIT	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(19,119)	(229,428)
109	930.1	GENERAL ADVERTISING EXPENSES	2,414	2,155	2,776	1,822	1,786	3,023	2,619	5,767	3,639	2,203	2,167	3,645	34,017
110	930.2	MISC GENERAL EXPENSES	264,836	286,530	317,005	279,734	289,334	293,377	273,931	311,336	385,475	384,487	291,426	305,199	3,682,668
111	931	RENTS	98,998	81,448	97,261	97,261	79,711	79,711	96,339	101,518	83,968	101,217	83,667	101,217	1,123,825
112	935	MAINTENANCE OF GENERAL PLANT	49,736	49,176	50,682	59,611	65,076	58,310	77,457	67,064	44,890	33,374	46,583	27,499	617,459
113		OPERATING (INCOME) LOSS	(38,025,700)	(37,270,949)	(24,838,535)	(14,485,941)	(10,431,122)	(23,929,100)	(25,744,520)	(20,562,079)	(17,405,067)	(9,904,990)	(20,726,886)	(31,525,522)	(274,850,411)

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
C-1	JURISDICTIONAL OPERATING INCOME SUMMARY
C-2	JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
C-2.1	JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS
C-2.2	COMPARISON OF TOTAL GAS UTILITY ACCOUNT BALANCES

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING INCOME SUMMARY  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  X  BASE PERIOD  X  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-1

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WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	<b>OPERATING REVENUES</b>					
2	GAS SALES REVENUES	145,275,245	30,066,121	175,341,366	13,828,546	189,169,912
3	OTHER OPERATING REVENUES	9,354,900	(579,350)	8,775,550		8,775,550
4	<b>TOTAL OPERATING REVENUES</b>	<u>154,630,145</u>	<u>29,486,772</u>	<u>184,116,917</u>	<u>13,828,546</u>	<u>197,945,462</u>
5	<b>OPERATING EXPENSES</b>					
6	OPERATION AND MAINTENANCE EXPENSE	67,538,568	4,952,908	72,491,476	31,253	72,522,728
7	DEPRECIATION AND AMORTIZATION	28,725,052	9,985,409	38,710,461		38,710,461
8	TAXES OTHER THAN INCOME TAXES	8,294,708	2,818,858	11,113,566	26,841	11,140,407
9	TOTAL INCOME TAXES	16,079,294	2,983,903	19,063,197	5,343,215	24,406,413
10	INVESTMENT TAX CREDIT	(58,103)	22,233	(35,870)		(35,870)
11	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-		-
12	<b>TOTAL OPERATING EXPENSES</b>	<u>120,579,519</u>	<u>20,763,311</u>	<u>141,342,830</u>	<u>5,401,309</u>	<u>146,744,139</u>
13	<b>NET OPERATING INCOME</b>	<u>34,050,626</u>	<u>8,723,461</u>	<u>42,774,086</u>	<u>8,427,236</u>	<u>51,201,323</u>
14	<b>CAPITALIZATION ALLOCATED TO GAS OPERATIONS</b>	<u>490,323,189</u>	<u>216,574,719</u>	<u>706,897,908</u>		<u>706,897,908</u>
15	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>6.94%</u>		<u>6.05%</u>		<u>7.24%</u>
16	<b>GAS RATE BASE</b>	<u>501,907,897</u>	<u>210,476,830</u>	<u>712,384,727</u>		<u>712,384,727</u>
17	<b>RATE OF RETURN ON RATE BASE</b>	<u>6.78%</u>		<u>6.00%</u>		<u>7.19%</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  X BASE PERIOD  X FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<b><u>OPERATING REVENUES</u></b>					
2	GAS SALES REVENUES	145,275,245	30,066,121	175,341,366	-	175,341,366
3	OTHER OPERATING REVENUES	9,354,900	(579,350)	8,775,550	-	8,775,550
4	<b>TOTAL OPERATING REVENUES</b>	<b>154,630,145</b>	<b>29,486,772</b>	<b>184,116,917</b>	<b>-</b>	<b>184,116,917</b>
5	<b><u>OPERATING EXPENSES</u></b>					
6	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
7	OTHER GAS SUPPLY EXPENSES	350,584	6,415	356,999	-	356,999
8	UNDERGROUND STORAGE EXPENSES	9,077,684	607,359	9,685,043	-	9,685,043
8	TRANSMISSION EXPENSE	3,658,569	204,048	3,862,617	-	3,862,617
9	DISTRIBUTION EXPENSE	22,820,188	1,683,284	24,503,472	-	24,503,472
10	CUSTOMER ACCOUNTS EXPENSE	8,433,957	885,929	9,319,886	-	9,319,886
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	771,984	(272,858)	499,125	-	499,125
12	SALES EXPENSE	269,420	(1,232)	268,187	(268,187)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	22,156,183	2,120,609	24,276,792	(12,458)	24,264,334
14	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>67,538,568</b>	<b>5,233,554</b>	<b>72,772,122</b>	<b>(280,646)</b>	<b>72,491,476</b>
15	DEPRECIATION AND AMORTIZATION	28,725,052	9,985,409	38,710,461	-	38,710,461
16	TAXES OTHER THAN INCOME TAXES	8,294,708	2,818,858	11,113,566	-	11,113,566
17	FEDERAL INCOME TAXES	13,643,550	2,416,740	16,060,291	92,521	16,152,812
18	STATE INCOME TAXES	2,435,744	458,342	2,894,086	16,299	2,910,385
19	INVESTMENT TAX CREDIT	(58,103)	22,233	(35,870)	-	(35,870)
20	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-
21	<b>TOTAL OPERATING EXPENSES</b>	<b>120,579,519</b>	<b>20,935,137</b>	<b>141,514,656</b>	<b>(171,826)</b>	<b>141,342,830</b>
22	<b>NET OPERATING INCOME</b>	<b>34,050,626</b>	<b>8,551,635</b>	<b>42,602,261</b>	<b>171,826</b>	<b>42,774,086</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	BASE PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6) ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	202,983,080	100.000%	202,983,080	(99,382,396)	103,600,684	
4	481.1	COMMERCIAL	75,500,649	100.000%	75,500,649	(43,599,608)	31,901,042	
5	481.2	INDUSTRIAL	9,814,631	100.000%	9,814,631	(6,615,988)	3,198,642	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	<u>9,182,385</u>	100.000%	<u>9,182,385</u>	<u>(5,831,911)</u>	<u>3,350,474</u>	
7		TOTAL SALES TO ULTIMATE CONSUMERS	297,480,745		297,480,745	(155,429,903)	142,050,842	
8	483-484	SALES FOR RESALE	4,103,381	100.000%	4,103,381	(878,978)	3,224,403	
9	496	PROVISION FOR RATE REFUNDS	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
10		TOTAL SALES OF GAS	<u>301,584,126</u>		<u>301,584,126</u>	<u>(156,308,881)</u>	<u>145,275,245</u>	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	1,122,585	100.000%	1,122,585	-	1,122,585	
13	488	MISCELLANEOUS SERVICE REVENUE	104,384	100.000%	104,384	-	104,384	
14	489	TRANSPORTATION OF GAS OF OTHERS	8,649,309	100.000%	8,649,309	(909,630)	7,739,678	
15	493	RENT FROM GAS PROPERTY	387,521	100.000%	387,521	-	387,521	
16	495	OTHER GAS REVENUE	<u>731</u>	100.000%	<u>731</u>	<u>-</u>	<u>731</u>	
17		TOTAL OTHER OPERATING REVENUES	<u>10,264,530</u>		<u>10,264,530</u>	<u>(909,630)</u>	<u>9,354,900</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>311,848,656</u>		<u>311,848,656</u>	<u>(157,218,511)</u>	<u>154,630,145</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	132,877,175	100.000%	132,877,175	(132,877,175)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	0.000%	-	-	-	
24	805	OTHER GAS PURCHASES	(3,132,617)	100.000%	(3,132,617)	3,132,617	-	
25	806	EXCHANGE GAS	(4,976,534)	100.000%	(4,976,534)	4,976,534	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	823,406	100.000%	823,406	-	823,406	
27	808	GAS WITHDRAWN FROM STORAGE	613,379	100.000%	613,379	(613,379)	0	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(472,821)	100.000%	(472,821)	-	(472,821)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	(41,463)	100.000%	(41,463)	41,463	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>125,690,525</u>		<u>125,690,525</u>	<u>(125,339,941)</u>	<u>350,584</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	877,188	100.000%	877,188	-	877,188	
34	816	WELLS EXPENSE	62,660	100.000%	62,660	-	62,660	
35	817	LINES EXPENSE	603,834	100.000%	603,834	-	603,834	
36	818	COMPRESSOR STATION EXPENSES	2,069,335	100.000%	2,069,335	-	2,069,335	
37	819	COMPRESSOR STATION FUEL AND POWER	537,298	100.000%	537,298	-	537,298	
38	821	PURIFICATION EXPENSES	1,469,318	100.000%	1,469,318	-	1,469,318	
39	823	GAS LOSSES	1,614,202	100.000%	1,614,202	(1,614,202)	-	
40	824	OTHER EXPENSES	9,172	100.000%	9,172	-	9,172	
41	825	STORAGE WELL ROYALTIES	148,253	100.000%	148,253	-	148,253	
42	826	RENTS-STORAGE FIELDS	-	0.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	544,682	100.000%	544,682	-	544,682	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	427,268	100.000%	427,268	-	427,268	
45	833	MAINTENANCE OF LINES	457,035	100.000%	457,035	-	457,035	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	602,578	100.000%	602,578	-	602,578	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	37,049	100.000%	37,049	-	37,049	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	915,968	100.000%	915,968	-	915,968	
49	837	MAINTENANCE OF OTHER EQUIPMENT	<u>316,044</u>	100.000%	<u>316,044</u>	-	<u>316,044</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>10,691,887</u>		<u>10,691,887</u>	<u>(1,614,202)</u>	<u>9,077,684</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	921,451	100.000%	921,451	-	921,451	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	399,114	100.000%	399,114	-	399,114	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	661,743	100.000%	661,743	-	661,743	
56	859	OTHER EXPENSES	-	100.000%	-	-	-	
57	860	RENTS-GAS TRANSMISSION	3,113	100.000%	3,113	-	3,113	
58	863	MAINTENACE OF MAINS	<u>1,673,149</u>	100.000%	<u>1,673,149</u>	-	<u>1,673,149</u>	
59		TOTAL TRANSMISSION EXPENSES	<u>3,658,569</u>		<u>3,658,569</u>	-	<u>3,658,569</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	629,737	100.000%	629,737	-	629,737	
63	874	MAINS AND SERVICES EXPENSES	3,248,121	100.000%	3,248,121	16,568	3,264,689	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,112,311	100.000%	1,112,311	-	1,112,311	
65	876	MEASURING AND REGULATING STATION EXP - IND.	474,949	100.000%	474,949	-	474,949	
66	877	MEASURING AND REGULATING STATION EXP - CG	174,704	100.000%	174,704	-	174,704	
67	878	METER AND HOUSE REGULATOR EXPENSE	1,883,599	100.000%	1,883,599	(658,319)	1,225,280	
68	879	CUSTOMER INSTALLATIONS EXPENSE	155,278	100.000%	155,278	179,599	334,876	
69	880	OTHER EXPENSES	3,702,413	100.000%	3,702,413	(241,748)	3,460,666	
70	881	RENTS-GAS DISTRIBUTION	6,648	100.000%	6,648	-	6,648	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	100.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	9,447,454	100.000%	9,447,454	240,979	9,688,432	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	122,256	100.000%	122,256	-	122,256	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	282,555	100.000%	282,555	-	282,555	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	313,510	100.000%	313,510	-	313,510	
77	892	MAINTENANCE OF SERVICES	1,850,451	100.000%	1,850,451	(608,583)	1,241,869	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	100.000%	-	-	-	



LOUISVILLE GAS AND ELECTRIC COMPANY  
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FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	487,708	100.000%	487,708	-	487,708	
75		TOTAL DISTRIBUTION EXPENSES	<u>23,891,692</u>		<u>23,891,692</u>	<u>(1,071,504)</u>	<u>22,820,188</u>	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	860,303	100.000%	860,303	-	860,303	
78	902	METER READING EXPENSES	1,921,443	100.000%	1,921,443	-	1,921,443	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,411,343	100.000%	5,411,343	-	5,411,343	
80	904	UNCOLLECTIBLE ACCOUNTS	506,659	100.000%	506,659	(257,944)	248,715	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	<u>(7,847)</u>	100.000%	<u>(7,847)</u>	-	<u>(7,847)</u>	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>8,691,900</u>		<u>8,691,900</u>	<u>(257,944)</u>	<u>8,433,957</u>	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	85,541	100.000%	85,541	-	85,541	
85	908	CUSTOMER ASSISTANCE EXPENSES	3,934,735	100.000%	3,934,735	(3,520,261)	414,474	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	89,408	100.000%	89,408	-	89,408	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>182,560</u>	100.000%	<u>182,560</u>	-	<u>182,560</u>	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>4,292,245</u>		<u>4,292,245</u>	<u>(3,520,261)</u>	<u>771,984</u>	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	269,420	100.000%	269,420	-	269,420	
93	916	MISC SALES EXPENSES	<u>-</u>	100.000%	<u>-</u>	-	<u>-</u>	
94		TOTAL SALES EXPENSES	<u>269,420</u>		<u>269,420</u>	-	<u>269,420</u>	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,304,268	100.000%	7,304,268	-	7,304,268	
97	921	OFFICE SUPPLIES AND EXPENSES	1,643,592	100.000%	1,643,592	-	1,643,592	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	<u>(886,568)</u>	100.000%	<u>(886,568)</u>	-	<u>(886,568)</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,234,135	100.000%	4,234,135	-	4,234,135	
100	924	PROPERTY INSURANCE	183,472	100.000%	183,472	-	183,472	
101	925	INJURIES AND DAMAGES	705,837	100.000%	705,837	-	705,837	
102	926	EMPLOYEE PENSION AND BENEFITS	7,948,691	100.000%	7,948,691	-	7,948,691	
103	927	FRANCHISE REQUIREMENTS	-	0.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	103,862	100.000%	103,862	-	103,862	
105	929	DUPLICATE CHARGES--CREDIT	(566,865)	100.000%	(566,865)	-	(566,865)	
106	930.1	GENERAL ADVERTISING EXPENSES	30,847	100.000%	30,847	-	30,847	
107	930.2	MISC GENERAL EXPENSES	834,222	100.000%	834,222	-	834,222	
108	931	RENTS	315,508	100.000%	315,508	-	315,508	
109	935	MAINTENANCE OF GENERAL PLANT	305,184	100.000%	305,184	-	305,184	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>22,156,183</u>		<u>22,156,183</u>	-	<u>22,156,183</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>199,342,420</u>		<u>199,342,420</u>	<u>(131,803,853)</u>	<u>67,538,568</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	34,926,003	100.000%	34,926,003	(6,200,951)	28,725,052	
113	408.1	TAXES OTHER THAN INCOME TAXES	10,476,551	100.000%	10,476,551	(2,181,843)	8,294,708	
114	409-411	FEDERAL INCOME TAXES	18,175,558	100.000%	18,175,558	(4,532,008)	13,643,550	
115	409-411	STATE INCOME TAXES	3,234,120	100.000%	3,234,120	(798,376)	2,435,744	
116	411.4	INVESTMENT TAX CREDIT	(58,103)	100.000%	(58,103)	-	(58,103)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
118		TOTAL OPERATING EXPENSES	<u>266,096,550</u>		<u>266,096,550</u>	<u>(145,517,031)</u>	<u>120,579,519</u>	
119		NET OPERATING INCOME	<u>45,752,106</u>		<u>45,752,106</u>	<u>(11,701,481)</u>	<u>34,050,626</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	214,163,791	100.000%	214,163,791	(89,896,370)	124,267,421	
4	481.1	COMMERCIAL	80,629,640	100.000%	80,629,640	(40,652,372)	39,977,268	
5	481.2	INDUSTRIAL	10,822,692	100.000%	10,822,692	(6,374,639)	4,448,053	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	10,286,200	100.000%	10,286,200	(5,929,360)	4,356,841	
7		TOTAL SALES TO ULTIMATE CONSUMERS	315,902,323		315,902,323	(142,852,740)	173,049,583	
8	483-484	SALES FOR RESALE	2,922,301	100.000%	2,922,301	(630,517)	2,291,783	
9	496	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
10		TOTAL SALES OF GAS	318,824,624		318,824,624	(143,483,257)	175,341,366	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	1,168,995	100.000%	1,168,995	-	1,168,995	
13	488	MISCELLANEOUS SERVICE REVENUE	88,363	100.000%	88,363	-	88,363	
14	489	TRANSPORTATION OF GAS OF OTHERS	9,076,883	100.000%	9,076,883	(1,947,793)	7,129,091	
15	493	RENT FROM GAS PROPERTY	388,452	100.000%	388,452	-	388,452	
16	495	OTHER GAS REVENUE	650	100.000%	650	-	650	
17		TOTAL OTHER OPERATING REVENUES	10,723,343		10,723,343	(1,947,793)	8,775,550	
18		<b>TOTAL OPERATING REVENUES</b>	329,547,967		329,547,967	(145,431,050)	184,116,917	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	135,931,100	100.000%	135,931,100	(135,931,100)	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	100.000%	-	-	-	
24	805	OTHER GAS PURCHASES	-	100.000%	-	-	-	
25	806	EXCHANGE GAS	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
26	807	PURCHASED GAS EXPENSE	846,043	100.000%	846,043	-	846,043	
27	808	GAS WITHDRAWN FROM STORAGE	(1,885,128)	100.000%	(1,885,128)	1,885,128	(0)	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(489,044)	100.000%	(489,044)	-	(489,044)	
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	100.000%	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	100.000%	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	<u>134,402,971</u>		<u>134,402,971</u>	<u>(134,045,972)</u>	<u>356,999</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	669,590	100.000%	669,590	-	669,590	
34	816	WELLS EXPENSE	38,570	100.000%	38,570	-	38,570	
35	817	LINES EXPENSE	908,360	100.000%	908,360	-	908,360	
36	818	COMPRESSOR STATION EXPENSES	3,082,282	100.000%	3,082,282	-	3,082,282	
37	819	COMPRESSOR STATION FUEL AND POWER	631,000	100.000%	631,000	-	631,000	
38	821	PURIFICATION EXPENSES	1,439,653	100.000%	1,439,653	-	1,439,653	
39	823	GAS LOSSES	1,607,000	100.000%	1,607,000	(1,607,000)	-	
40	824	OTHER EXPENSES	-	100.000%	-	-	-	
41	825	STORAGE WELL ROYALTIES	136,735	100.000%	136,735	-	136,735	
42	826	RENTS-STORAGE FIELDS	-	100.000%	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	481,346	100.000%	481,346	-	481,346	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	655,057	100.000%	655,057	-	655,057	
45	833	MAINTENANCE OF LINES	148,661	100.000%	148,661	-	148,661	
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	479,611	100.000%	479,611	-	479,611	
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	27,400	100.000%	27,400	-	27,400	
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	642,528	100.000%	642,528	-	642,528	
49	837	MAINTENANCE OF OTHER EQUIPMENT	<u>344,250</u>	100.000%	<u>344,250</u>	-	<u>344,250</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,292,043</u>		<u>11,292,043</u>	<u>(1,607,000)</u>	<u>9,685,043</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):.

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY	JURIS. PERCENT				
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	750,507	100.000%	750,507	-	750,507	
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	451,026	100.000%	451,026	-	451,026	
54	852	COMMUNICATION SYSTEM EXPENSES	-	100.000%	-	-	-	
55	856	MAIN EXPENSES	635,707	100.000%	635,707	-	635,707	
56	859	OTHER EXPENSES	-	100.000%	-	-	-	
57	860	RENTS-GAS TRANSMISSION	9,030	100.000%	9,030	-	9,030	
58	863	MAINTENANCE OF MAINS	<u>2,016,347</u>	100.000%	<u>2,016,347</u>	-	<u>2,016,347</u>	
59		TOTAL TRANSMISSION EXPENSES	<u>3,862,617</u>		<u>3,862,617</u>	-	<u>3,862,617</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	912,592	100.000%	912,592	-	912,592	
63	874	MAINS AND SERVICES EXPENSES	3,595,471	100.000%	3,595,471	6,830	3,602,301	
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,161,507	100.000%	1,161,507	-	1,161,507	
65	876	MEASURING AND REGULATING STATION EXP - IND.	490,681	100.000%	490,681	-	490,681	
66	877	MEASURING AND REGULATING STATION EXP - CG	250,192	100.000%	250,192	-	250,192	
67	878	METER AND HOUSE REGULATOR EXPENSE	1,650,831	100.000%	1,650,831	(279,500)	1,371,331	
68	879	CUSTOMER INSTALLATIONS EXPENSE	88,333	100.000%	88,333	73,597	161,930	
69	880	OTHER EXPENSES	4,118,266	100.000%	4,118,266	(107,201)	4,011,065	
70	881	RENTS-GAS DISTRIBUTION	6,755	100.000%	6,755	-	6,755	
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	100.000%	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	0.000%	-	-	-	
73	887	MAINTENANCE OF MAINS	9,926,382	100.000%	9,926,382	90,850	10,017,232	
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	166,690	100.000%	166,690	-	166,690	
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	286,414	100.000%	286,414	-	286,414	
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	415,357	100.000%	415,357	-	415,357	
77	892	MAINTENANCE OF SERVICES	2,213,991	100.000%	2,213,991	(1,141,162)	1,072,829	
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	15,198	100.000%	15,198	-	15,198	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 9 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	561,398	100.000%	561,398	-	561,398	
75		TOTAL DISTRIBUTION EXPENSES	25,860,058		25,860,058	(1,356,586)	24,503,472	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	1,016,772	100.000%	1,016,772	-	1,016,772	
78	902	METER READING EXPENSES	2,000,723	100.000%	2,000,723	-	2,000,723	
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,889,512	100.000%	5,889,512	-	5,889,512	
80	904	UNCOLLECTIBLE ACCOUNTS	660,292	100.000%	660,292	(248,426)	411,866	
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	1,012	100.000%	1,012	-	1,012	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	9,568,312		9,568,312	(248,426)	9,319,886	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	102,832	100.000%	102,832	-	102,832	
85	908	CUSTOMER ASSISTANCE EXPENSES	4,402,925	100.000%	4,402,925	(4,321,180)	81,745	
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	72,620	100.000%	72,620	-	72,620	
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	241,929	100.000%	241,929	-	241,929	
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	4,820,305		4,820,305	(4,321,180)	499,125	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	100.000%	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	100.000%	-	-	-	
92	913	ADVERTISING EXPENSES	268,187	100.000%	268,187	-	268,187	
93	916	MISC SALES EXPENSES	-	100.000%	-	-	-	
94		TOTAL SALES EXPENSES	268,187		268,187	-	268,187	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,797,587	100.000%	7,797,587	-	7,797,587	
97	921	OFFICE SUPPLIES AND EXPENSES	1,753,271	100.000%	1,753,271	-	1,753,271	
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(1,218,695)	100.000%	(1,218,695)	-	(1,218,695)	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
99	923	OUTSIDE SERVICES	4,461,617	100.000%	4,461,617	-	4,461,617	
100	924	PROPERTY INSURANCE	178,474	100.000%	178,474	-	178,474	
101	925	INJURIES AND DAMAGES	918,880	100.000%	918,880	-	918,880	
102	926	EMPLOYEE PENSION AND BENEFITS	9,609,082	100.000%	9,609,082	-	9,609,082	
103	927	FRANCHISE REQUIREMENTS	-	100.000%	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	194,514	100.000%	194,514	-	194,514	
105	929	DUPLICATE CHARGES--CREDIT	(597,722)	100.000%	(597,722)	-	(597,722)	
106	930.1	GENERAL ADVERTISING EXPENSES	12,458	100.000%	12,458	-	12,458	
107	930.2	MISC GENERAL EXPENSES	593,100	100.000%	593,100	-	593,100	
108	931	RENTS	316,976	100.000%	316,976	-	316,976	
109	935	MAINTENANCE OF GENERAL PLANT	257,250	100.000%	257,250	-	257,250	
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>24,276,792</u>		<u>24,276,792</u>	-	<u>24,276,792</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>214,351,286</u>		<u>214,351,286</u>	<u>(141,579,164)</u>	<u>72,772,122</u>	
112	403-404	DEPRECIATION AND AMORTIZATION	39,317,472	100.000%	39,317,472	(607,011)	38,710,461	
113	408.1	TAXES OTHER THAN INCOME TAXES	11,301,937	100.000%	11,301,937	(188,372)	11,113,566	
114	409-411	FEDERAL INCOME TAXES	17,055,294	100.000%	17,055,294	(995,003)	16,060,291	
115	409-411	STATE INCOME TAXES	3,069,370	100.000%	3,069,370	(175,284)	2,894,086	
116	411.4	INVESTMENT TAX CREDIT	(35,870)	100.000%	(35,870)	-	(35,870)	
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	100.000%	-	-	-	
118		TOTAL OPERATING EXPENSES	<u>285,059,489</u>		<u>285,059,489</u>	<u>(143,544,833)</u>	<u>141,514,656</u>	
119		NET OPERATING INCOME	<u>44,488,478</u>		<u>44,488,478</u>	<u>(1,886,217)</u>	<u>42,602,261</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA: \_\_X\_\_BASE PERIOD\_\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL\_\_\_\_UPDATED\_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 1 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Forecast Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	2,826,413	2,835,638	2,849,082	2,846,118	2,842,041	2,864,650	2,899,067	2,933,231	2,952,914	2,994,932	3,035,688	3,046,228	34,926,003
2	408.1	TAXES OTHER THAN INCOME TAXES	822,499	912,591	880,202	839,839	832,324	825,850	873,950	874,067	874,264	918,600	910,974	911,392	10,476,551
3	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	480	RESIDENTIAL REVENUE	(16,013,204)	(13,245,714)	(9,415,178)	(7,917,575)	(7,774,248)	(8,056,300)	(7,889,594)	(10,612,530)	(19,726,099)	(32,109,466)	(36,890,540)	(33,332,630)	(202,983,080)
5	481.1	COMMERCIAL REVENUE	(6,134,271)	(4,419,822)	(3,662,065)	(3,140,530)	(3,014,537)	(3,216,722)	(3,297,272)	(4,386,682)	(6,943,178)	(11,423,905)	(13,441,523)	(12,420,143)	(75,500,649)
6	481.2	INDUSTRIAL REVENUE	(615,201)	(459,734)	(617,728)	(549,358)	(445,341)	(529,598)	(597,476)	(926,706)	(1,147,421)	(1,343,678)	(1,307,063)	(1,275,325)	(9,814,631)
7	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(760,313)	(422,539)	(352,540)	(266,509)	(238,255)	(287,208)	(366,100)	(534,725)	(906,420)	(1,543,408)	(1,825,149)	(1,679,217)	(9,182,385)
8	483-484	SALES FOR RESALE REVENUE	(475,667)	(348,813)	(378,385)	(412,001)	(402,371)	(412,931)	(345,302)	(330,220)	(258,757)	(248,304)	(243,358)	(247,272)	(4,103,381)
9	487	FORFEITED DISCOUNTS	(163,140)	(86,537)	(65,518)	(60,726)	(69,647)	(106,867)	(106,867)	(106,867)	(106,867)	(106,867)	(96,452)	(96,452)	(1,122,585)
10	488	MISCELLANEOUS SERVICE REVENUE	(14,056)	(14,897)	(11,705)	(10,389)	(5,666)	(5,088)	(7,000)	(7,000)	(7,000)	(7,000)	(7,291)	(7,291)	(104,384)
11	489	TRANSPORTATION OF GAS OF OTHERS	(718,149)	(565,769)	(640,352)	(549,168)	(543,121)	(543,496)	(763,794)	(894,238)	(943,701)	(924,990)	(831,681)	(730,851)	(8,649,309)
12	493	RENT FROM GAS PROPERTY	(19,071)	(14,444)	(50,695)	(32,477)	(32,479)	(32,473)	(35,397)	(35,397)	(35,397)	(35,397)	(32,147)	(32,147)	(387,521)
13	495	OTHER GAS REVENUE	(15)	(15)	(242)	(15)	(15)	(15)	(77)	(77)	(77)	(77)	(54)	(54)	(731)
14	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	5,688,584	3,697,692	4,449,431	6,471,243	11,509,883	12,398,339	12,808,491	13,447,247	13,731,923	17,197,525	16,350,782	15,126,036	132,877,175
15	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	805	OTHER GAS PURCHASES	(2,025,373)	(1,128,069)	(572,628)	447,831	(327,925)	473,547	-	-	-	-	-	-	(3,132,617)
17	806	EXCHANGE GAS	35,086	(1,445,470)	(1,786,233)	(432,340)	(973,037)	(374,540)	-	-	-	-	-	-	(4,976,534)
18	807	PURCHASED GAS EXPENSE	77,812	68,049	68,876	73,020	93,433	73,199	59,648	57,942	59,647	56,600	71,389	63,791	823,406
19	808	GAS WITHDRAWN FROM STORAGE	4,507,471	4,690,566	1,629,921	(3,828,367)	(7,804,895)	(9,647,039)	(10,238,799)	(8,117,091)	(388,203)	7,469,779	11,643,033	10,697,004	613,379
20	810	GAS USED FOR COMPRESSOR STATION FUEL	(73,342)	(37,863)	(4,778)	(1,201)	(727)	(3,386)	(3,000)	(5,000)	(19,000)	(118,000)	(107,295)	(99,228)	(472,821)
21	812	GAS USED FOR OTHER UTILITY OPERATIONS	(15,229)	(10,849)	(4,417)	(4,439)	(2,674)	(3,855)	-	-	-	-	-	-	(41,463)
22	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	814	OPERATION SUPERVISION AND ENGINEERING	64,607	60,657	75,138	63,365	74,088	74,611	92,695	95,313	82,308	79,055	58,952	56,399	877,188
24	816	WELLS EXPENSE	7,404	4,189	4,955	6,190	5,422	6,238	5,120	6,120	6,392	5,120	2,755	2,755	62,660
25	817	LINES EXPENSE	31,480	29,988	51,880	47,054	32,552	18,997	83,419	49,817	53,953	57,880	78,177	68,637	603,834
26	818	COMPRESSOR STATION EXPENSES	231,097	178,163	157,701	162,741	144,558	176,095	102,381	108,977	107,937	125,450	294,027	280,208	2,069,335
27	819	COMPRESSOR STATION FUEL AND POWER	73,342	37,863	4,778	1,201	727	3,386	5,000	9,000	21,000	136,000	131,000	114,000	537,298
28	821	PURIFICATION EXPENSES	259,804	196,133	167,552	6,600	4,373	3,927	27,834	27,835	90,015	220,068	234,379	230,798	1,469,318
29	823	GAS LOSSES	103,449	87,678	90,221	90,182	113,562	128,110	174,000	193,000	194,000	182,000	139,000	119,000	1,614,202
30	824	OTHER EXPENSES	1,529	1,529	1,529	1,529	1,529	1,529	-	-	-	-	-	-	9,172
31	825	STORAGE WELL ROYALTIES	17,166	32,050	5,879	4,264	26,235	14,786	2,616	6,874	10,787	5,052	19,046	3,498	148,253
32	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	830	MAINTENANCE SUPERVISION AND ENGINEERING	51,316	42,856	50,374	48,453	58,443	54,726	38,641	40,256	37,370	38,813	42,993	40,441	544,682
34	832	MAINTENANCE OF RESERVOIRS AND WELLS	5,446	4,218	205,824	163,360	(87,505)	2,034	28,524	26,195	18,685	18,459	23,698	18,330	427,268
35	833	MAINTENANCE OF LINES	21,391	55,186	40,698	37,557	66,564	54,003	39,109	43,266	37,665	37,665	12,843	11,088	457,035
36	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	45,564	35,047	49,855	56,781	60,661	24,833	50,090	50,834	69,337	66,349	54,861	38,566	602,578
37	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	5,325	3,133	1,454	7,043	452	2,099	1,512	1,512	3,023	4,363	4,209	2,924	37,049
38	836	MAINTENANCE OF PURIFICATION EQUIPMENT	44,629	43,906	42,494	86,954	89,597	110,261	79,536	87,310	101,154	103,836	67,902	58,390	915,968
39	837	MAINTENANCE OF OTHER EQUIPMENT	23,327	24,946	38,873	23,490	23,141	33,029	34,904	21,576	21,063	20,541	26,547	24,607	316,044
40	850	OPERATION SUPERVISION AND ENGINEERING	39,003	36,621	35,820	101,902	43,589	162,867	112,371	142,107	66,115	64,294	61,373	55,391	921,451
41	851	SYSTEM CONTROL AND LOAD DISPATCHING	34,816	31,339	30,976	33,078	28,293	33,853	37,367	33,841	33,578	29,788	37,991	34,192	399,114
42	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
43	856	MAIN EXPENSES	82,508	37,558	44,685	46,791	60,059	72,598	69,143	63,587	59,032	61,647	30,662	33,472	661,743
44	859	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	860	RENTS-GAS TRANSMISSION	-	5,670	580	-	-	1,742	5,000	1,000	(4,681)	(9,207)	-	3,009	3,113
46	863	MAINTENANCE OF MAINS	93,109	114,339	95,856	114,950	245,781	150,760	268,847	262,138	72,405	59,729	103,397	91,838	1,673,149
47	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
48	871	DISTRIBUTION LOAD DISPATCHING	53,658	44,996	45,387	47,820	41,311	52,621	60,735	62,945	58,945	53,212	55,453	52,654	629,737
49	874	MAINS AND SERVICES EXPENSES	394,849	303,436	307,882	332,443	234,364	266,720	153,361	322,450	321,223	192,719	260,548	248,125	3,248,121
50	875	MEASURING AND REGULATING STATION EXP - GEN.	66,176	98,121	36,870	99,865	104,382	137,406	126,493	116,853	100,032	84,953	68,830	72,330	1,112,311
51	876	MEASURING AND REGULATING STATION EXP - IND.	35,873	30,195	34,093	25,611	15,653	31,229	35,167	44,338	53,367	52,936	58,155	58,332	474,949
52	877	MEASURING AND REGULATING STATION EXP - CG	24,723	10,564	12,868	8,399	6,795	6,970	18,638	15,561	16,298	17,298	18,938	17,652	174,704
53	878	METER AND HOUSE REGULATOR EXPENSE	146,390	114,503	130,528	227,855	122,144	136,103	144,403	133,626	163,714	230,020	185,175	149,137	1,883,599
54	879	CUSTOMER INSTALLATIONS EXPENSE	13,076	10,626	12,178	13,037	6,850	12,324	16,033	17,087	18,601	18,267	9,288	7,911	155,278
55	880	OTHER EXPENSES	325,098	278,547	357,244	293,339	316,326	236,296	307,104	301,758	338,281	348,212	305,429	294,779	3,702,413
56	881	RENTS-GAS DISTRIBUTION	-	-	4,033	-	100	2,515	-	-	-	-	-	-	6,648
57	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
58	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
59	887	MAINTENANCE OF MAINS	796,109	782,348	903,924	640,439	680,668	879,058	687,957	832,242	811,709	952,502	779,733	700,764	9,447,454
60	889	MTCE OF MEASURING AND REGULATING STATION EXP - GI	1,828	7,162	5,417	9,721	10,371	9,024	18,023	16,875	10,652	11,089	12,278	9,817	122,256
61	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	44,771	32,771	20,437	14,228	18,479	20,635	17,123	17,997	24,403	24,914	24,613	22,783	282,555
62	891	MTCE MEASURING AND REGULATING STATION EXP - CG	23,298	76,491	21,242	13,074	30,737	27,778	14,392	17,667	27,070	14,182	21,851	25,728	313,510
63	892	MAINTENANCE OF SERVICES	144,057	136,835	135,308	139,859	150,983	(39,850)	213,418	226,771	188,694	183,113	197,425	173,838	1,850,451
64	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-
65	894	MAINTENANCE OF OTHER EQUIPMENT	22,445	20,518	7,135	13,107	18,177	249,973	20,398	16,375	19,398	19,398	40,965	39,818	487,708
66	901	CUSTOMER ACCTS SUPERVISION	70,635	62,867	70,962	67,027	83,381	84,466	82,848	102,853	46,967	52,713	69,435	66,151	860,303



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

SCHEDULE C-2.2  
SHEET 2 OF 4

DATA: \_\_\_X\_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISSED  
WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Forecast Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL
67	902	METER READING EXPENSES	159,174	155,194	164,310	151,490	160,789	158,845	159,801	161,072	161,015	161,270	164,869	163,614	1,921,443
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	404,020	387,635	374,024	450,707	399,664	649,957	477,455	484,485	440,209	421,187	463,397	458,603	5,411,343
69	904	UNCOLLECTIBLE ACCOUNTS	97,318	30,107	(11,104)	(3,931)	(18,322)	13,000	99,855	76,202	56,834	63,806	49,430	53,463	506,659
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	860	41	720	43	39	25	(4,845)	(3,703)	(1,343)	214	-	101	(7,847)
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	4,435	3,844	4,098	4,560	2,802	27,327	6,125	5,820	5,165	4,996	8,367	8,001	85,541
72	908	CUSTOMER ASSISTANCE EXPENSES	220,197	254,405	324,613	314,266	389,293	403,723	416,995	308,419	301,993	426,464	276,044	298,324	3,934,735
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	10,117	(100)	7,578	11,337	1,532	17,644	7,707	8,468	7,179	6,134	5,906	5,906	89,408
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	15,608	12,069	12,842	12,529	17,932	13,377	8,167	17,844	25,339	11,486	13,358	22,009	182,560
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
77	913	ADVERTISING EXPENSES	25,128	14,518	7,497	43,539	25,000	3,796	12,882	27,312	19,569	7,261	10,296	72,622	269,420
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	702,378	650,258	620,616	586,125	480,675	598,586	595,992	606,562	586,726	696,265	619,281	560,804	7,304,268
80	921	OFFICE SUPPLIES AND EXPENSES	127,263	130,187	118,393	116,852	138,543	130,621	144,799	144,094	133,970	192,589	129,802	136,480	1,643,592
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(75,820)	(74,149)	(68,411)	(67,244)	(58,529)	(73,471)	(74,264)	(71,804)	(68,804)	(64,786)	(97,459)	(91,828)	(886,568)
82	923	OUTSIDE SERVICES	421,510	378,891	369,712	338,143	286,607	270,605	364,506	384,310	391,491	407,375	289,317	331,669	4,234,135
83	924	PROPERTY INSURANCE	105,129	(45,776)	(3,152)	18,290	13,098	22,710	15,660	9,903	9,003	10,690	15,200	12,716	183,472
84	925	INJURIES AND DAMAGES	55,390	55,274	63,830	41,589	64,949	57,853	48,520	65,875	47,543	52,847	81,122	71,045	705,837
85	926	EMPLOYEE PENSION AND BENEFITS	818,329	683,458	686,807	562,439	537,966	650,737	588,500	648,550	649,987	632,324	748,355	741,240	7,948,691
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	928	REGULATORY COMMISSION EXPENSES	7,900	16,628	7,900	8,234	7,900	7,900	7,900	7,900	7,900	7,900	7,900	7,900	103,862
88	929	DUPLICATE CHARGES--CREDIT	(83,921)	(70,455)	(39,464)	(524)	(568)	(517)	(2,000)	(4,000)	(16,000)	(97,000)	(131,138)	(121,278)	(566,865)
89	930.1	GENERAL ADVERTISING EXPENSES	30	692	-	9,156	3,373	6,351	7,894	172	-	147	917	2,115	30,847
90	930.2	MISC GENERAL EXPENSES	40,404	47,639	43,548	34,634	50,035	13,526	344,423	44,131	62,223	53,139	46,146	54,375	834,222
91	931	RENTS	27,515	27,761	22,396	26,656	26,673	24,041	28,255	28,255	23,305	28,255	28,672	23,722	315,508
92	935	MAINTENANCE OF GENERAL PLANT	25,677	23,074	24,992	27,588	21,273	26,831	23,872	23,573	25,960	26,005	30,032	26,308	305,184
93		OPERATING (INCOME) LOSS	(6,561,230)	(4,241,754)	(1,650,576)	(791,255)	(960,691)	(279,493)	(557,123)	(2,154,851)	(6,803,618)	(12,612,662)	(16,478,944)	(14,011,485)	(67,103,681)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 3 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL
1	403-404	DEPRECIATION AND AMORTIZATION EXPENSE	3,138,754	3,171,354	3,215,271	3,245,399	3,263,359	3,288,870	3,312,355	3,317,580	3,324,499	3,333,312	3,343,755	3,362,964	39,317,472
2	408.1	TAXES OTHER THAN INCOME TAXES	911,958	911,271	911,948	911,422	911,796	912,128	971,574	972,305	971,753	972,289	971,469	972,024	11,301,937
3	411.8	LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	480	RESIDENTIAL REVENUE	(8,015,185)	(7,876,086)	(8,160,668)	(9,867,624)	(17,907,149)	(29,029,483)	(36,960,393)	(33,545,472)	(26,877,558)	(15,606,256)	(11,465,974)	(8,851,945)	(214,163,791)
5	481.1	COMMERCIAL REVENUE	(3,229,267)	(3,234,342)	(3,361,311)	(3,904,514)	(6,249,577)	(10,263,559)	(13,567,156)	(12,553,588)	(10,018,041)	(6,271,115)	(4,435,766)	(3,541,403)	(80,629,640)
6	481.2	INDUSTRIAL REVENUE	(589,845)	(589,680)	(616,082)	(769,842)	(1,015,882)	(1,240,283)	(1,360,033)	(1,325,355)	(1,089,000)	(841,315)	(748,131)	(637,244)	(10,822,692)
7	482	OTHER SALES TO PUBLIC AUTHORITIES REVENUE	(349,246)	(349,318)	(369,014)	(453,884)	(797,828)	(1,373,112)	(1,844,358)	(1,699,463)	(1,333,161)	(796,161)	(528,079)	(392,578)	(10,286,200)
8	483-484	SALES FOR RESALE REVENUE	(239,030)	(234,018)	(232,743)	(229,764)	(248,458)	(239,159)	(243,658)	(243,339)	(254,220)	(264,730)	(253,118)	(240,066)	(2,922,301)
9	487	FORFEITED DISCOUNTS	(96,452)	(96,452)	(96,452)	(96,452)	(96,452)	(96,381)	(98,381)	(98,381)	(98,381)	(98,381)	(98,381)	(98,381)	(1,168,995)
10	488	MISCELLANEOUS SERVICE REVENUE	(7,291)	(7,291)	(7,291)	(7,291)	(7,291)	(7,436)	(7,436)	(7,436)	(7,436)	(7,436)	(7,436)	(7,436)	(88,363)
11	489	TRANSPORTATION OF GAS OF OTHERS	(621,294)	(665,819)	(697,520)	(980,000)	(1,035,242)	(893,309)	(852,987)	(750,109)	(682,919)	(608,792)	(636,019)	(652,874)	(9,076,883)
12	493	RENT FROM GAS PROPERTY	(32,147)	(32,147)	(32,147)	(32,147)	(32,147)	(32,147)	(32,595)	(32,595)	(32,595)	(32,595)	(32,595)	(32,595)	(388,452)
13	495	OTHER GAS REVENUE	(54)	(54)	(54)	(54)	(54)	(54)	(55)	(55)	(55)	(55)	(55)	(55)	(650)
14	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	10,858,133	12,669,446	12,498,462	11,891,699	10,671,108	12,536,934	15,952,112	14,879,908	13,243,161	7,423,957	5,437,703	7,868,477	135,931,100
15	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
16	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
17	806	EXCHANGE GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	807	PURCHASED GAS EXPENSE	67,089	82,286	68,155	73,220	66,888	58,024	76,518	65,120	73,985	65,120	79,251	70,387	846,043
19	808	GAS WITHDRAWN FROM STORAGE	(8,410,839)	(10,492,116)	(10,005,111)	(8,507,360)	(402,568)	7,688,135	11,986,919	11,010,733	7,094,215	2,753,694	258,204	(4,859,033)	(1,885,128)
20	810	GAS USED FOR COMPRESSOR STATION FUEL	(2,017)	(2,017)	(2,017)	(3,630)	(14,117)	(86,723)	(118,025)	(109,595)	(85,990)	(35,829)	(26,977)	(2,107)	(489,044)
21	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
22	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
23	814	OPERATION SUPERVISION AND ENGINEERING	52,955	57,751	58,161	55,966	55,839	51,016	61,952	58,379	59,451	52,459	55,625	50,036	669,590
24	816	WELLS EXPENSE	3,755	2,755	2,755	3,755	3,955	2,755	2,772	2,772	2,772	4,980	2,772	2,772	38,570
25	817	LINES EXPENSE	86,573	100,829	79,711	77,502	78,083	75,316	80,013	67,250	69,591	58,395	60,758	74,339	908,360
26	818	COMPRESSOR STATION EXPENSES	278,401	218,919	221,166	232,335	245,195	276,894	296,190	279,517	271,595	191,848	235,607	334,615	3,082,282
27	819	COMPRESSOR STATION FUEL AND POWER	7,000	7,000	7,000	11,000	22,000	127,000	148,000	130,000	115,000	33,000	17,000	7,000	631,000
28	821	PURIFICATION EXPENSES	15,481	22,769	17,684	19,227	96,221	192,789	236,180	244,867	193,603	245,344	139,974	15,514	1,439,653
29	823	GAS LOSSES	116,000	135,000	155,000	173,000	173,000	162,000	150,000	129,000	114,000	95,000	96,000	109,000	1,607,000
30	824	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
31	825	STORAGE WELL ROYALTIES	16,746	11,350	2,616	8,847	10,787	5,053	19,046	3,498	17,438	31,607	5,474	4,273	136,735
32	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	830	MAINTENANCE SUPERVISION AND ENGINEERING	36,996	43,121	39,548	41,334	41,207	39,037	45,653	42,080	41,825	37,486	37,997	35,062	481,346
34	832	MAINTENANCE OF RESERVOIRS AND WELLS	30,822	58,698	33,435	33,867	23,001	24,100	30,273	21,213	21,990	171,802	180,635	25,221	655,057
35	833	MAINTENANCE OF LINES	13,465	12,088	13,088	14,843	8,711	9,711	13,910	12,138	12,523	11,138	12,523	14,523	148,661
36	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	27,569	38,904	31,021	53,795	46,308	49,384	49,232	38,769	52,379	31,589	29,817	30,844	479,611
37	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	1,462	1,462	1,462	1,462	2,924	4,209	4,202	2,920	2,920	1,459	1,459	1,459	27,400
38	836	MAINTENANCE OF PURIFICATION EQUIPMENT	39,145	44,625	54,570	85,541	82,996	70,348	59,290	56,465	39,870	31,414	31,888	46,376	642,528
39	837	MAINTENANCE OF OTHER EQUIPMENT	39,945	42,146	34,080	21,397	28,655	16,257	25,363	24,771	23,567	25,875	25,052	37,142	344,250
40	850	OPERATION SUPERVISION AND ENGINEERING	57,880	95,633	58,036	64,081	59,615	56,294	63,458	56,537	62,061	54,796	64,791	57,325	750,507
41	851	SYSTEM CONTROL AND LOAD DISPATCHING	29,126	40,524	30,126	35,458	32,925	32,659	44,323	37,991	45,323	36,724	44,323	41,524	451,026
42	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
43	856	MAIN EXPENSES	71,221	70,367	73,310	66,741	46,863	37,011	33,362	35,509	53,986	34,677	42,020	70,640	635,707
44	859	OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
45	860	RENTS-GAS TRANSMISSION	1,696	-	624	378	317	808	-	3,009	306	1,286	-	606	9,030
46	863	MAINTENANCE OF MAINS	166,415	455,492	147,294	223,453	119,994	122,040	120,520	115,176	126,776	111,534	166,750	140,903	2,016,347
47	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
48	871	DISTRIBUTION LOAD DISPATCHING	54,323	84,982	74,117	71,383	73,916	60,986	82,047	74,183	84,047	77,715	94,645	80,248	912,592
49	874	MAINS AND SERVICES EXPENSES	294,299	303,040	313,911	384,851	293,514	270,620	269,422	258,871	278,178	289,120	315,922	323,723	3,959,471
50	875	MEASURING AND REGULATING STATION EXP - GEN.	100,974	130,867	113,573	115,535	85,229	83,254	80,090	77,411	82,208	85,828	114,564	91,974	1,161,507
51	876	MEASURING AND REGULATING STATION EXP - IND.	24,249	32,833	29,686	31,339	43,816	46,677	57,116	58,293	60,723	42,993	34,412	28,544	490,681
52	877	MEASURING AND REGULATING STATION EXP - CG	22,938	23,399	22,938	20,919	21,652	21,652	18,928	18,645	23,106	16,185	20,645	19,185	250,192
53	878	METER AND HOUSE REGULATOR EXPENSE	106,642	120,150	106,647	111,955	117,895	194,032	194,611	150,252	133,689	138,200	143,807	132,951	1,650,831
54	879	CUSTOMER INSTALLATIONS EXPENSE	6,534	6,533	6,533	6,533	7,911	7,911	9,346	7,961	7,961	7,961	6,575	6,574	88,333
55	880	OTHER EXPENSES	363,067	405,492	382,842	347,565	320,935	295,274	334,237	314,110	338,938	323,437	347,835	344,534	4,118,266
56	881	RENTS-GAS DISTRIBUTION	699	-	-	-	-	-	-	-	-	-	1,200	4,856	6,755
57	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-
58	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
59	887	MAINTENANCE OF MAINS	771,208	887,482	850,162	878,071	839,923	763,191	827,029	729,718	812,170	823,668	896,242	847,518	9,926,382
60	889	MTCE OF MEASURING AND REGULATING STATION EXP - C	26,386	26,670	19,209	10,386	10,386	10,817	12,263	9,804	9,522	6,632	5,809	166,690	1,669,690
61	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	24,696	23,696	25,696	26,558	32,926	33,388	23,602	22,172	23,248	20,388	15,022	15,022	286,414
62	891	MTCE MEASURING AND REGULATING STATION EXP - CG	31,625	43,927	39,018	54,418	44,766	24,084	23,818	24,604	24,817	30,471	39,080	34,729	415,357
63	892	MAINTENANCE OF SERVICES	168,117	206,634	188,260	191,212	181,332	166,242	204,171	171,083	189,320	177,255	193,777	176,588	2,213,991
64	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	1,253	1,253	1,253	1,253	1,253	1,253	1,280	1,280	1,280	1,280	1,280	1,280	15,198
65	894	MAINTENANCE OF OTHER EQUIPMENT	42,315	48,403	46,569	52,831	55,216	41,152	41,356	40,164	41,239	42,280	66,480	43,393	561,398
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LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPARISON OF GAS UTILITY ACTIVITY  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ORIGINAL \_\_\_ \_\_\_UPDATED\_\_\_ \_\_\_ \_\_\_REVISED\_\_\_  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 4 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL
67	902	METER READING EXPENSES	167,622	167,501	165,281	171,789	163,192	165,927	166,522	164,342	165,814	170,926	166,588	165,220	2,000,723
68	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	498,954	523,406	491,766	520,065	493,874	486,019	482,383	465,720	495,996	461,299	492,865	477,165	5,889,512
69	904	UNCOLLECTIBLE ACCOUNTS	69,677	81,858	81,858	61,570	41,323	53,337	49,996	54,146	49,996	33,268	29,118	54,146	660,292
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	101	101	101	101	101	-	-	101	101	101	101	101	1,012
71	907	CUSTOMER SERVICE AND INFO SUPERVISION	8,315	9,018	8,572	8,786	8,404	8,006	8,776	8,184	8,960	8,252	8,993	8,565	102,832
72	908	CUSTOMER ASSISTANCE EXPENSES	311,129	385,948	378,435	544,304	450,537	194,314	295,069	322,137	422,359	363,331	394,605	340,758	4,402,925
73	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	5,906	5,906	6,918	6,412	5,906	5,906	5,910	5,910	5,910	6,012	5,910	6,012	72,620
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	24,987	19,469	17,489	19,927	28,071	15,575	15,868	24,631	16,890	19,242	20,746	19,033	241,929
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
77	913	ADVERTISING EXPENSES	10,296	10,296	18,040	13,895	10,296	10,386	10,356	73,672	10,356	14,324	24,216	62,056	268,187
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	920	ADMINISTRATIVE AND GENERAL SALARIES	624,745	718,077	625,832	698,456	645,572	600,454	692,471	591,566	668,382	594,429	707,340	630,263	7,797,587
80	921	OFFICE SUPPLIES AND EXPENSES	153,569	136,240	151,797	149,976	133,067	167,062	135,132	142,246	149,135	140,514	139,826	154,708	1,753,271
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(99,936)	(106,572)	(99,204)	(106,421)	(99,604)	(98,286)	(104,766)	(95,987)	(104,727)	(96,003)	(106,567)	(100,622)	(1,218,695)
82	923	OUTSIDE SERVICES	319,309	402,132	447,796	313,581	330,945	416,727	300,302	343,937	393,653	353,218	379,959	460,059	4,461,617
83	924	PROPERTY INSURANCE	15,207	13,453	13,465	14,847	13,459	14,119	16,004	13,459	13,461	19,654	15,673	15,673	178,474
84	925	INJURIES AND DAMAGES	81,621	72,140	74,481	81,619	71,043	73,981	82,997	72,619	76,123	83,516	72,615	76,124	918,880
85	926	EMPLOYEE PENSION AND BENEFITS	781,570	781,251	781,942	778,609	777,828	793,128	821,811	815,638	815,656	818,668	823,939	819,041	9,609,082
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	928	REGULATORY COMMISSION EXPENSES	18,272	16,022	16,022	16,022	16,022	16,022	16,022	16,022	16,022	16,022	16,022	16,022	194,514
88	929	DUPLICATE CHARGES--CREDIT	(2,465)	(2,465)	(2,465)	(4,437)	(17,255)	(105,995)	(144,253)	(133,949)	(105,099)	(43,791)	(32,972)	(2,576)	(597,722)
89	930.1	GENERAL ADVERTISING EXPENSES	705	705	1,155	705	705	1,196	938	2,161	1,397	723	723	1,346	12,458
90	930.2	MISC GENERAL EXPENSES	46,025	47,837	48,425	46,004	49,770	48,760	47,133	55,572	50,318	54,657	46,465	52,132	593,100
91	931	RENTS	27,923	22,973	27,433	27,433	22,483	27,172	28,633	23,683	28,549	28,549	23,599	28,549	316,976
92	935	MAINTENANCE OF GENERAL PLANT	15,026	20,315	21,599	25,284	27,680	24,643	32,556	27,661	18,673	13,533	19,247	11,034	257,250
93		OPERATING (INCOME) LOSS	(318,662)	478,496	(243,343)	(1,715,222)	(6,325,599)	(12,403,827)	(16,079,075)	(13,727,134)	(9,052,372)	(3,525,566)	(1,255,706)	(409,263)	(64,577,272)

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(d)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors.*

**Response:**

See attached.

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - ELECTRIC OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017 AND FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 1 OF 9  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	378,016,084	2,151,857	380,167,941	-	380,167,941	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
4	442.2	COMMERCIAL	325,977,785	(3,705,615)	322,272,170	26,976	322,299,146	Variance reflects forecasted decrease in billing determinants from the base period to the forecasted period at current tariff rates.
5	442.3	INDUSTRIAL	164,864,009	5,208,053	170,072,061	(350,537)	169,721,524	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	2,777,816	148,953	2,926,770	-	2,926,770	Variance reflects forecasted increase in billing determinants from the base period to the forecasted period at current tariff rates.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	86,290,971	(369,552)	85,921,419	(167,256)	85,754,163	Variance reflects forecasted decrease in billing determinants from the base period to the forecasted period at current tariff rates.
8		TOTAL SALES TO ULTIMATE CONSUMERS	957,926,665	3,433,696	961,360,362	(490,817)	960,869,545	
9	447	SALES FOR RESALE	30,307,070	12,663,975	42,971,045	(8,423,260)	34,547,785	Variance is driven by higher intercompany sales to KU partially offset by the ECR off-system sales revenue pro forma adjustment.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	988,233,735	16,097,671	1,004,331,406	(8,914,077)	995,417,330	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	2,880,530	(257,003)	2,623,527	-	2,623,527	Variance reflects trend in this account and is based on a historic average.
14	451	ELECTRIC SERVICE REVENUES	1,512,124	87,180	1,599,304	-	1,599,304	Variance reflects trend in this account and is based on a historic average.
15	454	RENT FROM ELECTRIC PROPERTY	3,805,208	(19,368)	3,785,840	-	3,785,840	Variance reflects trend in this account and is based on a historic average.
16	456	OTHER MISCELLANEOUS REVENUE	11,773,394	2,002,258	13,775,652	-	13,775,652	Variance reflects increase in transmission revenues.
17		TOTAL OTHER OPERATING REVENUES	19,971,256	1,813,067	21,784,323	-	21,784,323	
18		<b>TOTAL OPERATING REVENUES</b>	1,008,204,991	17,910,738	1,026,115,729	(8,914,077)	1,017,201,653	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017 AND FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 2 OF 9  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,504,185	(581,200)	4,922,985	-	4,922,985	Engineering labor at generating plants budgeted in Maintenance supervision (510) to align with responsibilities.
23	501	FUEL	285,086,119	8,826,603	293,912,722	-	293,912,722	Variance in fuel is largely offset by higher intercompany sales to KU and the FAC pro forma adjustment.
24	502	STEAM EXPENSES	18,141,603	384,503	18,526,106	-	18,526,106	Increase in labor offset by base period overstated for limestone for Trimble County 2 that should have been allocated to KU.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	2,446,026	171,193	2,617,219	-	2,617,219	Customary changes in the ordinary course of business.
27	506	MISC STEAM POWER EXPENSES	11,649,407	(1,703,242)	9,946,165	-	9,946,165	Base period overstated for ammonia, hydrated lime and mercury mitigation agents for Trimble County 2 that should have been allocated to KU.
28	507	RENTS	18,000	(18,000)	-	-	-	- Item not budgeted in forecast period due to immateriality.
29	509	ALLOWANCES	71	(71)	-	-	-	- Item not budgeted in forecast period due to immateriality.
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	4,488,748	(136,903)	4,351,845	-	4,351,845	Engineering labor at generating plants budgeted in Maintenance supervision to align with responsibilities offset by forecasted test year labor for Trimble County budgeted to FERC 511 instead of FERC 510
31	511	MAINTENANCE OF STRUCTURES	2,928,088	1,200,213	4,128,301	-	4,128,301	Forecasted test period labor for Trimble County budgeted to FERC 511 instead of FERC 510
32	512	MAINTENANCE OF BOILER PLANT	29,243,678	5,013,803	34,257,481	-	34,257,481	Major planned generator overhauls in forecasted test period for Trimble County units 1 and 2.
33	513	MAINTENANCE OF ELECTRIC PLANT	10,462,952	4,958,062	15,421,014	-	15,421,014	Major planned turbine overhaul in forecasted test period for Mill Creek units and Trimble County unit 1.
34	514	MAINTENANCE OF MISC STEAM PLANT	2,257,395	(1,184,575)	1,072,820	-	1,072,820	Primarily obsolete inventory write offs in base period due to new equipment at the plants.
35		TOTAL STEAM GENERATION	372,226,273	16,930,386	389,156,659	-	389,156,659	
36		<b><u>HYDRAULIC GENERATION:</u></b>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	129,108	(7,702)	121,406	-	121,406	Customary changes in the ordinary course of business.
38	536	WATER FOR POWER	39,872	742	40,614	-	40,614	Customary changes in the ordinary course of business.
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
40	538	ELECTRIC EXPENSES	183,330	(3,169)	180,161	-	180,161	Customary changes in the ordinary course of business.
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	522,871	(174,079)	348,792	-	348,792	Base period assumes higher labor charges in FERC 539 that are included in FERC 543 and 545 in forecasted test period.
42	540	RENTS	588,146	(42,746)	545,400	-	545,400	Customary changes in the ordinary course of business.
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
44	542	MAINTENANCE OF STRUCTURES	275,266	(30,274)	244,992	-	244,992	Customary changes in the ordinary course of business.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	122,347	68,438	190,785	-	190,785	Forecasted test period assumes higher labor charges in FERC 543 included in FERC 539 in base period.
46	544	MAINTENANCE OF ELECTRIC PLANT	410,802	(39,683)	371,119	-	371,119	Customary changes in the ordinary course of business.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	41,905	17,067	58,972	-	58,972	Forecasted test period assumes higher labor charges in FERC 545 included in FERC 539 in base period.
48		TOTAL HYDRAULIC GENERATION	2,313,647	(211,406)	2,102,241	-	2,102,241	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	400,283	203,902	604,185	-	604,185	Forecasted test period costs related to Cane Run 7 - offset in FERC 554.
51	547	OTHER FUEL	47,979,780	9,337,884	57,317,664	-	57,317,664	Variance in other fuel is largely offset by higher intercompany sales to KU and the FAC pro forma adjustment.
52	548	GENERATION EXPENSES	170,971	109,764	280,735	-	280,735	Minor consumables (grease, oil, etc), small tools and equipment analysis needed for operation of Cane Run 7.
53	549	MISC OTHER POWER GENERATION EXPENSES	1,172,181	(66,643)	1,105,538	-	1,105,538	Forecasted test period costs related to Cane Run 7 - offset in FERC 551.
54	550	RENTS	29,556	(23,850)	5,706	-	5,706	Customary changes in the ordinary course of business.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	139,688	117,010	256,698	-	256,698	Forecasted test period costs related to Cane Run 7 - offset in FERC 549
56	552	MAINTENANCE OF STRUCTURES	339,511	221,162	560,673	-	560,673	Major planned overhaul in forecasted test period for Cane Run 7.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	1,915,706	736,797	2,652,503	-	2,652,503	Major planned overhaul in forecasted test period for EW Brown Unit 6.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	1,371,413	(258,625)	1,112,788	-	1,112,788	Forecasted test period costs related to Cane Run 7 - offset in FERC 546 and 553.
59		TOTAL OTHER GENERATION	53,519,089	10,377,401	63,896,490	-	63,896,490	
60		<u>OTHER POWER SUPPLY:</u>						



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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
61	555	PURCHASED POWER	53,664,358	273,319	53,937,678	-	53,937,678	Customary changes in the ordinary course of business.
								Variance is based on three headcount moved into Power Supply department (charging FERC 556), one headcount from Economic Analysis (previously charging FERC 920) and two from Generation Planning (previously charging FERC 500).
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,092,349	156,039	1,248,388	-	1,248,388	
63	557	OTHER EXPENSES	380	3,427	3,807	-	3,807	Base period included a reclassification of costs to Account 502 and Account 506.
64		TOTAL OTHER POWER SUPPLY	54,757,087	432,785	55,189,873	-	55,189,873	
65		TOTAL PRODUCTION EXPENSES	482,816,096	27,529,167	510,345,263	-	510,345,263	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	912,366	100,961	1,013,327	-	1,013,327	Higher percentage of Protection and Control labor charged to O&M than capital in the Forecasted Period for relay settings work.
68	561	LOAD DISPATCHING	2,162,389	46,194	2,208,583	-	2,208,583	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
69	562	STATION EXPENSES	865,448	63,501	928,949	-	928,949	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
70	563	OVERHEAD LINE EXPENSES	262,775	(18,477)	244,298	-	244,298	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	59,693	(23,055)	36,638	-	36,638	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
73	566	MISC TRANSMISSION EXPENSES	6,606,992	341,948	6,948,940	-	6,948,940	Variance is primarily due to Transmission depancking expenses for former Municipal customers.
74	567	RENTS	70,430	(2,930)	67,500	-	67,500	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
77	570	MAINTENANCE OF STATION EQUIPMENT	1,566,871	(76,539)	1,490,332	-	1,490,332	Customary changes in the ordinary course of business based on specific work scheduled in a given period charged in accordance with the Transmission Coordination Agreement inclusive of wage and cost inflation.
78	571	MAINTENANCE OF OVERHEAD LINES	2,280,867	1,062,014	3,342,881	-	3,342,881	Variance is driven by change to "Cycle" based line clearing, enhanced corrosion prevention and switch maintenance programs.
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	212,147	15,916	228,063	-	228,063	Customary changes in the ordinary course of business.
81	575	MISO DAY 1 AND 2 EXPENSE	(260,258)	260,258	-	-	-	Reflects MISO regulatory liability amortization, which ends in December 2016.
82		TOTAL TRANSMISSION EXPENSES	14,739,720	1,769,791	16,509,511	-	16,509,511	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,691,513	123,111	1,814,624	-	1,814,624	Customary changes in the ordinary course of business.
85	581	LOAD DISPATCHING	744,368	(2,694)	741,674	-	741,674	Customary changes in the ordinary course of business.
86	582	STATION EXPENSES	1,727,312	214,345	1,941,657	-	1,941,657	Increase is due to more budgeted to 582 Preventative Maintenance (instead of 592 Corrective Maintenance) in the test year, to more accurately align with actuals in the base year.
87	583	OVERHEAD LINE EXPENSES	5,680,805	199,867	5,880,672	-	5,880,672	Customary changes in the ordinary course of business.
88	584	UNDERGROUND LINE EXPENSES	400,672	135,053	535,725	-	535,725	Increase is primarily due to UPS cable testing, which did not occur in the base year.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
90	586	METER EXPENSES	6,784,748	1,492,793	8,277,541	-	8,277,541	Increase is due primarily to Advanced Meter System project expenses associated with removing, shipping, tracking and testing the existing meters that are being removed.
91	587	CUSTOMER INSTALLATIONS EXPENSES	(120,534)	41,334	(79,200)	-	(79,200)	Customary changes in the ordinary course of business.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
92	588	MISC DISTRIBUTION EXPENSES	4,547,642	1,046,088	5,593,730	-	5,593,730	Increase is due to several factors: there is additional restoration coordinator labor expense associated with the Distribution Automation project; IT maintenance costs for Distribution systems previously charged to FERC 923 switched to FERC 588; Facility costs for lawn and snow removal at several office locations have been recorded to FERC 598 but budgeted in the test year to FERC 588.
93	589	RENTS	7,919	246	8,165	-	8,165	Customary changes in the ordinary course of business.
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	38,499	39,351	77,850	-	77,850	Customary changes in the ordinary course of business.
95	591	MAINTENANCE OF STRUCTURES	531	(531)	-	-	-	Customary changes in the ordinary course of business.
96	592	MAINTENANCE OF STATION EQUIPMENT	1,362,361	(194,495)	1,167,866	-	1,167,866	Decrease is due to more budgeted to 582 Preventative Maintenance (instead of 592 Corrective Maintenance) in the test year, to more accurately align with actuals in the base year.
97	593	MAINTENANCE OF OVERHEAD LINES	22,754,806	910,543	23,665,349	-	23,665,349	Increase is driven primarily by storms. Test year is based on a 10-year average.
98	594	MAINTENANCE OF UNDERGROUND LINES	1,390,917	213,140	1,604,057	-	1,604,057	Increase to repair defective underground equipment, increase in network vault maintenance and timing of vault work. Storm costs are slightly higher in the test year also.
99	595	MAINTENANCE OF LINE TRANSFORMERS	189,155	145,580	334,735	-	334,735	The increase is primarily due to the timing of transformer maintenance in the test year.
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	411,384	(56,043)	355,341	-	355,341	Customary changes in the ordinary course of business.
101	597	MAINTENANCE OF METERS	-	1,427,898	1,427,898	-	1,427,898	Test year includes Advanced Meter System expenses associated with repairs to the customer-owned bases of the meters that are attached to the customer's property.
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	797,094	(125,262)	671,832	-	671,832	Primarily offset in FERC 588. Facility costs for lawn and snow removal at several office locations have been recorded to FERC 598 but budgeted in the test year to FERC 588.
103		TOTAL DISTRIBUTION EXPENSES	48,409,192	5,610,324	54,019,516	-	54,019,516	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	1,090,687	176,850	1,267,537	-	1,267,537	The base year is lower than the test year due primarily to vacancies.
106	902	METER READING EXPENSES	2,445,473	100,902	2,546,374	-	2,546,374	Increase is primarily due to an incremental team leader position.
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	6,887,164	812,459	7,699,624	-	7,699,624	The increase is due to the new Advanced Meter System program, CCS/SAP implementation costs, higher postage costs, higher software maintenance costs (previously charged to FERC 935).
108	904	UNCOLLECTIBLE ACCOUNTS	2,760,941	(283,764)	2,477,177	-	2,477,177	Forecasted test year includes write offs based on a five year average of 0.226% percent of revenues.

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109	905	MISC CUSTOMER ACCOUNTS EXPENSE	(9,987)	11,275	1,288	-	1,288	Customary changes in the ordinary course of business.
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>13,174,277</u>	<u>817,723</u>	<u>13,992,000</u>	<u>-</u>	<u>13,992,000</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	303,283	61,302	364,585	-	364,585	Customary changes in the ordinary course of business.
113	908	CUSTOMER ASSISTANCE EXPENSES	4,366	285,456	289,821	-	289,821	The base year is understated by \$300k due to an incorrect allocation between Electric and Gas.
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	350,951	(93,479)	257,472	-	257,472	The base year includes costs for Neighbor-to Neighbor communications.
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>647,258</u>	<u>176,405</u>	<u>823,663</u>	<u>-</u>	<u>823,663</u>	Increase is due to costs associated with the Advanced Meter System expenses, higher transmission system impact studies and customer notifications.
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>1,305,858</u>	<u>429,684</u>	<u>1,735,542</u>	<u>-</u>	<u>1,735,542</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
120	913	ADVERTISING EXPENSES	955,215	(4,368)	950,847	(950,847)	-	Expenses are removed from net operating income in setting base rates.
121	916	MISC SALES EXPENSES	-	-	-	-	-	
122		TOTAL SALES EXPENSES	<u>955,215</u>	<u>(4,368)</u>	<u>950,847</u>	<u>(950,847)</u>	<u>-</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	25,669,200	1,661,635	27,330,835	-	27,330,835	Variance reflects changes in headcount, wage inflation, and less allocated to capital in 2018.
125	921	OFFICE SUPPLIES AND EXPENSES	5,621,808	288,545	5,910,353	-	5,910,353	Customary changes in the ordinary course of business.
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(4,212,740)	(108,087)	(4,320,827)	-	(4,320,827)	Customary changes in the ordinary course of business.
127	923	OUTSIDE SERVICES	16,164,529	(290,996)	15,873,533	-	15,873,533	Customary changes in the ordinary course of business.

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
128	924	PROPERTY INSURANCE	4,720,690	(110,133)	4,610,558	-	4,610,558	Customary changes in the ordinary course of business.
129	925	INJURIES AND DAMAGES	3,777,900	(942,844)	2,835,056	-	2,835,056	The base year includes a \$1 million settlement of a claim.
130	926	EMPLOYEE PENSION AND BENEFITS	24,219,915	4,977,182	29,197,096	-	29,197,096	Variance reflects higher pension expense due to a decrease in the discount rate and higher medical costs.
131	927	FRANCHISE REQUIREMENTS	13,662	(13,662)	-	-	-	Item not budgeted in forecast period due to immateriality.
132	928	REGULATORY COMMISSION EXPENSES	995,760	408,320	1,404,080	-	1,404,080	Forecasted period reflects rate case expense amortization for 2014 and 2016
133	929	DUPLICATE CHARGES--CREDIT	(153,983)	(75,445)	(229,428)	-	(229,428)	Increased company usage forecasted in test year compared to base.
134	930.1	GENERAL ADVERTISING EXPENSES	73,816	(39,799)	34,017	(34,017)	-	Expenses are removed from net operating income in setting base rates.
135	930.2	MISC GENERAL EXPENSES	3,944,531	(261,863)	3,682,668	-	3,682,668	The base year includes a write off of an IT system, partially offset by R&D amortization.
136	931	RENTS	1,118,620	5,205	1,123,825	-	1,123,825	Customary changes in the ordinary course of business.
137	935	MAINTENANCE OF GENERAL PLANT	719,237	(101,778)	617,459	-	617,459	Variance is driven by lower labor costs.
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>82,672,946</u>	<u>5,396,279</u>	<u>88,069,225</u>	<u>(34,017)</u>	<u>88,035,208</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>644,073,304</u>	<u>41,548,599</u>	<u>685,621,903</u>	<u>(984,863)</u>	<u>684,637,040</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	113,609,895	25,232,631	138,842,527	-	138,842,527	Variance is due to increase in plant-in-service and higher proposed depreciation rates.
141	407.3	REGULATORY DEBITS	-	-	-	-	-	
142	408	TAXES OTHER THAN INCOME TAXES	30,302,648	2,226,561	32,529,209	-	32,529,209	Variance is primarily due to increase in net utility plant.
143	409-411	FEDERAL INCOME TAXES	58,834,909	(17,741,910)	41,092,999	(2,614,049)	38,478,950	Variance is due to changes in pre-tax income. See Schedule E.
144	409-411	STATE INCOME TAXES	10,276,376	(3,212,289)	7,064,087	(460,501)	6,603,586	Variance is due to changes in pre-tax income. See Schedule E.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017 AND FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 9 OF 9  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL (1) \$	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD (2) \$	FORECASTED PERIOD JURISDICTIONAL (3) \$	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1) (4) \$	PRO FORMA FORECASTED PERIOD JURISDICTIONAL (5) \$	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2) (6)
145	411.4	INVESTMENT TAX CREDIT	(1,150,761)	148,226	(1,002,535)	-	(1,002,535)	Lower amortization of ITC.
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	
147		<b>TOTAL OPERATING EXPENSES</b>	<u>855,946,372</u>	<u>48,201,817</u>	<u>904,148,190</u>	<u>(4,059,414)</u>	<u>900,088,776</u>	
148		<b>NET OPERATING INCOME</b>	<u>152,258,619</u>	<u>(30,291,079)</u>	<u>121,967,540</u>	<u>(4,854,663)</u>	<u>117,112,877</u>	

**Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.**

**Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.**

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 1 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF ELECTRICITY:</u></b>								
3	440	RESIDENTIAL	(14,680,677)	(51,204,629)	10,522,445	211,619	-	(55,151,242)	100.000%	(55,151,242)
4	442.2	COMMERCIAL	(3,753,386)	(46,446,403)	9,604,304	194,120	-	(40,401,366)	100.000%	(40,401,366)
5	442.3	INDUSTRIAL	(1,402)	(21,064,093)	6,595,845	137,148	-	(14,332,501)	100.000%	(14,332,501)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	(107)	(375,062)	47,890	1,142	-	(326,137)	100.000%	(326,137)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(546,381)	(12,300,846)	2,734,074	54,616	-	(10,058,538)	100.000%	(10,058,538)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(18,981,952)	(131,391,034)	29,504,557	598,645	-	(120,269,784)		(120,269,784)
9	447	SALES FOR RESALE	-	-	-	(4,680,364)	-	(4,680,364)	100.000%	(4,680,364)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(18,981,952)	(131,391,034)	29,504,557	(4,081,719)	-	(124,950,148)		(124,950,148)
12		<b><u>OTHER OPERATING REVENUES:</u></b>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(18,981,952)	(131,391,034)	29,504,557	(4,081,719)	-	(124,950,148)		(124,950,148)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>STEAM GENERATION:</u></b>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	(188,602)	27,945,360	(939,639)	-	26,817,119	100.000%	26,817,119
24	502	STEAM EXPENSES	-	(380,746)	-	(87,765)	-	(468,511)	100.000%	(468,511)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 2 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	(6,650,309)	-	(10,948)	-	(6,661,257)	100.000%	(6,661,257)
28	507	RENTS	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	(9,001)	-	-	-	(9,001)	100.000%	(9,001)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(2,453,275)	-	-	-	(2,453,275)	100.000%	(2,453,275)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(9,681,933)	27,945,360	(1,038,352)	-	17,225,075		17,225,075
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	(97,780)	-	(97,780)	100.000%	(97,780)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	(97,780)	-	(97,780)		(97,780)
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(2,214,335)	-	(2,214,335)	100.000%	(2,214,335)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(126,674)	-	(126,674)	100.000%	(126,674)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(2,341,010)	-	(2,341,010)		(2,341,010)
65		TOTAL PRODUCTION EXPENSES	-	(9,681,933)	27,945,360	(3,477,141)	-	14,786,286		14,786,286
66		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(408,088)	-	(408,088)	100.000%	(408,088)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(408,088)	-	(408,088)		(408,088)
83		<u>DISTRIBUTION EXPENSES:</u>								
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 5 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(14,762,386)	-	-	-	-	(14,762,386)	100.000%	(14,762,386)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(14,762,386)	-	-	-	-	(14,762,386)		(14,762,386)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	(3,252)	-	-	-	(3,252)	100.000%	(3,252)
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 6 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(3,252)	-	-	-	(3,252)		(3,252)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(14,762,386)	(9,685,186)	27,945,360	(3,885,229)	-	(387,441)		(387,441)
140	403-404	DEPRECIATION AND AMORTIZATION	(837,152)	(23,352,710)	-	-	-	(24,189,862)	100.000%	(24,189,862)
141	407.3	REGULATORY DEBITS	-	(271,422)	-	-	-	(271,422)	100.000%	(271,422)
142	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,398,949)	-	-	-	(1,398,949)	100.000%	(1,398,949)
143	409-411	FEDERAL INCOME TAXES	(1,115,091)	(31,873,743)	514,025	(64,777)	5,818,793	(26,720,794)	100.000%	(26,720,794)
144	409-411	STATE INCOME TAXES	(196,439)	(5,615,003)	90,553	(11,411)	1,025,061	(4,707,239)	100.000%	(4,707,239)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	72	-	-	-	72	100.000%	72
147		<b>TOTAL OPERATING EXPENSES</b>	(16,911,069)	(72,196,940)	28,549,938	(3,961,418)	6,843,854	(57,675,634)		(57,675,634)
148		<b>NET OPERATING INCOME</b>	(2,070,884)	(59,194,094)	954,618	(120,301)	(6,843,854)	(67,274,514)		(67,274,514)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 7 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF ELECTRICITY:</u></b>								
3	440	RESIDENTIAL	(13,769,197)	(64,363,153)	15,259,939	376,891	-	(62,495,520)	100.000%	(62,495,520)
4	442.2	COMMERCIAL	(4,789,601)	(57,812,644)	14,065,267	335,911	-	(48,201,067)	100.000%	(48,201,067)
5	442.3	INDUSTRIAL	-	(25,820,892)	10,571,715	249,246	-	(14,999,931)	100.000%	(14,999,931)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(479,318)	71,605	1,796	-	(405,918)	100.000%	(405,918)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(683,887)	(15,410,435)	3,975,905	95,427	-	(12,022,990)	100.000%	(12,022,990)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(19,242,685)	(163,886,442)	43,944,431	1,059,270	-	(138,125,426)		(138,125,426)
9	447	SALES FOR RESALE	-	-	-	(7,410,987)	-	(7,410,987)	100.000%	(7,410,987)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(19,242,685)	(163,886,442)	43,944,431	(6,351,717)	-	(145,536,413)		(145,536,413)
12		<b><u>OTHER OPERATING REVENUES:</u></b>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(19,242,685)	(163,886,442)	43,944,431	(6,351,717)	-	(145,536,413)		(145,536,413)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>STEAM GENERATION:</u></b>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	(259,050)	43,944,431	(1,648,146)	-	42,037,235	100.000%	42,037,235
24	502	STEAM EXPENSES	-	(670,472)	-	(312,595)	-	(983,067)	100.000%	(983,067)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 8 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	(5,520,696)	-	-	-	(5,520,696)	100.000%	(5,520,696)
28	507	RENTS	-	-	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	(4,000)	-	-	-	(4,000)	100.000%	(4,000)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(3,162,686)	-	-	-	(3,162,686)	100.000%	(3,162,686)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(9,616,904)	43,944,431	(1,960,741)	-	32,366,786		32,366,786
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 9 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(3,054,172)	-	(3,054,172)	100.000%	(3,054,172)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	(186,425)	-	(186,425)	100.000%	(186,425)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(3,240,597)	-	(3,240,597)		(3,240,597)
65		TOTAL PRODUCTION EXPENSES	-	(9,616,904)	43,944,431	(5,201,338)	-	29,126,189		29,126,189
66		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(797,289)	-	(797,289)	100.000%	(797,289)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 10 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(797,289)	-	(797,289)		(797,289)
83		<u>DISTRIBUTION EXPENSES:</u>								
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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SCHEDULE D-2  
PAGE 11 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(16,053,543)	-	-	-	-	(16,053,543)	100.000%	(16,053,543)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(16,053,543)	-	-	-	-	(16,053,543)		(16,053,543)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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SCHEDULE D-2  
PAGE 12 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(16,053,543)</u>	<u>(9,616,904)</u>	<u>43,944,431</u>	<u>(5,998,627)</u>	<u>-</u>	<u>12,275,357</u>		<u>12,275,357</u>
140	403-404	DEPRECIATION AND AMORTIZATION	(1,194,859)	(48,074,651)	-	-	-	(49,269,510)	100.000%	(49,269,510)
141	407.3	REGULATORY DEBITS	-	(1,104,229)	-	-	-	(1,104,229)	100.000%	(1,104,229)
142	408.1	TAXES OTHER THAN INCOME TAXES	-	(1,709,711)	-	-	-	(1,709,711)	100.000%	(1,709,711)
143	409-411	FEDERAL INCOME TAXES	(657,462)	(34,081,929)	-	(116,404)	6,252,540	(28,603,256)	100.000%	(28,603,256)
144	409-411	STATE INCOME TAXES	(115,821)	(6,004,006)	-	(20,506)	1,101,472	(5,038,861)	100.000%	(5,038,861)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
147		TOTAL OPERATING EXPENSES	<u>(18,021,685)</u>	<u>(100,591,430)</u>	<u>43,944,431</u>	<u>(6,135,538)</u>	<u>7,354,012</u>	<u>(73,450,210)</u>		<u>(73,450,210)</u>
148		NET OPERATING INCOME	<u>(1,221,001)</u>	<u>(63,295,012)</u>	<u>-</u>	<u>(216,179)</u>	<u>(7,354,012)</u>	<u>(72,086,204)</u>		<u>(72,086,204)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 1 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			ADJUSTMENTS TO FORECAST PERIOD
			\$	\$	\$	\$		\$
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	-	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	26,976	-	26,976	100.000%	26,976
5	442.3	INDUSTRIAL	-	(350,537)	-	(350,537)	100.000%	(350,537)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	(167,256)	-	(167,256)	100.000%	(167,256)
8		TOTAL SALES TO ULTIMIMATE CONSUMERS	-	(490,817)	-	(490,817)		(490,817)
9	447	SALES FOR RESALE	(8,423,260)	-	-	(8,423,260)	100.000%	(8,423,260)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	100.000%	-
11		TOTAL SALES OF ELECTRICITY	(8,423,260)	(490,817)	-	(8,914,077)		(8,914,077)
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(8,423,260)	(490,817)	-	(8,914,077)		(8,914,077)
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
23	501	FUEL	-	-	-	-	100.000%	-
24	502	STEAM EXPENSES	-	-	-	-	100.000%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 2 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			ADJUSTMENTS TO FORECAST PERIOD
			\$	\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	-	100.000%	-
28	507	RENTS	-	-	-	-	100.000%	-
29	509	ALLOWANCES	-	-	-	-	100.000%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	-	100.000%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	-	-	-		-
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-		-
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	-	100.000%	-
52	548	GENERATION EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD

SCHEDULE D-2.1

TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

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WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			ADJUSTMENTS TO FORECAST PERIOD
			\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	-	-	-	-	100.000%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
63	557	OTHER EXPENSES	-	-	-	-	100.000%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	-	-	-		-
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	-	100.000%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	100.000%	-
74	567	RENTS	-	-	-	-	100.000%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 4 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	-	100.000%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	100.000%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
85	581	LOAD DISPATCHING	-	-	-	-	100.000%	-
86	582	STATION EXPENSES	-	-	-	-	100.000%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	100.000%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	100.000%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	100.000%	-
90	586	METER EXPENSES	-	-	-	-	100.000%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	100.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	100.000%	-
93	589	RENTS	-	-	-	-	100.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	100.000%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	100.000%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	100.000%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	100.000%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	100.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	100.000%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	100.000%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
106	902	METER READING EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 5 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			ADJUSTMENTS TO FORECAST PERIOD
			\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	100.000%	-
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-		-
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	(950,847)	(950,847)	100.000%	(950,847)
121	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	(950,847)	(950,847)		(950,847)
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	-	-	-	100.000%	-
128	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_X\_FORECASTED PERIOD  
TYPE OF FILING: \_X\_ORIGINAL \_\_\_UPDATED \_\_\_REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 6 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA
			ECR FOR OFF-SYSTEM SALES	CUSTOMER ACCOUNT CHANGES	ADVERTISING EXPENSES			ADJUSTMENTS TO FORECAST PERIOD
			\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	(34,017)	(34,017)	100.000%	(34,017)
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	(34,017)	(34,017)		(34,017)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	-	(984,863)	(984,863)		(984,863)
140	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	-	100.000%	-
141	407.3	REGULATORY DEBITS	-	-	-	-	100.000%	-
142	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	100.000%	-
143	409-411	FEDERAL INCOME TAXES	(2,776,923)	(161,809)	324,683	(2,614,049)	100.000%	(2,614,049)
144	409-411	STATE INCOME TAXES	(489,194)	(28,505)	57,197	(460,501)	100.000%	(460,501)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
147		<b>TOTAL OPERATING EXPENSES</b>	<b>(3,266,117)</b>	<b>(190,314)</b>	<b>(602,983)</b>	<b>(4,059,414)</b>		<b>(4,059,414)</b>
148		<b>NET OPERATING INCOME</b>	<b>(5,157,143)</b>	<b>(300,503)</b>	<b>602,983</b>	<b>(4,854,663)</b>		<b>(4,854,663)</b>



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  X BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  X ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 1 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Forecast Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL \$(000)
<b>ADJ 1</b>		<b>DSM:</b>													
DSM	440	440-RESIDENTIAL	937.104	980.444	1,268.858	1,245.996	1,776.026	1,746.677	1,395.376	1,026.136	913.706	1,254.174	1,169.017	967.162	14,680.677
DSM	442.2	442-COMMERCIAL	181.684	214.360	226.882	165.235	277.301	305.973	444.356	420.175	364.416	432.739	389.995	330.270	3,753.386
DSM	442.3	442-INDUSTRIAL	0.200	0.208	0.232	0.154	0.296	0.311	0.000	0.000	0.000	0.000	0.000	0.000	1.402
DSM	444	444-PUBLIC ST & HWY LIGHTING	0.014	0.017	0.018	0.014	0.022	0.023	0.000	0.000	0.000	0.000	0.000	0.000	0.107
DSM	445	445-OTHER PUBLIC AUTHORITIES	24.236	37.100	35.451	23.204	34.302	44.154	65.739	67.834	54.782	60.821	52.536	46.222	546.381
		Total DSM Revenues	<u>1,143.239</u>	<u>1,232.128</u>	<u>1,531.440</u>	<u>1,434.604</u>	<u>2,087.947</u>	<u>2,097.137</u>	<u>1,905.470</u>	<u>1,514.145</u>	<u>1,332.905</u>	<u>1,747.734</u>	<u>1,611.548</u>	<u>1,343.654</u>	<u>18,981.952</u>
DSM	908	908 - DSM PROGRAM EXP	904.738	939.033	1,220.014	1,200.375	1,732.794	1,704.266	1,597.088	1,203.031	1,020.233	1,427.096	1,042.703	771.016	14,762.386
DSM	403-404	403 - DSM DEPRECIATION EXP	59.927	62.247	65.261	66.419	65.929	67.692	69.178	70.465	72.335	76.015	79.815	81.870	837.152
<b>ADJ 2</b>		<b>ECR (Base and Factor):</b>													
ECR	440	440-RESIDENTIAL	3,399.026	3,259.128	3,620.381	4,757.843	5,377.221	5,170.833	4,457.511	3,798.793	3,953.553	4,461.702	4,624.569	4,324.069	51,204.629
ECR	442.2	442-COMMERCIAL	3,695.800	3,758.455	3,788.845	3,707.964	3,910.737	3,892.538	4,018.535	4,246.510	4,133.325	3,776.277	3,703.002	3,814.414	46,446.403
ECR	442.3	442-INDUSTRIAL	2,268.455	2,102.634	1,701.679	1,493.600	1,468.867	1,427.579	1,671.470	2,001.121	1,825.432	1,760.218	1,596.212	1,746.826	21,064.093
ECR	444	444-PUBLIC ST & HWY LIGHTING	33.448	34.225	31.393	25.804	26.359	27.119	27.135	34.957	37.476	33.007	30.873	33.265	375.062
ECR	445	445-OTHER PUBLIC AUTHORITIES	1,068.825	1,113.564	1,004.440	906.283	859.290	987.010	1,071.285	1,148.712	1,117.365	1,006.274	991.366	1,026.432	12,300.846
		TOTAL ECR (Base and Factor)	<u>10,465.554</u>	<u>10,268.007</u>	<u>10,146.739</u>	<u>10,891.493</u>	<u>11,642.474</u>	<u>11,505.079</u>	<u>11,245.936</u>	<u>11,230.093</u>	<u>11,067.151</u>	<u>11,037.478</u>	<u>10,946.023</u>	<u>10,945.007</u>	<u>131,391.034</u>
		<b>ECR Expenses:</b>													
ECR	407.3	407 - ECR CLOSURE COSTS	0.000	0.000	0.000	0.000	0.000	18.764	24.721	33.108	41.523	49.962	51.101	52.244	271.422
ECR	408.1	408 - ECR PROPERTY TAX	75.151	75.151	75.151	122.987	122.987	122.987	129.351	129.351	129.351	129.351	143.567	143.567	1,398.949
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	(0.072)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.072)
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	27.350	26.418	14.736	23.552	25.249	28.333	0.078	0.078	0.078	0.078	21.326	21.326	188.602
ECR	502	502 - ECR BOILER EXPENSE	30.389	22.625	4.730	20.097	24.166	64.236	26.112	9.521	38.212	6.816	69.727	64.114	380.746
ECR	506	506 - ECR ENVIRONMENTAL EXP	501.787	233.365	436.519	696.924	698.643	774.169	642.876	535.167	564.659	617.741	499.005	449.454	6,650.309
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	0.001	0.001	0.000	0.000	0.000	0.000	2.000	2.000	2.000	3.000	0.000	0.000	9.001
ECR	512	512 - ECR BOILER-ENVRNL	196.095	187.296	117.875	151.435	134.441	139.085	175.858	341.552	380.937	241.979	194.711	192.012	2,453.275
ECR	549	549 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	<u>830.701</u>	<u>544.856</u>	<u>649.011</u>	<u>1,014.994</u>	<u>1,005.487</u>	<u>1,147.574</u>	<u>1,000.995</u>	<u>1,050.776</u>	<u>1,156.759</u>	<u>1,048.926</u>	<u>979.437</u>	<u>922.717</u>	<u>11,352.232</u>
ECR	923	923 - ECR CONSULTANT FEE	0.000	0.000	3.252	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.252
ECR	403-404	403 - ECR DEPRECIATION EXP	1,522.727	1,522.830	1,522.830	1,781.027	2,039.224	2,054.641	2,107.839	2,118.848	2,131.997	2,163.894	2,190.655	2,196.198	23,352.710
<b>ADJ 5</b>		<b>FAC (excl Base Fuel):</b>													
FAC	440	440-RESIDENTIAL	(812.276)	(759.429)	(779.186)	(998.972)	(1,115.720)	(840.825)	(853.769)	(611.132)	(620.353)	(1,104.795)	(1,074.909)	(951.079)	(10,522.445)
FAC	442.2	442-COMMERCIAL	(727.342)	(837.691)	(785.314)	(784.121)	(888.205)	(705.730)	(769.136)	(729.464)	(685.197)	(933.755)	(868.351)	(889.996)	(9,604.304)
FAC	442.3	442-INDUSTRIAL	(442.109)	(643.589)	(558.021)	(464.083)	(484.116)	(416.033)	(546.836)	(539.415)	(539.287)	(701.796)	(630.847)	(629.714)	(6,595.845)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(4.162)	(4.914)	(3.400)	(3.074)	(2.428)	(2.478)	(3.344)	(3.704)	(4.176)	(5.867)	(5.201)	(5.143)	(47.890)
FAC	445	445-OTHER PUBLIC AUTHORITIES	(232.246)	(219.041)	(214.794)	(221.813)	(256.123)	(198.764)	(215.193)	(205.407)	(199.963)	(266.937)	(250.620)	(253.172)	(2,734.074)
		Total FAC (excl Base Fuel)	<u>(2,218.134)</u>	<u>(2,464.664)</u>	<u>(2,340.716)</u>	<u>(2,472.063)</u>	<u>(2,746.593)</u>	<u>(2,163.830)</u>	<u>(2,388.278)</u>	<u>(2,089.121)</u>	<u>(2,048.976)</u>	<u>(3,013.150)</u>	<u>(2,829.928)</u>	<u>(2,729.104)</u>	<u>(29,504.557)</u>
FAC	501	Total FAC Expense	(2,196.434)	(2,507.087)	(2,432.378)	(2,026.742)	(1,563.870)	(2,120.293)	(2,388.278)	(2,089.121)	(2,048.976)	(3,013.150)	(2,829.928)	(2,729.104)	(27,945.360)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 2 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Forecast Sep-16	Forecast Oct-16	Forecast Nov-16	Forecast Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL \$(000)
<b>ADJ 4</b>		<b>OSS:</b>													
OSS	440	440-RESIDENTIAL	(2.338)	(26.898)	(5.594)	(4.678)	(26.666)	(13.023)	(3.252)	(1.104)	(8.069)	(9.003)	(50.129)	(60.865)	(211.619)
OSS	442.2	442-COMMERCIAL	(7.764)	(31.468)	(1.646)	(5.076)	(24.476)	(5.470)	(2.930)	(1.318)	(8.912)	(7.609)	(40.496)	(56.956)	(194.120)
OSS	442.3	442-INDUSTRIAL	(5.389)	(26.899)	0.849	(0.252)	(16.543)	(3.404)	(2.083)	(0.974)	(7.014)	(5.719)	(29.420)	(40.299)	(137.148)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(0.118)	(0.179)	0.015	(0.097)	(0.093)	0.024	(0.013)	(0.007)	(0.054)	(0.048)	(0.243)	(0.329)	(1.142)
OSS	445	445-OTHER PUBLIC AUTHORITIES	0.106	(12.697)	1.619	(0.634)	(10.202)	1.048	(0.820)	(0.371)	(2.601)	(2.175)	(11.688)	(16.202)	(54.616)
		Total	(15.503)	(98.141)	(4.757)	(10.737)	(77.981)	(20.825)	(9.097)	(3.773)	(26.650)	(24.554)	(131.975)	(174.651)	(598.645)
OSS	447	447-OSS SALES FOR RESALE	89.481	561.164	116.919	219.724	587.033	280.479	266.461	66.354	208.453	472.611	786.767	1024.918	4680.364
		<b>OSS Expenses:</b>													
OSS	501	501 Fuel Costs for External OSS	41.264	225.987	10.941	22.608	46.814	39.458	(76.921)	(7.886)	23.745	(249.244)	136.909	193.254	406.928
OSS	547	547 Fuel Costs for External OSS	0.000	0.000	0.000	6.525	42.285	9.049	0.000	0.000	0.000	0.000	0.000	0.000	57.859
OSS	555	555 Purchased Power - OSS	1.759	3.027	0.349	7.730	19.904	7.916	0.000	0.000	0.000	0.000	0.000	0.000	40.686
OSS	501	501 Fuel Costs for Utility OSS	17.357	56.383	73.745	17.023	33.003	90.179	147.238	21.039	16.155	43.284	2.579	0.000	517.987
OSS	547	547 Fuel Costs for Utility OSS	0.000	0.000	0.000	2.759	18.046	19.116	0.000	0.000	0.000	0.000	0.000	0.000	39.921
OSS	555	555 Purchased Power Costs - External OSS	3.333	96.217	15.932	117.464	267.711	62.106	161.618	41.072	106.433	575.448	337.748	388.567	2173.650
OSS	565	565 Transmission - OSS External	0.087	0.315	0.296	3.546	(3.255)	0.144	0.000	0.000	0.000	0.000	0.000	0.000	1.133
OSS	565	565 Transmission - OSS Utility	3.748	38.516	3.638	21.249	55.126	15.770	9.430	4.583	18.117	45.288	80.161	111.331	406.955
OSS	557	557 RTO Costs - OSS External	(0.819)	3.688	(0.800)	4.421	3.743	1.496	4.587	1.318	4.992	26.644	19.087	58.317	126.674
OSS	502	502 ECR Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	3.579	0.366	1.000	(0.912)	15.410	17.363	36.805
OSS	506	506 ECR Consumables - OSS External	1.018	2.297	0.244	0.598	1.069	0.505	0.000	0.000	0.000	0.000	0.000	0.000	5.732
OSS	502	502 Other Consumables - OSS External	0.651	3.309	0.218	0.573	0.932	0.478	2.688	0.773	2.391	1.396	16.106	19.990	49.506
OSS	506	506 Other Consumables - OSS External	0.306	1.654	0.108	0.172	0.374	0.277	0.000	0.000	0.000	0.000	0.000	0.000	2.891
OSS	502	502 Other Consumables - OSS Utility	0.300	0.841	1.403	0.424	0.651	1.169	1.556	(0.135)	(0.646)	(4.282)	0.171	0.000	1.454
OSS	506	506 Other Consumables - OSS Utility	0.141	0.420	0.697	0.127	0.261	0.677	0.000	0.000	0.000	0.000	0.000	0.000	2.325
OSS	501	501 Inter-System Losses	0.231	1.609	0.135	0.751	1.845	0.566	0.556	0.192	0.732	2.250	2.630	3.227	14.724
		Total	69.378	434.264	106.907	205.970	488.510	248.906	254.331	61.323	172.919	439.872	610.800	792.049	3885.229

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_UPDATED \_\_\_ \_\_\_REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2  
SHEET 3 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL \$(000)
<b>ADJ 1</b>		<b>DSM:</b>													
DSM	440	440-RESIDENTIAL	1637.729	1473.114	1410.437	966.941	827.708	1346.910	1036.283	824.701	912.206	946.398	911.662	1475.108	13769.197
DSM	442.2	442-COMMERCIAL	486.662	448.554	449.152	395.937	330.117	464.736	345.713	281.622	341.686	375.976	363.682	505.763	4789.601
DSM	442.3	442-INDUSTRIAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM	444	444-PUBLIC ST & HWY LIGHTING	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM	445	445-OTHER PUBLIC AUTHORITIES	61.871	60.455	66.448	63.921	49.626	65.318	46.571	39.413	49.259	51.807	52.448	76.749	683.887
		Total DSM Revenues	<u>2186.262</u>	<u>1982.123</u>	<u>1926.037</u>	<u>1426.799</u>	<u>1207.451</u>	<u>1876.965</u>	<u>1428.567</u>	<u>1145.737</u>	<u>1303.152</u>	<u>1374.180</u>	<u>1327.792</u>	<u>2057.620</u>	<u>19242.685</u>
DSM	908	908 - DSM PROGRAM EXP	2005.214	1799.240	1742.501	1240.859	1020.564	1687.626	1087.585	801.989	958.290	1025.871	978.208	1705.596	16053.543
DSM	403-404	403 - DSM DEPRECIATION EXP	92.131	93.327	94.398	95.729	97.078	98.444	99.897	101.470	103.002	104.808	106.579	107.996	1194.859
<b>ADJ 2</b>		<b>ECR (Base and Factor):</b>													
ECR	440	440-RESIDENTIAL	6095.543	5999.000	5456.780	4659.966	4862.143	5330.980	5689.835	5324.651	4996.023	4885.865	5109.981	5952.386	64363.153
ECR	442.2	442-COMMERCIAL	4493.944	4573.883	4825.581	5117.552	5024.940	4525.521	4609.471	4675.391	5149.176	5209.380	5087.253	57812.644	
ECR	442.3	442-INDUSTRIAL	1837.725	1911.736	2004.542	2442.915	2220.060	2137.450	1932.429	2119.724	2184.591	2452.771	2337.808	2239.139	25820.892
ECR	444	444-PUBLIC ST & HWY LIGHTING	32.278	33.183	32.770	42.430	45.694	39.694	38.216	40.202	43.313	47.541	42.232	41.765	479.318
ECR	445	445-OTHER PUBLIC AUTHORITIES	1135.643	1165.154	1277.399	1370.991	1342.486	1200.685	1198.137	1228.499	1307.435	1451.081	1359.926	1372.999	15410.435
		TOTAL ECR (Base and Factor)	<u>13595.132</u>	<u>13682.956</u>	<u>13597.073</u>	<u>13633.854</u>	<u>13495.322</u>	<u>13234.329</u>	<u>13379.170</u>	<u>13322.547</u>	<u>13206.754</u>	<u>13986.435</u>	<u>14059.327</u>	<u>14693.542</u>	<u>163886.442</u>
		<b>ECR Expenses:</b>													
ECR	407.3	407 - ECR CLOSURE COSTS	67.698	73.385	79.092	84.255	89.436	94.636	96.498	98.367	100.242	103.550	106.869	110.200	1104.229
ECR	408.1	408 - ECR PROPERTY TAX	143.567	143.567	143.567	143.567	143.567	143.567	141.385	141.385	141.385	141.385	141.385	141.385	1709.711
ECR	411.8	411 - ECR GAIN-DISP OF ALLOW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
ECR	501	501 - ECR STEAM FUEL EXP RECOVERABLE	21.326	21.326	21.326	21.326	21.326	21.326	21.849	21.849	21.849	21.849	21.849	21.849	259.050
ECR	502	502 - ECR BOILER EXPENSE	43.025	70.856	58.879	36.832	45.368	67.148	69.727	64.114	37.249	51.539	62.425	63.310	670.472
ECR	506	506 - ECR ENVIRONMENTAL EXP	497.457	513.906	419.596	368.966	334.804	515.432	558.525	491.569	489.477	385.431	436.587	508.946	5520.696
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	1.000	1.000	1.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.000
ECR	512	512 - ECR BOILER-ENVRNL	194.320	203.822	201.522	316.284	276.471	191.850	217.614	212.037	223.848	521.373	311.877	291.668	3162.686
ECR	549	549 - ECR MISC OTH PWR GEN EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
		Total	<u>968.393</u>	<u>1027.862</u>	<u>924.982</u>	<u>972.230</u>	<u>910.972</u>	<u>1033.959</u>	<u>1105.598</u>	<u>1029.321</u>	<u>1014.051</u>	<u>1225.127</u>	<u>1080.992</u>	<u>1137.358</u>	<u>12430.844</u>
ECR	403-404	403 - ECR DEPRECIATION EXP	3991.154	3991.154	3991.154	3991.154	3999.569	4013.567	4019.164	4019.563	4020.331	4015.843	4010.985	4011.013	48074.651
<b>ADJ 5</b>		<b>FAC (excl Base Fuel):</b>													
FAC	440	440-RESIDENTIAL	(1369.731)	(1277.330)	(1377.653)	(994.901)	(1091.054)	(1545.089)	(1634.347)	(1358.172)	(1103.574)	(892.573)	(1232.585)	(1382.930)	(15259.939)
FAC	442.2	442-COMMERCIAL	(1025.182)	(957.822)	(1235.354)	(1182.076)	(1196.121)	(1307.707)	(1315.611)	(1266.353)	(1071.014)	(1016.531)	(1286.193)	(1205.302)	(14065.267)
FAC	442.3	442-INDUSTRIAL	(695.669)	(679.786)	(893.606)	(887.265)	(962.257)	(1000.646)	(960.919)	(900.986)	(832.021)	(833.811)	(1028.344)	(896.404)	(10571.715)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(3.598)	(3.585)	(5.392)	(6.028)	(7.324)	(8.257)	(7.913)	(7.350)	(6.132)	(5.439)	(5.756)	(4.830)	(71.605)
FAC	445	445-OTHER PUBLIC AUTHORITIES	(275.362)	(261.450)	(344.753)	(327.907)	(346.427)	(377.376)	(380.734)	(361.220)	(307.689)	(294.173)	(361.987)	(336.827)	(3975.905)
		Total FAC (excl Base Fuel)	<u>(3369.543)</u>	<u>(3179.974)</u>	<u>(3856.758)</u>	<u>(3398.177)</u>	<u>(3603.182)</u>	<u>(4239.075)</u>	<u>(4299.525)</u>	<u>(3894.081)</u>	<u>(3320.431)</u>	<u>(3042.528)</u>	<u>(3914.864)</u>	<u>(3826.293)</u>	<u>(43944.431)</u>
FAC	501	Total FAC Expense	(3369.543)	(3179.974)	(3856.758)	(3398.177)	(3603.182)	(4239.075)	(4299.525)	(3894.081)	(3320.431)	(3042.528)	(3914.864)	(3826.293)	(43944.431)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 4 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL \$(000)
<b>ADJ 4</b>		<b>OSS:</b>													
OSS	440	440-RESIDENTIAL	(27.089)	(18.646)	(17.610)	(6.888)	(3.683)	(56.991)	(72.135)	(85.042)	(21.465)	(12.992)	(29.367)	(24.980)	(376.891)
OSS	442.2	442-COMMERCIAL	(20.275)	(13.982)	(15.791)	(8.184)	(4.038)	(48.235)	(58.067)	(79.293)	(20.831)	(14.797)	(30.644)	(21.772)	(335.911)
OSS	442.3	442-INDUSTRIAL	(13.758)	(9.923)	(11.423)	(6.143)	(3.249)	(36.909)	(42.412)	(56.416)	(16.183)	(12.137)	(24.501)	(16.192)	(249.246)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(0.071)	(0.052)	(0.069)	(0.042)	(0.025)	(0.305)	(0.349)	(0.460)	(0.119)	(0.079)	(0.137)	(0.087)	(1.796)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(5.446)	(3.817)	(4.407)	(2.270)	(1.170)	(13.920)	(16.804)	(22.618)	(5.985)	(4.282)	(8.625)	(6.084)	(95.427)
		Total	(66.640)	(46.420)	(49.299)	(23.528)	(12.164)	(156.360)	(189.768)	(243.829)	(64.583)	(44.288)	(93.274)	(69.116)	(1059.270)
OSS	447	447-OSS SALES FOR RESALE	465.861	387.726	497.686	186.675	124.896	1125.567	1105.074	1509.083	432.702	347.035	769.399	459.283	7410.987
		<b>OSS Expenses:</b>													
OSS	501	501 Fuel Costs for External OSS	92.290	110.001	122.296	43.476	20.190	194.813	142.941	263.230	88.376	69.695	211.977	118.946	1478.231
OSS	547	547 Fuel Costs for External OSS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	555	555 Purchased Power - OSS	0.000	0.000	0.000	0.000	0.154	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.154
OSS	501	501 Fuel Costs for Utility OSS	17.114	22.869	22.542	5.800	14.740	8.706	0.163	3.118	0.000	0.482	39.929	7.379	142.841
OSS	547	547 Fuel Costs for Utility OSS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	555	555 Purchased Power Costs - External OSS	191.938	133.499	192.657	72.169	52.063	517.892	535.788	610.497	181.926	149.221	251.309	165.062	3054.019
OSS	565	565 Transmission - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	565	565 Transmission - OSS Utility	47.402	36.525	61.983	23.276	14.126	133.958	96.769	149.117	46.432	47.431	91.089	49.181	797.289
OSS	557	557 RTO Costs - OSS External	7.657	4.338	7.970	1.964	1.186	9.829	24.903	93.053	11.442	5.397	13.351	5.335	186.425
OSS	502	502 ECR Consumables - OSS External	8.737	8.426	11.920	3.751	2.517	24.541	23.676	31.423	8.860	8.345	17.835	9.393	159.423
OSS	506	506 ECR Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	502	502 Other Consumables - OSS External	9.235	7.318	9.244	3.836	2.311	22.691	23.740	27.928	7.921	5.989	13.878	9.628	143.719
OSS	506	506 Other Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	502	502 Other Consumables - OSS Utility	1.078	1.469	1.507	0.379	0.983	0.576	0.011	0.211	0.000	0.031	2.717	0.489	9.453
OSS	506	506 Other Consumables - OSS Utility	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
OSS	501	501 Inter-System Losses	1.558	1.388	1.834	0.654	0.406	4.081	4.058	5.401	1.635	1.393	2.949	1.716	27.074
		Total	377.008	325.832	431.953	155.305	108.676	917.087	852.049	1183.977	346.592	287.985	645.033	367.128	5998.627

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2  
SHEET 5 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
ELECTRIC:				
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1, J-1.1/J-1.2	\$ 2,301,287,371	\$ 2,404,580,875
2	WEIGHTED COST OF DEBT	J-1, J-1.1/J-1.2	1.74%	1.79%
3	INTEREST SYNCHRONIZATION		\$ 40,052,988	\$ 43,138,231
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		57,703,171	62,104,103
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 17,650,183	\$ 18,965,872
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1.B	38.7750%	38.7750%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		<u>\$ 6,843,854</u>	<u>\$ 7,354,012</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2.1  
SHEET 1 OF 1  
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL
<b>ADJ 6</b>		<b>ECR FOR OFF-SYSTEM SALES ADJUSTMENT:</b>													\$(000)
		ECR Revenue	13,595	13,683	13,597	13,634	13,495	13,234	13,379	13,323	13,207	13,986	14,059	14,694	163,886
		12 Month Average Ky Juris Revenue less ECR	82,756	82,738	82,421	82,298	82,175	82,035	82,218	82,071	81,949	81,054	80,008	79,035	980,758
		ECR Factor Calculated	16.428%	16.538%	16.497%	16.566%	16.423%	16.133%	16.273%	16.233%	16.116%	17.256%	17.572%	18.591%	16.719%
		Average ECR Factor	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%	16.719%
		447.11 - Sales for Resale - OSS	448	363	474	180	109	1,116	1,105	1,506	433	347	727	451	7,259
		447.1 - Intercompany Sales	1,559	1,944	2,350	2,243	2,432	5,738	6,156	5,625	7,312	3,584	2,434	1,748	43,123
		Total Off-System Sales	2,007	2,307	2,824	2,423	2,541	6,854	7,261	7,130	7,745	3,931	3,161	2,199	50,382
OSS	447	ECR for OSS Adjustment (total sales x avg factor)	336	386	472	405	425	1,146	1,214	1,192	1,295	657	528	368	8,423.260
<b>ADJ 7</b>		<b>CUSTOMER ACCOUNT CHANGES:</b>													
CUST	442.2	Redundant Capacity Rider Revenues	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	2,248	26,976
CUST	442.3	Redundant Capacity Rider Revenues	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	2,399	28,785
CUST	442.3	Curtailable Service Rider Revenues	(28,441)	(40,896)	(37,443)	(29,211)	(30,112)	(33,190)	(33,578)	(32,549)	(31,521)	(35,247)	(20,092)	(27,041)	(379,322)
CUST	445	Power Factor Revenues	(16,455)	(16,455)	(16,455)	(12,680)	(12,680)	(12,680)	(12,680)	(12,680)	(12,680)	(12,680)	(12,680)	(16,455)	(167,256)
<b>ADJ 8</b>		<b>ADVERTISING EXPENSES:</b>													
ADV	913	913-ADVERTISING	37	37	64	49	37	37	37	261	37	51	86	220	950.847
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	2	2	3	2	2	3	3	6	4	2	2	4	34.017

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X\_ BASE PERIOD   X\_ FORECASTED PERIOD  
TYPE OF FILING:   X\_ ORIGINAL      UPDATED      REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 1 OF 7  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	103,600,684	20,666,737	124,267,421	-	124,267,421	Variance is primarily driven by the GLT reset.
4	481.1	COMMERCIAL	31,901,042	8,076,226	39,977,268	-	39,977,268	Variance is primarily driven by the GLT reset.
5	481.2	INDUSTRIAL	3,198,642	1,249,411	4,448,053	-	4,448,053	Variance is primarily driven by the GLT reset.
6	482	OTHER SALES TO PUBLIC AUTHORITIES	3,350,474	1,006,367	4,356,841	-	4,356,841	Variance is primarily driven by the GLT reset.
7		TOTAL SALES TO ULTIMATE CONSUMERS	142,050,842	30,998,741	173,049,583	-	173,049,583	
8	483-484	SALES FOR RESALE	3,224,403	(932,619)	2,291,783	-	2,291,783	Variance is due to lower gas for utility generation due to Paddys Run contract termination.
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
10		TOTAL SALES OF GAS	145,275,245	30,066,121	175,341,366	-	175,341,366	
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	1,122,585	46,409	1,168,995	-	1,168,995	Variance reflects trend in this account and is based on a historic average.
13	488	MISCELLANEOUS SERVICE REVENUE	104,384	(16,022)	88,363	-	88,363	Variance reflects trend in this account and is based on a historic average.
14	489	TRANSPORTATION OF GAS OF OTHERS	7,739,678	(610,588)	7,129,091	-	7,129,091	Variance reflects above normal heating load in the base period.
15	493	RENT FROM GAS PROPERTY	387,521	931	388,452	-	388,452	Variance reflects trend in this account and is based on a historic average.
16	495	OTHER GAS REVENUE	731	(81)	650	-	650	Customery changes in the ordinary course of business.
17		TOTAL OTHER OPERATING REVENUES	9,354,900	(579,350)	8,775,550	-	8,775,550	
18		<b>TOTAL OPERATING REVENUES</b>	154,630,145	29,486,772	184,116,917	-	184,116,917	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 2 OF 7  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
24	805	OTHER GAS PURCHASES	-	-	-	-	-	
25	806	EXCHANGE GAS	-	-	-	-	-	
26	807	PURCHASED GAS EXPENSE	823,406	22,637	846,043	-	846,043	Customary changes in the ordinary course of business.
27	808	GAS WITHDRAWN FROM STORAGE	0	(0)	(0)	-	(0)	
28	810	GAS USED FOR COMPRESSOR STATION FUEL	(472,821)	(16,223)	(489,044)	-	(489,044)	Customary changes in the ordinary course of business.
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	
31		TOTAL OTHER GAS SUPPLY EXPENSES	350,584	6,415	356,999	-	356,999	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
								Decrease in the test year is due to a 5-year inventory study planned to be conducted in the base year. Additionally, Muldraugh labor/transportation costs are lower in the test year due to the budget being spread to various gas FERCs based on a 5 year trending analysis.
33	814	OPERATION SUPERVISION AND ENGINEERING	877,188	(207,598)	669,590	-	669,590	
34	816	WELLS EXPENSE	62,660	(24,090)	38,570	-	38,570	Customary changes in the ordinary course of business.
35	817	LINES EXPENSE	603,834	304,526	908,360	-	908,360	Increase is primarily offset in FERC 833 due primarily to a Magnolia budgeting costs in FERC 817 and actuals are in FERC 833.
36	818	COMPRESSOR STATION EXPENSES	2,069,335	1,012,947	3,082,282	-	3,082,282	Increase is due primarily to Magnolia budgeting FERC 818, but actuals and forecast are appropriately charged to other FERCs (834, 836, 887). Additionally, non-labor fuel gas is offset in FERC 810 and 929.
37	819	COMPRESSOR STATION FUEL AND POWER	537,298	93,702	631,000	-	631,000	Customary changes in the ordinary course of business.
38	821	PURIFICATION EXPENSES	1,469,318	(29,665)	1,439,653	-	1,439,653	Customary changes in the ordinary course of business.
39	823	GAS LOSSES	-	-	-	-	-	
40	824	OTHER EXPENSES	9,172	(9,172)	-	-	-	Customary changes in the ordinary course of business.
41	825	STORAGE WELL ROYALTIES	148,253	(11,518)	136,735	-	136,735	Customary changes in the ordinary course of business.
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	544,682	(63,336)	481,346	-	481,346	Customary changes in the ordinary course of business.

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 3 OF 7  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	427,268	227,789	655,057	-	655,057	The base year is low because costs for inspections, performed in May/June 2016 indicated wells needed re-lined or plugged so costs were charged to capital in July 2016. The forecasted test year includes additional painting expenses.
45	833	MAINTENANCE OF LINES	457,035	(308,374)	148,661	-	148,661	Decrease is primarily offset in FERC 817. 2016 actuals for Magnolia are correctly recorded to FERC 833, but the budget is in FERC 817. Additionally, there is a reduction of labor expense for Muldraugh.
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	602,578	(122,967)	479,611	-	479,611	Offset primarily in FERC 818. The test year decreased for Magnolia due to dollars being budgeted to FERC 818, while actuals are correctly recorded to FERC 834.
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	37,049	(9,649)	27,400	-	27,400	Customary changes in the ordinary course of business.
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	915,968	(273,440)	642,528	-	642,528	Offset primarily in FERC 818. The test year decreased for Magnolia due to dollars being budgeted to FERC 818, while actuals are correctly recorded to FERC 836. This decrease is partially offset by an increase in Muldraugh due to the purchase of amine and carbon for the purification equipment and contractor costs to replace the carbon.
49	837	MAINTENANCE OF OTHER EQUIPMENT	316,044	28,206	344,250	-	344,250	Customary changes in the ordinary course of business.
50		TOTAL UNDERGROUND STORAGE EXPENSES	9,077,684	607,359	9,685,043	-	9,685,043	
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	921,451	(170,944)	750,507	-	750,507	Base year reflects higher costs due to the development of job aids.
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	399,114	51,912	451,026	-	451,026	Customary changes in the ordinary course of business.
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	
55	856	MAIN EXPENSES	661,743	(26,036)	635,707	-	635,707	Customary changes in the ordinary course of business.
56	859	OTHER EXPENSES	-	-	-	-	-	
57	860	RENTS-GAS TRANSMISSION	3,113	5,917	9,030	-	9,030	Customary changes in the ordinary course of business.
58	863	MAINTENANCE OF MAINS	1,673,149	343,198	2,016,347	-	2,016,347	Increase is due primarily to pipeline integrity administration. Regulatory compliance of pipeline records results in increased internal labor costs as well as outside consultants to assist in TIMP risk algorithms. These increases are partially offset by a decrease in in-line inspections (one inspection is anticipated in the test year while two were performed in the base year).
59		TOTAL TRANSMISSION EXPENSES	3,658,569	204,048	3,862,617	-	3,862,617	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1  
PAGE 4 OF 7  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
62	871	DISTRIBUTION LOAD DISPATCHING	629,737	282,855	912,592	-	912,592	Increase is due to 2 Gas Controllers expected to be hired in 2017. Costs for these employees are split between FERC 851 and 871.
63	874	MAINS AND SERVICES EXPENSES	3,264,689	337,612	3,602,301	-	3,602,301	Increase of two headcount driven by storage integrity regulations. Additionally, there are anticipated increases in leak surveys, stopbox inspections and priority valves (higher volumes and prices).
64	875	MEASURING AND REGULATING STATION EXP - GEN.	1,112,311	49,196	1,161,507	-	1,161,507	Customary changes in the ordinary course of business.
65	876	MEASURING AND REGULATING STATION EXP - IND.	474,949	15,732	490,681	-	490,681	Customary changes in the ordinary course of business.
66	877	MEASURING AND REGULATING STATION EXP - CG	174,704	75,488	250,192	-	250,192	Customary changes in the ordinary course of business.
67	878	METER AND HOUSE REGULATOR EXPENSE	1,225,280	146,051	1,371,331	-	1,371,331	Variations in GLT OPEX/cost of sales adjustments between FERC accounts (874, 878, 879, 880, 887, and 892), offset by a decrease for an outage in the base year and lower labor.
68	879	CUSTOMER INSTALLATIONS EXPENSE	334,876	(172,946)	161,930	-	161,930	Variations in GLT OPEX/cost of sales adjustments between FERC accounts (874, 878, 879, 880, 887, and 892).
69	880	OTHER EXPENSES	3,460,666	550,399	4,011,065	-	4,011,065	Increase of five headcount to comply with new regulations.
70	881	RENTS-GAS DISTRIBUTION	6,648	107	6,755	-	6,755	Customary changes in the ordinary course of business.
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	
73	887	MAINTENANCE OF MAINS	9,688,432	328,800	10,017,232	-	10,017,232	Customary changes in the ordinary course of business.
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	122,256	44,434	166,690	-	166,690	Customary changes in the ordinary course of business.
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	282,555	3,859	286,414	-	286,414	Customary changes in the ordinary course of business.
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	313,510	101,847	415,357	-	415,357	Increase of two headcount (one an advanced hire for a retirement offset and one incremental).
77	892	MAINTENANCE OF SERVICES	1,241,869	(169,040)	1,072,829	-	1,072,829	Variations in GLT OPEX/cost of sales adjustments between FERC accounts (874, 878, 879, 880, 887, and 892).
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	15,198	15,198	-	15,198	Customary changes in the ordinary course of business.
74	894	MAINTENANCE OF OTHER EQUIPMENT	487,708	73,690	561,398	-	561,398	Customary changes in the ordinary course of business.
75		TOTAL DISTRIBUTION EXPENSES	22,820,188	1,683,284	24,503,472	-	24,503,472	

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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	860,303	156,469	1,016,772	-	1,016,772	The base year is lower than the test year due primarily to vacancies.
78	902	METER READING EXPENSES	1,921,443	79,280	2,000,723	-	2,000,723	Increase is primarily due to an incremental team leader position.
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	5,411,343	478,169	5,889,512	-	5,889,512	The increase is due to the new Advanced Meter System program, CCS/SAP implementation costs, higher postage costs, higher software maintenance costs (previously charged to FERC 935).
80	904	UNCOLLECTIBLE ACCOUNTS	248,715	163,151	411,866	-	411,866	Forecasted test year includes write offs based on a five year average of 0.226% percent of revenues.
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	(7,847)	8,859	1,012	-	1,012	Customary changes in the ordinary course of business.
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	8,433,957	885,929	9,319,886	-	9,319,886	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	85,541	17,290	102,832	-	102,832	Customary changes in the ordinary course of business.
85	908	CUSTOMER ASSISTANCE EXPENSES	414,474	(332,730)	81,745	-	81,745	The base year is higher by \$300k due to an incorrect allocation between Electric and Gas.
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	89,408	(16,788)	72,620	-	72,620	Various promotional items were not budgeted separately in the test year. Additionally, the base year includes Neighbor-to Neighbor advertising costs in Generation.
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	182,560	59,368	241,929	-	241,929	Increase is due to costs associated with the Advanced Meter System expenses, higher transmission system impact studies and customer notifications.
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	771,984	(272,858)	499,125	-	499,125	
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	-	
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
92	913	ADVERTISING EXPENSES	269,420	(1,232)	268,187	(268,187)	-	Expenses are removed from net operating income in setting base rates.
93	916	MISC SALES EXPENSES	-	-	-	-	-	
94		TOTAL SALES EXPENSES	269,420	(1,232)	268,187	(268,187)	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	7,304,268	493,319	7,797,587	-	7,797,587	Variance reflects changes in headcount, wage inflation, and less allocated to capital in 2018.
97	921	OFFICE SUPPLIES AND EXPENSES	1,643,592	109,679	1,753,271	-	1,753,271	Customary changes in the ordinary course of business.
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(886,568)	(332,127)	(1,218,695)	-	(1,218,695)	The account is credited for a portion of expenses in 920 and 921 accounts that are transferred to construction costs. It reflects the cost increases above and the level of construction activity.
99	923	OUTSIDE SERVICES	4,234,135	227,482	4,461,617	-	4,461,617	Customary changes in the ordinary course of business.
100	924	PROPERTY INSURANCE	183,472	(4,998)	178,474	-	178,474	Customary changes in the ordinary course of business.
101	925	INJURIES AND DAMAGES	705,837	213,043	918,880	-	918,880	Increase in forecasted claims.
102	926	EMPLOYEE PENSION AND BENEFITS	7,948,691	1,660,391	9,609,082	-	9,609,082	Variance reflects higher pension expense due to a decrease in the discount rate and higher medical costs.
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
104	928	REGULATORY COMMISSION EXPENSES	103,862	90,652	194,514	-	194,514	Forecasted period reflects rate case expense amortization for 2014 and 2016.
105	929	DUPLICATE CHARGES--CREDIT	(566,865)	(30,857)	(597,722)	-	(597,722)	Customary changes in the ordinary course of business.
106	930.1	GENERAL ADVERTISING EXPENSES	30,847	(18,388)	12,458	(12,458)	-	Expenses are removed from net operating income in setting base rates.
107	930.2	MISC GENERAL EXPENSES	834,222	(241,122)	593,100	-	593,100	The base year includes a write off of an IT system.
108	931	RENTS	315,508	1,468	316,976	-	316,976	Customary changes in the ordinary course of business.
109	935	MAINTENANCE OF GENERAL PLANT	305,184	(47,934)	257,250	-	257,250	Customary changes in the ordinary course of business.
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	22,156,183	2,120,609	24,276,792	(12,458)	24,264,334	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	67,538,568	5,233,554	72,772,122	(280,646)	72,491,476	
112	403-404	DEPRECIATION AND AMORTIZATION	28,725,052	9,985,409	38,710,461	-	38,710,461	Variance is primarily driven by GLT reset and increase in plant-in-service.
113	408.1	TAXES OTHER THAN INCOME TAXES	8,294,708	2,818,858	11,113,566	-	11,113,566	Variance is primarily driven by GLT reset.
114	409-411	FEDERAL INCOME TAXES	13,643,550	2,416,740	16,060,291	92,521	16,152,812	Variance reflects changes in pre-tax income. See Schedule E.
115	409-411	STATE INCOME TAXES	2,435,744	458,342	2,894,086	16,299	2,910,385	Variance reflects changes in pre-tax income. See Schedule E.
116	411.4	INVESTMENT TAX CREDIT	(58,103)	22,233	(35,870)	-	(35,870)	Lower amortization of investment tax credits.
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	
118		<b>TOTAL OPERATING EXPENSES</b>	<b>120,579,519</b>	<b>20,935,137</b>	<b>141,514,656</b>	<b>(171,826)</b>	<b>141,342,830</b>	
119		<b>NET OPERATING INCOME</b>	<b>34,050,626</b>	<b>8,551,635</b>	<b>42,602,261</b>	<b>171,826</b>	<b>42,774,086</b>	

**Note 1 - See Schedule D-2.1 and testimony for a descriptions of the adjustments.**

**Note 2 - In general, these adjustments represent variances between the Base Period and the end of the Forecasted Period.**

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF GAS:</u></b>								
3	480	RESIDENTIAL	(2,680,398)	(17,323,186)	(79,378,811)	-	-	(99,382,396)	100.000%	(99,382,396)
4	481.1	COMMERCIAL	(562,840)	(7,131,720)	(35,905,047)	-	-	(43,599,608)	100.000%	(43,599,608)
5	481.2	INDUSTRIAL	-	(748,931)	(5,867,057)	-	-	(6,615,988)	100.000%	(6,615,988)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(80,035)	(673,622)	(5,078,253)	-	-	(5,831,911)	100.000%	(5,831,911)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(3,323,273)	(25,877,460)	(126,229,169)	-	-	(155,429,903)	100.000%	(155,429,903)
8	483-484	SALES FOR RESALE	-	(1,529)	(877,449)	-	-	(878,978)	100.000%	(878,978)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(3,323,273)	(25,878,990)	(127,106,618)	-	-	(156,308,881)		(156,308,881)
11		<b><u>OTHER OPERATING REVENUES:</u></b>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(854,856)	(54,774)	-	-	-	(909,630)	100.000%	(909,630)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(854,856)	(54,774)	-	-	-	(909,630)		(909,630)
18		<b>TOTAL OPERATING REVENUES</b>	(4,178,129)	(25,933,764)	(127,106,618)	-	-	(157,218,511)		(157,218,511)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(132,877,175)	-	-	(132,877,175)	100.000%	(132,877,175)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	3,132,617	-	-	3,132,617	100.000%	3,132,617
25	806	EXCHANGE GAS	-	-	4,976,534	-	-	4,976,534	100.000%	4,976,534

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	(613,379)	-	-	(613,379)	100.000%	(613,379)
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	41,463	-	-	41,463	100.000%	41,463
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(125,339,941)	-	-	(125,339,941)		(125,339,941)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,614,202)	-	-	(1,614,202)	100.000%	(1,614,202)
40	824	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(1,614,202)	-	-	(1,614,202)		(1,614,202)



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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	16,568	-	-	-	16,568	100.000%	16,568
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	(658,319)	-	-	-	(658,319)	100.000%	(658,319)
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	179,599	-	-	-	179,599	100.000%	179,599
69	880	OTHER EXPENSES	-	(241,748)	-	-	-	(241,748)	100.000%	(241,748)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	240,979	-	-	-	240,979	100.000%	240,979
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(608,583)	-	-	-	(608,583)	100.000%	(608,583)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(1,071,504)	-	-	-	(1,071,504)		(1,071,504)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(257,944)	-	-	(257,944)	100.000%	(257,944)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(257,944)	-	-	(257,944)		(257,944)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(3,520,261)	-	-	-	-	(3,520,261)	100.000%	(3,520,261)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(3,520,261)	-	-	-	-	(3,520,261)		(3,520,261)
89		<u>SALES EXPENSES:</u>								
90	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 5 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(3,520,261)</u>	<u>(1,071,504)</u>	<u>(127,212,087)</u>	-	-	<u>(131,803,853)</u>		<u>(131,803,853)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	-	(6,200,951)	-	-	-	(6,200,951)	100.000%	(6,200,951)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(2,181,843)	-	-	-	(2,181,843)	100.000%	(2,181,843)
114	409-411	FEDERAL INCOME TAXES	(216,881)	(5,432,838)	34,770	-	1,082,942	(4,532,008)	100.000%	(4,532,008)
115	409-411	STATE INCOME TAXES	(38,207)	(957,070)	6,125	-	190,775	(798,376)	100.000%	(798,376)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	<u>(3,775,349)</u>	<u>(15,844,207)</u>	<u>(127,171,192)</u>	-	1,273,717	<u>(145,517,031)</u>		<u>(145,517,031)</u>
119		NET OPERATING INCOME	<u>(402,780)</u>	<u>(10,089,557)</u>	<u>64,573</u>	-	<u>(1,273,717)</u>	<u>(11,701,481)</u>		<u>(11,701,481)</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 6 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF GAS:</u></b>								
3	480	RESIDENTIAL	(2,013,224)	(2,965,728)	(84,917,418)	-	-	(89,896,370)	100.000%	(89,896,370)
4	481.1	COMMERCIAL	(1,037,891)	(1,145,121)	(38,469,360)	-	-	(40,652,372)	100.000%	(40,652,372)
5	481.2	INDUSTRIAL	-	(125,042)	(6,249,596)	-	-	(6,374,639)	100.000%	(6,374,639)
6	482	OTHER SALES TO PUBLIC AUTHORITIES	(150,672)	(144,181)	(5,634,506)	-	-	(5,929,360)	100.000%	(5,929,360)
7		TOTAL SALES TO ULTIMATE CONSUMERS	(3,201,787)	(4,380,072)	(135,270,880)	-	-	(142,852,740)	100.000%	(142,852,740)
8	483-484	SALES FOR RESALE	-	-	(630,517)	-	-	(630,517)	100.000%	(630,517)
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(3,201,787)	(4,380,072)	(135,901,398)	-	-	(143,483,257)		(143,483,257)
11		<b><u>OTHER OPERATING REVENUES:</u></b>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(1,930,120)	(17,672)	-	-	-	(1,947,793)	100.000%	(1,947,793)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	(1,930,120)	(17,672)	-	-	-	(1,947,793)		(1,947,793)
18		<b>TOTAL OPERATING REVENUES</b>	(5,131,908)	(4,397,745)	(135,901,398)	-	-	(145,431,050)		(145,431,050)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(135,931,100)	-	-	(135,931,100)	100.000%	(135,931,100)
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 7 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	1,885,128	-	-	1,885,128	100.000%	1,885,128
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	(134,045,972)	-	-	(134,045,972)		(134,045,972)
32		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,607,000)	-	-	(1,607,000)	100.000%	(1,607,000)
40	824	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(1,607,000)	-	-	(1,607,000)		(1,607,000)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 8 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	6,830	-	-	-	6,830	100.000%	6,830
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	(279,500)	-	-	-	(279,500)	100.000%	(279,500)
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	73,597	-	-	-	73,597	100.000%	73,597
69	880	OTHER EXPENSES	-	(107,201)	-	-	-	(107,201)	100.000%	(107,201)
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	90,850	-	-	-	90,850	100.000%	90,850
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	(1,141,162)	-	-	-	(1,141,162)	100.000%	(1,141,162)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 9 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	(1,356,586)	-	-	-	(1,356,586)		(1,356,586)
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	(248,426)	-	-	(248,426)	100.000%	(248,426)
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	(248,426)	-	-	(248,426)		(248,426)
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	(4,321,180)	-	-	-	-	(4,321,180)	100.000%	(4,321,180)
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(4,321,180)	-	-	-	-	(4,321,180)		(4,321,180)
89		<u>SALES EXPENSES:</u>								
90	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
93	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):: SCHEDULE WPD-2

SCHEDULE D-2  
PAGE 10 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(4,321,180)</u>	<u>(1,356,586)</u>	<u>(135,901,398)</u>	-	-	<u>(141,579,164)</u>		<u>(141,579,164)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	-	(607,011)	-	-	-	(607,011)	100.000%	(607,011)
113	408.1	TAXES OTHER THAN INCOME TAXES	-	(188,372)	-	-	-	(188,372)	100.000%	(188,372)
114	409-411	FEDERAL INCOME TAXES	(267,275)	(740,372)	-	-	12,644	(995,003)	100.000%	(995,003)
115	409-411	STATE INCOME TAXES	(47,084)	(130,427)	-	-	2,227	(175,284)	100.000%	(175,284)
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
118		TOTAL OPERATING EXPENSES	<u>(4,635,539)</u>	<u>(3,022,767)</u>	<u>(135,901,398)</u>	-	14,872	<u>(143,544,833)</u>		<u>(143,544,833)</u>
119		NET OPERATING INCOME	<u>(496,368)</u>	<u>(1,374,977)</u>	<u>(0)</u>	-	<u>(14,872)</u>	<u>(1,886,217)</u>		<u>(1,886,217)</u>



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 1 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank		ADVERTISING EXPENSE			
			\$	\$	\$	\$		\$
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	-	-	-	-	100.000%	-
4	481.1	COMMERCIAL	-	-	-	-	100.000%	-
5	481.2	INDUSTRIAL	-	-	-	-	100.000%	-
6	482	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	-	100.000%	-
7		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	-	100.000%	-
8	483-484	SALES FOR RESALE	-	-	-	-	100.000%	-
9	496	PROVISION FOR RATE REFUNDS	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	-	-	-	-		-
11		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	-	100.000%	-
15	493	RENT FROM GAS PROPERTY	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	-	-	-	-		-
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	100.000%	-
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 2 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank					
			\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	-	-	100.000%	-
28	810	GAS USED FOR COMPRESSOR STATION FUEL	-	-	-	-	100.000%	-
29	812	GAS USED FOR OTHER UTILITY OPERATIONS	-	-	-	-	100.000%	-
30	813	OTHER GAS SUPPLY EXPENSES	-	-	-	-	100.000%	-
31		TOTAL OTHER GAS SUPPLY EXPENSES	-	-	-	-		-
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	-	-	100.000%	-
40	824	OTHER EXPENSES	-	-	-	-	100.000%	-
41	825	STORAGE WELL ROYALTIES	-	-	-	-	100.000%	-
42	826	RENTS-STORAGE FIELDS	-	-	-	-	100.000%	-
43	830	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
44	832	MAINTENANCE OF RESERVOIRS AND WELLS	-	-	-	-	100.000%	-
45	833	MAINTENANCE OF LINES	-	-	-	-	100.000%	-
46	834	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	-	-	-	-	100.000%	-
47	835	MAINTENANCE OF REGULATING STATION EQUIPMENT	-	-	-	-	100.000%	-
48	836	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	100.000%	-
49	837	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	-	-		-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 3 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank					
			\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>						
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>						
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	100.000%	-
64	875	MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
65	876	MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
66	877	MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
67	878	METER AND HOUSE REGULATOR EXPENSE	-	-	-	-	100.000%	-
68	879	CUSTOMER INSTALLATIONS EXPENSE	-	-	-	-	100.000%	-
69	880	OTHER EXPENSES	-	-	-	-	100.000%	-
70	881	RENTS-GAS DISTRIBUTION	-	-	-	-	100.000%	-
71	885	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	100.000%	-
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	100.000%	-
73	887	MAINTENANCE OF MAINS	-	-	-	-	100.000%	-
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	-	-	-	-	100.000%	-
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	-	-	-	-	100.000%	-
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	-	-	-	-	100.000%	-
77	892	MAINTENANCE OF SERVICES	-	-	-	-	100.000%	-
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 4 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank		ADVERTISING EXPENSE			
			\$	\$	\$	\$		\$
74	894	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	100.000%	-
75		TOTAL DISTRIBUTION EXPENSES	-	-	-	-		-
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
77	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	100.000%	-
78	902	METER READING EXPENSES	-	-	-	-	100.000%	-
79	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	100.000%	-
80	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	100.000%	-
81	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	100.000%	-
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-		-
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
84	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	100.000%	-
85	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	-	100.000%	-
86	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	100.000%	-
87	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	100.000%	-
88		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-		-
89		<u>SALES EXPENSES:</u>						
90	911	SALES SUPERVISION	-	-	-	-	100.000%	-
91	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	100.000%	-
92	913	ADVERTISING EXPENSES	-	-	(268,187)	(268,187)	100.000%	(268,187)
93	916	MISC SALES EXPENSES	-	-	-	-	100.000%	-
94		TOTAL SALES EXPENSES	-	-	(268,187)	(268,187)		(268,187)
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
96	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	100.000%	-
97	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	100.000%	-
98	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

SCHEDULE D-2.1  
PAGE 5 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	ADJ 8	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			These adjustments left intentionally blank		ADVERTISING EXPENSE			
			\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	(12,458)	(12,458)	100.000%	(12,458)
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	100.000%	-
110		<b>TOTAL ADMINISTRATIVE AND GENERAL EXPENSES</b>	<u>-</u>	<u>-</u>	<u>(12,458)</u>	<u>(12,458)</u>		<u>(12,458)</u>
111		<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>-</u>	<u>-</u>	<u>(280,646)</u>	<u>(280,646)</u>		<u>(280,646)</u>
112	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	-	100.000%	-
113	408.1	TAXES OTHER THAN INCOME TAXES	-	-	-	-	100.000%	-
114	409-411	FEDERAL INCOME TAXES	-	-	92,521	92,521	100.000%	92,521
115	409-411	STATE INCOME TAXES	-	-	16,299	16,299	100.000%	16,299
116	411.4	INVESTMENT TAX CREDIT	-	-	-	-	100.000%	-
117	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	100.000%	-
118		<b>TOTAL OPERATING EXPENSES</b>	<u>-</u>	<u>-</u>	<u>(171,826)</u>	<u>(171,826)</u>		<u>(171,826)</u>
119		<b>NET OPERATING INCOME</b>	<u>-</u>	<u>-</u>	<u>171,826</u>	<u>171,826</u>		<u>171,826</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 1 OF 3  
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Actual Mar-16	Actual Apr-16	Actual May-16	Actual Jun-16	Actual Jul-16	Actual Aug-16	Actual Sep-16	Actual Oct-16	Actual Nov-16	Actual Dec-16	Forecast Jan-17	Forecast Feb-17	TOTAL \$(000)
<b>ADJ 1 DSM:</b>															
DSM 480	RESIDENTIAL		226.134	264.391	335.357	213.596	294.803	265.558	127.010	122.345	177.138	274.158	184.966	194.942	2680.398
DSM 481.1	COMMERCIAL		6.826	6.138	9.924	7.179	10.707	10.168	95.630	72.451	72.582	110.924	77.065	83.246	562.840
DSM 481.2	INDUSTRIAL		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM 489	TRANSPORTATION OF GAS OF OTHERS		0.357	0.307	0.291	0.232	0.231	0.220	271.324	194.488	134.289	117.627	64.940	70.549	854.856
DSM 482	OTHER SALES TO PUBLIC AUTHORITIES		0.246	0.982	1.409	0.964	1.154	1.157	14.295	10.698	10.505	15.834	10.959	11.832	80.035
DSM 483-484	SALES FOR RESALE		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	TOTAL DSM REVENUES		<u>233.562</u>	<u>271.818</u>	<u>346.981</u>	<u>221.972</u>	<u>306.895</u>	<u>277.103</u>	<u>508.260</u>	<u>399.982</u>	<u>394.514</u>	<u>518.543</u>	<u>337.930</u>	<u>360.570</u>	<u>4178.129</u>
DSM 908	908 - DSM PROGRAM EXP		214.670	249.734	319.282	204.191	281.946	254.735	411.325	303.047	297.579	421.608	269.752	292.392	3520.261
DSM 403-404	403 - DSM DEPRECIATION EXP		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>ADJ 2 GAS LINE TRACKER (GLT):</b>															
GLT 480	RESIDENTIAL		1203.758	1144.071	1342.929	1342.328	1358.159	1434.179	1459.613	1494.276	1464.864	1499.714	1809.271	1770.024	17323.186
GLT 481.1	COMMERCIAL		548.015	522.832	598.409	592.908	591.918	625.441	569.189	577.341	561.281	573.492	692.520	678.374	7131.720
GLT 481.2	INDUSTRIAL		57.741	53.594	59.578	59.496	60.775	57.368	60.796	62.551	62.934	62.898	75.936	75.263	748.931
GLT 489	TRANSPORTATION OF GAS OF OTHERS		0.000	0.000	0.000	0.000	0.000	0.000	12.510	12.466	9.467	7.940	7.206	5.186	54.774
GLT 482	OTHER SALES TO PUBLIC AUTHORITIES		30.496	29.160	33.001	33.156	32.875	36.243	62.285	69.160	73.636	79.815	97.953	95.843	673.622
GLT 483-484	SALES FOR RESALE		0.245	0.246	0.260	0.260	0.260	0.260	0.000	0.000	0.000	0.000	0.000	0.000	1.529
	TOTAL GLT REVENUES		<u>1840.255</u>	<u>1749.904</u>	<u>2034.177</u>	<u>2028.147</u>	<u>2043.987</u>	<u>2153.490</u>	<u>2164.394</u>	<u>2215.795</u>	<u>2172.182</u>	<u>2223.858</u>	<u>2682.887</u>	<u>2624.689</u>	<u>25933.764</u>
<b>GLT Expenses:</b>															
GLT 874	874.1 - Other Mains/Serv Exp GLT		0.000	(10.890)	(0.688)	(0.035)	(1.383)	(1.980)	0.000	0.000	0.000	0.000	0.026	(1.618)	(16.568)
GLT 878	878.1 - Meter/Reg Expense GLT		62.488	50.470	77.371	62.443	66.141	61.493	59.000	59.000	59.000	59.000	25.994	15.919	658.319
GLT 879	879.1 - Cust Install Expense GLT		(24.976)	(17.847)	(17.107)	(15.051)	(17.802)	(18.183)	(15.000)	(15.000)	(15.000)	(15.000)	(3.334)	(5.299)	(179.599)
GLT 880	880.1 - Other Gas Distribution Exp GLT		(0.310)	4.837	30.103	26.859	15.765	3.831	13.618	8.618	57.328	73.618	3.198	4.282	241.748
GLT 887	887.1 - Mtce-Gas Mains-Distr GLT		(26.953)	(153.728)	(3.453)	(25.033)	(52.717)	(27.178)	8.000	50.000	(15.000)	15.000	6.118	(16.035)	(240.979)
GLT 892	892.1 - Mtce-Oth Services - GLT		2.095	6.389	29.825	16.061	28.301	82.889	82.343	82.512	47.746	46.840	107.509	76.073	608.583
GLT 403-404	403.6 - Depreciation - GLT		482.550	493.679	505.731	518.590	531.104	543.859	557.997	572.229	585.002	596.625	606.299	614.290	6607.954
GLT 403-404	403.6 - Depreciation (retirements) - GLT		(35.789)	(35.789)	(35.789)	(35.789)	(38.149)	(38.149)	(38.149)	(43.480)	(48.810)	(10.661)	(10.661)	(10.661)	(407.003)
	TOTAL		<u>459.105</u>	<u>337.120</u>	<u>585.994</u>	<u>548.045</u>	<u>533.620</u>	<u>606.583</u>	<u>667.809</u>	<u>719.210</u>	<u>675.597</u>	<u>727.273</u>	<u>735.148</u>	<u>676.951</u>	<u>7272.455</u>
GLT 408.1	408.1 - Property Tax - GLT		170.197	170.197	170.197	170.197	170.197	170.197	170.197	170.197	170.197	170.197	239.936	239.936	2181.843
<b>ADJ 3 GSC:</b>															
GSC 480	RESIDENTIAL		5071.643	3730.498	1973.154	1340.658	1186.972	1393.931	1288.530	2948.691	8694.702	16380.549	18495.679	16873.804	79378.811
GSC 481.1	COMMERCIAL		2442.051	1655.660	1200.606	937.877	847.586	1002.962	970.173	1746.176	3562.663	6627.561	7706.083	7205.650	35905.047
GSC 481.2	INDUSTRIAL		312.183	247.288	372.606	332.939	242.621	329.606	325.434	559.188	718.875	850.530	788.247	787.541	5867.057
GSC 489	TRANSPORTATION OF GAS OF OTHERS														0.000
GSC 482	OTHER SALES TO PUBLIC AUTHORITIES		384.569	189.630	146.096	102.154	82.158	113.596	150.740	267.895	528.730	962.253	1111.061	1039.372	5078.253
GSC 483-484	SALES FOR RESALE		162.270	47.933	71.952	94.646	86.042	103.470	43.644	33.643	67.215	57.551	52.576	56.505	877.449
	TOTAL GSC REVENUE		<u>8372.717</u>	<u>5871.007</u>	<u>3764.414</u>	<u>2808.273</u>	<u>2445.381</u>	<u>2943.563</u>	<u>2778.521</u>	<u>5555.593</u>	<u>13572.185</u>	<u>24878.445</u>	<u>28153.647</u>	<u>25962.872</u>	<u>127106.618</u>
<b>GAS SUPPLY COST:</b>															
GSC 801-803	803 - GAS TRANSMISSION LINE PURCHASES		5688.584	3697.692	4449.431	6471.243	11509.883	12398.339	12808.491	13447.247	13731.923	17197.525	16350.782	15126.036	132877.175
GSC 805	805 - GAS (OVER)/UNDER		(2025.373)	(1128.069)	(572.628)	447.831	(327.925)	473.547	0.000	0.000	0.000	0.000	0.000	0.000	(3132.617)
GSC 806	806 - EXCHANGE GAS		35.086	(1445.470)	(1786.233)	(432.340)	(973.037)	(374.540)	0.000	0.000	0.000	0.000	0.000	0.000	(4976.534)
GSC 807	807 - GAS PROCUREMENT EXP		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC 808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE		4507.471	4690.566	1629.921	(3828.367)	(7804.895)	(9647.039)	(10238.799)	(8117.091)	(388.203)	7469.779	11643.033	10697.004	613.379
GSC 812	812 - GAS USED FOR UTILITY OPERATIONS		(15.229)	(10.849)	(4.417)	(4.439)	(2.674)	(3.855)	0.000	0.000	0.000	0.000	0.000	0.000	(41.463)
GSC 813	813 - OTHER GAS SUPPLY EXPENSES		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC 823	823 - GAS LOSSES		103.449	87.678	90.221	90.182	113.562	128.110	174.000	193.000	194.000	182.000	139.000	119.000	1614.202
GSC 904	904 - GSC UNCOLLECTIBLE EXPENSE		17.276	16.718	15.570	10.322	11.696	13.824	34.829	32.438	34.465	29.141	20.833	20.833	257.944
	TOTAL GAS SUPPLY EXPENSES		<u>8311.264</u>	<u>5908.266</u>	<u>3821.866</u>	<u>2754.433</u>	<u>2526.610</u>	<u>2988.386</u>	<u>2778.521</u>	<u>5555.593</u>	<u>13572.185</u>	<u>24878.445</u>	<u>28153.647</u>	<u>25962.872</u>	<u>127212.087</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 2 OF 3  
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL \$(000)
<b>ADJ 1 DSM:</b>															
DSM	480	RESIDENTIAL	81.819	93.376	97.163	167.620	205.329	107.167	221.158	233.763	279.419	209.911	188.611	127.888	2013.224
DSM	481.1	COMMERCIAL	59.782	73.940	73.166	100.602	85.025	43.738	92.915	100.289	119.783	105.744	98.039	84.869	1037.891
DSM	481.2	INDUSTRIAL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
DSM	489	TRANSPORTATION OF GAS OF OTHERS	171.335	216.534	207.974	271.422	158.713	46.865	79.180	85.840	115.937	144.387	204.849	227.086	1930.120
DSM	482	OTHER SALES TO PUBLIC AUTHORITIES	8.911	10.993	10.874	14.918	12.254	6.237	13.216	14.257	17.032	15.183	14.259	12.538	150.672
DSM	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL DSM REVENUES			321.848	394.844	389.177	554.561	461.321	204.008	406.468	434.148	532.170	475.224	505.757	452.380	5131.908
DSM	908	908 - DSM PROGRAM EXP	304.821	377.817	372.150	537.534	444.294	186.981	288.374	316.054	414.076	357.130	387.663	334.286	4321.180
DSM	403-404	403 - DSM DEPRECIATION EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
<b>ADJ 2 GAS LINE TRACKER (GLT):</b>															
GLT	480	RESIDENTIAL	122.002	152.517	154.923	174.754	160.171	165.594	361.470	312.638	337.935	300.531	369.597	353.596	2965.728
GLT	481.1	COMMERCIAL	47.704	59.695	60.491	67.802	61.473	63.319	138.356	119.819	129.522	115.693	143.219	138.029	1145.121
GLT	481.2	INDUSTRIAL	5.120	6.614	6.400	7.002	6.282	6.700	15.184	13.302	14.329	12.768	16.148	15.194	125.042
GLT	489	TRANSPORTATION OF GAS OF OTHERS	0.977	0.899	1.350	1.831	1.726	1.265	1.421	0.901	1.459	1.660	1.928	2.255	17.672
GLT	482	OTHER SALES TO PUBLIC AUTHORITIES	5.108	6.435	6.565	7.746	7.858	8.674	19.577	16.937	17.864	14.993	17.167	15.257	144.181
GLT	483-484	SALES FOR RESALE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL GLT REVENUES			180.911	226.160	229.728	259.135	237.510	245.553	536.008	463.597	501.108	445.644	548.058	524.332	4397.745
<b>GLT Expenses:</b>															
GLT	874	874.1 - Other Mains/Serv Exp GLT	(0.242)	0.000	0.000	(0.001)	0.000	0.000	0.027	(1.721)	0.000	(4.588)	(0.290)	(0.015)	(6.830)
GLT	878	878.1 - Meter/Reg Expense GLT	11.558	23.374	23.374	23.374	23.374	23.374	27.645	16.929	26.328	21.264	32.600	26.306	279.500
GLT	879	879.1 - Cust Install Expense GLT	(3.111)	(5.942)	(5.943)	(5.943)	(5.942)	(5.943)	(3.546)	(5.635)	(10.523)	(7.520)	(7.208)	(6.341)	(73.597)
GLT	880	880.1 - Other Gas Distribution Exp GLT	10.576	12.827	9.827	9.827	9.827	7.827	3.020	4.172	7.480	8.736	10.245	12.837	107.201
GLT	887	887.1 - Mtce-Gas Mains-Distr GLT	(9.213)	(5.942)	3.169	19.808	(5.942)	5.943	6.507	(17.053)	(11.356)	(64.770)	(1.455)	(10.546)	(90.850)
GLT	892	892.1 - Mtce-Oth Services - GLT	92.500	112.216	98.926	101.370	95.478	84.695	108.558	69.867	88.966	89.088	107.444	92.054	1141.162
GLT	403-404	403.6 - Depreciation - GLT	5.143	15.927	26.675	37.001	47.016	55.957	61.805	65.046	68.222	71.443	74.731	78.045	607.011
GLT	403-404	403.6 - Depreciation (retirements) - GLT	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
TOTAL			107.211	152.460	156.028	185.436	163.811	171.853	204.016	131.605	169.117	113.653	216.067	192.340	1963.597
GLT	408.1	408.1 - Property Tax - GLT	0.000	0.000	0.000	0.000	0.000	0.000	31.395	31.395	31.395	31.395	31.395	31.395	188.372
<b>ADJ 3 GSC:</b>															
GSC	480	RESIDENTIAL	1205.256	1041.787	1232.680	1866.366	6664.818	13379.634	18396.127	16882.814	13234.696	6141.739	3317.510	1553.990	84917.418
GSC	481.1	COMMERCIAL	880.635	824.941	928.239	1120.155	2759.844	5460.594	7728.774	7243.031	5673.526	3093.941	1724.431	1031.252	38469.360
GSC	481.2	INDUSTRIAL	313.455	295.610	322.526	380.448	572.718	726.731	816.760	816.071	680.498	529.800	449.139	345.839	6249.596
GSC	489	TRANSPORTATION OF GAS OF OTHERS													0.000
GSC	482	OTHER SALES TO PUBLIC AUTHORITIES	136.833	127.960	143.748	172.907	408.376	792.552	1115.064	1045.426	819.760	454.196	259.062	158.622	5634.506
GSC	483-484	SALES FOR RESALE	47.947	42.865	41.990	38.295	56.618	48.392	52.877	52.870	63.467	73.546	62.336	49.313	630.517
TOTAL GSC REVENUE			2584.126	2333.163	2669.183	3578.171	10462.372	20407.902	28109.603	26040.213	20471.947	10293.223	5812.479	3139.016	135901.398
<b>GAS SUPPLY COST:</b>															
GSC	801-803	803 - GAS TRANSMISSION LINE PURCHASES	10858.133	12669.446	12498.462	11891.699	10671.108	12536.934	15952.112	14879.908	13243.161	7423.957	5437.703	7868.477	135931.100
GSC	805	805 - GAS (OVER)/UNDER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	806	806 - EXCHANGE GAS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	807	807 - GAS PROCUREMENT EXP	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	808	808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE	(8410.839)	(10492.116)	(10005.111)	(8507.360)	(402.568)	7688.135	11986.919	11010.733	7094.215	2753.694	258.204	(4859.033)	(1885.128)
GSC	812	812 - GAS USED FOR UTILITY OPERATIONS	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	813	813 - OTHER GAS SUPPLY EXPENSES	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
GSC	823	823 - GAS LOSSES	116.000	135.000	155.000	173.000	173.000	162.000	150.000	129.000	114.000	95.000	96.000	109.000	1607.000
GSC	904	904 - GSC UNCOLLECTIBLE EXPENSE	20.833	20.833	20.833	20.833	20.833	20.833	20.572	20.572	20.572	20.572	20.572	20.572	248.426
TOTAL GAS SUPPLY EXPENSES			2584.126	2333.163	2669.183	3578.171	10462.372	20407.902	28109.603	26040.213	20471.947	10293.223	5812.479	3139.016	135901.398

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE WPD-2  
SHEET 3 OF 3  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
GAS:				
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	\$ 490,323,189	\$ 706,897,908
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	1.74%	1.79%
3	INTEREST SYNCHRONIZATION		\$ 8,533,879	\$ 12,681,763
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		11,818,774	12,720,117
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 3,284,895	\$ 38,354
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1.B	38.7750%	38.7750%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		<u>\$ 1,273,717</u>	<u>\$ 14,872</u>



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE WPD-2.1  
SHEET 1 OF 1  
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast Jul-17	Forecast Aug-17	Forecast Sep-17	Forecast Oct-17	Forecast Nov-17	Forecast Dec-17	Forecast Jan-18	Forecast Feb-18	Forecast Mar-18	Forecast Apr-18	Forecast May-18	Forecast Jun-18	TOTAL
<b>ADJ 8</b>		<b>ADVERTISING EXPENSES:</b>													
ADV	913	913-ADVERTISING	10	10	18	14	10	10	10	74	10	14	24	62	268.187
ADV	930.1	930.1-MISC GENERAL ADVERTISING EXPENSE	1	1	1	1	1	1	1	2	1	1	1	1	12.458

\$(000)

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(e)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes.*

**Response:**

See attached.

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - ELECTRIC OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2017 AND FORECAST PERIOD TME JUNE 30, 2018

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 1 OF 3

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	
1	Operating Income Before Income Taxes	220,219,143	(51,097,052)	169,122,091	(7,929,213)	161,192,878	93,227,480	254,420,358	
2	Interest Charges	40,052,988	3,085,243	43,138,231	0	43,138,231		43,138,231	
3	Book Net Income before Income Tax & Credits	LN 1 - 2	180,166,155	(54,182,295)	125,983,860	(7,929,213)	118,054,647	93,227,480	211,282,127
4	Permanent Differences:								
5	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	
6	Other Permanent Differences	112,700	(700)	112,000	0	112,000		112,000	
7	Total Permanent Differences	LN 5+6	112,700	(700)	112,000	0	112,000	0	112,000
8	Temporary Differences:								
9	Bonus Depreciation	(276,448,169)	97,562,736	(178,885,433)	0	(178,885,433)	0	(178,885,433)	
10	Excess of Tax over Book Depreciation	(60,471,234)	25,391,879	(35,079,355)	0	(35,079,355)	0	(35,079,355)	
11	Federal Net Operating Loss	199,968,207	(85,201,177)	114,767,030	7,468,712	122,235,742	(87,774,341)	34,461,401	
12	Other Temporary Differences	(46,369,961)	15,510,569	(30,859,392)	0	(30,859,392)	0	(30,859,392)	
13	Total Temporary Differences	LN 9+10+11+12	(183,321,157)	53,264,007	(130,057,150)	7,468,712	(122,588,438)	(87,774,341)	(210,362,779)
14	Subtotal		(3,042,302)	(918,987)	(3,961,290)	(460,501)	5,453,139	1,031,348	
15	Total State Tax Expense	LN 39	3,042,302	918,987	3,961,290	460,501	(5,453,139)	(1,031,348)	
16	Federal Taxable Income	LN 14+15	0	0	0	0	0	0	
17	Federal Income Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
18	Current Federal Tax Before Adjustments	LN 16 x 17	0	0	0	0	0	0	
19	Federal tax adjustments:								
20	Other Current Adjustments		9,066	(9,066)	0	0	0	0	
21	Prior Period Adjustments		9,288,902	(9,288,902)	0	0	0	0	
22	Total Federal Current Tax Expense	SUM LN 18-21	9,297,968	(9,297,968)	0	0	0	0	
23	State Current Tax Expense:								
24	Federal Taxable Income	LN 14	(3,042,302)	(918,987)	(3,961,290)	(460,501)	5,453,139	1,031,348	
25	State tax adjustments:								
26	Addback Section 199 Manufacturing Deduction		0	0	0	0	0	0	
27	State Section 199 Manufacturing Deduction		530,421	334,700	865,122	254,195	(2,341,830)	(1,222,514)	
28	Addback Federal Net Operating Loss		(199,968,207)	85,201,177	(114,767,030)	(7,468,712)	87,774,341	(34,461,401)	
29	Addback Bonus Depreciation		276,448,169	(97,562,736)	178,885,433	0	178,885,433	178,885,433	
30	Addback Federal Tax Depreciation		173,351,436	16,434,415	189,785,851	0	189,785,851	189,785,851	
31	State Tax Depreciation		(273,452,266)	(37,043,983)	(310,496,249)	0	(310,496,249)	(310,496,249)	
32	State Taxable Income	SUM LN 24-31	(26,132,750)	(33,555,413)	(59,688,163)	(7,675,018)	90,885,650	23,522,468	
33	State Income Tax Rate		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	
34	State Current Tax Expense Before Adjustments	LN 32 x 33	(1,567,965)	(2,013,325)	(3,581,290)	(460,501)	5,453,139	1,411,348	
35	State Tax Credits and Adjustments:								
36	Kentucky Coal Credit		(365,750)	(14,250)	(380,000)	0	(380,000)	(380,000)	
37	Other Current Adjustments		1,554	(1,554)	0	0	0	0	
38	Prior Period Adjustments		(1,110,142)	1,110,142	0	0	0	0	
39	Total State Current Tax Expense	SUM LN 34-38	(3,042,302)	(918,987)	(3,961,290)	(460,501)	5,453,139	1,031,348	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2017 AND FORECAST PERIOD TME JUNE 30, 2018

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

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PAGE 2 OF 3

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$	\$	
40	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
41	INVESTMENT TAX CREDIT:								
42	Amortization of ITC	1,849,239		(1,002,535)		(1,002,535)		(1,002,535)	
43	TOTAL INVESTMENT TAX CREDIT	1,849,239		(1,002,535)		(1,002,535)		(1,002,535)	
44	INCOME TAX DEFERRED - FEDERAL:								
45	Storm Damages	(2,743,850)	267,655	(2,476,194)		(2,476,194)		(2,476,194)	
46	Amortization Loss on Reacquired Debt	(144,162)	(181,109)	(325,271)		(325,271)		(325,271)	
47	Bonus Depreciation	96,756,859	(34,146,957)	62,609,902		62,609,902		62,609,902	
48	ARO CCR	2,416,289	1,615,269	4,031,558		4,031,558		4,031,558	
49	Contributions In Aid of Const. & Capitalized Interest	(3,223,636)	(1,327,928)	(4,551,564)		(4,551,564)		(4,551,564)	
50	Contingency Reserve	(164,500)	164,500	0		0		0	
51	Cost of Removal	12,270,361	(2,152,420)	10,117,941		10,117,941		10,117,941	
52	Demand Side Management	227,897	225,300	453,196		453,196		453,196	
53	Environmental Cost Recovery	(1,999,117)	2,875,952	876,835		876,835		876,835	
54	Fuel Adjustment Clause - KY	(113,753)	(263,699)	(377,453)		(377,453)		(377,453)	
55	Post Retirement Benefits	718,242	113,084	831,326		831,326		831,326	
56	Pensions	3,536,748	(2,019,102)	1,517,646		1,517,646		1,517,646	
57	Federal Net Operating Loss	(69,988,873)	29,820,412	(40,168,461)	(2,614,049)	(42,782,510)	30,721,019	(12,061,490)	
58	Interest Rate Swaps	1,518,678	(1,992,065)	(473,387)		(473,387)		(473,387)	
59	MISO Exit Fees	85,794	(64,346)	21,449		21,449		21,449	
60	Obsolete Inventory	2,697,800	(2,697,800)	0		0		0	
61	OSS Adjustment Clause - KY	4,108	(44,576)	(40,468)		(40,468)		(40,468)	
62	Tax Gain/Loss	0	815,595	815,595		815,595		815,595	
63	Refined Coal	(85,799)	128,699	42,900		42,900		42,900	
64	Regulatory Expenses	382,486	(565,986)	(183,500)		(183,500)		(183,500)	
65	Swap Termination	(127,869)	0	(127,869)		(127,869)		(127,869)	
66	Tax Depreciation in excess of Book Depreciation	17,792,919	(8,786,729)	9,006,190		9,006,190		9,006,190	
67	ADJUSTMENTS:								
68	Prior Period Adjustments	(9,716,189)	9,716,189	0		0		0	
69	Federal Excess Deferrals	(79,833)	12,063	(67,770)		(67,770)		(67,770)	
70	Permanent Loss on Tax Depreciation	149,554	10,846	160,400		160,400		160,400	
71	Solar Credit Carryforward	(3,000,000)	3,000,000	0		0		0	
72	Hydro and R&E Tax Credit	(645,226)	45,226	(600,000)		(600,000)		(600,000)	
71	Other	12,013	(12,013)	0		0		0	
72	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 45-71	46,536,941	(5,443,941)	41,093,000	(2,614,049)	38,478,951	30,721,019	69,199,970
73	TOTAL FEDERAL INCOME TAXES	LN 22+72	55,834,909	(14,741,909)	41,093,000	(2,614,049)	38,478,951	30,721,019	69,199,970

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC  
FOR THE BASE PERIOD TME FEBRUARY 28, 2017 AND FORECAST PERIOD TME JUNE 30, 2018

DATA:    X    BASE PERIOD    X    FORECASTED PERIOD  
TYPE OF FILING:    X    ORIGINAL       UPDATED       REVISED  
WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
74	INCOME TAX DEFERRED - STATE:								
75	Storm Damages	(500,398)	48,813	(451,586)		(451,586)		(451,586)	
76	Amortization Loss on Reacquired Debt	(26,291)	(33,029)	(59,320)		(59,320)		(59,320)	
77	ARO CCR	440,661	294,578	735,239		735,239		735,239	
78	Contributions In Aid of Const. & Capitalized Interest	(587,897)	(242,175)	(830,072)		(830,072)		(830,072)	
79	Contingency Reserve	(30,000)	30,000	0		0		0	
80	Cost of Removal	2,237,756	(392,539)	1,845,217		1,845,217		1,845,217	
81	Demand Side Management	41,562	41,088	82,650		82,650		82,650	
82	Environmental Cost Recovery	(364,581)	524,490	159,909		159,909		159,909	
83	Fuel Adjustment Clause - KY	(20,745)	(48,091)	(68,836)		(68,836)		(68,836)	
84	Post Retirement Benefits	130,986	20,623	151,610		151,610		151,610	
85	Pensions	645,000	(368,225)	276,774		276,774		276,774	
86	Interest Rate Swaps	276,963	(363,295)	(86,332)		(86,332)		(86,332)	
87	MISO Exit Fees	15,646	(11,735)	3,912		3,912		3,912	
88	Obsolete Inventory	492,000	(492,000)	0		0		0	
89	OSS Adjustment Clause - KY	749	(8,129)	(7,380)		(7,380)		(7,380)	
90	Tax Gain/Loss	0	148,741	148,741		148,741		148,741	
91	Refined Coal	(15,647)	23,471	7,824		7,824		7,824	
92	Regulatory Expenses	69,754	(103,219)	(33,465)		(33,465)		(33,465)	
93	Swap Termination	(23,320)	0	(23,320)		(23,320)		(23,320)	
94	Tax Depreciation in excess of Book Depreciation	9,634,324	(286,939)	9,347,385		9,347,385		9,347,385	
95	ADJUSTMENTS:								
96	Prior Period Adjustments	1,116,509	(1,116,509)	0		0		0	
97	Excess Deferrals	(239,499)	40,931	(198,568)		(198,568)		(198,568)	
98	Permanent Loss on Tax Depreciation	25,146	(150)	24,996		24,996		24,996	
99	Other	0	0	0		0		0	
100	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 75-99	13,318,678	(2,293,301)	11,025,377	0	11,025,377	0	11,025,377
101	TOTAL STATE INCOME TAXES	LN 39+100	10,276,375	(3,212,288)	7,064,087	(460,501)	6,603,586	5,453,139	12,056,725
102	TOTAL INCOME TAXES	LN 43+73+101	67,960,523	(17,954,197)	47,154,552	(3,074,550)	44,080,002	36,174,158	80,254,160

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - ELECTRIC OPERATIONS  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371 - GAS OPERATIONS

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
FOR THE BASE PERIOD TME FEBRUARY 28, 2017 AND FORECAST PERIOD TME JUNE 30, 2018

DATA:   X   BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 1 OF 3

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	50,071,817	11,448,951	61,520,768	280,646	61,801,414	13,770,452	75,571,866
2	Interest Charges	8,533,879	4,147,884	12,681,763	0	12,681,763		12,681,763
3	Book Net Income before Income Tax & Credits	41,537,938	7,301,066	48,839,004	280,646	49,119,650	13,770,452	62,890,102
4	Permanent Differences:							
5	Section 199 Manufacturing Deduction	0	0	0	0	0	0	0
6	Other Permanent Differences	27,300	700	28,000		28,000		28,000
7	Total Permanent Differences	27,300	700	28,000	0	28,000	0	28,000
8	Temporary Differences:							
9	Bonus Depreciation	(48,225,653)	22,698,492	(25,527,161)	0	(25,527,161)	0	(25,527,161)
10	Excess of Tax over Book Depreciation	(20,334,210)	(2,834,545)	(23,168,755)	0	(23,168,755)	0	(23,168,755)
11	Federal Net Operating Loss	42,840,526	(37,881,954)	4,958,572	(264,347)	4,694,225	(12,964,979)	(8,270,754)
12	Other Temporary Differences	(16,432,026)	12,394,201	(4,037,826)	0	(4,037,826)	0	(4,037,826)
13	Total Temporary Differences	(42,151,363)	(5,623,806)	(47,775,169)	(264,347)	(48,039,516)	(12,964,979)	(61,004,495)
14	Subtotal	(586,125)	1,677,960	1,091,836	16,299	1,108,135	805,473	1,913,607
15	Total State Tax Expense	586,125	(1,677,960)	(1,091,836)	(16,299)	(1,108,135)	(805,473)	(1,913,607)
16	Federal Taxable Income	0	0	0	0	0	0	0
17	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
18	Current Federal Tax Before Adjustments	0	0	0	0	0	0	0
19	Federal tax adjustments:							
20	Other Current Adjustments	679	(679)	0	0	0	0	0
21	Prior Period Adjustments	(7,159,513)	7,159,513	0	0	0	0	0
22	Total Federal Current Tax Expense	(7,158,834)	7,158,834	0	0	0	0	0
23	State Current Tax Expense:							
24	Federal Taxable Income	(586,125)	1,677,960	1,091,836	16,299	1,108,135	805,473	1,913,607
25	State tax adjustments:							
26	Addback Section 199 Manufacturing Deduction	0	0	0	0	0	0	0
27	State Section 199 Manufacturing Deduction	440,700	(343,944)	96,756	(8,997)	87,759	(345,907)	(258,148)
28	Addback Federal Net Operating Loss	(42,840,526)	37,881,954	(4,958,572)	264,347	(4,694,225)	12,964,979	8,270,754
29	Addback Bonus Depreciation	48,225,653	(22,698,492)	25,527,161	0	25,527,161	0	25,527,161
30	Addback Federal Tax Depreciation	48,847,027	8,160,417	57,007,444	0	57,007,444	0	57,007,444
31	State Tax Depreciation	(60,695,225)	127,862	(60,567,363)	0	(60,567,363)	0	(60,567,363)
32	State Taxable Income	(6,608,496)	24,805,757	18,197,261	271,649	18,468,910	13,424,545	31,893,455
33	State Income Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
34	State Current Tax Expense Before Adjustments	(396,510)	1,488,345	1,091,836	16,299	1,108,135	805,473	1,913,607
35	State Tax Credits and Adjustments:							
36	Kentucky Coal Credit	0	(0)	0	0	0	0	0
37	Other Current Adjustments	116	(116)	0	0	0	0	0
38	Prior Period Adjustments	(189,731)	189,731	0	0	0	0	0
39	Total State Current Tax Expense	(586,125)	1,677,960	1,091,836	16,299	1,108,135	805,473	1,913,607

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
FOR THE BASE PERIOD TME FEBRUARY 28, 2017 AND FORECAST PERIOD TME JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$	\$	
40	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
41	INVESTMENT TAX CREDIT:								
42	Amortization of ITC	(58,103)		(35,870)		(35,870)		(35,870)	
43	TOTAL INVESTMENT TAX CREDIT	(58,103)		(35,870)		(35,870)		(35,870)	
44	INCOME TAX DEFERRED - FEDERAL:								
45	Storm Damages	(2,740)	(2,740)	(5,481)		(5,481)		(5,481)	
46	Amortization Loss on Reacquired Debt	(27,451)	(39,218)	(66,669)		(66,669)		(66,669)	
47	Bonus Depreciation	16,878,978	(7,944,472)	8,934,506		8,934,506		8,934,506	
48	Contributions In Aid of Const. & Capitalized Interest	(813,561)	(176,382)	(989,943)		(989,943)		(989,943)	
49	Contingency Reserve	0	0	0		0		0	
50	Cost of Removal	3,091,883	(855,822)	2,236,061		2,236,061		2,236,061	
51	Demand Side Management	127,058	(127,058)	0		0		0	
52	Post Retirement Benefits	180,029	(9,637)	170,392		170,392		170,392	
53	Pensions	776,330	(465,266)	311,064		311,064		311,064	
54	Federal Net Operating Loss	(14,994,184)	14,994,184	0	92,521	92,521	4,537,743	4,630,264	
55	Gas Line Tracker	(445,703)	458,883	13,180		13,180		13,180	
56	Interest Rate Swaps	305,634	(402,661)	(97,027)		(97,027)		(97,027)	
57	Obsolete Inventory	0	0	0		0		0	
58	Purchased Gas Adjustment	2,197,012	(2,403,989)	(206,977)		(206,977)		(206,977)	
59	Regulatory Expenses	17,647	(53,801)	(36,154)		(36,154)		(36,154)	
60	Swap Termination	0	0	0		0		0	
61	Tax Depreciation in excess of Book Depreciation	6,441,143	1,106,619	7,547,762		7,547,762		7,547,762	
62	ADJUSTMENTS:								
63	Prior Period Adjustments	7,090,477	(7,090,477)	0		0		0	
64	Federal Excess Deferrals	(20,167)	5,245	(14,922)		(14,922)		(14,922)	
65	Permanent Loss on Tax Depreciation	0	0	0		0		0	
66	Other	0	0	0		0		0	
67	TOTAL INCOME TAX DEFERRED - FEDERAL	SUM LN 45-66	20,802,384	(3,006,593)	17,795,791	92,521	17,888,312	4,537,743	22,426,055
68	TOTAL FEDERAL INCOME TAXES	LN 22+67	<u>13,643,550</u>	<u>4,152,241</u>	<u>17,795,791</u>	<u>92,521</u>	<u>17,888,312</u>	<u>4,537,743</u>	<u>22,426,055</u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS  
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WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
69	INCOME TAX DEFERRED - STATE:								
70	Storm Damages	(500)	(500)	(1,000)		(1,000)		(1,000)	
71	Amortization Loss on Reacquired Debt	(5,006)	(7,152)	(12,158)		(12,158)		(12,158)	
72	Contributions In Aid of Const. & Capitalized Interest	(148,370)	(32,167)	(180,537)		(180,537)		(180,537)	
73	Contingency Reserve	0	0	0		0		0	
74	Cost of Removal	563,869	(156,077)	407,792		407,792		407,792	
75	Demand Side Management	23,172	(23,172)	0		0		0	
76	Post Retirement Benefits	32,832	(1,758)	31,075		31,075		31,075	
77	Pensions	141,580	(84,851)	56,729		56,729		56,729	
78	Gas Line Tracker	(81,283)	83,687	2,404		2,404		2,404	
79	Interest Rate Swaps	55,739	(73,434)	(17,695)		(17,695)		(17,695)	
80	Obsolete Inventory	0	0	0		0		0	
81	Purchased Gas Adjustment	400,671	(438,417)	(37,747)		(37,747)		(37,747)	
82	Regulatory Expenses	3,218	(9,812)	(6,593)		(6,593)		(6,593)	
83	Swap Termination	0	0	0		0		0	
84	Tax Depreciation in excess of Book Depreciation	1,930,944	(2,062,724)	(131,780)		(131,780)		(131,780)	
85	ADJUSTMENTS:								
86	Prior Period Adjustments	165,505	(165,505)	0		0		0	
87	Excess Deferreds	(60,501)	16,761	(43,740)		(43,740)		(43,740)	
88	Permanent Loss on Tax Depreciation	0	0	0		0		0	
89	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 70-88	3,021,871	(2,955,121)	66,750		66,750		66,750
90	TOTAL STATE INCOME TAXES	LN 39+89	2,435,746	(1,277,160)	1,158,586	16,299	1,174,885	805,473	1,980,357
91	TOTAL INCOME TAXES	LN 43+68+90	16,021,192	2,875,081	18,918,506	108,820	19,027,327	5,343,215	24,370,542

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371 - GAS OPERATIONS  
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES  
BASE YEAR FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-2  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(f)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses.*

**Response:**

See attached.

Louisville Gas and Electric Company

Case No. 2016-00370

Filing Requirement Section 16(8)(f)

Base Period: Twelve Months Ended February 28, 2017

Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f) Schedule F

Schedule	Description
F-1	Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
F-2	Charitable Contributions
F-3	Expenditures for Employee Parties and Outings, Employee Gift Expenses
F-4	Marketing and Sales Expenditures
F-5	Advertising Expenditures
F-6	Professional Service Expenses
F-7	Rate Case Expenses
F-8	Civic and Political Activity Expenses

Louisville Gas and Electric Company  
Case No. 2016-00371  
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Dues
<b>Base Period - Recoverable</b>		
930	American Gas Association	189,876
930	Baker Botts LLP	6,327
930	Bracewell and Giuliani LLP	22,659
930	Chartwell Inc.	13,887
930	Edison Electric Institute (EEI)	354,112
930	Electric Power Research Institute (EPRI)	1,793,353
930	Hunton and Williams LLP	20,943
930	North American Transmission Forum	12,558
163	Sciencetech Corporation	7,497
930	Southern Electric Exchange	6,541
930	Steptoe & Johnson LLC	12,031
930	Utilities Telecom Council	7,950
930	Utility Air Regulatory Group (UARG)	95,084
930	Utility Water Act Group (UWAG)	29,028
930	Waterways Council Inc.	5,627
500/588/921/930	Vendors < \$5,000	32,419
Various	Other non-specific LGE Dues	240,316
Total Base Period - Recoverable		2,850,208

Note> Portion of Forecasted Base Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other non-specific LGE Dues".

<b>Base Period - Not Recoverable</b>		
426	Edison Electric Institute (EEI)	47,655
426	Waterways Council Inc.	4,794
426	American Gas Association	4,447
426	Various Vendors	6,413
Total Base Period - Non-Recoverable		63,309
<b>Forecasted Test Period - Recoverable</b>		
930	Electric Power Research Institute (EPRI)	1,690,894
930	Edison Electric Institute (EEI)	301,129
930	American Gas Association	207,600
930	Utility Air Regulatory Group (UARG)	154,530
930	Utility Water Act Group (UWAG)	45,450
930	Midwest Ozone Group Membership (MOG)	31,270
930	Utility Solid Waste Activities Group (USWAG)	30,906
Various	Other non-specific LGE Dues	418,455
Total Forecasted Test Period - Recoverable		2,880,234

Note> Portion of Forecasted test period Recoverable Dues are not completed in specific vendor detail and are shown as "Other non-specific LGE Dues". For various and multiple accounts, the lowest jurisdictional percentage was used.

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Schedule F-1

Account No.	Organization/Membership	Dues
<b><u>Forecasted Test Period - Non-Recoverable</u></b>		
426	Edison Electric Institute (EEI)	49,067
426	Non-Recoverable Dues	6,267
Total Forecasted Test Period - Non-Recoverable		55,334

Note> Forecasted test year period Non-Recoverable Dues are not completed in specific vendor detail and are shown as "Non-Recoverable Dues".

\* There are no initiation fees or expenditures at country clubs included in the base or test year.



Louisville Gas and Electric Company  
Case No. 2016-00371  
Charitable Contributions  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-2

Account No.	Charitable Organization	Total Utility
<b>Base Period - Not Recoverable</b>		
426.1	ASSOC OF COMMUNITY MINISTRIES	500,000
426.1	KY DERBY FESTIVAL	191,590
426.1	HOME ENERGY ASSISTANCE	180,000
426.1	PROJECT WARM	100,000
426.1	LOUISVILLE ORCHESTRA INC	100,000
426.1	COMMUNITY WINTERHELP INC	91,117
426.1	UNIVERSITY OF LOUISVILLE	82,708
426.1	THE LOUISVILLE ZOO	75,300
426.1	AMERICAN RED CROSS	60,000
426.1	FUND FOR THE ARTS	60,000
426.1	ACTORS THEATRE OF LOUISVILLE	56,629
426.1	LOUISVILLE URBAN LEAGUE	45,000
426.1	METRO UNITED WAY	40,000
426.1	COMMUNITY FOUNDATION OF LOUISVILLE INC	35,000
426.1	LINCOLN FOUNDATION	26,500
426.1	TWENTY FIRST CENTURY PARKS INC	26,000
426.1	LOUISVILLE BALLET	25,000
426.1	MUHAMMAD ALI CENTER	25,000
426.1	SIMMONS COLLEGE OF KENTUCKY	25,000
426.1	THE SPEED ART MUSEUM	25,000
426.1	WOMEN 4 WOMEN INC	25,000
426.1	LEADERSHIP LOUISVILLE FOUNDATION	22,500
426.1	LOUISVILLE METRO PARKS FOUNDATION	20,088
426.1	GREATER LOUISVILLE INC	20,000
426.1	HABITAT FOR HUMANITY OF METRO LOU	18,000
426.1	CATHOLIC EDUCATION FOUNDATION	14,000
426.1	COURT APPOINTED SPECIAL ADVOCATES	14,000
426.1	100 BLACK MEN OF LOUISVILLE	12,000
426.1	KENTUCKY ASSOC OF MANUFACTURERS	11,000
426.1	GILDAS CLUB LOUISVILLE	10,100
426.1	BELLARMINE UNIVERSITY	10,000
426.1	KENTUCKIANA WORKS FOUNDATION	10,000
426.1	KENTUCKY DERBY MUSEUM	10,000
426.1	THE DARRELL GRIFFITH FOUNDATION	10,000
426.1	WATERFRONT DEVELOPMENT CORP	10,000
426.1	VARIOUS VENDORS < \$10,000	419,824

LGE FR\_16(8)(f)

Schedule F-2

Account No.	Charitable Organization	Total Utility
426.1	VARIOUS FORECASTED Base Period CHARITABLE CONTRIBUTIONS	721,758
<b>Total Base Period</b>		3,128,114
 <b><u>Forecasted Test Period - Not Recoverable</u></b>		
426.1	ASSOC OF COMMUNITY MINISTRIES / METROMATCH	500,000
426.1	LIGHT UP LOUISVILLE	220,000
426.1	KENTUCKY DERBY FESTIVAL	190,000
426.1	HOME ENERGY ASSISTANCE	180,000
426.1	COMMUNITY WINTERHELP INC	100,000
426.1	LOUISVILLE ORCHESTRA	100,000
426.1	LOUISVILLE ZOO	100,000
426.1	PROJECT WARM	100,000
426.1	BACKPACK PROGRAM	65,400
426.1	HABITAT FOR HUMANITY	68,000
426.1	URBAN LEAGUE	68,000
426.1	FUND FOR THE ARTS	54,400
426.1	ACTORS THEATRE OF LOUISVILLE	50,000
426.1	LEADERSHIP LOUISVILLE	50,000
426.1	MUHAMMAD ALI CENTER	50,000
426.1	CENTRE COLLEGE	34,000
426.1	FRAZIER HISTORY MUSEUM	34,000
426.1	THE LINCOLN FOUNDATION	34,000
426.1	WOMEN 4 WOMEN, INC.	32,640
426.1	METRO UNITED WAY	27,200
426.1	LOUISVILLE METRO PARKS	25,500
426.1	COMMUNITY FOUNDATION OF LOUISVILLE	25,000
426.1	LOUISVILLE BALLET	25,000
426.1	THE CENTER FOR WOMEN	25,000
426.1	UNIVERSITY OF LOUISVILLE FOUNDATIONS, INC.	25,000
426.1	GIRL SCOUTS OF KENTUCKIANA	17,000
426.1	LEADERSHIP KENTUCKY FOUNDATION	17,000
426.1	MARYHURST	17,000
426.1	SIMMONS COLLEGE	17,000
426.1	THE HEALING PLACE	17,000
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS	782,917
<b>Total Forecasted Test Period</b>		3,051,057

Louisville Gas and Electric Company  
Case No. 2016-00371  
Expenditures for Employee Parties and Outings, Employee Gift Expenses  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-3

Account No.	Description	Total Utility
<b><u>Base Period - Recoverable</u></b>		
Various	Safety Recognition	23,147
	<b>Total Safety Recognition</b>	<b>23,147</b>
<b><u>Base Period - Not Recoverable</u></b>		
426.5	All Other Employee Recognition	576,389
	<b>Total All Other Employee Recognition</b>	<b>576,389</b>
	<b>Total Base Period</b>	<b>599,536</b>
<b><u>Forecasted Test Period - Recoverable</u></b>		
Various	Safety Recognition	27,584
	<b>Total Safety Recognition</b>	<b>27,584</b>
<b><u>Forecasted Test Period - Not Recoverable</u></b>		
426.5	All Other Employee Recognition	754,643
	<b>Total All Other Employee Recognition</b>	<b>754,643</b>
	<b>Total Forecasted Test Period</b>	<b>782,227</b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Marketing and Sales Expenditures  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-4

Account No.	Description of Expenses	<u>Base Period</u>	<u>Forecasted Test</u>
		Total Utility	Period Total Utility
<b><u>Customer Service &amp; Informational</u></b>			
907	Supervision	388,824	467,417
908	Customer Assistance	418,840	371,566
910	Miscellaneous Customer Service & Informational	829,818	1,065,592
<b>Totals</b>		<u>1,637,482</u>	<u>1,904,575</u>

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

<b><u>Sales Expense</u></b>			
911	Supervision	-	-
912	Demonstration & Selling	-	-
916	Miscellaneous Sales Expense	-	-
<b>Totals</b>		<u>-</u>	<u>-</u>

Louisville Gas and Electric Company  
Case No. 2016-00370  
Advertising Expenditures  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-5

Account No.	Description of Expenses	<b>Base Period</b>	<b>Forecasted Test Period</b>
		Total Utility	Total Utility
	<b><u>Recoverable Expenses</u></b>		
909	Informational or Safety Advertising	440,359	330,092
	<b>Totals</b>	440,359	330,092
	<b><u>Non - Recoverable Expenses</u></b>		
913	Sales or Promotional Advertising	1,224,635	1,219,034
930.1	Institutional or Other Advertising	104,663	46,475
	<b>Totals</b>	1,329,298	1,265,509

Amount under Base Period reflects 6 months of actuals for the period March 2016 - August 2016.

Louisville Gas and Electric Company  
Case No. 2016-00371  
Professional Service Expenses  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-6

<u>Professional Services</u>	<u>Base Period</u>	<u>Forecasted Test Period</u>
Description of Expenses	Total Utility	Total Utility
Computer Hardware And Software	7,618,399	7,690,929
Contracted Labor And Materials	6,430,427	6,566,517
Legal Fees	4,148,237	3,776,620
Consulting Fees	1,343,019	1,402,093
Other	861,835	898,991
<b>Totals</b>	<u>20,401,917</u>	<u>20,335,150</u>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Rate Case Expenses  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-7

Account No.	Description of Expense	Total Utility
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**Total Estimated Kentucky Rate Case Expenses**

928	Legal	\$ 760,980
928	Consultants	108,630
928	Newspaper Advertising	522,612
<b>Total Estimated Kentucky Rate Case Expenses</b>		<b>\$ 1,392,222</b>

**Electric**

928	Legal	\$ 601,155
928	Consultants	85,814
928	Newspaper Advertising	412,849
<b>Total Estimated Kentucky Electric Rate Case Expenses</b>		<b>\$ 1,099,818</b>

**Gas**

928	Legal	\$ 159,826
928	Consultants	22,816
928	Newspaper Advertising	109,762
<b>Total Estimated Kentucky Gas Rate Case Expenses</b>		<b>\$ 292,404</b>

Account No.	Description of Expenses	Base Period Total Utility	Forecasted Test Period Total Utility
<b><u>Regulatory Commission Expenses*</u></b>			
928	FERC Annual Charge	369,452	438,440
928	Rate Case Amortization - Electric	379,200	745,798
928	Rate Case Amortization - Gas	103,862	192,264
928	Miscellaneous - Electric	247,108	219,842
928	Miscellaneous - Gas	-	2,250
<b>Totals</b>		<b>1,099,622</b>	<b>1,598,594</b>

\* The Legal, Consultants and Newspaper Advertising associated with the 2016 case shown above is being amortized in Account 928 over a 3 year period. Account 928 also includes rate case amortization associated with the 2014 case.

Louisville Gas and Electric Company  
 Case No. 2016-00371  
 Civic and Political Activity Expenses  
 Base Period: Twelve Months Ended February 28, 2017  
 Forecasted Test Period: Twelve Months Ended June 30, 2018

LGE FR\_16(8)(f)

Schedule F-8

Account No.	Item	<b>Base Period</b>	<b>Forecasted Test Period</b>
		Total Utility	Total Utility
<b>Non - Recoverable Expenses</b>			
426.4	Civic/Political	529,781	413,167
	<b>Totals</b>	529,781	413,167

Amount under Base Period reflects 6 months of actuals for the period March 2016 - August 2016.



**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(g)**  
**Sponsoring Witnesses: Kent W. Blake / Gregory J. Meiman**

**Description of Filing Requirement:**

*Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title.*

**Response:**

See attached for non-confidential information responsive to this request. All confidential information responsive to this request is being provided under seal pursuant to a Petition for Confidential Protection. Note that the attached payroll analysis includes an allocation of LG&E and KU Services ("LKS") labor dollars.

On an annual basis the Company relies on benchmark information in calibrating the level of its primary components of compensation and benefits arrangements.

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 study from Willis Towers Watson is attached, which validates the Company's current compensation is at market.

Since 2001, LG&E-KU has participated in healthcare benchmarking surveys to ensure our medical benefits are in alignment. Our 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 is attached, reflecting relevant national, local, general industry and utility benchmark data.

## Louisville Gas and Electric Company

Case No. 2016-00371

## Payroll Costs

Base Period: Twelve Months Ended February 28, 2017

Forecasted Test Period: Twelve Months Ended June 30, 2018

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries:			
Straight Time & OverTime/Premium	\$ 137,070,578	\$ 4,810,353	\$ 141,880,931
Off-duty Costs	19,541,204	1,822,203	21,363,407
Employee Benefits	57,932,598	6,426,503	64,359,101
Payroll Taxes	12,927,724	54,192	12,981,916
Total Payroll Costs	<u>\$ 227,472,104</u>	<u>\$ 13,113,251</u>	<u>\$ 240,585,355</u>

**Note 1:** The information contained in this filing requirement includes all amounts for Louisville Gas and Electric employees as well as amounts charged to Louisville Gas and Electric by LG&E and KU Services and Kentucky Utilities.

Louisville Gas and Electric Company  
Case No. 2016-00371  
Payroll Analysis  
Base Period: Twelve Months Ended February 28, 2015  
Forecasted Test Period: Twelve Months Ended June 30, 2016

Description	Base Period	% Change	Forecasted Period
<b><u>Man Hours</u></b>			
Salary/Straight Time Hours	3,171,944	2.07%	3,237,644
OverTime Hours	244,108	4.05%	254,004
Total Man Hours	3,416,052	2.21%	3,491,648
Ratio of OT Hours to ST Hours	7.70%		7.85%
<b><u>Straight Time &amp; OverTime/Premium Dollars</u></b>			
Salary/Straight Time Dollars	124,064,458	3.88%	128,875,975
OverTime/Premium Dollars	13,006,120	-0.01%	13,004,956
Total Labor Dollars	137,070,578	3.51%	141,880,931
Ratio of OT Dollars to ST Dollars	10.48%		10.09%
O&M Labor Dollars	89,946,122	5.81%	95,167,752
Ratio of O&M Labor Dollars to Total Labor Dollars	65.62%		67.08%
O&M Allocation % - Electric	73%		73%
O&M Labor Dollars - Electric	65,660,669	5.81%	69,472,459
O&M Allocation % - Gas	27%		27%
O&M Labor Dollars - Gas	24,285,453	5.81%	25,695,293
<b><u>Off-duty Dollars</u></b>			
Total Off-Duty Dollars	19,541,204	9.32%	21,363,407
Off-Duty Dollars O&M	14,086,109	12.51%	15,848,131
Ratio of Off-Duty O&M to Total Off-Duty	72.08%		74.18%
<b><u>Employee Benefits</u></b>			
Total Employee Benefits	57,932,598	11.09%	64,359,101
Employee Benefits O&M	42,252,136	13.95%	48,146,613
Ratio of Employee Benefits O&M to Total Employee Benefits	72.93%		74.81%
<b><u>Payroll Taxes</u></b>			
Total Payroll Taxes	12,927,724	0.42%	12,981,916
Payroll Taxes O&M	9,340,767	2.64%	9,587,487
Ratio of Payroll Taxes O&M to Total Payroll Taxes	72.25%		73.85%
<b><u>Employee Levels</u></b>			
Average Employee Levels	1,036	2.80%	1,065
Period-End Employee Levels	1,060	0.94%	1,070

- Note 1:** The information contained in this filing requirement includes all amounts for Louisville Gas and Electric employees as well as amounts charged to Louisville Gas and Electric by LG&E and KU Services and Kentucky Utilities.
- Note 2:** Headcount information shown on this schedule reflects only those employees of Louisville Gas and Electric whereas labor dollars and man hours also include charges from LG&E and KU Services and Kentucky Utilities.

Louisville Gas and Electric Company

Case No. 2016-00371

Officer Compensation

Base Period: Twelve Months Ended February 28, 2017 (3/1/2016 through 2/28/2017)

Job Title	Salary (1)	Other Compensation (2)
Treasurer		
VP Gas Distribution		
Chief Financial Officer		
VP Power Production		
VP State Regulation and Rates		
VP Corporate Responsibility and Community Affairs		
VP Transmission		
VP Customer Services		
SVP Human Resources / VP Human Resources		
VP Deputy General Counsel and Environmental		
General Counsel/Compliance/Corporate Secretary		
Controller		
VP External Affairs		
VP Energy Supply and Analysis		
Chief Information Officer		
Chairman CEO and President	\$811,220	\$2,035,792
Chief Operating Officer		
VP Transmission/Generation Svc		
VP Communications		
VP Electric Distribution		
Average of All Officers	\$301,466	\$289,351

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Other compensation includes cash based short-term incentives and stock based long-term incentives at target.

None of the incentive pay is included in the cost of service.

Louisville Gas and Electric Company

Case No. 2016-00371

Officer Compensation

Forecasted Test Period: Twelve Months Ended June 30, 2018 (7/1/2017 through 6/30/2018)

Job Title	Salary (1)	Other Compensation (2)
Treasurer		
VP Gas Distribution		
Chief Financial Officer		
VP Power Production		
VP State Regulation and Rates		
VP Corporate Responsibility and Community Affairs		
VP Transmission		
VP Customer Services		
VP Human Resources		
VP Deputy General Counsel and Environmental		
General Counsel/Compliance/Corporate Secretary		
Controller		
VP External Affairs		
VP Energy Supply and Analysis		
Chief Information Officer		
Chairman CEO and President	\$811,220	\$2,030,030
Chief Operating Officer		
VP Transmission/Generation Svc		
VP Communications		
VP Electric Distribution		
Average of All Officers	\$310,961	\$293,589

(1) The Company's forecast assumes an annual salary adjustment of 3%.

(2) Of the total salary and other compensation, 22.3% is allocated to the cost of providing service to LG&E rate payers. Other compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

**2016 General Rate Case Target Total Cash Compensation Study**  
**Louisville Gas and Electric Company (LG&E) and**  
**Kentucky Utilities Company (KU)**

November 2016

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## INTRODUCTION

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) asked Willis Towers Watson to review the competitiveness of compensation programs relative to utility and general industry market practices. Willis Towers Watson's review consisted of an examination of LG&E's and KU's 2016 compensation levels and pay mix versus comparably-sized investor-owned utilities and general industry companies.

Given that executives are not included in the short-term at-risk incentive plan (TIA) of LG&E and KU, they were not included in our benchmarking analysis. Below the executive level, LG&E's and KU's 2016 compensation programs consist of base salary and short-term at-risk incentives, which is consistent with the programs used by a majority of investor owned utilities and publicly-traded general industry companies in the market place.

In performing this review, Willis Towers Watson analyzed the following for LG&E and KU:

- Salary budgets versus market
- Competitive market positioning of target total cash compensation (base salary and target short-term at-risk compensation)
- Competitive pay mix (base salary and target short-term at-risk compensation) versus market median practice

## Key Findings

Based on our review, we find:

- When compared to available published survey data, LG&E's and KU's projected and actual base salary budgets are generally aligned with market median levels
- Competitiveness of target total cash compensation: LG&E's and KU's use of base salary and target short-term at-risk compensation as its primary pay vehicles for employees is consistent and aligned with market pay vehicles used by utility and general industry peers. Likewise, when compared to available published survey data, LG&E's and KU's compensation levels fall within the competitive range of the market 50<sup>th</sup> percentile for base salary and target total cash compensation (Target TCC = base salary + target short-term at-risk compensation)
- When compared to available published survey data, LG&E's and KU's pay mix (base salary and target short-term at-risk compensation) generally places less emphasis on short-term at-risk compensation than peers, but approximates market practice overall



## Salary Budgets

Using the WorldatWork Salary Budget Surveys from 2012 – 2016, Willis Towers Watson assessed the competitiveness of the base salary budgets at LG&E and KU. Willis Towers Watson was provided the actual average salary budgets provided to all employees at LG&E and KU from 2012 to 2016 and the projected budget for 2017. In reviewing LG&E's and KU's historical base salary budgets, survey data for the utility industry by employee level was not readily available. The table shown below identifies the actual average base salary budget for all employee groups at LG&E and KU and compares this to the median total salary budget for all employee groups using utility and general industry data from the WorldatWork surveys.

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2017 (Projected)	3.0%	3.0%	3.0%
2016 (Actual)	2.75%	3.0%	3.0%
2015 (Actual)	3.0%	3.0%	3.0%
2014 (Actual)	3.0%	3.0%	3.0%
2013 (Actual)	2.9%	3.0%	3.0%
2012 (Actual)	3.0%	3.0%	3.0%

### Salary Budget Findings

Based on our assessment, we have determined that LG&E's and KU's actual and projected base salary budgets generally align with the utility and general industry medians.

## Competitive Market Positioning

Willis Towers Watson assessed the competitiveness of LG&E's and KU's current compensation levels to its 50th percentile compensation philosophy. To conduct this analysis, we utilized published energy services and general industry compensation surveys available to Willis Towers Watson, including our proprietary 2016 Energy Services and General Industry Compensation Databases (with over 130 and 580 survey participants, respectively). Willis Towers Watson has been conducting the Energy Services and General Industry Compensation surveys for over 20 years.

In conducting the competitive assessment, Willis Towers Watson examined 314 positions, covering 2,008 employees or approximately 58% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 99 positions, which were benchmarked against utility industry data only (note: this approach is referred to as the "General Industry" in the table on the following page and throughout). For comparative purposes, all positions were additionally benchmarked solely to utility industry data, where data were available (note: this approach is referred to as the "Utility Industry" in the table on the following page and throughout). The table on the next page details in aggregate the competitive market positioning of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market data.

Job Level	# of Jobs	# of EEs	Variance as % to Market			
			Utility Industry		General Industry	
			Base Salary	Target Total Cash Comp.	Base Salary	Target Total Cash Comp.
Senior Management	31	31	-1.2%	-5.1%	0.7%	-3.6%
Management	64	98	-0.6%	-2.6%	7.4%	6.1%
Exempt	179	932	-2.1%	-3.3%	-0.6%	-2.4%
Bargaining Unit	19	408	-2.0%	-4.2%	-1.3%	-3.6%
Hourly	5	135	2.6%	0.5%	2.6%	0.5%
Non-Exempt	16	404	-8.8%	-8.8%	-0.7%	-0.4%
<b>Total</b>	<b>314</b>	<b>2,008</b>	<b>-3.0%</b>	<b>-4.4%</b>	<b>-0.2%</b>	<b>-1.6%</b>

***Competitive Market Positioning Findings***

When determining the competitiveness of company pay relative to the market, Willis Towers Watson defines a position as being competitive or “at market” if it is within +/- 10% of the market for non-executive positions. Based on our assessment, we have determined that LG&E’s and KU’s compensation is competitive with the 50th percentile of the national market (i.e., within the +/- 10% competitive range) for base salary and target total cash compensation (Target TCC) at every job level reviewed against the general and utility industry markets. Additionally, we note that data from the Economic Research Institute database indicates that “local” labor costs or salaries for Louisville, KY and Lexington, KY are, on average, 7% below the national market average.

## Competitive Pay Mix

In addition to reviewing the overall competitiveness of LG&E's and KU's compensation (in aggregate and by individual pay component), Willis Towers Watson also assessed the competitiveness of LG&E's and KU's pay mix. The pay mix is the proportion of target total cash compensation that is targeted as base salary versus short-term at-risk compensation. Typically, pay mixes will vary by employee level with higher-level employees having a relatively larger portion of their target total cash compensation opportunity in the form of short-term at-risk compensation.

The table below details in aggregate the pay mix of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market data:

Job Level	LG&E and KU Pay Mix (% of Target Total Cash)		Utility Industry Market Median Pay Mix (% of Target Total Cash)		General Industry Market Median Pay Mix (% of Target Total Cash)	
	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives
Senior Management	79.8%	20.2%	76.3%	23.7%	76.0%	24.0%
Management	87.7%	12.3%	85.8%	14.2%	86.5%	13.5%
Exempt	91.7%	8.3%	90.5%	9.5%	90.0%	10.0%
Bargaining Unit	94.3%	5.7%	92.2%	7.8%	92.2%	7.8%
Hourly	94.3%	5.7%	92.4%	7.6%	92.4%	7.6%
Non-Exempt	94.3%	5.7%	94.4%	5.6%	94.6%	5.4%
<b>Total</b>	<b>92.6%</b>	<b>7.4%</b>	<b>91.4%</b>	<b>8.6%</b>	<b>91.2%</b>	<b>8.8%</b>

### Competitive Pay Mix Findings

Based on our assessment, we have determined that LG&E's and KU's pay mix has slightly less emphasis on short-term at-risk compensation, but, overall, approximates market practice.

## Conclusion

Overall, we find the levels and mix of target total cash compensation of LG&E and KU to align with the market practices of utility and general industry peers.

**APPENDIX A —  
Glossary of Terms**

## Glossary of Terms

**Short-Term At-Risk Compensation** – Compensation that is dependent on company and/or individual performance over a one-year period

**Bargaining Unit Employees (BU)** – Technical and/or skilled positions such as Line Technicians and Operators

**Base Salary** – Represents the fixed and recurring part of an individual's compensation

**Compensation Benchmarking** – The process of matching a company job to an external job with similar duties and responsibilities in a published compensation survey to determine the competitive compensation positioning

**Compensation Philosophy** – A statement intended to provide a foundation for the design and administration of a company's compensation program

**Exempt Employees (EX)** – Non supervisor/management positions such as Accountants, Engineers and IT Technical Analysts

**50<sup>th</sup> Percentile (Median)** – The figure above and below which 50% of all reported data fall

**Hourly Employees (HR)** – Technical and/or skilled positions such as Line Technicians, Meter Technicians, and Maintenance Technicians

**Management Employees (MG)** – Supervisor/management positions with Supervisor or Manager titles

**Market Rate** – The level of compensation a company must provide in order to effectively compete with the competition in attracting and retaining qualified employees

**Non-Exempt Employees (NE)** – Clerical and administrative positions such as Administrative Assistants and Customer Representatives

**Senior Management Employees (SM)** – Non-executive positions such as Vice Presidents, Directors, and General Managers

**Target Total Cash Compensation (Target TCC)** – The sum of base salary plus target short-term at-risk compensation

HEALTH WEALTH CAREER

# HEALTH PLAN BENCHMARKING LG&E AND KU ENERGY

MARCH 18, 2016



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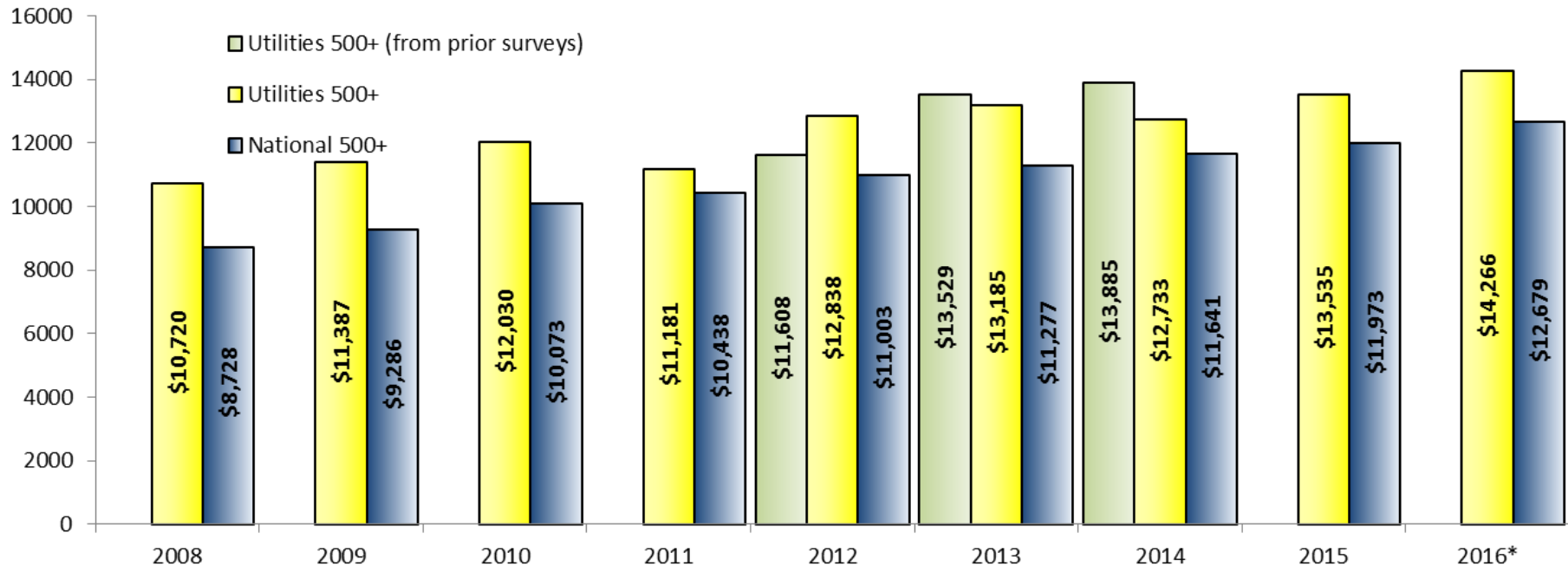
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MAKE TOMORROW, TODAY.  MERCER

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## AVERAGE TOTAL HEALTH BENEFIT COST PER ACTIVE EMPLOYEE

	2008	2009	2010	2011	2012	2013	2014	2015	2016 No Changes	2016 with Changes
<b>Utilities 500+</b>	2.4%	6.2%	5.6%	-7.1%	14.8%	2.7%	-3.4%	6.3%	5.4%	2.8%
<b>National 500+</b>	6.1%	6.4%	8.5%	3.6%	5.4%	2.5%	3.2%	2.9%	5.9%	4.1%



\* projected before plan changes

Note: Total health benefits cost is total (employer & employee) cost for medical, dental, prescription drug and vision benefits. Cost includes employee contributions (payroll deductions) but not employee out-of-pocket expenses (deductibles, copay, etc).

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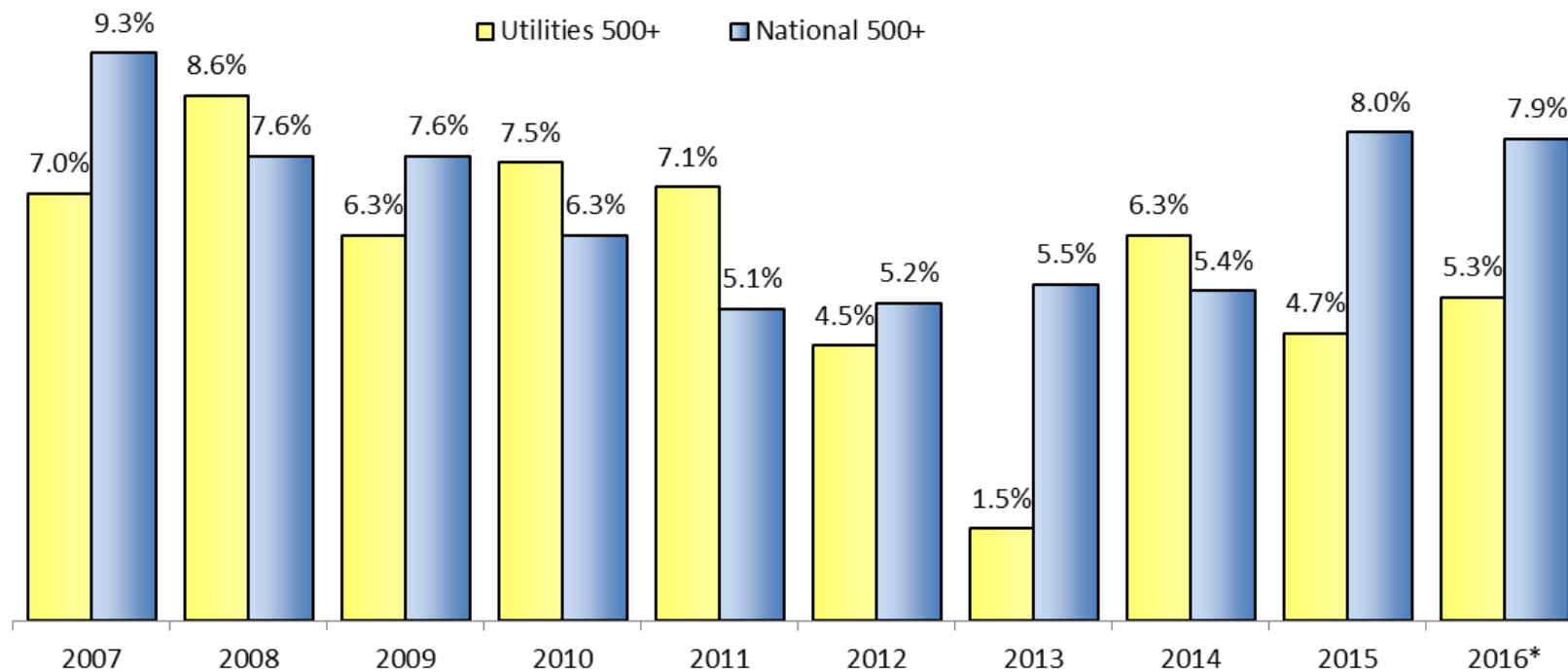
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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PRESCRIPTION DRUG BENEFIT COST INCREASE



\* projected



# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## KEY STATISTICS

	Utilities 500+	National 500+
<b>Total Medical Cost per Enrolled Active <sup>1</sup></b>	\$13,650	\$11,638
<b>Average employee age</b>	44	43
<b>Average % female</b>	24%	48%
<b>Average % union</b>	22%	12%
<b>% enrolling dependents of those electing coverage</b>	66%	54%
<b>% waiving coverage</b>	11%	18%
Offer incentive to waive	28%	15%
Average annual incentive amount	\$819	\$1,879
<b>Special working spouses coverage provision</b>		
Ineligible	7%	8%
Surcharge	14%	12%
No provisions, but considering	18%	12%
Median monthly surcharge amount	\$150	\$100
<b>Require Waiting Period for Newly Hired Full-Time Ees</b>	43%	47%
Median Waiting Period for Full-Time EEs	46 days	60 days
<b>Part-time coverage offered</b>	81%	61%
Average # of hours required, if applicable	20	21
<b>Offer Same-Sex Domestic Partner Coverage</b>	11%	15%

<sup>1</sup> Mercer survey figures blend costs for HMO (44%), PPO (49%) and HDHP w/HSA (7%) per employee reported by employers with 500+ employees.

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PREVALENCE AND ENROLLMENT BY PLAN TYPE

LG&E and KU Energy	EPO	Low Deductible PPO	PPO	HDHP w/HSA
March 2016	44%	12%	37%	7%

	Utilities 500+						National 500+					
	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015
<b>Prevalence</b>												
• PPO / POS	95%	100%	95%	96%	91%	90%	94%	92%	90%	90%	88%	84%
• HMO	30%	27%	24%	29%	38%	38%	35%	36%	34%	31%	33%	34%
• CDHP												
• HSA Eligible	38%	23%	43%	36%	53%	59%	17%	24%	27%	32%	41%	50%
• HRA Eligible	14%	15%	14%	14%	16%	14%	8%	10%	11%	10%	11%	14%
<b>Enrollment</b>												
• PPO / POS	76%	81%	73%	73%	60%	53%	69%	65%	65%	64%	61%	56%
• HMO	10%	11%	6%	11%	17%	15%	20%	21%	20%	18%	16%	16%
• CDHP	14%	5%	21%	16%	23%	32%	10%	13%	15%	18%	23%	28%

**By 2018:** 59% of Utilities and 55% of National employers with 500+ employees plan to offer some type of CDHP.  
26% of Utilities and 21% of National employers as only type of plan offered.

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PPO/POS PLAN DESIGN – IN-NETWORK

	Utilities 500+				2016 LG&E and KU Energy *
	2012 PPO/POS	2013 PPO/POS	2014 PPO/POS	2015 PPO/POS	
<b>Percent of Employers Offering</b>	95%	96%	91%	90%	Yes
<b>DEDUCTIBLE</b>					
Required	80%	85%	96%	92%	Yes
Single Amount (median)	\$400	\$400	\$500	\$500	\$400
Family Amount (median)	\$950	\$1,000	\$1,000	\$1,000	\$800
<b>DOCTOR'S OFFICE</b>					
Co-pay required	85%	74%	71%	65%	Yes
Co-pay median	\$20	\$20	\$20	\$20	\$20
Co-insurance required	20%	33%	39%	43%	No
Specialist Office Co-pay Higher than PCP	37%	50%	43%	48%	Yes
Co-pay median	\$40	\$38	\$40	\$40	\$40
<b>HOSPITALIZATION</b>					
Per admit co-pay required	16%	15%	15%	17%	No
Per admit co-pay median	\$250	\$250	\$200	\$250	N/A
Co-insurance required	79%	73%	89%	91%	Yes
Co-insurance median	20%	20%	20%	20%	20%
<b>OUT-OF-POCKET MAXIMUM</b>					
Single median	\$2,500	\$2,000	\$2,500	\$2,500	\$2,500
Family median	\$5,000	\$4,000	\$5,000	\$5,000	\$5,000

\* LG&E and KU Energy based on PPO Standard plan design

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PPO/POS EMPLOYEE CONTRIBUTIONS

	Utilities 500+				2016 LG&E and KU Energy *
	2012 PPO/POS	2013 PPO/POS	2014 PPO/POS	2015 PPO/POS	
<b>Require Employee Contributions</b>					
• Single	80%	93%	100%	100%	Yes
• Family	90%	93%	100%	100%	Yes
<b>Average Employee Contributions</b>					
• Single	\$88	\$96	\$88	\$138	\$68
• Family	\$289	\$314	\$330	\$421	\$280
<b>Contribution as % of Premium</b>					
• Single	19%	20%	17%	21%	12%
• Family	23%	23%	21%	25%	18%

\* LG&E and KU Energy based on Healthy for Life rates for PPO Standard plan

### Spousal Surcharge:

- LG&E and KU Energy: \$200 per month

### Wellness Differential:

- LG&E and KU Energy: Healthy for Life rates are \$100 per month lower than Base rates. To qualify for the Healthy for Life rates, employees and spouses must complete required wellness steps.

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HMO/EPO PLAN DESIGN – IN-NETWORK

	Utilities 500+				2016 LG&E and KU Energy
	2012	2013	2014	2015	
<b>Percent of Employers Offering</b>	24%	29%	38%	38%	Yes
<b>Percentage Enrolled when Option</b>	26%	38%	17%	15%	%
<b>DEDUCTIBLE</b>					
Required	40%	13%	0%	9%	No
Single Amount (median)	\$250	\$500	N/A	\$1,000	N/A
Family Amount (median)	\$625	N/A	N/A	\$2,000	N/A
<b>DOCTOR'S OFFICE</b>					
Co-pay required	100%	88%	92%	100%	Yes
Co-pay median	\$20	\$20	\$20	\$20	\$20
<i>Specialist Office Co-pay</i>					
Higher than PCP	50%	57%	64%	70%	Yes
Co-pay median	\$35	\$35	\$40	\$35	\$40
<b>HOSPITALIZATION</b>					
Per admit co-pay required	50%	63%	83%	55%	Yes
Per admit co-pay median	\$200	\$200	\$250	\$250	\$300
Co-insurance required	25%	13%	8%	9%	No
Co-insurance median	20%	20%	20%	20%	No
<b>EMERGENCY ROOM</b>					
Co-pay required	100%	88%	92%	91%	Yes
Co-pay median	\$75	\$100	\$100	\$100	\$100

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HMO/EPO EMPLOYEE CONTRIBUTIONS

	Utilities 500+				2016 LG&E and KU Energy *
	2012	2013	2014	2015	
<b>Require Employee Contributions</b>					
• Single	80%	88%	82%	100%	Yes
• Family	80%	88%	100%	100%	Yes
<b>Average Employee Contributions</b>					
• Single	\$94	\$130	\$92	\$144	\$131
• Family	\$279	\$355	\$318	\$502	\$463
<b>Contribution as % of Premium</b>					
• Single	19%	32%	19%	22%	21%
• Family	20%	33%	24%	28%	26%

\* LG&E and KU Energy based on Healthy for Life rates for EPO plan

### Spousal Surcharge:

- LG&E and KU Energy: \$200 per month

### Wellness Differential:

- LG&E and KU Energy: Healthy for Life rates are \$100 per month lower than Base rates. To qualify for the Healthy for Life rates, employees and spouses must complete required wellness steps.

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA PLAN DESIGN – IN-NETWORK

	Utilities 500+	National 500+	2016 LG&E and KU Energy
<b>Only option offered</b>	6%	10%	No
<b>% Participation when option</b>	35%	29%	7%
<b>Employer contribution to HSA</b>	94%	72%	Yes
Employee Only (median)*	\$600	\$500	\$500 seed + \$200 annual
Family (median)*	\$1,200	\$1,000	\$1,000 seed + \$200 annual
<b>Deductible (median)</b>			
Single	\$1,500	\$1,800	\$1,500
Family	\$3,000	\$4,000	\$3,000
<b>Out-of-Pocket (median)</b>			
Single	\$3,000	\$3,600	\$3,000
Family	\$6,000	\$7,500	\$6,000
<b>Coinsurance (median)</b>	20%	20%	20%
<b>Preventive drugs</b>			
Not subject to deductible	27%	19%	No
Lower cost sharing but not 100%	7%	4%	No

\* of those contributing

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA EMPLOYEE CONTRIBUTIONS

	Utilities 500+	National 500+	2016 LG&E and KU Energy *
<b>Require Employee Contributions</b>			
• Single	94%	89%	Yes
• Family	94%	96%	Yes
<b>Average Employee Contributions</b>			
• Single	\$73	\$85	\$30
• Family	\$247	\$338	\$167
<b>Contribution as % of Premium</b>			
• Single	16%	20%	6%
• Family	19%	27%	11%

\* LG&E and KU Energy based on Healthy for Life rates for HDHP plan

### Spousal Surcharge:

- LG&E and KU Energy: \$200 per month

### Wellness Differential:

- LG&E and KU Energy: Healthy for Life rates are \$100 per month lower than Base rates. To qualify for the Healthy for Life rates, employees and spouses must complete required wellness steps.



# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA- EMPLOYER HSA CONTRIBUTION

	Utilities 500+	National 500+
<b>Employer contribution to HSA</b>		
Applies	94%	72%
Employee Only (median)*	\$600	\$500
Family (median)*	\$1,200	\$1,000
<b>Type of employer contribution</b>		
Matching	0%	8%
Incentive-based	27%	15%
Fixed, non-conditional	73%	79%
<b>Funding for employer contribution</b>		
Fully pre-fund	53%	29%
Fund every paycheck	13%	32%
Fund monthly or other schedule	33%	39%

\* of those contributing

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PRESCRIPTION DRUG BENEFITS

	Utilities 500+				National 500+	2016 LG&E and KU Energy
	2012	2013	2014	2015		
<b>CARVED OUT</b>	29%	46%	44%	31%	19%	Yes
<b>DRUG PURCHASING COALITION/COLLECTIVE</b>	21%	36%	41%	24%	16%	Yes
<b>THREE-TIERS – retail/mail</b>	56%	57%/61%	50%/55%	46%/50%	57%/59%	Yes
<b>COPAYS (avg) (3-tier plans)</b>						EPO and PPO
Retail						
• Generic	\$9	\$9	\$10	\$10	\$11	\$7
• Formulary Brand	\$24	\$24	\$27	\$28	\$31	\$25
• Non-Formulary Brand	\$39	\$39	\$42	\$47	\$52	\$40
90-day Mail Order						
• Generic	\$17	\$16	\$20	\$21	\$21	\$17.50
• Formulary Brand	\$43	\$49	\$57	\$56	\$66	\$62.50
• Non-Formulary Brand	\$66	\$85	\$88	\$105	\$109	\$100
<b>% USING COINSURANCE FOR ONE OR MORE TIERS - retail/mail</b>	40%	57%/46%	61%/58%	64%/61%	38%/34%	Yes for HDHP
<b>FOUR or FIVE TIERS – retail/mail</b>	17%	21%/14%	22%/10%	21%/15%	22%/19%	No
<b>MANDATORY GENERICS</b>	10%	26%	28%	39%	32%	No
<b>STEP THERAPY</b>	70%	59%	52%	64%	55%	Yes
<b>MANDATORY DRUG EXCLUSIONS</b>	--	--	--	21%	18%	
<b>MANDATORY MAIL</b>	20%	15%	17%	29%	13%	Yes
<b>RETAIL PENALTY PROGRAM</b>	10%	11%	7%	4%	14%	Yes

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH REFORM – EXCISE TAX

	Utilities 500+	National 500+
<b>Excise Tax on High-Cost Plans – Employer Response</b>		
Will do whatever is necessary to bring plan cost below the threshold amounts	41%	29%
Will attempt to bring cost below the threshold amounts, but it may not be possible	41%	33%
Will take no special steps to reduce cost below the threshold amounts	0%	1%
Plan(s) are unlikely to ever trigger the excise tax	19%	36%
<b>Made Changes to Benefit Programs Due to Concerns Over Excise Tax</b>		
Introduced a CDHP or took steps to increase enrollment in current CDHP option(s)	50%	39%
Dropped higher-cost health plan(s)	12%	11%
Plan design changes that shifted cost to employees	21%	19%
Added or expanded health management programs	28%	17%
Eliminated health care FSAs	0%	3%
Moved to a private benefits exchange	0%	2%
<b>Considering Changes to Benefit Programs Due to Concerns Over Excise Tax</b>		
Introduce a CDHP or take steps to increase enrollment in current CDHP option(s)	23%	26%
Drop higher-cost health plan(s)	52%	37%
Plan design changes that shift cost to employees	58%	45%
Add or expand health management programs	40%	41%
Eliminate health care FSAs	33%	18%
Move to a private benefits exchange	44%	23%

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## COST TRANSPARENCY TOOLS

	Utilities 500+	National 500+
<b>Transparency Tools<sup>1</sup> Provided by:</b>		
Health Plan Only	64%	63%
Specialty Vendor	7%	15%
No Transparency Tools Are Provided	29%	22%
<b>Offer Incentives to Use Transparency Tools</b>		
Higher level of reimbursement for health services	0%	2%
Cash/gift card reward	5%	6%
Tool is not integrated with an existing rewards program	0%	7%
No incentives provided, beyond savings from less-costly services	95%	87%
<b>Utilization of Transparency Tools in 2014</b>		
Less than 5% of participants used the tool	10%	13%
5% - 9% used the tool	5%	4%
10% or more used the tool	0%	10%
Utilization is not tracked	86%	73%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## ADVANCED STRATEGIES USED TO CONTROL COST

	Utilities 500+	National 500+
High-Performance Networks	8%	13%
Data Warehouse	30%	30%
Collective Purchasing - Medical	11%	14%
Accountable Care Organizations	4%	13%
Value-Based Plan Design	33%	26%
Reference-Based Pricing	4%	13%
Telemedicine	32%	30%
Surgical Centers of Excellence	30%	25%
Medical Homes	0%	7%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## VOLUNTARY BENEFITS

	Utilities 500+	National 500+
Accident	62%	59%
Cancer / critical illness	38%	45%
Individual disability insurance	50%	61%
Whole / universal life	27%	43%
Hospital indemnity	12%	21%
Long-term care	19%	25%
Auto / homeowners	27%	20%
Telemedicine	27%	18%
ID theft	23%	17%
Legal benefit	35%	30%
Investment advisory	15%	19%
Discount purchase program	35%	26%
Pet insurance	8%	10%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

	Utilities 500+	National 500+
<b>Health and Well-Being Programs Prevalence</b>		
Health assessment (HA)	89%	77%
Any disease management (DM) program	86%	83%
Face-to-face health/lifestyle coaching	33%	36%
Telephone or web-based health/lifestyle coaching	89%	71%
Health advocate services	58%	56%
Sleep disorder diagnosis and treatment program	43%	39%
Resiliency / stress management program	35%	42%
<b>Provider of Health and Well-Being Programs</b>		
Health Plan – Standard Services Only	25%	42%
Health Plan – Some Optional Services	33%	34%
One or More Specialty Vendor(s)	58%	48%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

Activities to Encourage Employees to Care for Health and Well-Being	Utilities 500+	National 500+
Business Unit / Location Group Challenges	52%	45%
Personal Challenges	41%	40%
Worksite Biometric Screening Event	76%	56%
Onsite Exercise or Yoga Programs	55%	43%
Peer-to-peer Support	14%	19%
None of the Above	14%	25%

Technology-Based Resources Used to Promote Program Participation / Engagement	Utilities 500+	National 500+
Mobile applications to engage employees (smart phone apps, gamification programs, etc.)	41%	30%
Devices to monitor activity (pedometer, accelerometer, GPS, etc.)	28%	24%
Devices to transmit health measures to providers (blood pressure, weight, etc.)	3%	4%
Onsite kiosks at work place	7%	7%
Other web-based resources or tools	41%	40%
None of the above	34%	40%



# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS PARTICIPATION

Average Employee Participation Rate	Utilities 500+	National 500+
Completed Health Assessment (% of Eligible EEs)	48%	44%
Completed Validated Biometric Screening (% of Eligible EEs)	51%	38%
Actively Engaged in Any DM Program (% Identified Persons)	25%	14%
Actively Engaged in Any Lifestyle Program (% Identified Persons)	16%	13%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

<b>Policies Related to Employee Health and Well-Being</b>	<b>Utilities 500+</b>	<b>National 500+</b>
Allow employees to take work time for physical activity or stress management	14%	15%
Support healthy eating (provide healthy options)	50%	58%
Encourage physical activity with features or resources in work environment	54%	45%
Tobacco-free workplace or campus	54%	68%
Policies promoting responsible alcohol use	21%	21%
Support work-life balance	46%	34%
None of the above	14%	12%

<b>Financial Health Resources Offered</b>	<b>Utilities 500+</b>	<b>National 500+</b>
Financial planning calculators to assist with managing personal / family expenses	31%	26%
Financial planning tools for budgeting or debt management	24%	27%
Tools or resources for retirement planning	72%	59%
Other financial resources	38%	29%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS INCENTIVES

	Utilities 500+	National 500+
<b>Prevalence of Incentives for Health and Well-Being Programs</b>		
Financial Rewards	64%	43%
Financial Penalties	9%	13%
Charitable contributions	0%	4%
Non-Financial Rewards	23%	18%
Do not use any incentives	32%	44%
<b>Percent Using Incentives to Encourage Participation*</b>		
Health Assessment	63%	54%
Validated Biometric Screening	62%	40%
Lifestyle Management Program	40%	27%
<b>Require Multiple Actions to Earn Incentive / Point System</b>	90%	73%
<b>Use outcomes-based incentives for achieving, maintaining or progressing toward specific health status targets</b>	36%	21%
Maximum annual value of outcomes-based incentives an employee can earn (median)	\$300	\$500
<b>Spouses Eligible for Key Elements of Health and Well-Being Program</b>	75%	62%
<b>Health Plan Non-Participates Eligible for at Least Some Elements of the Health and Well-Being Program</b>	76%	62%

\* Among employers offering program

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAM INCENTIVES

	Utilities 500+	National 500+
<b>Health Assessment Incentives *</b>		
Cash / Gift Cards	33%	34%
Financial Contribution to an HRA, HSA or FSA	17%	15%
Lower Premium Contributions	33%	46%
Lower Deductible, Copay or Other Cost Sharing	0%	5%
Median Incentive Amount	\$370	\$240
<b>Validated Biometric Screening Incentives **</b>		
Cash / Gift Cards	31%	24%
Financial Contribution to an HRA, HSA or FSA	15%	15%
Lower Premium Contributions	38%	51%
Lower Deductible, Copay or Other Cost Sharing	8%	3%
Median Incentive Amount	\$275	\$300
<b>Lifestyle Coaching Program Incentives ***</b>		
Cash / Gift Cards	17%	41%
Financial Contribution to an HRA, HSA or FSA	0%	16%
Lower Premium Contributions	0%	26%
Lower Deductible, Copay or Other Cost Sharing	17%	4%
Median Incentive Amount	\$150	\$100

\* Among employers offering health assessment incentive

\*\* Among employers offering validated biometric screening incentive

\*\*\* Among employers offering lifestyle coaching program incentive

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## DENTAL PLAN DESIGN – IN-NETWORK

	Utilities 500+	National 500+	LG&E and KU Energy High Option
<b>Offer Dental Coverage</b>	100%	98%	Yes
<b>Deductible for Restorative Services</b>			
• Required – Single / Family	79% / 79%	83% / 81%	Yes
• Amount - Single / Family (median)	\$50 / \$88	\$50 / \$150	\$50 per person
<b>Annual Maximum</b>			
• Required	96%	95%	Yes
• Amount (median)	\$1,500	\$1,500	\$1,750
<b>Preventive Care Subject to Deductible</b>	0%	7%	No
<b>Coinsurance Amount Paid by Plan (median)</b>			
• Preventive Services (Type A)	100%	100%	100%
• Basic Restorative Services (Type B)	80%	80%	80%
• Major Restorative Services (Type C)	50%	50%	50%
• Orthodontia	50%	50%	50%
<b>Orthodontic Services Covered by Plan</b>			
• Children only	42%	46%	Yes
• Adults and Children	50%	41%	No
<b>Orthodontic Lifetime Maximum (median)</b>			
• Applicable	100%	96%	Yes
• Amount (median)	\$1,500	\$1,500	\$1,500
<b>Covered Services</b>			
• Sealants	88%	86%	Yes
• Implants	69%	64%	Yes
• Treatment of TMJ	27%	26%	No
• Posterior Composites	58%	47%	Yes

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## DENTAL EMPLOYEE CONTRIBUTIONS

	Utilities 500+	National 500+	LG&E and KU Energy High Option
<b>Require Employee Contributions</b>			
Single	83%	84%	Yes
Family	100%	91%	Yes
<b>Employee Contributions</b>			
Single	\$23	\$25	\$7
Family	\$51	\$59	\$27
<b>Contribution as % of Premium</b>			
Single	43%	52%	24%
Family	45%	55%	30%

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HISTORY OF EMPLOYERS INCLUDED IN UTILITIES 500+

Utilities 500+	2011	2012	2013	2014	2015	Utilities 500+	2011	2012	2013	2014	2015
AGL RESOURCES INC.				X	X	LAS VEGAS VALLEY WATER DIST.	X				
ALLETE	X					LG&E AND KU ENERGY LLC	X	X	X	X	X
ALLIANT ENERGY CORPORATION		X				MADISON GAS AND ELECTRIC COMPANY	X		X	X	X
AMERICAN TRANSMISSION COMPANY, LLC		X			X	MDU RESOURCES GROUP, INC.	X	X	X	X	
AQUA AMERICA INC					X	METROPLTAN UTILITIES DST OMAHA				X	
ASSOCIATED ELECTRIC COOPERATIVE, INC.		X				MICHEL'S CORPORATION			X	X	
ATC MANAGEMENT INC.			X			NISOURCE INC			X		
AVISTA CORPORATION	X	X	X	X	X	NORTHEAST OHIO REGIONAL SEWER DST		X			
BASIN ELECTRIC POWER COOP	X					NORTHEAST UTILITIES	X				
BIG RIVERS ELECTRIC CORPORATION	X	X				NORTHEAST UTILITIES (INCLUDING NSTAR ELE			X		
BIRMINGHAM WATER WORKS BOARD OF THE THE				X		NORTHWESTERN ENGERY	X				
BLACK HILLS CORPORATION	X	X	X			NSTAR	X	X			
BOARD OF PUBLIC UTILITIES			X			OGE ENERGY CORP.				X	
CALIFORNIA INDEPENDENT SYSTEM OPERATOR				X		OHIO VALLEY ELECTRIC CORPORATION					X
CENTRAL HUDSON GAS & ELEC CORP	X					ONEOK, INC.	X				
CITIZENS ENERGY GROUP				X		PACIFIC GAS AND ELECTRIC COMPANY			X	X	
CITY UTILITIES SPRINGFIELD MO		X				PEOPLES NATURAL GAS COMPANY				X	X
CLECO CORPORATION	X					PIEDMONT NATURAL GAS CO INC				X	X
COLONIAL PIPELINE COMPANY		X	X			PINNACLE WEST CAPITAL CORPORATION	X	X	X		
COLORADO SPRINGS UTILITIES	X		X	X	X	PJM INTERCONNECTION					X
CONSOLIDATED EDISON INC			X	X		PORTLAND GENERAL ELECTRIC CO				X	
CONSOLIDATED EDISON OF NEW YORK	X				X	PRAIRIE STATE GENERATING COMPANY, LLC					X
CORIX GROUP OF COMPANIES (US)			X	X		PROTECTION ONE					X
DENVER WATER	X					PUBLIC SERVICE ENTP GROUP INC			X		
DIRECT ENERGY LP				X	X	PUBLIC UTILITY DST 2 GRANT CNTY	X				
DOMINION RESOURCES, INC.	X					PUGET SOUND ENERGY INC.			X		
DTE ENERGY					X	RECOLOGY INC.				X	
EAST KENTUCKY POWER COOPERATIVE				X	X	SALT RIVER PROJECT				X	
ELECTRIC POWER BD METRO NASHVILLE GOVT D				X		SAN ANTONIO WATER SYSTEM	X		X		
ELECTRIC POWER BD METRO GOVT			X			SCANA SERVICES, INC.				X	
ELECTRIC RELIABILITY COUNCIL OF TEXAS, I		X				SEMINOLE ELECTRIC COOPERATIVE					X
EMPIRE DISTRICT ELECTRIC CO			X			SOURCEGAS LLC	X		X	X	
ENTERGY CORPORATION	X					SOUTHERN CALIFORNIA EDISON					X
ERCOT			X			SOUTHWEST GAS CORPORATION			X		X
FIRSTENERGY CORPORATION	X		X	X	X	TOWNSEND CORPORATION		X			
GAINESVILLE REGIONAL UTILITIES			X			TRI-STATE GENERATION/TRANSMISSIONS ASSOC				X	X
GDF SUEZ ENERGY NORTH AMERICA, INC.				X		UNITED SITE SERVICES					X
HAMPTON ROADS SANITATION DISTRICT		X				USIC				X	X
ISO NEW ENGLAND INC.					X	VECTREN CORPORATION		X	X	X	
ITC				X		WASTE INDUSTRIES					X
JACO ENVIRONMENTAL INC		X				WESTINGHOUSE ELECTRIC CORPORATION			X	X	X
KANSAS CITY BOARD OF PUBLIC UTILITIES	X	X				WILLIAM A. HAZEL, INC.					X
KANSAS CITY POWER & LIGHT CO.		X				XYLEM INC.		X			
LACLEDE GROUP					X						

## **DISCLAIMER**

*LG&E and KU Energy understands that Mercer is not engaged in the practice of law and this report, which may include commenting on legal issues or regulations, does not constitute and is not a substitute for legal advice. Accordingly, Mercer recommends that LG&E and KU Energy secures the advice of competent legal counsel with respect to any legal matters related to this report or otherwise.*

*The information contained in this document and in any attachments is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code or imposed by any legislative body on the taxpayer or plan sponsor.*



**MAKE  
TOMORROW  
TODAY**



# EMPLOYEE HEALTH PLAN BENCHMARKING

LG&E AND KU ENERGY  
COMPARED TO

KENTUCKY-HEADQUARTERED EMPLOYERS



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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## KEY STATISTICS

	Kentucky Employers 500+ Employees*	All Kentucky Employers*	LG&E and KU Energy
<b>Total Medical Cost per Enrolled Active <sup>1</sup></b>	\$10,841	\$10,725	\$12,008
<b>Average employee age</b>	43	42	47
<b>Average % female</b>	49%	43%	28%
<b>Average % union</b>	13%	7%	23%
<b>% enrolling dependents of those electing coverage</b>	54%	58%	67%
<b>% waiving coverage</b>	23%	20%	7%
Offer incentive to waive	18%	23%	No
Average annual incentive amount	\$925	\$1,142	N/A
<b>Special working spouses coverage provision</b>			
Ineligible	31%	33%	N/A
Surcharge	19%	10%	Yes
No provisions, but considering	6%	7%	N/A
Median monthly surcharge amount	\$108	\$108	\$200
<b>Require Waiting Period for Newly Hired Full-Time Ees</b>	50%	57%	N/A
Median Waiting Period for Full-Time EEs	60 days	60 days	N/A
<b>Part-time coverage offered</b>	59%	47%	Yes
Average # of hours worked per week required, if applicable	21	21	20
<b>Offer Same-Sex Domestic Partner Coverage</b>	18%	17%	No

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

<sup>1</sup> Mercer survey figures blend costs for HMO (44%), PPO (49%) and HDHP w/HSA (7%) per employee reported by responding employers. LG&E and KU Energy's figures are based on actual 2015 claims and estimated fixed costs.

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY PREVALENCE AND ENROLLMENT BY PLAN TYPE

LG&E and KU Energy	EPO	Low Deductible PPO	PPO	HDHP w/HSA
March 2016	44%	12%	37%	7%

Kentucky Employers 2015*	HMO	PPO/POS	HDHP w/HSA	CDHP w/HRA
<b>% Offering</b>				
• 500+ Employees	35%	76%	71%	29%
• All	19%	84%	63%	16%
<b>% Enrolled</b>				
• 500+ Employees	8%	47%	31%	14%
• All	4%	63%	25%	8%

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PPO/POS PLAN DESIGN – IN-NETWORK

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy PPO Standard
<b>Percent of Employers Offering</b>	76%	84%	Yes
<b>DEDUCTIBLE</b>			
Required	100%	100%	Yes
Single Amount (median)	\$750	\$750	\$400
Family Amount (median)	\$1,500	\$1,500	\$800
<b>DOCTOR'S OFFICE</b>			
Co-pay required	75%	83%	Yes
Co-pay median	\$25	\$25	\$20
Co-insurance required	42%	29%	No
Specialist Office Co-pay Higher than PCP	64%	71%	Yes
Co-pay median	\$40	\$40	\$40
<b>HOSPITALIZATION</b>			
Per admit co-pay required	8%	9%	No
Per admit co-pay median	Insufficient Data	\$250	N/A
Co-insurance required	100%	96%	Yes
Co-insurance median	20%	20%	20%
<b>OUT-OF-POCKET MAXIMUM</b>			
Single median	\$3,550	\$3,125	\$2,500
Family median	\$7,300	\$6,250	\$5,000

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PPO/POS EMPLOYEE CONTRIBUTIONS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy PPO Standard**
<b>Require Employee Contributions</b>			
• Single	100%	93%	Yes
• Family	100%	96%	Yes
<b>Average Employee Contributions Monthly</b>			
• Single	\$113	\$113	\$68
• Family	\$439	\$423	\$280
<b>Contribution as % of Premium</b>			
• Single	23%	25%	12%
• Family	31%	33%	18%

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

\*\* LG&E and KU Energy based on Healthy for Life rates for PPO Standard plan without \$200/month spousal surcharge or additional \$100/month if do not qualify for Healthy for Life rates

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HMO/EPO PLAN DESIGN – IN-NETWORK

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Percent of Employers Offering</b>	35%	19%	Yes
<b>Percentage Enrolled when Option</b>	8%	4%	44%
<b>DEDUCTIBLE</b>			
Required	60%	60%	No
Single Amount (median)	\$500	\$500	N/A
Family Amount (median)	\$1,200	\$1,200	N/A
<b>DOCTOR'S OFFICE</b>			
Co-pay required	100%	100%	Yes
Co-pay median	\$25	\$25	\$20
<i>Specialist Office Co-pay</i>			
Higher than PCP	60%	60%	Yes
Co-pay median	\$40	\$40	\$40
<b>HOSPITALIZATION</b>			
Per admit co-pay required	75%	75%	Yes
Per admit co-pay median	\$300	\$300	\$300
Co-insurance required	50%	50%	No
Co-insurance median	10%	10%	No
<b>EMERGENCY ROOM</b>			
Co-pay required	100%	100%	Yes
Co-pay median	\$150	\$150	\$100

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HMO/EPO EMPLOYEE CONTRIBUTIONS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy**
<b>Require Employee Contributions</b>			
• Single	100%	100%	Yes
• Family	100%	100%	Yes
<b>Average Employee Contributions</b>			
• Single	\$161	\$161	\$131
• Family	\$476	\$476	\$463
<b>Contribution as % of Premium</b>			
• Single	30%	30%	21%
• Family	29%	29%	26%

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

\*\* LG&E and KU Energy based on Healthy for Life rates for EPO without \$200/month spousal surcharge or additional \$100/month if do not qualify for Healthy for Life rates



# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA PLAN DESIGN – IN-NETWORK

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Only option offered</b>	33%	33%	No
<b>% Participation when option</b>	29%	26%	7%
<b>Employer contribution to HSA</b>	83%	83%	Yes
Employee Only (median)**	\$500	\$500	\$500 seed + \$200 annual
Family (median)**	\$1,000	\$1,000	\$1,000 seed + \$200 annual
<b>Deductible (median)</b>			
Single	\$2,000	\$2,500	\$1,500
Family	\$4,000	\$5,000	\$3,000
<b>Out-of-Pocket (median)</b>			
Single	\$3,750	\$3,750	\$3,000
Family	\$7,500	\$7,500	\$6,000
<b>Coinsurance (median)</b>	20%	20%	20%
<b>Preventive drugs</b>			
Not subject to deductible	36%	24%	No
Lower cost sharing but not 100%	9%	6%	No

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

\*\* of those contributing

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA EMPLOYEE CONTRIBUTIONS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy**
<b>Require Employee Contributions</b>			
• Single	100%	95%	Yes
• Family	100%	95%	Yes
<b>Average Employee Contributions</b>			
• Single	\$66	\$64	\$30
• Family	\$297	\$309	\$167
<b>Contribution as % of Premium</b>			
• Single	16%	16%	6%
• Family	26%	28%	11%

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

\*\* LG&E and KU Energy based on Healthy for Life rates for EPO without \$200/month spousal surcharge or additional \$100/month if do not qualify for Healthy for Life rates

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HDHP/HSA- EMPLOYER HSA CONTRIBUTION

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Type of employer contribution**</b>			
• Matching	0%	0%	N/A
• Incentive-based	20%	20%	N/A
• Fixed, non-conditional	80%	80%	Yes
<b>Funding for employer contribution</b>			
• Fully pre-fund	20%	20%	Yes
• Fund every paycheck	30%	27%	N/A
• Fund monthly or other schedule	50%	53%	N/A

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

\*\* of those contributing

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## PRESCRIPTION DRUG BENEFITS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>CARVED OUT</b>	35%	23%	Yes
<b>DRUG PURCHASING COALITION/COLLECTIVE</b>	33%	21%	Yes
<b>THREE-TIERS – retail/mail</b>	47%/50%	45%/46%	Yes
<b>COPAYS (avg) (3-tier plans)</b>			EPO and PPO
Retail			
• Generic	\$13	\$11	\$7
• Formulary Brand	\$32	\$33	\$25
• Non-Formulary Brand	\$50	\$49	\$40
90-day Mail Order			
• Generic	\$27	\$24	\$17.50
• Formulary Brand	\$73	\$70	\$62.50
• Non-Formulary Brand	\$110	\$118	\$100
<b>% USING COINSURANCE FOR ONE OR MORE TIERS - retail/mail</b>	71%/60%	67%/67%	Yes for HDHP
<b>FOUR or FIVE TIERS – retail/mail</b>	33%/25%	34%/29%	No
<b>MANDATORY GENERICS</b>	20%	20%	No
<b>STEP THERAPY</b>	87%	87%	Yes
<b>MANDATORY DRUG EXCLUSIONS</b>	20%	20%	
<b>MANDATORY MAIL</b>	40%	40%	Yes
<b>RETAIL PENALTY PROGRAM</b>	7%	7%	Yes

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## ADVANCED STRATEGIES USED TO CONTROL COST

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
High-Performance Networks	0%	0%	No
Data Warehouse	29%	29%	No
Collective Purchasing - Medical	23%	23%	No
Accountable Care Organizations	14%	14%	Where available thru Anthem
Value-Based Plan Design	21%	21%	No
Reference-Based Pricing	8%	8%	No
Telemedicine	29%	29%	Yes
Surgical Centers of Excellence	29%	29%	Yes
Medical Homes	7%	7%	No

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Health and Well-Being Programs Prevalence</b>			
Health assessment (HA)	92%	75%	Yes
Any disease management (DM) program	100%	71%	Yes
Face-to-face health/lifestyle coaching	46%	32%	Yes
Telephone or web-based health/lifestyle coaching	87%	73%	Yes
Health advocate services	82%	56%	Yes
Sleep disorder diagnosis and treatment program	27%	26%	No
Resiliency / stress management program	36%	29%	No
<b>Provider of Health and Well-Being Programs</b>			
Health Plan – Standard Services Only	13%	13%	No
Health Plan – Some Optional Services	47%	47%	Yes
One or More Specialty Vendor(s)	67%	67%	Yes

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

Activities to Encourage Employees to Care for Health and Well-Being	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
Business Unit / Location Group Challenges	75%	48%	Yes
Personal Challenges	50%	39%	Yes
Worksite Biometric Screening Event	63%	58%	Yes
Onsite Exercise or Yoga Programs	69%	45%	Yes
Peer-to-peer Support	19%	13%	N/A
None of the Above	13%	26%	N/A

Technology-Based Resources Used to Promote Program Participation / Engagement	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
Mobile applications to engage employees (smart phone apps, gamification programs, etc.)	44%	35%	Yes
Devices to monitor activity (pedometer, accelerometer, GPS, etc.)	50%	32%	No
Devices to transmit health measures to providers (blood pressure, weight, etc.)	13%	13%	No
Onsite kiosks at work place	19%	16%	No
Other web-based resources or tools	63%	35%	Yes
None of the above	19%	35%	N/A

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS

Policies Related to Employee Health and Well-Being	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
Allow employees to take work time for physical activity or stress management	13%	10%	No
Support healthy eating (provide healthy options)	67%	57%	Yes
Encourage physical activity with features or resources in work environment	67%	50%	Yes
Tobacco-free workplace or campus	87%	70%	No
Policies promoting responsible alcohol use	33%	30%	Yes
Support work-life balance (such as flex time or job share)	40%	33%	Yes
None of the above	7%	10%	N/A

Financial Health Resources Offered	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
Financial planning calculators to assist with managing personal / family expenses	20%	14%	No
Financial planning tools for budgeting or debt management	27%	17%	No
Tools or resources for retirement planning	73%	55%	Yes
Other financial resources	33%	24%	No

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

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# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAMS INCENTIVES

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Prevalence of Incentives for Health and Well-Being Programs</b>			
Financial Rewards	69%	55%	Yes
Financial Penalties	15%	23%	No
Charitable contributions	0%	0%	No
Non-Financial Rewards	15%	14%	No
Do not use any incentives	15%	27%	N/A
<b>Percent Using Incentives to Encourage Participation**</b>			
Health Assessment	82%	82%	Yes
Validated Biometric Screening	67%	67%	Yes
Lifestyle Management Program	45%	45%	Yes
<b>Require Multiple Actions to Earn Incentive / Point System</b>	67%	67%	Yes
<b>Use outcomes-based incentives for achieving, maintaining or progressing toward specific health status targets</b>	38%	35%	No
Maximum annual outcomes-based incentives	\$300	\$300	N/A
<b>Spouses Eligible for Key Elements of Health/Well-Being Program</b>	64%	64%	Yes
<b>Health Plan Non-Participates Eligible for at Least Some Elements of the Health and Well-Being Program</b>	54%	45%	Yes

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

\*\* Among employers offering program

Attachment to Filing Requirement

807 KAR 5:001 Sec. 16(8)(g)

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Blake / Meiman

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## HEALTH AND WELL-BEING PROGRAM INCENTIVES

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy
<b>Health Assessment Incentives **</b>			
Cash / Gift Cards	22%	22%	No
Financial Contribution to an HRA, HSA or FSA	22%	22%	No
Lower Premium Contributions	33%	33%	Yes
Lower Deductible, Copay or Other Cost Sharing	0%	0%	No
Median Incentive Amount	\$300	\$300	N/A
<b>Validated Biometric Screening Incentives **</b>			
Cash / Gift Cards	25%	25%	Yes
Financial Contribution to an HRA, HSA or FSA	25%	25%	No
Lower Premium Contributions	38%	38%	Yes
Lower Deductible, Copay or Other Cost Sharing	0%	0%	No
Median Incentive Amount	\$400	\$400	\$75
<b>Lifestyle Coaching Program Incentives **</b>			
Cash / Gift Cards	20%	20%	Yes
Financial Contribution to an HRA, HSA or FSA	40%	40%	No
Lower Premium Contributions	0%	0%	No
Lower Deductible, Copay or Other Cost Sharing	0%	0%	No
Median Incentive Amount	\$350	\$350	\$150

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

\*\* Among employers offering this wellness program with incentive

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## DENTAL PLAN DESIGN – IN-NETWORK

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy High Option
<b>Offer Dental Coverage</b>	100%	97%	Yes
<b>Deductible for Restorative Services</b>			
• Required – Single / Family	76% / 76%	79% / 79%	Yes
• Amount - Single / Family (median)	\$50 / \$150	\$50 / \$150	\$50 per person
<b>Annual Maximum</b>			
• Required	100%	97%	Yes
• Amount (median)	\$1,500	\$1,500	\$1,750
<b>Preventive Care Subject to Deductible</b>	0%	3%	No
<b>Coinsurance Amount Paid by Plan (median)</b>			
• Preventive Services (Type A)	100%	100%	100%
• Basic Restorative Services (Type B)	80%	80%	80%
• Major Restorative Services (Type C)	50%	50%	50%
• Orthodontia	50%	50%	50%
<b>Orthodontic Services Covered by Plan</b>			
• Children only	59%	60%	Yes
• Adults and Children	29%	23%	No
<b>Orthodontic Lifetime Maximum (median)</b>			
• Applicable	100%	92%	Yes
• Amount (median)	\$1,500	\$1,500	\$1,500
<b>Covered Services</b>			
• Sealants	82%	72%	Yes
• Implants	65%	59%	Yes
• Treatment of TMJ	18%	17%	No
• Posterior Composites	35%	31%	No

Attachment to Filing Requirement  
807 KAR 5:001 Sec. 16(8)(g)

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plans

# 2015 MERCER NATIONAL HEALTH PLAN SURVEY

## DENTAL EMPLOYEE CONTRIBUTIONS

	2015 Kentucky Employers 500+ Employees*	2015 All Kentucky Employers*	2016 LG&E and KU Energy High Option
<b>Require Employee Contributions</b>			
Single	79%	64%	Yes
Family	93%	83%	Yes
<b>Employee Contributions</b>			
Single	\$20	\$21	\$7
Family	\$54	\$59	\$27
<b>Contribution as % of Premium</b>			
Single	74%	72%	24%
Family	74%	74%	30%

\* Kentucky-headquartered employers who responded to Mercer's 2015 National Survey of Employer-Sponsored Health Plan

**MAKE  
TOMORROW  
TODAY**



**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(h)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A computation of the gross revenue conversion factor for the forecasted period.*

**Response:**

See attached.

SCHEDULE H

GROSS REVENUE CONVERSION FACTOR

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

BASE PERIOD: FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

H-1  
WPH-1.A

GROSS REVENUE CONVERSION FACTOR  
COMPOSITE FEDERAL AND STATE INCOME TAX RATE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR  
FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017  
FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): WPH-1.A

SCHEDULE H-1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE	
		STATE	FEDERAL
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.226000%	0.226000%
3	LESS: PSC FEES	0.194100%	0.194100%
4	LESS: PRODUCTION ACTIVITIES DEDUCTION-STATE	<u>2.501400%</u>	
5	INCOME BEFORE STATE INCOME TAX	97.078500%	99.579900%
6	STATE INCOME TAX	6.00%	5.824710%
7	LESS: PRODUCTION ACTIVITIES DEDUCTION-FEDERAL		<u>0.000000%</u>
8	INCOME BEFORE FEDERAL INCOME TAX		93.755190%
9	FEDERAL INCOME TAX	35.00%	<u>32.814317%</u>
10	OPERATING INCOME PERCENTAGE (LINES 5 - 6 - 9)		<u><u>60.940874%</u></u>
11	GROSS REVENUE CONVERSTION FACTOR (100% / LINE 10)		<u><u>1.640935</u></u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Calculation of Composite Federal and Kentucky**  
**Income Tax Rate**

**WORKPAPER WPH-1.A**  
**PAGE 1 OF 1**  
**WITNESS: C. M. GARRETT**

1. Assume pre-tax income of		100.0000%
2. State income tax (see SIT calc below)		5.8499%
3. Taxable income for Federal income tax before production activities deduction		94.1501%
a. Production Rate	9%	
b. Allocation to Production Income	41.69%	
c. Allocated Production Rate	0.0000%	
4. Less: Production tax deduction (0.0000% of Line 3)		0.0000%
5. Taxable income for Federal income tax (Line 3 - Line 4)		94.1501%
6. Federal income tax at 35% (Line 5 x 35%)		32.9525%
7. Total State and Federal income taxes (Line 2 + Line 6)		38.8024%

State Income Tax Calculation

1. Assume pre-tax income of		100.0000%
2. Less: Production activities deduction @ 6% X 41.69% (1)		2.5014%
3. Taxable income for State income tax		97.4986%
4. State Tax Rate		6.0000%
5. State Income Tax		5.8499%

Notes: (1) Pursuant to KRS 141.010(11)(c) and (13)(c), for taxable years beginning on or after January 1, 2010, the amount of domestic production activities deduction calculated at six percent (6%) as allowed in Section 199(a)(2) of the Internal Revenue Code for taxable years beginning before 2010.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(i)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2016.

Louisville Gas and Electric Company  
Case No. 2016-00371  
Comparative Income Statement  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

Schedule I-1

Total Company	<u>Most Recent Five Fiscal Years</u>					Base Period	Test Year	Forecasted		
	2011	2012	2013	2014	2015	2/28/2017	6/30/2018	2018	2019	2020
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Electric Operating Revenues	\$ 1,059,750,303	\$ 1,069,346,402	\$ 1,096,596,442	1,177,644,420	\$ 1,146,077,403	\$ 1,133,155,139	\$ 1,171,652,143	\$ 1,183,273,751	\$ 1,193,796,101	\$ 1,202,056,469
Gas Operating Revenues	304,574,422	254,278,399	324,221,274	360,282,966	319,521,344	311,848,656	329,547,967	331,315,068	335,404,413	343,392,527
<b>Total Operating Revenues</b>	<b>1,364,324,725</b>	<b>1,323,624,802</b>	<b>1,420,817,715</b>	<b>1,537,927,386</b>	<b>1,465,598,747</b>	<b>1,445,003,795</b>	<b>1,501,200,109</b>	<b>1,514,588,820</b>	<b>1,529,200,514</b>	<b>1,545,448,995</b>
<b>Operating Expenses</b>										
Fuel for Electric Generation	360,968,393	385,916,157	379,035,049	415,537,575	339,561,704	306,346,560	309,193,152	310,663,857	306,962,476	312,476,319
Power Purchased	74,894,547	52,477,768	48,124,184	47,842,269	59,903,876	55,878,694	56,991,850	56,831,642	49,900,484	46,691,480
Gas Supply Expenses	161,865,706	115,461,798	159,274,580	194,255,411	142,271,053	126,163,347	134,892,015	133,675,874	131,226,696	132,103,996
Other Operation Expenses	235,647,275	230,522,003	245,282,973	254,080,283	248,995,045	249,457,031	265,156,595	270,025,893	271,262,029	277,648,597
Maintenance	116,359,069	118,770,589	113,413,021	111,790,202	114,048,758	105,957,534	121,464,220	117,464,746	128,673,136	113,158,035
Depreciation & Amortization Expense	147,046,078	152,140,316	147,663,032	156,614,817	161,973,258	172,725,760	227,429,508	234,370,136	260,278,945	274,485,987
Regulatory Debits						271,422	1,104,229	1,392,415	2,009,171	2,665,350
Federal & State Income Taxes	20,228,383	1,991,653	69,186,223	(14,305,499)	(10,019,534)	4,016,323	3,342,509	4,265,593	3,489,606	20,263,071
Deferred Federal & State Income Taxes	54,235,400	70,969,611	25,067,465	119,955,790	127,518,774	114,932,674	98,581,360	98,406,483	91,920,273	74,562,686
Property and Other Taxes	28,121,584	31,025,991	32,517,048	34,200,411	37,400,046	42,178,149	45,540,857	47,006,521	50,148,167	55,169,785
Investment Tax Credit	-	-	-	-	-	3,000,000				
Amortization of Investment Tax Credit	(2,805,732)	(2,847,617)	(2,100,342)	(1,788,780)	(1,338,634)	(1,208,864)	(1,038,405)	(969,780)	(1,007,761)	(937,751)
Loss(Gain) from Disposition of Allowances	(2,578)	(694)	(282)	(427)	(123)	(72)	-	-	-	-
<b>Total Operating Expenses</b>	<b>1,196,558,124</b>	<b>1,156,427,575</b>	<b>1,217,462,951</b>	<b>1,318,182,052</b>	<b>1,220,314,223</b>	<b>1,179,718,556</b>	<b>1,262,657,890</b>	<b>1,273,133,379</b>	<b>1,294,863,221</b>	<b>1,308,287,556</b>
<b>Net Operating Income</b>	<b>167,766,601</b>	<b>167,197,226</b>	<b>203,354,764</b>	<b>219,745,334</b>	<b>245,284,525</b>	<b>265,285,239</b>	<b>238,542,219</b>	<b>241,455,440</b>	<b>234,337,293</b>	<b>237,161,439</b>
Other Income less deductions	1,079,398	(2,051,782)	(2,656,846)	(2,494,255)	(3,419,680)	(2,562,012)	(2,168,958)	(2,169,699)	(2,212,530)	(2,215,725)
<b>Income before Interest Charges</b>	<b>168,845,999</b>	<b>165,145,444</b>	<b>200,697,919</b>	<b>217,251,078</b>	<b>241,864,845</b>	<b>262,723,227</b>	<b>236,373,261</b>	<b>239,285,741</b>	<b>232,124,763</b>	<b>234,945,714</b>
Interest Charges	44,659,694	42,222,666	41,997,315	49,119,128	56,445,271	69,555,870	74,921,456	76,787,447	82,368,572	84,185,867
<b>Net Income</b>	<b>\$ 124,186,305</b>	<b>\$ 122,922,778</b>	<b>\$ 158,700,603</b>	<b>\$ 168,131,950</b>	<b>\$ 185,419,574</b>	<b>193,167,356</b>	<b>161,451,806</b>	<b>162,498,294</b>	<b>149,756,192</b>	<b>150,759,847</b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
**Comparative Income Statement**  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

Schedule I-1

Electric Only	Most Recent Five Fiscal Years					Base	Test	Forecasted		
	2011	2012	2013	2014	2015	Period	Year	2018	2019	2020
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Electric Operating Revenues	\$ 1,059,750,303	\$ 1,069,346,402	\$ 1,096,596,442	\$ 1,177,644,420	\$ 1,146,077,403	\$ 1,133,155,139	\$ 1,171,652,143	1,183,273,751	1,193,796,101	1,202,056,469
<b>Total Operating Revenues</b>	1,059,750,303	1,069,346,402	1,096,596,442	1,177,644,420	1,146,077,403	1,133,155,139	1,171,652,143	1,183,273,751	1,193,796,101	1,202,056,469
<b>Operating Expenses</b>										
Fuel for Electric Generation	360,968,393	385,916,157	379,035,049	415,537,575	339,561,704	306,346,560	309,193,152	310,663,857	306,962,476	312,476,319
Power Purchased	74,894,547	52,477,768	48,124,184	47,842,269	59,903,876	55,878,694	56,991,850	56,831,642	49,900,484	46,691,480
Other Operation Expenses	191,550,323	187,293,192	198,769,150	206,129,577	195,985,246	194,060,848	204,335,204	208,255,818	210,331,899	215,413,387
Maintenance	96,235,088	97,601,940	95,645,484	92,657,578	94,604,630	88,174,643	102,826,340	97,894,552	108,358,842	93,521,353
Depreciation & Amortization Expense	124,634,432	128,381,713	121,609,186	127,028,861	129,668,819	137,799,757	188,112,036	193,805,317	214,679,558	225,112,119
Regulatory Debits						271,422	1,104,229	1,392,415	2,009,171	2,665,350
Federal & State Income Taxes	37,411,239	8,463,356	54,304,064	5,689,590	(10,446,698)	10,962,905	2,815,887	4,159,795	909,183	3,954,215
Deferred Federal & State Income Taxes	12,115,729	51,212,094	17,163,020	79,901,624	107,206,480	86,576,412	78,983,319	78,703,366	74,626,849	70,540,382
Property and Other Taxes	21,610,184	23,824,390	25,031,903	26,115,114	28,340,155	31,701,598	34,238,920	35,338,321	37,974,910	41,752,031
Investment Tax Credit	-	-	-	-	-	3,000,000	-	-	-	-
Amortization of Investment Tax Credit	(2,670,412)	(2,721,997)	(1,987,122)	(1,691,460)	(1,260,914)	(1,150,761)	(1,002,535)	(944,560)	(1,001,241)	(935,731)
Loss(Gain) from Disposition of Allowances	(2,578)	(694)	(282)	(427)	(123)	(72)	-	-	-	-
<b>Total Operating Expenses</b>	916,746,946	932,447,919	937,694,636	999,210,301	943,563,176	913,622,006	977,598,402	986,100,521	1,004,752,129	1,011,190,905
<b>Net Operating Income</b>	143,003,357	136,898,483	158,901,806	178,434,119	202,514,227	219,533,133	194,053,741	197,173,230	189,043,972	190,865,563

Louisville Gas and Electric Company  
Case No. 2016-00371  
Comparative Income Statement  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

Schedule I-1

Gas Only	Most Recent Five Fiscal Years					Base	Test	Forecasted		
	2011	2012	2013	2014	2015	Period	Year	2018	2019	2020
<b>INCOME STATEMENT</b>										
<b>Operating Revenues</b>										
Gas Operating Revenues	\$ 304,574,422	\$ 254,278,399	\$ 324,221,274	\$ 360,282,966	\$ 319,521,344	\$ 311,848,656	\$ 329,547,967	\$ 331,315,068	\$ 335,404,413	\$ 343,392,527
<b>Total Operating Revenues</b>	<b>304,574,422</b>	<b>254,278,399</b>	<b>324,221,274</b>	<b>360,282,966</b>	<b>319,521,344</b>	<b>311,848,656</b>	<b>329,547,967</b>	<b>331,315,068</b>	<b>335,404,413</b>	<b>343,392,527</b>
<b>Operating Expenses</b>										
Gas Supply Expenses	161,865,706	115,461,798	159,274,580	194,255,410	142,271,053	126,163,347	134,892,015	133,675,874	131,226,696	132,103,996
Other Operation Expenses	44,096,952	43,228,811	46,513,823	47,950,706	53,009,798	55,396,183	60,821,390	61,770,075	60,930,130	62,235,210
Maintenance	20,123,981	21,168,649	17,767,537	19,132,623	19,444,128	17,782,890	18,637,880	19,570,194	20,314,294	19,636,682
Depreciation & Amortization Expense	22,411,645	23,758,603	26,053,846	29,585,956	32,304,438	34,926,003	39,317,472	40,564,820	45,599,387	49,373,868
Federal & State Income Taxes	(17,182,856)	(6,471,702)	14,882,159	(19,995,089)	427,164	(6,946,582)	526,622	105,798	2,580,423	16,308,856
Deferred Federal & State Income Taxes	42,119,671	19,757,517	7,904,444	40,054,166	20,312,294	28,356,261	19,598,041	19,703,117	17,293,424	4,022,305
Property and Other Taxes	6,511,399	7,201,601	7,485,145	8,085,298	9,059,891	10,476,551	11,301,937	11,668,200	12,173,257	13,417,754
Amortization of Investment Tax Credit	(135,320)	(125,620)	(113,220)	(97,320)	(77,720)	(58,103)	(35,870)	(25,220)	(6,520)	(2,020)
<b>Total Operating Expenses</b>	<b>279,811,178</b>	<b>223,979,656</b>	<b>279,768,315</b>	<b>318,971,751</b>	<b>276,751,047</b>	<b>266,096,551</b>	<b>285,059,488</b>	<b>287,032,858</b>	<b>290,111,092</b>	<b>297,096,651</b>
<b>Net Operating Income</b>	<b>24,763,244</b>	<b>30,298,743</b>	<b>44,452,959</b>	<b>41,311,215</b>	<b>42,770,297</b>	<b>45,752,105</b>	<b>44,488,479</b>	<b>44,282,210</b>	<b>45,293,321</b>	<b>46,295,876</b>

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Revenue Statistics**  
**Base Period: Twelve Months Ended February 28, 2017**  
**Forecasted Test Period: Twelve Months Ended June 30, 2018**

Schedule I-2

Electric Only	<u>Most Recent Five Fiscal Years</u>					Base Period	Test Year	Forecasted		
	2011	2012	2013	2014	2015	2/28/2017	6/30/2018	2018	2019	2020
<b>Revenue by Customer class:</b>										
Residential	\$ 366,263,255	\$ 383,159,861	\$ 405,961,655	\$ 419,063,081	\$ 425,948,297	\$ 433,167,327	\$ 442,663,461	\$ 446,694,597	\$ 452,204,793	\$ 457,345,582
Commercial	300,002,319	316,533,477	329,906,063	343,407,017	359,004,552	366,379,150	370,473,237	372,937,118	376,548,929	371,984,993
Industrial	145,251,812	164,431,527	174,274,392	182,233,761	189,367,016	179,196,510	185,071,993	186,301,092	188,747,017	191,169,482
Public Street and Highway Lighting	7,235,355	2,817,941	2,884,918	2,702,454	3,230,561	3,103,954	3,332,687	3,354,253	3,387,446	3,417,998
Other Sales to Public Authorities	84,489,065	90,196,246	88,714,502	94,996,188	99,216,038	96,349,509	97,944,409	98,618,126	99,775,041	99,202,142
<b>Total</b>	<b>\$ 903,241,807</b>	<b>\$ 957,139,052</b>	<b>\$ 1,001,741,530</b>	<b>\$ 1,042,402,502</b>	<b>\$ 1,076,766,465</b>	<b>\$ 1,078,196,450</b>	<b>\$ 1,099,485,788</b>	<b>\$ 1,107,905,187</b>	<b>\$ 1,120,663,227</b>	<b>\$ 1,123,120,196</b>
<b>Number of Customers by class:</b>										
Residential	345,933	347,367	349,625	352,088	355,056	359,003	364,014	364,819	366,477	368,311
Commercial	41,130	42,008	42,103	42,508	42,688	44,115	45,515	45,595	45,762	45,958
Industrial	397	419	443	442	598	518	458	458	458	459
Public Street and Highway Lighting	597	642	654	663	658	808	948	948	948	948
Other Sales to Public Authorities	3,851	4,115	4,121	4,099	4,141	3,504	2,868	2,871	2,880	2,891
<b>Total</b>	<b>391,908</b>	<b>394,551</b>	<b>396,946</b>	<b>399,800</b>	<b>403,141</b>	<b>407,947</b>	<b>413,803</b>	<b>414,691</b>	<b>416,525</b>	<b>418,566</b>
<b>Average Revenue per class:</b>										
Residential	\$ 1,059	\$ 1,103	\$ 1,161	\$ 1,190	\$ 1,200	\$ 1,207	\$ 1,216	\$ 1,224	\$ 1,234	\$ 1,242
Commercial	7,294	7,535	7,836	8,079	8,410	8,305	8,140	8,179	8,228	8,094
Industrial	365,874	392,438	393,396	412,294	316,667	345,644	404,042	406,437	411,722	416,560
Public Street and Highway Lighting	12,120	4,389	4,411	4,076	4,910	3,842	3,517	3,540	3,575	3,607
Other Sales to Public Authorities	21,940	21,919	21,527	23,175	23,959	27,499	34,155	34,347	34,643	34,319
Note> Revenue decrease in Public Street and Highway Lighting from 2011 to 2012 due to change of customer classification of certain customers in 2012.										
<b>Gas Only</b>										
	2011	2012	2013	2014	2015	2/28/2017	6/30/2018	2018	2019	2020
<b>Revenue by Customer class:</b>										
Residential	\$ 194,841,842	\$ 164,616,903	\$ 208,708,912	\$ 231,041,419	\$ 206,847,666	\$ 202,983,080	\$ 214,163,791	\$ 215,016,159	\$ 217,555,519	\$ 222,523,777
Commercial	71,061,038	59,005,706	75,448,710	88,715,464	77,411,303	75,500,649	80,629,640	80,967,587	81,759,317	83,323,019
Industrial	7,457,093	5,997,342	11,841,637	12,183,991	9,977,988	9,814,631	10,822,692	10,968,458	11,470,642	12,112,116
Other Sales to Public Authorities	12,019,052	9,044,392	11,746,409	12,588,648	10,027,028	9,182,385	10,286,200	10,321,361	10,409,609	10,619,500
<b>Total</b>	<b>\$ 285,379,024</b>	<b>\$ 238,664,342</b>	<b>\$ 307,745,667</b>	<b>\$ 344,529,522</b>	<b>\$ 304,263,985</b>	<b>\$ 297,480,745</b>	<b>\$ 315,902,323</b>	<b>\$ 317,273,564</b>	<b>\$ 321,195,087</b>	<b>\$ 328,578,411</b>
<b>Number of Customers by class:</b>										
Residential	291,353	292,837	294,209	294,888	295,779	295,619	296,376	296,652	297,256	297,946
Commercial	24,281	24,851	24,799	24,995	24,921	24,416	23,830	23,802	23,757	23,722
Industrial	280	303	332	337	438	341	258	260	267	273
Other Sales to Public Authorities	1,098	1,136	1,137	1,123	1,124	1,128	1,126	1,124	1,122	1,121
<b>Total</b>	<b>317,012</b>	<b>319,127</b>	<b>320,477</b>	<b>321,343</b>	<b>322,262</b>	<b>321,504</b>	<b>321,589</b>	<b>321,839</b>	<b>322,402</b>	<b>323,061</b>
<b>Average Revenue per class:</b>										
Residential	\$ 668.75	\$ 562.15	\$ 709.39	\$ 783.49	\$ 699.33	\$ 687	\$ 723	\$ 725	\$ 732	\$ 747
Commercial	2,926.61	2,374.38	3,042.41	3,549.33	3,106.27	3,092	3,384	3,402	3,442	3,513
Industrial	26,632.47	19,793.21	35,667.58	36,154.28	22,780.80	28,817	42,030	42,146	43,042	44,380
Other Sales to Public Authorities	10,946.31	7,961.61	10,331.05	11,209.84	8,920.84	8,139	9,138	9,179	9,274	9,475

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Sales Statistics**  
**Base Period: Twelve Months Ended February 28, 2017**  
**Forecasted Test Period: Twelve Months Ended June 30, 2018**

Schedule I-3

Electric Only	<u>Most Recent Five Fiscal Years</u>					Base Period	Test Year	Forecasted		
	2011	2012	2013	2014	2015	2/28/2017	6/30/2018	2018	2019	2020
<b>Sales (Kwh) by Customer class:</b>										
Residential	4,260,121,989	4,259,210,831	4,164,048,797	4,157,326,074	4,080,624,579	4,203,959,578	4,184,989,550	4,185,662,147	4,195,731,475	4,186,478,084
Commercial	3,708,744,195	3,733,683,883	3,685,168,515	3,714,091,413	3,746,407,656	3,855,035,335	3,803,575,083	3,796,972,907	3,791,587,684	3,789,510,391
Industrial	2,430,194,056	2,666,220,110	2,699,966,052	2,773,971,938	2,775,814,897	2,708,860,431	2,846,869,016	2,849,297,123	2,861,366,312	2,873,042,294
Public Street and Highway Lighting	51,351,317	21,157,475	18,440,935	17,122,242	19,334,030	18,412,686	18,862,329	18,855,799	18,855,739	18,855,897
Other Sales to Public Authorities	1,190,642,794	1,157,457,123	1,131,350,511	1,154,652,761	1,144,848,084	1,103,196,969	1,071,776,906	1,071,449,935	1,073,200,734	1,075,262,358
<b>Total</b>	<b>11,641,054,351</b>	<b>11,837,729,422</b>	<b>11,698,974,810</b>	<b>11,817,164,428</b>	<b>11,767,029,246</b>	<b>11,889,464,998</b>	<b>11,926,072,883</b>	<b>11,922,237,910</b>	<b>11,940,741,943</b>	<b>11,943,149,025</b>
<b>Number of Customers by class:</b>										
Residential	345,933	347,367	349,625	352,088	355,056	359,003	364,014	364,819	366,477	368,311
Commercial	41,130	42,008	42,103	42,508	42,688	44,115	45,515	45,595	45,762	45,958
Industrial	397	419	443	442	598	518	458	458	458	459
Public Street and Highway Lighting	597	642	654	663	658	808	948	948	948	948
Other Sales to Public Authorities	3,851	4,115	4,121	4,099	4,141	3,504	2,868	2,871	2,880	2,891
<b>Total</b>	<b>391,908</b>	<b>394,551</b>	<b>396,946</b>	<b>399,800</b>	<b>403,141</b>	<b>407,947</b>	<b>413,803</b>	<b>414,691</b>	<b>416,525</b>	<b>418,566</b>
<b>Average Volume (Kwh) per class:</b>										
Residential	12,315	12,261	11,910	11,808	11,493	11,710	11,497	11,473	11,449	11,367
Commercial	90,171	88,880	87,527	87,374	87,763	87,387	83,567	83,276	82,854	82,455
Industrial	6,121,396	6,363,294	6,094,731	6,275,955	4,641,831	5,224,992	6,215,179	6,216,060	6,241,626	6,260,386
Public Street and Highway Lighting	86,016	32,956	28,197	25,825	29,383	22,789	19,906	19,899	19,899	19,899
Other Sales to Public Authorities	309,178	281,278	274,533	281,691	276,467	314,866	373,751	373,162	372,632	371,987
Note> Sales decrease in Public Street and Highway Lighting from 2011 to 2012 due to change of customer classification of certain customers in 2012.										
<b>Gas Only</b>										
	2011	2012	2013	2014	2015	2/28/2017	6/30/2018	2018	2019	2020
<b>Sales (Mcf) by Customer class:</b>										
Residential	19,058,196	16,697,707	21,101,535	22,190,374	18,840,133	18,857,677	19,516,322	19,438,040	19,279,491	19,227,006
Commercial	8,362,025	7,533,452	9,202,365	10,136,744	8,798,204	8,654,255	8,923,535	8,897,723	8,811,364	8,719,659
Industrial	991,489	984,689	1,680,362	1,482,249	1,382,263	1,396,444	1,521,413	1,546,668	1,601,889	1,658,897
Other Sales to Public Authorities	1,545,906	1,251,393	1,616,656	1,597,496	1,272,270	1,216,871	1,310,205	1,307,071	1,296,035	1,284,284
<b>Total</b>	<b>29,957,616</b>	<b>26,467,241</b>	<b>33,600,918</b>	<b>35,406,863</b>	<b>30,292,870</b>	<b>30,125,248</b>	<b>31,271,474</b>	<b>31,189,503</b>	<b>30,988,779</b>	<b>30,889,847</b>
<b>Number of Customers by class:</b>										
Residential	291,353	292,837	294,209	294,888	295,779	295,619	296,376	296,652	297,256	297,946
Commercial	24,281	24,851	24,799	24,995	24,921	24,416	23,830	23,802	23,757	23,722
Industrial	280	303	332	337	438	341	258	260	267	273
Other Sales to Public Authorities	1,098	1,136	1,137	1,123	1,124	1,128	1,126	1,124	1,122	1,121
<b>Total</b>	<b>317,012</b>	<b>319,127</b>	<b>320,477</b>	<b>321,343</b>	<b>322,262</b>	<b>321,504</b>	<b>321,504</b>	<b>321,504</b>	<b>321,504</b>	<b>321,504</b>
<b>Average Volume (Mcf) per class:</b>										
Residential	65	57	72	75	64	64	66	66	65	65
Commercial	344	303	371	406	353	354	374	374	371	368
Industrial	3,541	3,250	5,061	4,398	3,156	4,100	5,908	5,943	6,011	6,078
Other Sales to Public Authorities	1,408	1,102	1,422	1,423	1,132	1,079	1,164	1,162	1,155	1,146

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(j)**  
**Sponsoring Witness: Daniel K. Arbough**

**Description of Filing Requirement:**

*A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.*

**Response:**

See attached.



SCHEDULE J

COST OF CAPITAL

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED JUNE 30, 2018

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 1 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)	(J-1.1/J-1.2)
			\$	%	\$	\$	\$		%	%	%
ELECTRIC:											
1	SHORT-TERM DEBT	J-2	170,236,444	82.58%	140,581,256	(40,944,922)	99,636,334	3.93%	0.82%	0.03%	0.03%
2	LONG-TERM DEBT	J-3	1,848,263,413	82.58%	1,526,295,927	(444,540,539)	1,081,755,388	42.68%	4.07%	1.74%	1.77%
3	COMMON EQUITY		<u>2,311,768,825</u>	82.58%	<u>1,909,058,696</u>	<u>(556,021,913)</u>	<u>1,353,036,783</u>	53.39%	10.23%	5.46%	5.45%
4	TOTAL CAPITAL		<u><u>4,330,268,683</u></u>		<u><u>3,575,935,878</u></u>	<u><u>(1,041,507,373)</u></u>	<u><u>2,534,428,505</u></u>	100.00%		<u><u>7.23%</u></u>	<u><u>7.24%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

WORKPAPER REFERENCE NO(S):

SCHEDULE J-1

PAGE 2 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$	%	%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	176,515,921	82.91%	146,349,350	(43,127,091)	103,222,259	4.49%	0.65%	0.03%
2	LONG-TERM DEBT	J-3	1,598,999,428	82.91%	1,325,730,426	(390,674,072)	935,056,354	40.63%	4.21%	1.71%
3	COMMON EQUITY		<u>2,159,816,649</u>	82.91%	<u>1,790,703,984</u>	<u>(527,695,226)</u>	<u>1,263,008,758</u>	<u>54.88%</u>	<u>10.23%</u>	<u>5.61%</u>
4	TOTAL CAPITAL		<u><u>3,935,331,998</u></u>		<u><u>3,262,783,759</u></u>	<u><u>(961,496,388)</u></u>	<u><u>2,301,287,371</u></u>	<u><u>100.00%</u></u>		<u><u>7.35%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

AS OF JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

WORKPAPER REFERENCE NO(S):

SCHEDULE J-1

PAGE 3 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)	(J-1.1/J-1.2)
			\$	%	\$	\$	\$		%	%	%
GAS:											
1	SHORT-TERM DEBT	J-2	170,236,444	17.42%	29,655,189	(784,552)	28,870,636	3.93%	0.82%	0.03%	0.03%
2	LONG-TERM DEBT	J-3	1,848,263,413	17.42%	321,967,487	(8,517,914)	313,449,573	42.68%	4.07%	1.74%	1.77%
3	COMMON EQUITY		<u>2,311,768,825</u>	17.42%	<u>402,710,129</u>	<u>(10,654,026)</u>	<u>392,056,103</u>	<u>53.39%</u>	<u>10.23%</u>	<u>5.46%</u>	<u>5.45%</u>
4	TOTAL CAPITAL		<u><u>4,330,268,683</u></u>		<u><u>754,332,805</u></u>	<u><u>(19,956,492)</u></u>	<u><u>734,376,312</u></u>	<u><u>100.00%</u></u>		<u><u>7.23%</u></u>	<u><u>7.24%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 4 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	176,515,921	17.09%	30,166,571	(8,173,547)	21,993,024	4.49%	0.65%	0.03%
2	LONG-TERM DEBT	J-3	1,598,999,428	17.09%	273,269,002	(74,041,466)	199,227,536	40.63%	4.21%	1.71%
3	COMMON EQUITY		<u>2,159,816,649</u>	17.09%	<u>369,112,665</u>	<u>(100,010,036)</u>	<u>269,102,629</u>	<u>54.88%</u>	<u>10.23%</u>	<u>5.61%</u>
4	TOTAL CAPITAL		<u><u>3,935,331,998</u></u>		<u><u>672,548,238</u></u>	<u><u>(182,225,050)</u></u>	<u><u>490,323,189</u></u>	<u><u>100.00%</u></u>		<u><u>7.35%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1.1/J-1.2

PAGE 1 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	159,467,796	82.58%	131,688,506	(39,787,058)	91,901,448	3.82%	0.72%	0.03%
2	LONG-TERM DEBT	J-3	1,790,485,621	82.58%	1,478,583,025	(446,724,396)	1,031,858,630	42.91%	4.12%	1.77%
3	COMMON EQUITY		<u>2,222,485,866</u>	82.58%	<u>1,835,328,828</u>	<u>(554,508,031)</u>	<u>1,280,820,797</u>	53.27%	10.23%	<u>5.45%</u>
4	TOTAL CAPITAL		<u><u>4,172,439,283</u></u>		<u><u>3,445,600,360</u></u>	<u><u>(1,041,019,485)</u></u>	<u><u>2,404,580,875</u></u>	100.00%		<u><u>7.24%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

COST OF CAPITAL SUMMARY

THIRTEEN MONTH AVERAGE

FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED

WORKPAPER REFERENCE NO(S):.

SCHEDULE J-1.1/J-1.2

PAGE 2 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	159,467,796	17.42%	27,779,290	(762,132)	27,017,158	3.82%	0.72%	0.03%
2	LONG-TERM DEBT	J-3	1,790,485,621	17.42%	311,902,595	(8,557,129)	303,345,466	42.91%	4.12%	1.77%
3	COMMON EQUITY		<u>2,222,485,866</u>	17.42%	<u>387,157,038</u>	<u>(10,621,754)</u>	<u>376,535,284</u>	53.27%	10.23%	<u>5.45%</u>
4	TOTAL CAPITAL		<u><u>4,172,439,283</u></u>		<u><u>726,838,923</u></u>	<u><u>(19,941,015)</u></u>	<u><u>706,897,908</u></u>	100.00%		<u><u>7.24%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2  
PAGE 3 OF 4  
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	TRIMBLE COUNTY INVENTORIES	INVESTMENT TAX CREDITS	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K=E+F+G+H+I+J)
			\$		\$	\$	\$	\$	\$	\$	\$
ELECTRIC:											
1	SHORT-TERM DEBT	J-2	159,467,796	3.82%	(40,659,995)	(235,011)	(196,309)	1,348,662	(22,713)	(21,691)	(39,787,058)
2	LONG-TERM DEBT	J-3	1,790,485,621	42.91%	(456,525,629)	(2,638,679)	(2,204,140)	15,142,614	(255,021)	(243,542)	(446,724,396)
3	COMMON EQUITY		2,222,485,866	53.27%	(566,674,061)	(3,275,327)	(2,735,944)	18,796,156	(316,552)	(302,302)	(554,508,031)
4	TOTAL CAPITAL		4,172,439,283	100.00%	(1,063,859,684)	(6,149,017)	(5,136,394)	35,287,432	(594,286)	(567,535)	(1,041,019,485)



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1.1/J-1.2  
PAGE 4 OF 4  
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	GLT RATE BASE	DSM RATE BASE	INVESTMENT TAX CREDITS				ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K=E+F+G+H+I+J)
			\$		\$	\$	\$	\$	\$	\$	\$
GAS:											
1	SHORT-TERM DEBT	J-2	159,467,796	3.82%	(763,594)	-		1,462			(762,132)
2	LONG-TERM DEBT	J-3	1,790,485,621	42.91%	(8,573,544)	-		16,415			(8,557,129)
3	COMMON EQUITY		2,222,485,866	53.27%	(10,642,130)	-		20,376			(10,621,754)
4	TOTAL CAPITAL		4,172,439,283	100.00%	(19,979,268)	-		38,253			(19,941,015)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF FEBRUARY 28, 2017

DATA:  BASE PERIOD  FORECASTED PERIOD  
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE J-2

PAGE 1 OF 3

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C) %	INTEREST REQUIREMENT (D=BxC) \$
1	Commercial Paper	176,515,921	0.651%	1,148,819
2				-
3		_____		_____
4	Total	_____176,515,921	0.651%	_____1,148,819
5	Weighted Cost of Short-Term Debt		_____0.651%	



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
EMBEDDED COST OF SHORT-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM JULY 1, 2017 TO JUNE 30, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C) %	INTEREST REQUIREMENT (D=BxC) \$
Commercial Paper:				
1	Jun-17	276,461,814	0.651%	1,799,296
2	Jul-17	273,646,014	0.651%	1,780,970
3	Aug-17	270,584,526	0.651%	1,761,045
4	Sep-17	52,489,418	0.651%	341,617
5	Oct-17	102,348,606	0.651%	666,115
6	Nov-17	147,338,477	0.651%	958,923
7	Dec-17	118,373,219	0.651%	770,408
8	Jan-18	110,324,829	0.815%	899,609
9	Feb-18	80,133,265	0.815%	653,421
10	Mar-18	125,095,444	0.815%	1,020,051
11	Apr-18	161,164,943	0.815%	1,314,168
12	May-18	184,884,349	0.815%	1,507,581
13	Jun-18	<u>170,236,444</u>	0.815%	<u>1,388,139</u>
14	Total	<u>2,073,081,350</u>		<u>14,861,346</u>
15	13 Month Average	<u>159,467,796</u>	0.717%	<u>1,143,180</u>
16	Weighted Cost of Short-Term Debt		<u>0.717%</u>	







**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of February 28, 2017**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
1. Utility Plant at Original Cost (a)	\$ 5,659,423,485	\$ 1,250,469,702	\$ 8,901,782	\$ 138,606,784	\$ -	\$ -	\$ 4,261,445,218	\$ 1,224,162,018	\$ 217,525,377	\$ -	\$ 17,239,855	\$ -	\$ 989,396,785	\$ 6,883,585,503
2. Deduct:														
3. Reserve for Depreciation (a)	1,730,313,584	40,875,564	1,959,175	43,022,143	-	-	1,644,456,702	353,754,611	(810,872)	-	2,803,973	-	351,761,510	2,084,068,195
4. Net Utility Plant	3,929,109,902	1,209,594,138	6,942,607	95,584,640	-	-	2,616,988,516	870,407,407	218,336,249	-	14,435,882	-	637,635,275	4,799,517,309
5. Deduct:														
6. Customer Advances for Construction	6,931,722	-	-	-	-	-	6,931,722	(51,880)	-	-	-	-	(51,880)	6,879,842
7. Accumulated Deferred Income Taxes (a)	733,461,883	239,546,906	1,429,115	-	-	-	492,485,862	210,304,596	36,037,047	-	-	-	174,267,549	943,766,479
8. Total Deductions	740,393,605	239,546,906	1,429,115	-	-	-	499,417,585	210,252,715	36,037,047	-	-	-	174,215,668	950,646,321
9. Net Plant Deductions	3,188,716,296	970,047,233	5,513,492	95,584,640	-	-	2,117,570,931	660,154,691	182,299,202	-	14,435,882	-	463,419,607	3,848,870,988
10. Add:														
11. Material and Supplies (b)(c)	103,041,495	149	-	-	6,634,534	-	96,406,812	300,136	-	-	-	-	300,136	103,341,631
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	26,995,902	-	-	-	-	26,995,902	26,995,902
13. Prepayments (d)	11,705,969	-	-	-	-	-	11,705,969	2,058,990	-	-	-	-	2,058,990	13,764,958
14. Cash Working Capital (page 2)	73,572,756	1,209,117	-	-	-	-	72,363,639	9,126,662	-	-	-	-	9,126,662	82,699,418
15. Unamortized Closure Costs	13,085,627	13,085,627	-	-	-	-	-	-	-	-	-	-	-	13,085,627
16. Total Additions	201,405,847	14,294,892	-	-	6,634,534	-	180,476,420	38,481,690	-	-	-	-	38,481,690	239,887,537
17. Total Net Original Cost Rate Base	<u>\$ 3,390,122,143</u>	<u>\$ 984,342,125</u>	<u>\$ 5,513,492</u>	<u>\$ 95,584,640</u>	<u>\$ 6,634,534</u>	<u>\$ -</u>	<u>\$ 2,298,047,351</u>	<u>\$ 698,636,381</u>	<u>\$ 182,299,202</u>	<u>\$ -</u>	<u>\$ 14,435,882</u>	<u>\$ -</u>	<u>\$ 501,901,297</u>	<u>\$ 4,088,758,525</u>
18. ARO Balance Sheet Offset				(95,584,640)			95,584,640				(14,435,882)		14,435,882	-
19. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 3,390,122,143</u>	<u>\$ 984,342,125</u>	<u>\$ 5,513,492</u>	<u>\$ -</u>	<u>\$ 6,634,534</u>	<u>\$ -</u>	<u>\$ 2,393,631,992</u>	<u>\$ 698,636,381</u>	<u>\$ 182,299,202</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 516,337,179</u>	<u>\$ 4,088,758,525</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>82.91%</u>	<u>24.07%</u>	<u>0.13%</u>	<u>0.00%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>58.54%</u>	<u>17.09%</u>	<u>4.46%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>12.63%</u>	<u>100.00%</u>

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



**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Calculation of Cash Working Capital  
 As of February 28, 2017**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
1. Operating and maintenance expense for the 12 months ended February 28, 2017	\$ 644,460,745	\$ 9,672,932	\$ -	\$ -	\$ -	\$ -	\$ 634,787,813	\$ 199,176,643	\$ -	\$ -	\$ -	\$ -	\$ 199,176,643	\$ 843,637,388
2. Deduct:														
3. Electric Power Purchased	55,878,694	-	-	-	-	-	55,878,694	126,163,347	-	-	-	-	126,163,347	55,878,694
4. Gas Supply Expenses														126,163,347
5. Total Deductions	\$ 55,878,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,878,694	\$ 126,163,347	\$ -	\$ -	\$ -	\$ -	\$ 126,163,347	\$ 182,042,040
6. Remainder (Line 1 - Line 5)	\$ 588,582,051	\$ 9,672,932	\$ -	\$ -	\$ -	\$ -	\$ 578,909,119	\$ 73,013,296	\$ -	\$ -	\$ -	\$ -	\$ 73,013,296	\$ 661,595,348
7. Cash Working Capital (12 1/2% of Line 6)	\$ 73,572,756	\$ 1,209,117	\$ -	\$ -	\$ -	\$ -	\$ 72,363,640	\$ 9,126,662	\$ -	\$ -	\$ -	\$ -	\$ 9,126,662	\$ 82,699,418

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of June 30, 2018  
 Thirteen Month Average**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
1. Utility Plant at Original Cost (a)	\$ 5,977,962,265	\$ 1,373,721,582	\$ 10,465,637	\$ 138,606,784	\$ -	\$ -	\$ 4,455,168,261	\$ 1,312,697,723	\$ 25,938,374	\$ -	\$ 17,239,855	\$ -	\$ 1,269,519,494	\$ 7,290,659,988
2. Deduct:														
3. Reserve for Depreciation (a)	1,814,933,682	73,617,927	2,892,261	54,370,749	-	-	1,684,052,745	376,216,941	(289,085)	-	3,035,867	-	373,470,160	2,191,150,623
4. Net Utility Plant	4,163,028,583	1,300,103,656	7,573,376	84,236,035	-	-	2,771,115,516	936,480,782	26,227,459	-	14,203,989	-	896,049,334	5,099,509,365
5. Deduct:														
6. Customer Advances for Construction	6,724,404	-	-	-	-	-	6,724,404	53,441	-	-	-	-	53,441	6,777,844
7. Accumulated Deferred Income Taxes (a)	810,405,538	262,523,527	1,424,359	-	-	-	546,457,652	227,532,879	6,248,191	-	-	-	221,284,688	1,037,938,417
8. Total Deductions	817,129,942	262,523,527	1,424,359	-	-	-	553,182,056	227,586,320	6,248,191	-	-	-	221,338,129	1,044,716,261
9. Net Plant Deductions	3,345,898,641	1,037,580,129	6,149,017	84,236,035	-	-	2,217,933,460	708,894,462	19,979,268	-	14,203,989	-	674,711,205	4,054,793,103
10. Add:														
11. Material and Supplies (b)(c)	78,322,119	148	-	-	5,136,394	-	73,185,578	323,951	-	-	-	-	323,951	78,646,071
12. Gas Stored Underground (b)	-	-	-	-	-	-	-	24,895,211	-	-	-	-	24,895,211	24,895,211
13. Prepayments (d)	13,972,166	-	-	-	-	-	13,972,166	2,521,950	-	-	-	-	2,521,950	16,494,117
14. Cash Working Capital (page 2)	77,044,337	1,201,613	-	-	-	-	75,842,724	9,932,409	-	-	-	-	9,932,409	86,976,746
15. Unamortized Closure Costs	25,077,794	25,077,794	-	-	-	-	-	-	-	-	-	-	-	25,077,794
16. Total Additions	194,416,417	26,279,555	-	-	5,136,394	-	163,000,468	37,673,522	-	-	-	-	37,673,522	232,089,939
17. Total Net Original Cost Rate Base	<u>\$ 3,540,315,058</u>	<u>\$ 1,063,859,684</u>	<u>\$ 6,149,017</u>	<u>\$ 84,236,035</u>	<u>\$ 5,136,394</u>	<u>\$ -</u>	<u>\$ 2,380,933,928</u>	<u>\$ 746,567,984</u>	<u>\$ 19,979,268</u>	<u>\$ -</u>	<u>\$ 14,203,989</u>	<u>\$ -</u>	<u>\$ 712,384,727</u>	<u>\$ 4,286,883,042</u>
18. ARO Balance Sheet Offset					(84,236,035)		84,236,035				(14,203,989)		14,203,989	-
19. Total Net Original Cost Rate Base for Capital Allocation	<u>\$ 3,540,315,058</u>	<u>\$ 1,063,859,684</u>	<u>\$ 6,149,017</u>	<u>\$ -</u>	<u>\$ 5,136,394</u>	<u>\$ -</u>	<u>\$ 2,465,169,963</u>	<u>\$ 746,567,984</u>	<u>\$ 19,979,268</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 726,588,716</u>	<u>\$ 4,286,883,042</u>
20. Percentage of Rate Base to Total Company Rate Base	<u>82.58%</u>	<u>24.82%</u>	<u>0.14%</u>	<u>0.00%</u>	<u>0.12%</u>	<u>0.00%</u>	<u>57.50%</u>	<u>17.42%</u>	<u>0.47%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>16.95%</u>	<u>100.00%</u>

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Calculation of Cash Working Capital  
As of June 30, 2018**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County Inventories (6)	Pro Forma Adjustments (7)	Base Electric (8) (2 - 3 - 4 - 5 - 6 - 7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9 - 10 - 11 - 12 - 13)	Total Company (15) (2 + 9)
1. Operating and maintenance expense for the 12 months ended June 30, 2018	\$ 673,346,546	\$ 9,612,904	\$ -	\$ -	\$ -	\$ -	\$ 663,733,642	\$ 214,351,286	\$ -	\$ -	\$ -	\$ -	\$ 214,351,286	\$ 887,697,832
2. Deduct:														
3. Electric Power Purchased	56,991,850	-	-	-	-	-	56,991,850							56,991,850
4. Gas Supply Expenses								134,892,015	-	-	-	-	134,892,015	134,892,015
5. Total Deductions	\$ 56,991,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,991,850	\$ 134,892,015	\$ -	\$ -	\$ -	\$ -	\$ 134,892,015	\$ 191,883,865
6. Remainder (Line 1 - Line 5)	<u>\$ 616,354,696</u>	<u>\$ 9,612,904</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 606,741,792</u>	<u>\$ 79,459,271</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,459,271</u>	<u>\$ 695,813,967</u>
7. Cash Working Capital (12 1/2% of Line 6)	<u>\$ 77,177,095</u>	<u>\$ 1,201,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,975,482</u>	<u>\$ 9,932,409</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,932,409</u>	<u>\$ 87,109,504</u>

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(k)**  
**Sponsoring Witness: Kent W. Blake**

**Description of Filing Requirement:**

*Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period.*

**Response:**

See attached. Note that the attached does not reflect any impact from rate case activity beyond 2016.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Comparative financial data**  
**Base Period: Twelve Months Ended February 28, 2017**  
**Forecasted Test Period: Twelve Months Ended June 30, 2018**

Line No.	Description	<u>Ten most recent calendar years</u>											
		Forecasted Period (a)	Base Period (a)	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1	<b>Utility Plant in Service (\$000)</b>												
2	<b>Common</b>												
3	Common General Plant	\$ 177,691	\$ 171,891	\$ 170,281	\$ 167,861	\$ 158,964	\$ 153,000	\$ 159,632	\$ 160,482	\$ 163,407	\$ 158,551	\$ 149,511	\$ 150,813
4	Common Intangible Plant	118,722	101,975	95,663	86,140	77,667	66,225	63,132	59,170	62,628	31,879	28,321	28,878
5	Total Common	296,413	273,867	265,944	254,001	236,631	219,225	222,764	219,652	226,034	190,431	177,832	179,691
6	Less: Accumulated Provision for Depreciation and Amortization	159,270	140,003	138,395	135,128	117,206	99,961	97,371	93,637	106,227	100,810	80,021	82,956
7	<b>Common Plant in Service-Net</b>	<b>\$ 137,144</b>	<b>\$ 133,864</b>	<b>\$ 127,549</b>	<b>\$ 118,873</b>	<b>\$ 119,425</b>	<b>\$ 119,264</b>	<b>\$ 125,393</b>	<b>\$ 126,015</b>	<b>\$ 119,807</b>	<b>\$ 89,621</b>	<b>\$ 97,811</b>	<b>\$ 96,735</b>
8	<b>Electric Plant</b>												
9	Electric Distribution	\$ 1,397,733	\$ 1,312,921	\$ 1,232,856	\$ 1,161,485	\$ 1,090,365	\$ 1,050,893	\$ 987,725	\$ 938,834	\$ 892,658	\$ 822,054	\$ 761,760	\$ 753,578
10	Electric General	27,763	24,183	17,652	20,991	17,796	16,107	15,950	16,572	16,833	16,861	16,648	16,887
11	Hydro Production Plant	147,920	128,495	96,726	96,133	61,910	60,974	42,552	41,697	41,596	40,750	29,738	17,885
12	Electric Intangible Plant	2	2	2	2	3	2	2	3	2	2	3	1
13	Electric Other Production	401,859	387,073	365,284	245,297	242,886	242,259	237,783	231,168	231,250	226,801	225,593	225,437
14	Electric Steam Production	3,120,489	3,061,268	2,743,677	2,624,427	2,250,838	2,207,315	2,155,753	1,946,276	1,903,881	1,973,883	1,957,342	1,945,258
15	Electric Transmission	450,715	429,248	382,269	347,911	319,310	304,594	292,320	282,788	257,660	257,660	254,545	240,068
16	<b>Total Electric Plant - Gross</b>	<b>5,546,481</b>	<b>5,343,191</b>	<b>4,838,466</b>	<b>4,496,246</b>	<b>3,983,108</b>	<b>3,882,144</b>	<b>3,732,085</b>	<b>3,457,338</b>	<b>3,329,188</b>	<b>3,338,011</b>	<b>3,245,629</b>	<b>3,199,114</b>
17	Less: Accumulated Depreciation and Amortization	1,767,181	1,632,312	1,589,337	2,008,999	1,925,797	1,852,617	1,783,823	1,720,718	1,635,096	1,618,966	1,573,660	1,487,732
18	<b>Electric Plant in Service-Net</b>	<b>\$ 3,779,300</b>	<b>\$ 3,710,879</b>	<b>\$ 3,249,129</b>	<b>\$ 2,487,247</b>	<b>\$ 2,057,311</b>	<b>\$ 2,029,527</b>	<b>\$ 1,948,262</b>	<b>\$ 1,736,619</b>	<b>\$ 1,694,092</b>	<b>\$ 1,719,045</b>	<b>\$ 1,671,969</b>	<b>\$ 1,711,382</b>
19	<b>Gas Plant</b>												
20	Gas Distribution	\$ 982,330	\$ 904,329	\$ 818,369	\$ 756,502	\$ 700,841	\$ 645,232	\$ 611,817	\$ 574,219	\$ 544,481	\$ 511,327	\$ 464,243	\$ 440,121
21	Gas General Plant	13,409	12,593	11,065	10,992	9,476	9,274	8,467	9,305	9,226	9,038	9,033	10,346
22	Gas Intangible Plant	-	-	-	-	-	2	1	1	1	1	1	2
23	Gas Storage	172,865	162,669	141,096	134,450	98,723	96,675	83,235	81,507	70,864	65,901	64,394	63,188
24	Gas Transmission	55,509	55,451	52,773	48,384	35,751	29,332	23,001	16,662	14,879	12,902	12,902	12,894
25	<b>Total Gas Plant - Gross</b>	<b>1,224,113</b>	<b>1,135,042</b>	<b>1,023,303</b>	<b>950,328</b>	<b>844,791</b>	<b>780,515</b>	<b>726,521</b>	<b>681,694</b>	<b>639,451</b>	<b>599,168</b>	<b>550,573</b>	<b>526,551</b>
26	Less: Accumulated Depreciation and Amortization	343,934	311,754	288,205	272,699	261,130	249,178	236,680	228,744	220,515	219,391	206,166	195,902
27	<b>Gas Plant in Service-Net</b>	<b>\$ 880,179</b>	<b>\$ 823,288</b>	<b>\$ 735,098</b>	<b>\$ 677,629</b>	<b>\$ 583,661</b>	<b>\$ 531,337</b>	<b>\$ 489,841</b>	<b>\$ 452,950</b>	<b>\$ 418,936</b>	<b>\$ 379,777</b>	<b>\$ 344,407</b>	<b>\$ 330,649</b>
28	<b>Plant Held for Future Use</b>	<b>3,127</b>	<b>3,127</b>	<b>5,867</b>	<b>5,867</b>	<b>5,523</b>	<b>1,892</b>	<b>649</b>	<b>4,832</b>	<b>4,832</b>	<b>4,832</b>	<b>649</b>	<b>706</b>
29	<b>Construction Work In Progress</b>	<b>495,107</b>	<b>128,360</b>	<b>389,846</b>	<b>676,320</b>	<b>651,432</b>	<b>258,365</b>	<b>215,276</b>	<b>385,324</b>	<b>342,127</b>	<b>374,023</b>	<b>344,442</b>	<b>217,873</b>
30	<b>Net Utility Plant</b>	<b>\$ 5,294,856</b>	<b>\$ 4,799,517</b>	<b>\$ 4,507,489</b>	<b>\$ 3,965,936</b>	<b>\$ 3,417,353</b>	<b>\$ 2,940,385</b>	<b>\$ 2,779,422</b>	<b>\$ 2,705,740</b>	<b>\$ 2,579,794</b>	<b>\$ 2,567,298</b>	<b>\$ 2,459,278</b>	<b>\$ 2,357,345</b>
31	<b>Capital Structure: (\$000)</b>												
32	(\$'s Based on Period-End Accounts)												
33	Short-Term Debt	\$ 170,236	\$ 176,516	\$ 141,969	\$ 263,956	\$ 19,997	\$ 54,993	\$ -	\$ 174,876	\$ 170,400	\$ 221,999	\$ 78,241	\$ 69,074
34	Long-Term Debt	1,880,187	1,629,943	1,654,729	1,354,744	1,354,403	1,105,915	1,105,636	942,156	896,104	896,104	984,304	799,304
35	Preferred Stock	-	-	-	-	-	-	-	-	-	-	-	89,175
36	Common Equity	2,311,769	2,159,817	1,940,270	1,783,851	1,570,219	1,424,518	1,376,846	1,335,909	1,252,740	1,234,987	1,161,164	1,094,134
37	<b>Total</b>	<b>\$ 4,362,192</b>	<b>\$ 3,966,275</b>	<b>\$ 3,736,968</b>	<b>\$ 3,402,551</b>	<b>\$ 2,944,619</b>	<b>\$ 2,585,426</b>	<b>\$ 2,482,482</b>	<b>\$ 2,452,941</b>	<b>\$ 2,319,244</b>	<b>\$ 2,353,090</b>	<b>\$ 2,223,709</b>	<b>\$ 2,051,687</b>
38	<b>Condensed Income Statement Data: (\$000)</b>												
39	Operating Revenues	\$ 1,501,200	\$ 1,445,004	\$ 1,465,599	\$ 1,537,927	\$ 1,420,818	\$ 1,323,625	\$ 1,364,325	\$ 1,318,559	\$ 1,280,993	\$ 1,473,319	\$ 1,285,137	\$ 1,337,890
40	Operating Expenses (Excluding Income Taxes)	1,116,232	1,016,800	1,066,753	1,180,120	1,092,793	1,055,288	1,096,778	1,068,371	1,088,146	1,230,788	1,033,948	1,093,207
41	Federal and State Income Taxes	3,343	4,016	(10,019)	(14,305)	69,186	1,992	20,229	34,922	29,167	44,325	42,246	74,016
42	Deferred Federal and State Income Taxes	98,581	114,933	127,519	119,956	25,067	70,969	54,236	30,037	9,777	(4,758)	10,976	(8,238)
43	Property and Other Taxes	45,541	42,178	37,400	34,200	32,517	31,027	28,121	22,571	23,544	23,957	21,895	21,709
44	Investment Tax Credit	-	3,000	-	-	-	-	-	-	3,649	8,121	8,980	3,000
45	Amortization of Investment Tax Credit	(1,038)	(1,209)	(1,339)	(1,789)	(2,100)	(2,848)	(2,806)	(2,502)	(3,044)	(3,871)	(3,951)	(4,022)
46	<b>Net Operating Income</b>	<b>238,542</b>	<b>265,285</b>	<b>245,285</b>	<b>219,745</b>	<b>203,355</b>	<b>167,197</b>	<b>167,767</b>	<b>165,160</b>	<b>129,754</b>	<b>174,757</b>	<b>171,043</b>	<b>158,218</b>
47	Other Income (Deductions), Net	(2,169)	(2,562)	(3,420)	(2,494)	(2,657)	(2,052)	1,079	10,717	13,106	(31,218)	(805)	(723)
48	Income before Interest Charges	236,373	262,723	241,865	217,251	200,698	165,145	168,846	175,877	142,860	143,539	170,238	157,495
49	Interest Charges	74,921	69,556	56,445	49,119	41,997	42,222	44,660	48,163	47,743	53,339	49,855	40,666
50	Net Income	161,452	193,167	185,420	168,132	158,701	122,923	124,186	127,714	95,117	90,200	120,383	116,829
51	Preferred Dividends	-	-	-	-	-	-	-	-	-	-	941	3,706
52	<b>Net Income Available for Common Equity</b>	<b>\$ 161,452</b>	<b>\$ 193,167</b>	<b>\$ 185,420</b>	<b>\$ 168,132</b>	<b>\$ 158,701</b>	<b>\$ 122,923</b>	<b>\$ 124,186</b>	<b>\$ 127,714</b>	<b>\$ 95,117</b>	<b>\$ 90,200</b>	<b>\$ 119,442</b>	<b>\$ 113,123</b>

(a) Data for forecast does not reflect any impact from rate case activity beyond 2016.

Louisville Gas and Electric Company  
Case No. 2016-00371  
Comparative financial data  
Base Period: Twelve Months Ended February 28, 2017  
Forecasted Test Period: Twelve Months Ended June 30, 2018

Line No.	Description	Forecasted Period	Base Period (a)	2015	2014	2013	2012	Ten most recent calendar years					2006
		(a)						2011	2010	2009	2008	2007	
53	<b>Cash Flow (in millions)</b>												
54	Net operating cash flows	\$ 495	\$ 458	\$ 554	\$ 371	\$ 366	\$ 305	\$ 325	\$ 181	\$ 309	\$ 197	\$ 143	\$ 320
55	Net investing cash flows	(638)	(483)	(689)	(656)	(577)	(286)	(42)	(170)	(176)	(232)	(201)	(147)
56	<b>Net Free Cash Flow before dividends</b>	<b>\$ (143)</b>	<b>\$ (25)</b>	<b>\$ (135)</b>	<b>\$ (285)</b>	<b>\$ (211)</b>	<b>\$ 19</b>	<b>\$ 283</b>	<b>\$ 11</b>	<b>\$ 133</b>	<b>\$ (35)</b>	<b>\$ (58)</b>	<b>\$ 173</b>
57	<b>Cost of Capital:</b>												
58	Embedded Cost of Debt (Short and Long Term)	3.71%	3.92%	3.93%	3.16%	3.56%	3.43%	3.81%	3.97%	4.40%	4.34%	4.93%	4.40%
59	Embedded Cost of Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5%
60	<b>Fixed Charge Coverages:</b>												
61	Ratio of Earnings to Fixed Charges	4.3	5.2	6.0	6.3	6.6	5.3	5.2	4.7	3.7	3.8	4.4	4.8
62	<b>Stock and Bond Ratings:</b>												
63	Moody's Senior Secured	A1	A1	A1	A1	A1	A2	A2	A2	N/A	N/A	N/A	A1
64	S&P Senior Secured	A	A	A	A-	A-	A-	A-	A	N/A	N/A	N/A	A-
65	Fitch Senior Secured	N/A	N/A	N/A	A+	A+	A+	A+	A+	N/A	N/A	N/A	N/A
66	Moody's Commercial Paper	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1
67	S&P Commercial Paper	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2
68	Fitch Commercial Paper	N/A	N/A	N/A	F2	F2	F2	F2	F2	N/A	N/A	N/A	N/A
69	Moody's Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Baa1
70	S&P Preferred Stock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BBB-
71	<b>Common Stock Related Data:</b>												
72	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.64	0.67	0.62	0.61	0.67	0.43	0.84	0.44	0.54	0.84
73	<b>Rate of Return Measures:</b>												
74	Return on Common Equity (13 Month Average)	7.26%	9.41%	10.08%	10.23%	10.59%	8.77%	9.12%	9.94%	7.78%	7.68%	10.63%	10.46%

(a) Data for forecast does not reflect any impact from rate case activity beyond 2016.

(72) In November and December 2010, dividend payments changed due to the acquisition of Louisville Gas and Electric Company by PPL Corporation.

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(1)**  
**Sponsoring Witness: Robert M. Conroy**

**Description of Filing Requirement:**

*A narrative description and explanation of all proposed tariff changes.*

**Response:**

Please refer to testimony of Robert M. Conroy and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(m)**  
**Sponsoring Witness: William Steven Seelye**

**Description of Filing Requirement:**

*A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes.*

**Response:**

See attached.



SCHEDULE M

REVENUE SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

BASE PERIOD : FOR THE 12 MONTHS ENDED FEBRUARY 28, 2017

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-1.1-E	BASE PERIOD REVENUES AT CURRENT ELECTRIC RATES
M-1.2-E	AVERAGE BILL AT CURRENT ELECTRIC RATES
M-1.3-E, PGS 1	SUMMARY OF BASE ELECTRIC REVENUES
M-1.3-E, PGS 2-21	DETAILED CALCULATION OF BASE PERIOD ELECTRIC REVENUES

	GAS OPERATIONS
M-1.1-G	BASE PERIOD REVENUES AT CURRENT GAS RATES
M-1.2-G	AVERAGE BILL AT CURRENT GAS RATES
M-1.3-G, PG 1	SUMMARY OF BASE GAS REVENUES
M-1.3-G, PGS 2-8	DETAILED CALCULATION OF BASE PERIOD GAS REVENUES

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED JUNE 30, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
	ELECTRIC OPERATIONS
M-2.1-E	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.2-E	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED ELECTRIC RATES
M-2.3-E, PGS 1-2	SUMMARY OF PROPOSED ELECTRIC REVENUE INCREASE
M-2.3-E, PGS 3-24	CALCULATION OF PROPOSED ELECTRIC RATE INCREASE

	GAS OPERATIONS
M-2.1-G	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED GAS RATES
M-2.2-G	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED GAS RATES
M-2.3-G, PG 1	SUMMARY OF PROPOSED GAS REVENUE INCREASE
M-2.3-G, PGS 2-9	CALCULATION OF PROPOSED GAS RATE INCREASE

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Base Period Revenues at Current Electric Rates**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-1.1-E  
Page 1 of 1  
Witness: W. S. SEELYE

Rate Class	Total Revenue at Current Rates
Residential Service	\$ 423,577,767
Residential Time-of-Day Service	\$ 42,464
General Service	\$ 155,832,491
Power Service-Secondary	\$ 170,641,130
Power Service-Primary	\$ 12,284,773
Time-of-Day Secondary Service	\$ 86,448,129
Time-of-Day Primary Service	\$ 127,058,158
Retail Transmission Service	\$ 65,552,141
Fluctuating Load Service	\$ -
Lighting Energy Service	\$ 236,221
Traffic Energy Service	\$ 297,688
Lighting Service & Restricted Lighting Service	\$ 20,991,489
Curtable Service Riders	\$ (3,902,268)
Special Contracts	<u>\$ 10,808,231</u>
Sales to Ultimate Consumers	\$ 1,069,868,414
Other Operating Revenues:	
Late Payment Charge	\$ 2,880,530
Electric Service Revenues	\$ 1,512,124
Rent from Electric Property	\$ 3,805,208
Other Miscellaneous Revenue	<u>\$ 11,773,394</u>
<b>TOTAL</b>	<u><u>\$ 1,089,839,670</u></u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Average Bill at Current Electric Rates**  
**for the Twelve Months Ended February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-1.2-E  
Page 1 of 1  
Witness: **W. S. SEELYE**

Rate Class	Customer Months	kWh	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill
Residential Service Rate RS	4,331,778	4,058,935,873	937	\$ 423,577,767	\$ 97.78
Residential Time-of-Day Service Rate RTOD	420	434,884	1,035	\$ 42,464	\$ 101.06
Residential Service Rates RS & RTOD	4,332,198	4,059,370,758	937	\$ 423,620,231	\$ 97.78
General Service Rate GS	536,631	1,309,311,415	2,440	\$ 155,832,491	\$ 290.41
Power Service Secondary	34,261	1,867,735,669	54,515	\$ 170,641,130	\$ 4,980.63
Power Service Primary	895	154,537,861	172,668	\$ 12,284,773	\$ 13,726.00
Power Service Rate PS	35,156	2,022,273,529	57,523	\$ 182,925,903	\$ 5,203.28
Time-of-Day Secondary Service Rate TODS	4,449	1,064,894,143	239,356	\$ 86,448,129	\$ 19,430.93
Time of Day Primary Service Rate TODP	1,267	1,773,488,093	1,399,754	\$ 127,058,158	\$ 100,282.70
Retail Transmission Service Rate RTS	153	1,009,673,393	6,599,173	\$ 65,552,141	\$ 428,445.40
Fluctuating Load Service Rate FLS	-	-	-	\$ -	\$ -
Curtable Service Rider Rate CSR	24	-	-	\$ (3,902,268)	\$ -
Special Contracts	29	163,813,936	5,648,756	\$ 10,808,231	\$ 372,697.59
Lighting Energy Service Rate LE	1,964	3,236,502	1,648	\$ 236,221	\$ 120.28
Traffic Lighting Energy Service Rate TE	10,866	3,029,854	279	\$ 297,688	\$ 27.41
All Outdoor Lighting Service Rates LS & RLS	1,015,643	99,745,832	98	\$ 20,991,489	\$ 20.62

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Summary of Base Electric Revenues**  
**for the Twelve Months Ended February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E  
Page 1 of 21  
Witness: W. S. SEELYE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Base Period	Adjustment to Remove	Adjustment to Remove	Adjustment to Remove	Adjustment to Remove		Adjusted Base	Calculated Base	Calculated Divided
	Revenues	Fuel Adjustment Clause Billings	to Remove DSM Billings	to Remove ECR Billings	Off-System Sales Adj Clause Billings	CSR Billings	Period Revenues at Base Rates	Period Revenues at Base Rates	by Actual
Residential Service - RS	\$ 423,577,767	\$ (9,346,037)	\$ 14,314,324	\$ 24,318,416	\$ (236,276)	\$ -	\$ 394,527,340	\$ 394,527,340	1.0000000
Residential Time-of-Day Rate - RTOD	\$ 42,465	\$ (994)	\$ 1,469	\$ 2,382	\$ (26)	\$ -	\$ 39,634	\$ 39,634	1.0000000
Total General Service	\$ 155,832,491	\$ (2,976,019)	\$ 2,607,853	\$ 13,271,687	\$ (77,616)	\$ -	\$ 143,006,586	\$ 143,006,586	1.0000000
Power Service Rate									
Power Service Rate PS - Secondary	\$ 170,641,130	\$ (4,230,876)	\$ 1,147,397	\$ 7,936,613	\$ (110,850)	\$ -	\$ 165,898,846	\$ 165,898,846	1.0000000
Power Service Rate PS - Primary	\$ 12,284,773	\$ (350,754)	\$ 97,111	\$ 571,689	\$ (9,311)	\$ -	\$ 11,976,038	\$ 11,976,038	1.0000000
Total Power Service	\$ 182,925,903	\$ (4,581,630)	\$ 1,244,508	\$ 8,508,302	\$ (120,161)	\$ -	\$ 177,874,884	\$ 177,874,884	1.0000000
Time of Day Secondary Service TODS	\$ 86,448,129	\$ (2,395,150)	\$ 247,902	\$ 4,075,401	\$ (63,813)	\$ -	\$ 84,583,789	\$ 84,583,789	1.0000000
Time of Day Primary Service TODP	\$ 127,058,157	\$ (4,084,190)	\$ 153,632	\$ 6,367,434	\$ (112,204)	\$ -	\$ 124,733,485	\$ 124,733,485	1.0000000
Retail Transmission Service -- RTS	\$ 65,552,141	\$ (2,362,341)	\$ -	\$ 3,442,793	\$ (69,920)	\$ -	\$ 64,541,609	\$ 64,541,609	1.0000000
Fluctuating Load Service Rate FLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.0000000
Curtaillable Service Rider - RTS	\$ (3,902,268)	\$ -	\$ -	\$ -	\$ -	\$ (3,902,268)	\$ -	\$ -	1.0000000
Special Contract -- Customer #1	\$ 7,317,043	\$ (263,574)	\$ -	\$ 374,471	\$ (7,955)	\$ -	\$ 7,214,101	\$ 7,214,101	1.0000000
Special Contract -- Customer #2	\$ 3,491,186	\$ (130,719)	\$ -	\$ 166,121	\$ (3,520)	\$ -	\$ 3,459,304	\$ 3,459,304	1.0000000
Lighting Energy -- LE	\$ 236,222	\$ (7,422)	\$ -	\$ 16,799	\$ (213)	\$ -	\$ 227,058	\$ 227,058	1.0000000
Traffic Lighting Energy -- TE	\$ 297,688	\$ (6,796)	\$ -	\$ 18,478	\$ (193)	\$ -	\$ 286,199	\$ 286,199	1.0000000
Lighting Service -- LS	\$ 11,340,927	\$ (126,323)	\$ -	\$ 1,082,481	\$ (3,712)	\$ -	\$ 10,388,481	\$ 10,388,481	1.0000000
Restricted Lighting Service -- RLS	\$ 9,650,561	\$ (98,623)	\$ -	\$ 931,293	\$ (2,835)	\$ -	\$ 8,820,726	\$ 8,820,726	1.0000000
All Outdoor Lighting -- LS & RLS	\$ 20,991,488	\$ (224,946)	\$ -	\$ 2,013,774	\$ (6,547)	\$ -	\$ 19,209,207	\$ 19,209,207	1.0000000
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,069,868,412</b>	<b>\$ (26,379,818)</b>	<b>\$ 18,569,688</b>	<b>\$ 62,576,058</b>	<b>\$ (698,444)</b>	<b>\$ (3,902,268)</b>	<b>\$ 1,019,703,196</b>	<b>\$ 1,019,703,196</b>	<b>1.0000000</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department</b>				
<b>Customers (with Basic Service Charge)</b>	4,331,778		\$ 10.75	\$ 46,566,611
Partial month and corrected billings				\$ (64,677)
<b>Energy</b>		4,058,935,873	\$ 0.08639	\$ 350,651,469
Partial month and corrected billings				\$ (2,626,063)
<b>Total Calculated at Base Rates</b>	<u>4,331,778</u>	<u>4,058,935,873</u>		<b>\$ 394,527,340</b>
Correction Factor				<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 394,527,340</b>
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (9,346,037)
DSM Mechanism Revenue				\$ 14,314,324
ECR Mechanism Revenue				\$ 24,318,416
OSS Mechanism Revenue				<u>\$ (236,276)</u>
<b>Total Revenue Adjustments</b>				<b>\$ 29,050,427</b>
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 423,577,767</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy</b>					
<b>Customers</b>	420			\$ 10.75	\$ 4,515
Partial month and corrected billings					\$ (65)
<b>Energy</b>					
Energy used, (RTOD-Demand only)			-	\$ 0.04565	\$ -
Energy used, Off-Peak (RTOD-Energy only)			385,094	\$ 0.06128	\$ 23,599
Energy used, Peak (RTOD-Energy only)			49,790	\$ 0.23263	\$ 11,584
Partial month and corrected billings					\$ -
<b>Demand</b>					
Peak Demand		-		\$ 12.38	\$ -
Off-Peak Demand		-		\$ 3.25	\$ -
Partial month and corrected billings					\$ -
<b>Total Calculated at Base Rates</b>	<u>420</u>	<u>-</u>	<u>434,884</u>		<b>\$ 39,633</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 39,633</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (994)
DSM Mechanism Revenue					\$ 1,469
ECR Mechanism Revenue					\$ 2,382
OSS Mechanism Revenue					\$ (26)
<b>Total Revenue Adjustments</b>					<b>\$ 2,831</b>
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 42,464</u></b>

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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>GENERAL SERVICE RATE GS</b>				
Single Phase				
<b>Customers (with Basic Service Charge)</b>	342,168		\$ 25.00	\$ 8,554,206
Partial month and corrected billings				\$ 537
<b>Energy</b>		386,912,853	\$ 0.09650	\$ 37,337,090
Partial month and corrected billings				\$ 60,927
Three Phase				
<b>Customers (with Basic Service Charge)</b>	194,463		\$ 40.00	\$ 7,778,524
Partial month and corrected billings				\$ (16,138)
<b>Energy</b>		922,398,562	\$ 0.09650	\$ 89,011,461
Partial month and corrected billings				\$ 279,979
<b>Total Calculated at Base Rates</b>	<u>536,631</u>	<u>1,309,311,415</u>		<b>\$ 143,006,586</b>
Correction Factor				<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 143,006,586</b>
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (2,976,019)
DSM Mechanism Revenue				\$ 2,607,853
ECR Mechanism Revenue				\$ 13,271,687
OSS Mechanism Revenue				<u>\$ (77,616)</u>
<b>Total Revenue Adjustments</b>				\$ 12,825,905
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 155,832,491</u></b>

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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>POWER SERVICE RATE PS-Secondary</b>					
<b>Customers</b>	34,261			\$ 90.00	\$ 3,083,490
Partial month and corrected billings					\$ 1,394
<b>Energy</b>			1,867,735,669	\$ 0.04071	\$ 76,035,520
Partial month and corrected billings					\$ 310,240
<b>Demand</b>					
Summer Demand, kW		1,976,368		\$ 18.40	\$ 36,365,168
Summer Minimum Demand		35,295		\$ 18.40	\$ 649,433
Winter Demand, kW		3,044,436		\$ 15.99	\$ 48,680,526
Winter Minimum Demand		25,484		\$ 15.99	\$ 407,492
Partial month and corrected billings					\$ (113,841)
Power Factor Adjustment					\$ 478,875
Redundant Capacity Rider Revenue (not included in Total Demand)		384		\$ 1.43	\$ 549
<b>Total Calculated at Base Rates</b>	<u>34,261</u>	<u>5,081,967</u>	<u>1,867,735,669</u>		\$ <b>165,898,846</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ <b>165,898,846</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (4,230,876)
DSM Mechanism Revenue					\$ 1,147,397
ECR Mechanism Revenue					\$ 7,936,613
OSS Mechanism Revenue					\$ (110,850)
<b>Total Revenue Adjustments</b>					\$ 4,742,284
<b>Total Base Period Adjusted Revenues</b>					\$ <b><u>170,641,130</u></b>



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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>POWER SERVICE RATE PS-Primary</b>					
<b>Customers</b>	895			\$ 200.00	\$ 179,000
Partial month and corrected billings					\$ (1,733)
<b>Energy</b>			154,537,861	\$ 0.03925	\$ 6,065,611
Partial month and corrected billings					\$ (17,827)
<b>Demand</b>					
Summer Demand, kW		136,770		\$ 15.92	\$ 2,177,381
Summer Minimum Demand		8,881		\$ 15.92	\$ 141,385
Winter Demand, kW		230,250		\$ 13.63	\$ 3,138,305
Winter Minimum Demand		15,508		\$ 13.63	\$ 211,375
Partial month and corrected billings					\$ 8,329
Power Factor Adjustment					\$ 74,212
<b>Total Calculated at Base Rates</b>	<u>895</u>	<u>391,409</u>	<u>154,537,861</u>		\$ <b>11,976,038</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ <b>11,976,038</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (350,754)
DSM Mechanism Revenue					\$ 97,111
ECR Mechanism Revenue					\$ 571,689
OSS Mechanism Revenue					\$ (9,311)
<b>Total Revenue Adjustments</b>					\$ 308,735
<b>Total Base Period Adjusted Revenues</b>					\$ <b><u>12,284,773</u></b>

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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>TIME OF DAY SECONDARY SERVICE RATE TODS</b>					
<b>Customers</b>	4,449			\$ 200.00	\$ 889,800
Partial month and corrected billings					\$ 178
<b>Energy</b>			1,064,894,143	\$ 0.04049	\$ 43,117,563
Partial month and corrected billings					\$ 78,284
<b>Demand</b>					
Demand kW Base		2,521,963		\$ 4.60	\$ 11,601,032
Minimum Demand Base		119,413		\$ 4.60	\$ 549,301
Demand kW Intermediate		2,368,707		\$ 5.10	\$ 12,080,407
Minimum Demand Intermediate		9,876		\$ 5.10	\$ 50,370
Demand kW Peak		2,310,607		\$ 6.74	\$ 15,573,491
Minimum Demand Peak		11,195		\$ 6.74	\$ 75,453
Partial month and corrected billings					\$ 7,207
Power Factor Revenue Adjustment					\$ 547,833
Redundant Capacity Rider Revenue (not included in Total Demand)		9,000		\$ 1.43	\$ 12,870
<b>Total Calculated at Base Rates</b>	<u>4,449</u>	<u>7,350,762</u>	<u>1,064,894,143</u>		<b>\$ 84,583,789</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 84,583,789</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (2,395,150)
DSM Mechanism Revenue					\$ 247,902
ECR Mechanism Revenue					\$ 4,075,401
OSS Mechanism Revenue					\$ (63,813)
<b>Total Revenue Adjustments</b>					<b>\$ 1,864,340</b>
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 86,448,129</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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	Customer Months	kVA	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>TIME OF DAY PRIMARY SERVICE RATE TODP</b>					
<b>Customers</b>	1,267			\$ 300.00	\$ 380,100
Partial month and corrected billings					\$ 4,210
<b>Energy</b>			1,773,488,093	\$ 0.03824	\$ 67,818,185
Partial month and corrected billings					\$ 1,914,448
<b>Demand</b>					
Demand kVA Base		4,352,245		\$ 3.75	\$ 16,320,919
Minimum Demand Base		70,692		\$ 3.75	\$ 265,094
Demand kVA Intermediate		4,187,424		\$ 3.91	\$ 16,372,829
Minimum Demand Intermediate		6,309		\$ 3.91	\$ 24,667
Demand kVA Peak		4,106,075		\$ 5.26	\$ 21,597,953
Minimum Demand Peak		7,774		\$ 5.26	\$ 40,892
Partial month and corrected billings					\$ (20,215)
Redundant Capacity Rider Revenue (not included in Total Demand)		11,432		\$ 1.26	\$ 14,404
<b>Total Calculated at Base Rates</b>	<u>1,267</u>	<u>12,741,950</u>	<u>1,773,488,093</u>		\$ <b>124,733,486</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ <b>124,733,486</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (4,084,190)
DSM Mechanism Revenue					\$ 153,632
ECR Mechanism Revenue					\$ 6,367,434
OSS Mechanism Revenue					\$ (112,204)
<b>Total Revenue Adjustments</b>					\$ 2,324,672
<b>Total Base Period Adjusted Revenues</b>					\$ <b>127,058,158</b>

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	Customer Months	kVA	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>RETAIL TRANSMISSION SERVICE RATE RTS</b>					
<b>Customers</b>	153			\$ 1,000.00	\$ 153,000
Partial month and corrected billings					\$ 3,000
<b>Energy</b>			1,009,673,393	\$ 0.03711	\$ 37,468,979
Partial month and corrected billings					\$ 2,385,164
<b>Demand</b>					
Demand kVA Base		2,208,741		\$ 3.05	\$ 6,736,659
Minimum Demand Base		101,957		\$ 3.05	\$ 310,969
Demand kVA Intermediate		2,126,409		\$ 3.30	\$ 7,017,149
Minimum Demand Intermediate		54,310		\$ 3.30	\$ 179,222
Demand kVA Peak		2,082,335		\$ 4.85	\$ 10,099,325
Minimum Demand Peak		38,792		\$ 4.85	\$ 188,142
Partial month and corrected billings					\$ -
<b>Total Calculated at Base Rates</b>	<u>153</u>	<u>6,612,543</u>	<u>1,009,673,393</u>		\$ <b>64,541,609</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ <b>64,541,609</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue					\$ (2,362,341)
DSM Mechanism Revenue					\$ -
ECR Mechanism Revenue					\$ 3,442,793
OSS Mechanism Revenue					\$ (69,920)
<b>Total Revenue Adjustments</b>					\$ 1,010,532
<b>Total Base Period Adjusted Revenues</b>					\$ <b><u>65,552,141</u></b>

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	Customer Months	kVA	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>FLUCTUATING LOAD SERVICE RATE FLS</b>					
Primary Delivery					
<b>Customers</b>	-			\$ 1,000.00	\$ -
Partial month and corrected billings				\$	-
<b>Energy</b>			-	\$ 0.03612	\$ -
Partial month and corrected billings				\$	-
<b>Demand</b>					
Demand kVA Base		-		\$ 2.37	\$ -
Minimum Demand Base		-		\$ 2.37	\$ -
Demand kVA Intermediate		-		\$ 2.37	\$ -
Minimum Demand Intermediate		-		\$ 2.37	\$ -
Demand kVA Peak		-		\$ 3.42	\$ -
Minimum Demand Peak		-		\$ 3.42	\$ -
Partial month and corrected billings				\$	-
Transmission Delivery					
<b>Customers</b>	-			\$ 1,000.00	\$ -
Partial month and corrected billings				\$	-
<b>Energy</b>			-	\$ 0.03612	\$ -
Partial month and corrected billings				\$	-
<b>Demand</b>					
Demand kVA Base		-		\$ 1.62	\$ -
Minimum Demand Base		-		\$ 1.62	\$ -
Demand kVA Intermediate		-		\$ 2.37	\$ -
Minimum Demand Intermediate		-		\$ 2.37	\$ -
Demand kVA Peak		-		\$ 3.42	\$ -
Minimum Demand Peak		-		\$ 3.42	\$ -
Partial month and corrected billings				\$	-
<b>Total Calculated at Base Rates</b>	-	-	-	\$	-
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				\$	-
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue				\$	-
DSM Mechanism Revenue				\$	-
ECR Mechanism Revenue				\$	-
OSS Mechanism Revenue				\$	-
<b>Total Revenue Adjustments</b>				\$	-
<b>Total Base Period Adjusted Revenues</b>				<u>\$</u>	<u>-</u>

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	kVA of Curtable Demand	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>CURTAILABLE SERVICE RIDERS</b>			
Transmission Voltage Service	609,729	\$ (6.40)	\$ (3,902,268)
Primary Voltage Service	-	\$ (6.50)	-
Non-Compliance Charge	-	\$ 16.00	-
<b>Total Calculated at Base Rates</b>	<u>609,729</u>		<b>\$ (3,902,268)</b>
Correction Factor			<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$ (3,902,268)</b>
<b>Total Base Period Revenues</b>			<b>\$ <u>(3,902,268)</u></b>

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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>SPECIAL CONTRACT #1</b>					
<b>Customers</b>	11			\$ -	\$ -
Partial month and corrected billings				\$	\$ -
<b>Energy</b>			106,989,436	\$ 0.03910	\$ 4,183,287
Partial month and corrected billings				\$	\$ 421,381
<b>Demand</b>					
Summer Demand, kW		68,034		\$ 15.59	\$ 1,060,644
Summer Minimum Demand		-		\$ 15.59	\$ -
Winter Demand, kW		125,695		\$ 13.27	\$ 1,667,974
Winter Minimum Demand		-		\$ 13.27	\$ -
Partial month and corrected billings				\$	\$ (32,144)
Power Factor Revenue Adjustment				\$	\$ (87,040)
<b>Total Calculated at Base Rates</b>	<u>11</u>	<u>193,729</u>	<u>106,989,436</u>		<b>\$ 7,214,102</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 7,214,102</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue				\$	\$ (263,574)
DSM Mechanism Revenue				\$	\$ -
ECR Mechanism Revenue				\$	\$ 374,471
OSS Mechanism Revenue				\$	\$ (7,955)
<b>Total Revenue Adjustments</b>				\$	\$ 102,942
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 7,317,044</u></b>

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	Customer Months	kW	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>SPECIAL CONTRACT #2</b>					
<b>Customers</b>	18			\$ -	\$ -
Partial month and corrected billings				\$	-
<b>Energy</b>			56,824,500	\$ 0.03872	\$ 2,200,245
Partial month and corrected billings				\$	-
<b>Demand</b>					
Demand, kW		110,808		\$ 11.10	\$ 1,229,969
Minimum Demand		2,621		\$ 11.10	\$ 29,091
Partial month and corrected billings				\$	-
Power Factor Revenue Adjustment				\$	-
<b>Total Calculated at Base Rates</b>	<u>18</u>	<u>113,429</u>	<u>56,824,500</u>		\$ <b>3,459,305</b>
Correction Factor					<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>					\$ <b>3,459,305</b>
<b>Revenue Adjustments:</b>					
FAC Mechanism Revenue				\$	(130,719)
DSM Mechanism Revenue				\$	-
ECR Mechanism Revenue				\$	166,121
OSS Mechanism Revenue				\$	(3,520)
<b>Total Revenue Adjustments</b>				\$	31,882
<b>Total Base Period Adjusted Revenues</b>				\$	<u><u><b>3,491,187</b></u></u>



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>LIGHTING ENERGY SERVICE RATE LE</b>				
<b>Customers</b>	1,964		\$ -	\$ -
Partial month and prorated billings				\$ -
<b>Energy</b>		3,236,502	\$ 0.06934	\$ 224,419
Partial month and prorated billings				\$ 2,638
<b>Total Calculated at Base Rates</b>	<u>1,964</u>	<u>3,236,502</u>		<b>\$ 227,057</b>
Correction Factor				<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 227,057</b>
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (7,422)
DSM Mechanism Revenue				\$ -
ECR Mechanism Revenue				\$ 16,799
OSS Mechanism Revenue				<u>\$ (213)</u>
<b>Total Revenue Adjustments</b>				<b>\$ 9,164</b>
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 236,221</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates
<b>TRAFFIC ENERGY SERVICE RATE TE</b>				
<b>Customers</b>	10,866		\$ 4.00	\$ 43,464
Partial month and corrected billings				\$ 3,283
<b>Energy</b>		3,029,854	\$ 0.07871	\$ 238,480
Partial month and corrected billings				\$ 972
<b>Total Calculated at Base Rates</b>	<u>10,866</u>	<u>3,029,854</u>		<b>\$ 286,199</b>
Correction Factor				<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 286,199</b>
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (6,796)
DSM Mechanism Revenue				\$ -
ECR Mechanism Revenue				\$ 18,478
OSS Mechanism Revenue				<u>\$ (193)</u>
<b>Total Revenue Adjustments</b>				<b>\$ 11,489</b>
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 297,688</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE M-1.3-E  
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	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>LIGHTING SERVICE, Sheet No. 35</b>				
<b>High Pressure Sodium</b>				
Cobra Head, 16000 Lumen, Fixture Only	LGUM_452	77,745	\$ 13.78	\$ 1,071,326
Cobra Head, 28500 Lumen, Fixture Only	LGUM_453	115,939	\$ 16.17	\$ 1,874,734
Cobra Head, 50000 Lumen, Fixture Only	LGUM_454	64,577	\$ 18.61	\$ 1,201,778
Directional, 16000 Lumen, Fixture Only	LGUM_455	4,670	\$ 14.73	\$ 68,789
Directional, 50000 Lumen, Fixture Only	LGUM_456	149,080	\$ 19.44	\$ 2,898,115
Open Bottom, 9500 Lumen, Fixture Only	LGUM_457	40,088	\$ 11.93	\$ 478,250
<b>Metal Halide</b>				
Directional, 12000 Lumen, Fixture Only	LGUM_470	438	\$ 13.81	\$ 6,049
Directional, 32000 Lumen, Fixture Only	LGUM_473	7,702	\$ 19.89	\$ 153,193
Directional, 107800 Lumen, Fixture Only	LGUM_476	6,341	\$ 42.04	\$ 266,576

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>LIGHTING SERVICE, Sheet No. 35.1</b>				
<b>High Pressure Sodium</b>				
Colonial, 4-Sided, 5800 Lumen, Smooth Pole	LGUM_412	2,533	\$ 20.82	\$ 52,737
Colonial, 4-Sided, 9500 Lumen, Smooth Pole	LGUM_413	29,780	\$ 21.56	\$ 642,056
Colonial, 4-Sided, 16000 Lumen, Smooth Pole	LGUM_444	72	\$ 21.69	\$ 1,562
Acorn, 5800 Lumen, Smooth Pole	LGUM_415	542	\$ 21.21	\$ 11,496
Acorn, 9500 Lumen, Smooth Pole	LGUM_416	23,021	\$ 23.63	\$ 543,985
Acorn, 16000 Lumen, Smooth Pole	LGUM_445	155	\$ 23.63	\$ 3,663
London 5800 Lumen, Fluted Pole	LGUM_427	622	\$ 36.24	\$ 22,541
London, 9500 Lumen, Fluted Pole	LGUM_429	2,805	\$ 37.15	\$ 104,206
Victorian, 5800 Lumen, Fluted Pole	LGUM_431	581	\$ 33.97	\$ 19,737
Victorian, 9500 Lumen, Fluted Pole	LGUM_433	2,733	\$ 36.07	\$ 98,579
Dark Sky, 4000 Lumen, Smooth Pole	LGUM_400	600	\$ 25.33	\$ 15,198
Dark Sky, 9500 Lumen, Smooth Pole	LGUM_401	169	\$ 25.98	\$ 4,391
Victorian/London Bases	LE_956Base	4,415	\$ 3.56	\$ 15,717
Cobra Head, 16000 Lumen, Smooth Pole	LGUM_423	248	\$ 27.32	\$ 6,775
Cobra Head, 28500 Lumen, Smooth Pole	LGUM_424	6,759	\$ 29.55	\$ 199,728
Cobra Head, 50000 Lumen, Smooth Pole	LGUM_425	385	\$ 35.27	\$ 13,579

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE M-1.3-E  
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	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>LIGHTING SERVICE, Sheet No. 35.2</b>				
<b>High Pressure Sodium</b>				
Contemporary Fixture only, 16000 Lumen	LGUM_439	-	\$ 17.42	\$ -
Contemporary Fixture with Pole, 16000 Lumen	LGUM_420	702	\$ 30.86	\$ 21,664
Contemporary Fixture only, 28500 Lumen	LGUM_440	223	\$ 19.37	\$ 4,320
Contemporary Fixture with Pole, 28500 Lumen	LGUM_421	2,435	\$ 33.96	\$ 82,693
Contemporary Fixture only, 50000 Lumen	LGUM_441	513	\$ 23.55	\$ 12,081
Contemporary Fixture with Pole, 50000 Lumen	LGUM_422	5,131	\$ 39.63	\$ 203,342
<b>Metal Halide</b>				
Contemporary Fixture only, 12000 Lumen	LGUM_479	-	\$ 15.08	\$ -
Contemporary Fixture with Pole, 12000 Lumen	LGUM_480	237	\$ 24.85	\$ 5,889
Contemporary Fixture only, 32000 Lumen	LGUM_481	78	\$ 21.67	\$ 1,690
Contemporary Fixture with Pole, 32000 Lumen	LGUM_482	1,059	\$ 31.43	\$ 33,284
Contemporary Fixture only, 107800 Lumen	LGUM_483	55	\$ 45.01	\$ 2,476
Contemporary Fixture with Pole, 107800 Lumen	LGUM_484	570	\$ 54.76	\$ 31,213
Existing Poles/Bases Billed Under Corresponding RLS Rates:				
Wood Pole installed before 7/1/2004 (RLS Sheet No. 36.1)	LE_900Pole	62,356	\$ 2.06	\$ 128,453
Wood Pole installed before 3/1/2010 (RLS Sheet No. 36.1)	LE_958Pole	4,801	\$ 11.32	\$ 54,347
10' Smooth Pole (RLS Sheet No. 36.2)	LE_901Pole	-	\$ 10.82	\$ -
10' Fluted Pole (RLS Sheet No. 36.2)	LE_902Pole	36	\$ 12.91	\$ 465
Old Town Bases (RLS Sheet No. 36.2)	LE_950Base	226	\$ 3.47	\$ 784
Chesapeake Bases (RLS Sheet No. 36.2)	LE_951Base	932	\$ 3.73	\$ 3,476
Partial month billings and billing corrections				\$ 27,544
<b>Total Lighting Service Calculated at Base Rates</b>		<u>548,588</u>		\$ 10,388,481
Correction Factor				<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				\$ 10,388,481
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (126,323)
ECR Mechanism Revenue				\$ 1,082,481
OSS Mechanism Revenue				\$ (3,712)
<b>Total Revenue Adjustments</b>				\$ 952,446
<b>Total LS Base Period Adjusted Revenues</b>				<u>\$ 11,340,927</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>				
<b>Mercury Vapor</b>				
Cobra/Open Bottom, 8000 Lumen, Fixture Only	LGUM_252	41,858	\$ 10.25	\$ 429,045
Cobra Head, 13000 Lumen, Fixture Only	LGUM_203	38,065	\$ 11.69	\$ 444,980
Cobra Head, 25000 Lumen, Fixture Only	LGUM_204	38,635	\$ 14.41	\$ 556,730
Cobra Head, 60000 Lumen, Fixture Only	LGUM_209	395	\$ 29.46	\$ 11,637
Directional, 25000 Lumen, Fixture Only	LGUM_207	7,804	\$ 16.44	\$ 128,298
Directional, 60000 Lumen, Fixture Only	LGUM_210	3,568	\$ 30.66	\$ 109,395
Open Bottom, 4000 Lumen, Fixture Only	LGUM_201	839	\$ 8.77	\$ 7,358
<b>Metal Halide</b>				
Directional, 12000 Lumen, Fixture and Wood Pole	LGUM_471	81	\$ 16.09	\$ 1,303
Directional, 32000 Lumen, Fixture and Wood Pole	LGUM_474	555	\$ 22.18	\$ 12,310
Directional, 32000 Lumen, Fixture and Metal Pole	LGUM_475	24	\$ 29.64	\$ 711
Directional, 107800 Lumen, Fixture and Wood Pole	LGUM_477	698	\$ 45.23	\$ 31,571

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
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**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>				
<b>Wood Pole</b>				
Wood Pole Installed before 3/1/2010	LE_958Pole	407	\$ 11.32	\$ 4,607
Wood Pole Installed before 7/1/2004	LE_900Pole	17,880	\$ 2.06	\$ 36,833
<b>High Pressure Sodium</b>				
Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole	LGUM_275	5,747	\$ 25.86	\$ 148,617
Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole	LGUM_266	23,796	\$ 28.44	\$ 676,758
Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole	LGUM_267	26,577	\$ 32.64	\$ 867,473
Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole	LGUM_276	15,700	\$ 15.20	\$ 238,640
Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole	LGUM_274	195,640	\$ 18.26	\$ 3,572,386
Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole	LGUM_277	27,006	\$ 23.11	\$ 624,109
Contemporary, 120000 Lumen, Fixture Only	LGUM_279	89	\$ 45.11	\$ 4,015
Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole	LGUM_278	122	\$ 76.24	\$ 9,301
Acorn, 9500 Lumen, Bronze Decorative Pole	LGUM_417	543	\$ 24.75	\$ 13,439
Acorn, 16000 Lumen, Bronze Decorative Pole	LGUM_419	1,352	\$ 26.30	\$ 35,558
Victorian, 5800 Lumen, Fixture Only	LGUM_280	532	\$ 20.41	\$ 10,858
Victorian, 9500 Lumen, Fixture Only	LGUM_281	2,809	\$ 21.42	\$ 60,169
London, 5800 Lumen, Fixture Only	LGUM_282	1,223	\$ 20.56	\$ 25,145
London, 9500 Lumen, Fixture Only	LGUM_283	1,049	\$ 21.89	\$ 22,963

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending February 28, 2017**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-E  
Page 21 of 21  
Witness: W. S. SEELYE

	Existing Bill Code	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>				
<b>High Pressure Sodium</b>				
London, 5800 Lumen, Fixture and Pole	LGUM_426	406	\$ 34.26	\$ 13,910
London, 9500 Lumen, Fixture and Pole	LGUM_428	3,318	\$ 35.17	\$ 116,694
Victorian, 5800 Lumen, Fixture and Pole	LGUM_430	152	\$ 33.30	\$ 5,062
Victorian, 9500 Lumen, Fixture and Pole	LGUM_432	115	\$ 35.41	\$ 4,072
Victorian/London Bases				
Old Town	LE_950Base	630	\$ 3.47	\$ 2,186
Chesapeake	LE_951Base	2,336	\$ 3.73	\$ 8,713
Victorian/London Bases (LS Sheet No. 35.1)	LE_956Base	2,904	\$ 3.56	\$ 10,338
Poles				
Smooth 10' Pole	LE_901Pole	1,860	\$ 10.82	\$ 20,125
Fluted 10' Pole	LE_902Pole	3,332	\$ 12.91	\$ 43,016
<b>Mercury Vapor</b>				
Cobra Head, 8000 Lumen, Fixture with Pole	LGUM_318	564	\$ 18.09	\$ 10,203
Cobra Head, 13000 Lumen, Fixture with Pole	LGUM_314	5,345	\$ 19.93	\$ 106,526
Cobra Head, 25000 Lumen, Fixture with Pole	LGUM_315	5,351	\$ 23.85	\$ 127,621
Cobra Head, 25000 Lumen, State of Ky Pole	LGUM_347	-	\$ 23.84	\$ -
Coach, 4000 Lumen, Fixture with Pole	LGUM_206	849	\$ 13.08	\$ 11,105
Coach, 8000 Lumen, Fixture with Pole	LGUM_208	15,608	\$ 14.91	\$ 232,715
<b>Incandescent</b>				
Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole	LGUM_349	194	\$ 9.57	\$ 1,857
Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole	LGUM_348	446	\$ 13.93	\$ 6,213
Partial month billings and billing corrections				\$ 16,162
<b>Total Restricted Lighting Service Calculated at Base Rates</b>		467,055		\$ 8,820,727
Correction Factor				1.000000000
<b>Total After Application of Correction Factor</b>				\$ 8,820,727
<b>Revenue Adjustments:</b>				
FAC Mechanism Revenue				\$ (98,623)
ECR Mechanism Revenue				\$ 931,293
OSS Mechanism Revenue				\$ (2,835)
<b>Total Revenue Adjustments</b>				\$ 829,835
<b>Total RLS Base Period Adjusted Revenues</b>				\$ 9,650,562
<b>Total LS and RLS Base Period Adjusted Revenues</b>				\$ 20,991,489



**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Base Period Revenues at Current Gas Rates**  
**for the Twelve Months Ended February 28, 2017**  
**Gas Operations**

**DATA:   X   BASE PERIOD        FORECAST PERIOD**  
**TYPE OF FILING:   X   ORIGINAL        UPDATED        REVISED**  
**WORK PAPER REFERENCE NO(S):**

**SCHEDULE M-1.1-G**  
**Page 1 of 1**  
**Witness: W. S. SEELYE**

Rate Class	Total Revenue at Present Rates
Residential Gas Service (RGS)	\$ 212,693,839
Commercial Gas Service (CGS)	\$ 88,433,493
Industrial Gas Service (IGS)	\$ 11,046,531
As Available Gas Service (AAGS)	\$ 1,168,693
Firm Transportation (FT)	\$ 6,942,773
Special Contract Intra-Company Sales	\$ 4,103,353
Distributed Generation Gas Service (DGGS)	\$ 7,044
<b>SUBTOTAL</b>	<b>\$ 324,395,726</b>
Other Operating Revenues:	
Forfeited Discounts	\$ 1,624,799
Miscellaneous Service Revenue	\$ 166,273
Rent from Gas Property	\$ 569,160
Other Gas Revenue	\$ 958
<b>TOTAL</b>	<b>\$ 326,756,916</b>

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Average Bill Comparison at Current Gas Rates**  
**for the Twelve Months Ended February 28, 2017**  
**Gas Operations**

**DATA:  BASE PERIOD  FORECAST PERIOD**  
**TYPE OF FILING:  ORIGINAL  UPDATED  REVISED**  
**WORK PAPER REFERENCE NO(S):**

**SCHEDULE M-1.2-G**  
**Page 1 of 1**  
**Witness: W. S. SEELYE**

	Customer Months	Billed Mcf	Average Consumption Mcf	Annual Revenue at Current Rates	Average Current Bill
Residential Gas Service (RGS)	3,551,605	20,278,261	5.7	\$ 212,693,839	\$ 59.89
Commercial Gas Service (CGS)	304,822	10,450,338	34.3	\$ 88,433,493	\$ 290.12
Industrial Gas Service (IGS)	2,915	1,885,948	647.0	\$ 11,046,531	\$ 3,789.55
As Available Gas Service (AAGS)	73	399,190	5,468.4	\$ 1,168,693	\$ 16,009.50
Firm Transportation (FT)	882	12,834,207	14,551.3	\$ 6,942,773	\$ 7,871.62
Special Contract Intra-Company Sales	19	1,066,176	56,114.5	\$ 4,103,353	\$ 215,965.95
Distributed Generation Gas Service (DGGS)	12	8	0.6	\$ 7,044	\$ 586.99

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Summary of Base Gas Revenue**  
**for the Twelve Months Ended February 28, 2017**  
**Gas Operations**

**DATA:  BASE PERIOD  FORECAST PERIOD**  
**TYPE OF FILING:  ORIGINAL  UPDATED  REVISED**  
**WORK PAPER REFERENCE NO(S):**

**SCHEDULE M-1.3-G**  
**PAGE 1 OF 8**  
**WITNESS: W. S. SEELYE**

Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	WNA Revenue	DSM Revenue	Total Current Revenue
Residential Gas Service - Rate RGS	\$ 106,187,891	\$ 18,426,517	\$ 84,145,335	\$ 2,261,468	\$ 1,672,628	\$ 212,693,839
Commercial Gas Service - Rate CGS	\$ 36,100,709	\$ 8,107,417	\$ 42,833,553	\$ 791,802	\$ 600,013	\$ 88,433,493
Industrial Gas Service - Rate IGS	\$ 4,367,686	\$ 777,984	\$ 5,900,860	\$ -	\$ -	\$ 11,046,531
Distributed Generation Gas Service	\$ 7,014	\$ -	\$ 29	\$ -	\$ 0	\$ 7,044
As-Available Gas Service - Rate AAGS	\$ 323,086	\$ 205,066	\$ 635,663	\$ -	\$ 4,878	\$ 1,168,693
Firm Transportation Service (Non-Standby) Rate FT	\$ 6,066,947	\$ -	\$ 20,970	\$ -	\$ 854,856	\$ 6,942,773
Special Contract - Intra-Company Sales	\$ 3,237,120	\$ 1,529	\$ 864,703	\$ -	\$ -	\$ 4,103,353
Subtotal Sales to Ultimate Consumers and Inter-Company	\$ 156,290,454	\$ 27,518,514	\$ 134,401,113	\$ 3,053,270	\$ 3,132,375	\$ 324,395,726
LPC	\$ 1,624,799					\$ 1,624,799
Miscellaneous Revenue	\$ 736,391					\$ 736,391
Total Sales to Ultimate Consumers and Inter-Company	\$ 158,651,644	\$ 27,518,514	\$ 134,401,113	\$ 3,053,270	\$ 3,132,375	\$ 326,756,916

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G  
Page 2 of 8  
WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b>RATE RGS:</b>				
<b>Residential Gas Service Rate RGS</b>				
Customers for the 12-Month Period	3,551,605		\$ 13.50	\$ 47,946,668
Distribution Cost Component (MCF)		20,278,261	\$ 2.8693	\$ 58,184,414
Billing Adjustments				\$ 56,809
<b>Subtotal</b>				<b>\$ 106,187,891</b>
Correction Factor			1.000000	
<b>Subtotal after application of Correction Factor</b>				<b>\$ 106,187,891</b>
Gas Line Tracker				\$ 18,426,517
Gas Supply Clause				\$ 84,145,335
Demand-Side Management				\$ 1,672,628
Weather Normalization Adjustment				\$ 2,261,468
<b>Total Rate RGS</b>				<b><u>\$ 212,693,839</u></b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
**Detailed Calculation of Base Period Gas Revenues**  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 3 of 8  
WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b>RATE CGS:</b>					
<b>Firm Commercial Gas Service Rate CGS</b>					
Customers for the 12-Month Period					
Basic Service Charge (meters < 5000 cfh)	292,129			\$ 40.00	\$ 11,685,160
Basic Service Charge (meters 5000 cfh or >)	12,693			\$ 180.00	\$ 2,284,740
Distribution Cost Component					
On Peak Mcf		9,718,147		\$ 2.1504	\$ 20,897,904
Off Peak Mcf			732,191	\$ 1.6504	\$ 1,208,408
Billing Adjustments					\$ 24,499
<b>Subtotal</b>					<b>\$ 36,100,710</b>
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate CGS</b>					
Administrative Charges	0			\$ 550.00	\$ -
Distribution Cost Component					
On Peak Mcf		0		\$ 2.1504	\$ -
Off Peak Mcf			0	\$ 1.6504	\$ -
<b>Subtotal</b>					<b>\$ 36,100,710</b>
Correction Factor				1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 36,100,709</b>
Gas Line Tracker					\$ 8,107,417
Gas Supply Clause					\$ 42,833,553
Demand-Side Management					\$ 600,013
Weather Normalization Adjustment					\$ 791,802
<b>Total Rate CGS</b>					<b>\$ 88,433,493</b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G  
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WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b>RATE IGS:</b>					
<b>Firm Industrial Gas Service Rate IGS</b>					
Customers for the 12-Month Period					
Basic Service Charge (meters < 5000 cfh)	1,552			\$ 40.00	\$ 62,080
Basic Service Charge (meters 5000 cfh or >)	1,363			\$ 180.00	\$ 245,340
Distribution Cost Component					
On Peak Mcf		1,015,239		\$ 2.2779	\$ 2,312,614
Off Peak Mcf			385,984	\$ 1.7779	\$ 686,241
Billing Adjustments					\$ 3,980
<b>Subtotal</b>					<b>\$ 3,310,254</b>
Correction Factor				1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 3,310,254</b>
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate IGS</b>					
Administrative Charges	60			\$ 550.00	\$ 33,000
Basic Service Charge (meters 5000 cfh or >)	60			\$ 180.00	\$ 10,800
Distribution Cost Component					
On Peak Mcf		140,790		\$ 2.2779	\$ 320,706
Off Peak Mcf			343,935	\$ 1.7779	\$ 611,482
Bill Adjustments					\$ 829
Cashout Revenue					\$ 82,877
<b>Subtotal</b>					<b>\$ 1,059,693</b>
Correction Factor				1.002139	
<b>Subtotal Rate IGS after application of Correction Factor</b>					<b>\$ 1,057,432</b>
Gas Line Tracker					\$ 777,984
Gas Supply Clause					\$ 5,900,860
<b>Total Industrial Gas Service Rate IGS</b>					<b>\$ 11,046,531</b>
<b>Rider PS-TS-2</b>					
Pool Manager Fee	54			\$ 75.00	\$ 4,050
Billing Adjustments					\$ 4
<b>Total Pooling Service</b>					<b>\$ 4,054</b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
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WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE AAGS:</u></b>					
<b>As Available Gas Service Rate AAGS</b>					
Customers for the 12-Month Period					
Basic Service Charge	49			\$ 400.00	\$ 19,600
Distribution Charge		134,443		\$ 0.7009	\$ 94,231
Billing Adjustments					\$ 357
<b>Subtotal</b>					<b>\$ 114,187</b>
Correction Factor				1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 114,187</b>
<b>Gas Transportation Service Rider TS-2 to Rate AAGS</b>					
Basic Service Charge	24			\$ 400.00	\$ 9,600
Administration Charge	24			\$ 550.00	\$ 13,200
Distribution Cost Component		264,748		\$ 0.7009	\$ 185,562
Billing Adjustments					\$ 537
<b>Subtotal</b>					<b>\$ 208,899</b>
Correction Factor				1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 208,899</b>
Gas Line Tracker					\$ 205,066
Gas Supply Clause					\$ 635,663
Demand-Side Management					\$ 4,878
<b>Total Rate AAGS</b>					<b><u>\$ 1,168,693</u></b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
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WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE FT:</u></b>				
<b>Firm Transportation Service (Transportation Only) Rate FT</b>				
Administrative Charges	882		\$ 550.00	\$ 485,100
Distribution Cost Component		12,834,207	\$ 0.4302	\$ 5,521,276
Billing Adjustments				\$ (738)
<b>Subtotal</b>				<b>\$ 6,005,637</b>
Correction Factor			1.000204	
<b>Subtotal after application of Correction Factor</b>				<b>\$ 6,004,413</b>
Gas Supply Clause				\$ 20,970
Demand-Side Management				\$ 854,856
<b>Total Rate FT</b>				<b>\$ 6,880,239</b>
<b><u>RATE PS-FT:</u></b>				
<b>Pooling Service Rate PS - FT</b>				
Administrative Charges	836		\$ 75.00	\$ 62,700
Billing Adjustments				\$ (166)
<b>Subtotal</b>				<b>\$ 62,534</b>
Correction Factor			1.000000	
<b>Total Rate PS-FT after application of Correction Factor</b>				<b>\$ 62,534</b>



Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
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WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>				
<b>Intra-Company Special Contract - Sales Service</b>				
Customers for the 12-Month Period	12		\$ 180.00	\$ 2,160
Distribution Cost Component		230,791	Mcf \$ 0.3329	\$ 76,830
Demand Charge		198,720	Mcf \$ 11.2629	\$ 2,238,163
Billing Adjustments				\$ 11,165
<b>Subtotal</b>				<b>\$ 2,328,319</b>
Correction Factor			1.000000	
<b>Subtotal after application of Correction Factor</b>				<b>\$ 2,328,319</b>
Gas Line Tracker				\$ 1,529
Gas Supply Clause				\$ 858,965
<b>Total Intra-Company Special Contract - Sales Service</b>				<b><u>\$ 3,188,812</u></b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 7 of 8  
WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>				
<b>Intra-Company Special Contract - FT Service</b>				
Customers for the 12-Month Period	7		\$ 800.00	\$ 5,600
Distribution Cost Component		835,385	Mcf \$ 0.0497	\$ 41,519
Demand Charge		345,600	Mcf \$ 2.4801	\$ 857,123
Bill Adjustments				\$ 4,560
<b>Subtotal</b>				<b>\$ 908,802</b>
Correction Factor			1.000000	
<b>Subtotal after application of Correction Factor</b>				<b>\$ 908,802</b>
Gas Supply Clause				\$ 5,739
<b>Total Intra-Company Special Contract - FT Service</b>				<b><u>\$ 914,541</u></b>

Louisville Gas and Electric Company  
Case No. 2016-00371  
Detailed Calculation of Base Period Gas Revenues  
for the Twelve Months Ended February 28, 2017  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):  
30 Year Normalized with Adjustments

SCHEDULE M-1.3-G  
Page 8 of 8  
WITNESS: W. S. SEELYE

Rate Class	Customers	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>DISTRIBUTED GENERATION GAS SERVICE</u></b>				
Customer Charges	12		\$ 40.00	\$ 480
Distribution Charge		8	\$ 0.3329	\$ 3
Demand Charge		580	11.263	\$ 6,528
Bill Adjustments				\$ 4
<b>Subtotal</b>				<b>\$ 7,014</b>
Correction Factor			1.000000	
<b>Subtotal after application of Correction Factor</b>				<b>\$ 7,014</b>
Gas Supply Clause				\$ 28.99
Demand-Side Management				\$ 0.47
<b>Total Rate DGGS</b>				<b><u><u>\$ 7,044</u></u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Case No. 2016-00371**

**Forecast Period Revenues at Current and Proposed Electric Rates**

**for the Twelve Months Ended June 30, 2018**

**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORK PAPER REFERENCE NO(S):

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 Page 1 of 1  
 Witness: W. S. SEELYE

Rate Class	Total Revenue at Current Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Service	\$ 441,462,416	\$ 483,588,845	\$ 42,126,429	9.54%
Residential Time-of-Day Service	\$ 55,652	\$ 60,958	\$ 5,306	9.53%
General Service	\$ 170,461,520	\$ 182,642,225	\$ 12,180,705	7.15%
Power Service-Secondary	\$ 164,895,598	\$ 176,526,765	\$ 11,631,167	7.05%
Power Service-Primary	\$ 12,536,325	\$ 13,570,842	\$ 1,034,517	8.25%
Time-of-Day Secondary Service	\$ 84,439,205	\$ 90,137,293	\$ 5,698,088	6.75%
Time-of-Day Primary Service	\$ 126,370,424	\$ 136,755,655	\$ 10,385,231	8.22%
Retail Transmission Service	\$ 68,895,503	\$ 74,719,968	\$ 5,824,465	8.45%
Fluctuating Load Service	\$ -	\$ -	\$ -	0.00%
Lighting Energy Service	\$ 244,537	\$ 244,537	\$ -	0.00%
Traffic Energy Service	\$ 304,220	\$ 324,800	\$ 20,580	6.76%
Lighting Service & Restricted Lighting Service	\$ 23,389,325	\$ 25,309,553	\$ 1,920,228	8.21%
Curtaillable Service Riders	\$ (4,334,522)	\$ (2,414,251)	\$ 1,920,271	44.30%
Special Contracts	\$ <u>10,274,768</u>	\$ <u>11,167,899</u>	\$ 893,131	8.69%
Sales to Ultimate Consumers	\$ 1,098,994,971	\$ 1,192,635,089	\$ 93,640,118	8.52%
Other Operating Revenues:				
Late Payment Charge	\$ 2,623,527	\$ 2,623,527	\$ -	0.00%
Electric Service Revenues	\$ 1,599,304	\$ 1,599,304	\$ -	0.00%
Rent from Electric Property	\$ 3,785,840	\$ 3,763,449	\$ (22,391)	-0.59%
Other Miscellaneous Revenue	\$ <u>13,775,652</u>	\$ <u>13,775,652</u>	\$ -	0.00%
<b>TOTAL</b>	\$ <u>1,120,779,294</u>	\$ <u>1,214,397,021</u>	\$ 93,617,727	8.35%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Average Bill Comparison at Current and Proposed Electric Rates**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Page 1 of 1  
Witness: W. S. SEELYE

Rate Class	Customer Months	kWh	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate RS	4,368,714	4,179,523,067	957	\$ 441,462,416	\$ 101.08	\$ 42,126,429	\$ 483,588,845	\$ 110.73	\$ 9.65	9.54%
Residential Time-of-Day Service Rate RTOD	<u>596</u>	<u>565,764</u>	949	<u>55,652</u>	\$ 93.35	<u>5,306</u>	<u>60,958</u>	\$ 102.25	\$ 8.90	9.53%
Residential Service Rates RS & RTOD	4,369,310	4,180,088,831	957	\$ 441,518,068	\$ 101.08	\$ 42,131,735	\$ 483,649,803	\$ 110.73	\$ 9.65	9.54%
General Service Rate GS	542,845	1,358,379,222	2,502	\$ 170,461,520	\$ 313.97	\$ 12,180,705	\$ 182,642,225	\$ 336.41	\$ 22.44	7.15%
Power Service Secondary	33,890	1,874,492,273	55,311	\$ 164,895,598	\$ 4,865.61	\$ 11,631,167	\$ 176,526,765	\$ 5,208.81	\$ 343.20	7.05%
Power Service Primary	<u>864</u>	<u>165,297,553</u>	191,317	<u>12,536,325</u>	\$ 14,509.67	<u>1,034,517</u>	<u>13,570,842</u>	\$ 15,707.03	\$ 1,197.36	8.25%
Power Service Rate PS	34,754	2,039,789,825	58,692	\$ 177,431,923	\$ 5,105.35	\$ 12,665,684	\$ 190,097,607	\$ 5,469.78	\$ 364.44	7.14%
Time-of-Day Secondary Service Rate TODS	4,440	1,075,406,940	242,209	\$ 84,439,205	\$ 19,017.86	\$ 5,698,088	\$ 90,137,293	\$ 20,301.21	\$ 1,283.35	6.75%
Time of Day Primary Service Rate TODP	1,266	1,848,687,110	1,460,258	\$ 126,370,424	\$ 99,818.63	\$ 10,385,231	\$ 136,755,655	\$ 108,021.82	\$ 8,203.18	8.22%
Retail Transmission Service Rate RTS	156	1,147,609,709	7,356,472	\$ 68,895,503	\$ 441,637.81	\$ 5,824,465	\$ 74,719,968	\$ 478,974.12	\$ 37,336.31	8.45%
Fluctuating Load Service Rate FLS	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider Rate CSR	36	-	-	\$ (4,334,522)	\$ (120,403.39)	\$ 1,920,271	\$ (2,414,251)	\$ (67,062.53)	\$ 53,340.86	44.30%
Special Contracts	24	167,921,400	6,996,725	\$ 10,274,768	\$ 428,115.33	\$ 893,131	\$ 11,167,899	\$ 465,329.13	\$ 37,213.79	8.69%
Lighting Energy Service Rate LE	1,980	3,317,374	1,675	\$ 244,537	\$ 123.47	\$ -	\$ 244,537	\$ 123.47	\$ -	0.00%
Traffic Lighting Energy Service Rate TE	10,860	3,108,713	286	\$ 304,220	\$ 27.99	\$ 20,580	\$ 324,800	\$ 29.88	\$ 1.89	6.76%
All Outdoor Lighting Service Rates LS & RLS	1,036,824	101,770,582	98	\$ 23,389,325	\$ 22.52	\$ 1,920,228	\$ 25,309,553	\$ 24.37	\$ 1.85	8.21%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Summary of Proposed Electric Revenue Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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WITNESS: W. S. SEELYE

	Revenue Adjusted to as Billed Basis	Adjustment to Remove Fuel Adjustment Clause Billings	Adjustment to Remove DSM Billings	Adjustment to Remove ECR Billings	Adjustment to Remove Off-System Sales Adj Clause Billing	Test Year Base Revenues, As Billed	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjustment to Reflect Additional CSR Credits	Adjustment to Reflect Redundant Capacity Rider Revenues	Adjustment to Reflect Power Factor Revenue Credits	Adjusted Billings Net of ECR at Current Rates
Residential Service - RS	\$ 441,462,416	\$ (15,239,054)	\$ 13,769,784	\$ 35,275,380	\$ (376,364)	\$ 408,032,670	\$ (28,880,504)	\$ -	\$ -	\$ -	\$ 379,152,166
Residential Time-of-Day Rate - RTOD	\$ 55,652	\$ (2,074)	\$ 1,674	\$ 4,288	\$ (52)	\$ 51,816	\$ (3,909)	\$ -	\$ -	\$ -	\$ 47,907
General Service Rate	\$ 170,461,520	\$ (4,998,752)	\$ 3,788,000	\$ 24,161,686	\$ (119,564)	\$ 147,630,150	\$ (11,804,315)	\$ -	\$ -	\$ -	\$ 135,825,835
Power Service Rate											
Power Service Rate PS - Secondary	\$ 164,894,362	\$ (6,930,881)	\$ 907,454	\$ 7,160,930	\$ (164,831)	\$ 163,921,690	\$ (12,351,713)	\$ -	\$ 1,236	\$ -	\$ 151,571,213
Power Service Rate PS - Primary	\$ 12,536,325	\$ (612,937)	\$ 77,465	\$ 574,599	\$ (14,604)	\$ 12,511,802	\$ (993,949)	\$ -	\$ -	\$ -	\$ 11,517,853
Total Power Service	\$ 177,430,687	\$ (7,543,818)	\$ 984,919	\$ 7,735,529	\$ (179,435)	\$ 176,433,492	\$ (13,345,662)	\$ -	\$ 1,236	\$ -	\$ 163,089,066
Time of Day Secondary Service TODS	\$ 84,413,465	\$ (3,996,175)	\$ 439,027	\$ 4,320,114	\$ (95,641)	\$ 83,746,140	\$ (6,142,643)	\$ -	\$ 25,740	\$ -	\$ 77,629,237
Time of Day Primary Service TODP	\$ 126,341,639	\$ (6,855,082)	\$ 259,281	\$ 8,034,362	\$ (163,331)	\$ 125,066,409	\$ (8,176,599)	\$ -	\$ 28,785	\$ -	\$ 116,918,595
Retail Transmission Service -- RTS	\$ 68,895,503	\$ (4,273,319)	\$ -	\$ 4,904,122	\$ (98,827)	\$ 68,363,527	\$ (4,078,891)	\$ -	\$ -	\$ -	\$ 64,284,636
Fluctuating Load Service Rate FLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Curtailable Service Rider - RTS	\$ (3,955,200)	\$ -	\$ -	\$ -	\$ -	\$ (3,955,200)	\$ -	\$ -	\$ -	\$ -	\$ (3,955,200)
Curtailable Service Rider - TODP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (379,322)	\$ -	\$ -	\$ (379,322)
Curtailable Service Riders	\$ (3,955,200)	\$ -	\$ -	\$ -	\$ -	\$ (3,955,200)	\$ -	\$ (379,322)	\$ -	\$ -	\$ (4,334,522)
Special Contract -- Customer #1	\$ 6,922,043	\$ (407,615)	\$ -	\$ 430,555	\$ (10,376)	\$ 6,909,479	\$ (400,475)	\$ -	\$ -	\$ (167,256)	\$ 6,341,748
Special Contract -- Customer #2	\$ 3,519,981	\$ (217,213)	\$ -	\$ 224,247	\$ (5,341)	\$ 3,518,288	\$ (225,526)	\$ -	\$ -	\$ -	\$ 3,292,762
Lighting Energy -- LE	\$ 244,537	\$ (12,636)	\$ -	\$ 27,467	\$ (321)	\$ 230,027	\$ (19,208)	\$ -	\$ -	\$ -	\$ 210,819
Traffic Lighting Energy -- TE	\$ 304,220	\$ (11,637)	\$ -	\$ 28,013	\$ (283)	\$ 288,127	\$ (17,999)	\$ -	\$ -	\$ -	\$ 270,128
Lighting Service -- LS	\$ 12,453,087	\$ (206,061)	\$ -	\$ 2,279,259	\$ (5,167)	\$ 10,385,056	\$ (776,949)	\$ -	\$ -	\$ -	\$ 9,608,107
Restricted Lighting Service -- RLS	\$ 10,936,238	\$ (180,995)	\$ -	\$ 2,001,557	\$ (4,569)	\$ 9,120,245	\$ (587,185)	\$ -	\$ -	\$ -	\$ 8,533,060
All Outdoor Lighting -- LS & RLS	\$ 23,389,325	\$ (387,056)	\$ -	\$ 4,280,816	\$ (9,736)	\$ 19,505,301	\$ (1,364,134)	\$ -	\$ -	\$ -	\$ 18,141,167
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,099,485,788</b>	<b>\$ (43,944,431)</b>	<b>\$ 19,242,685</b>	<b>\$ 89,426,579</b>	<b>\$ (1,059,271)</b>	<b>\$ 1,035,820,226</b>	<b>\$ (74,459,865)</b>	<b>\$ (379,322)</b>	<b>\$ 55,761</b>	<b>\$ (167,256)</b>	<b>\$ 960,869,544</b>
Other Operating Revenues:											
Late Payment Charges	\$ 2,623,527					\$ 2,623,527					\$ 2,623,527
Electric Service Revenue	\$ 1,599,304					\$ 1,599,304					\$ 1,599,304
Other Rent from Elec Property	\$ 3,785,840					\$ 3,785,840					\$ 3,785,840
Other Miscellaneous Revenue	\$ 13,775,652					\$ 13,775,652					\$ 13,775,652
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 1,121,270,111</b>	<b>\$ (43,944,431)</b>	<b>\$ 19,242,685</b>	<b>\$ 89,426,579</b>	<b>\$ (1,059,271)</b>	<b>\$ 1,057,604,549</b>	<b>\$ (74,459,865)</b>	<b>\$ (379,322)</b>	<b>\$ 55,761</b>	<b>\$ (167,256)</b>	<b>\$ 982,653,867</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Summary of Proposed Electric Revenue Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
 TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISSED  
 WORK PAPER REFERENCE NO(S):

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	Adjusted Billings Net of ECR at Current Rates	Fuel Adjustment Clause Billings	DSM Billings	ECR Billings	Off-System Sales Adj Clause Billing	Add Base ECR Revenues	Adjusted Billings including All ECR Revenue at Current Rates	Increase	Percentage Increase
Residential Service - RS	\$ 379,152,166	\$ (15,239,054)	\$ 13,769,784	\$ 35,275,380	\$ (376,364)	\$ 28,880,504	\$ 441,462,416	\$ 42,126,429	9.54%
Residential Time-of-Day Rate - RTOD	\$ 47,907	\$ (2,074)	\$ 1,674	\$ 4,288	\$ (52)	\$ 3,909	\$ 55,652	\$ 5,306	9.53%
General Service Rate	\$ 135,825,835	\$ (4,998,752)	\$ 3,788,000	\$ 24,161,686	\$ (119,564)	\$ 11,804,315	\$ 170,461,520	\$ 12,180,705	7.15%
Power Service Rate									
Power Service Rate PS - Secondary	\$ 151,571,213	\$ (6,930,881)	\$ 907,454	\$ 7,160,930	\$ (164,831)	\$ 12,351,713	\$ 164,895,598	\$ 11,631,167	7.05%
Power Service Rate PS - Primary	\$ 11,517,853	\$ (612,937)	\$ 77,465	\$ 574,599	\$ (14,604)	\$ 993,949	\$ 12,536,325	\$ 1,034,517	8.25%
Total Power Service	\$ 163,089,066	\$ (7,543,818)	\$ 984,919	\$ 7,735,529	\$ (179,435)	\$ 13,345,662	\$ 177,431,923	\$ 12,665,684	7.14%
Time of Day Secondary Service TODS	\$ 77,629,237	\$ (3,996,175)	\$ 439,027	\$ 4,320,114	\$ (95,641)	\$ 6,142,643	\$ 84,439,205	\$ 5,698,088	6.75%
Time of Day Primary Service TODP	\$ 116,918,595	\$ (6,855,082)	\$ 259,281	\$ 8,034,362	\$ (163,331)	\$ 8,176,599	\$ 126,370,424	\$ 10,385,231	8.22%
Retail Transmission Service -- RTS	\$ 64,284,636	\$ (4,273,319)	\$ -	\$ 4,904,122	\$ (98,827)	\$ 4,078,891	\$ 68,895,503	\$ 5,824,465	8.45%
Fluctuating Load Service Rate FLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider - RTS									
Curtable Service Rider - TODP									
Curtable Service Riders	\$ (4,334,522)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,334,522)	\$ 1,920,271	44.30%
Special Contract -- Customer #1	\$ 6,341,748	\$ (407,615)	\$ -	\$ 430,555	\$ (10,376)	\$ 400,475	\$ 6,754,787	\$ 604,641	8.95%
Special Contract -- Customer #2	\$ 3,292,762	\$ (217,213)	\$ -	\$ 224,247	\$ (5,341)	\$ 225,526	\$ 3,519,981	\$ 288,490	8.20%
Lighting Energy -- LE	\$ 210,819	\$ (12,636)	\$ -	\$ 27,467	\$ (321)	\$ 19,208	\$ 244,537	\$ -	0.00%
Traffic Lighting Energy -- TE	\$ 270,128	\$ (11,637)	\$ -	\$ 28,013	\$ (283)	\$ 17,999	\$ 304,220	\$ 20,580	6.76%
Lighting Service -- LS	\$ 9,608,107	\$ (206,061)	\$ -	\$ 2,279,259	\$ (5,167)	\$ 776,949	\$ 12,453,087		
Restricted Lighting Service -- RLS	\$ 8,533,060	\$ (180,995)	\$ -	\$ 2,001,557	\$ (4,569)	\$ 587,185	\$ 10,936,238		
All Outdoor Lighting -- LS & RLS	\$ 18,141,167	\$ (387,056)	\$ -	\$ 4,280,816	\$ (9,736)	\$ 1,364,134	\$ 23,389,325	\$ 1,920,228	8.21%
<b>TOTAL ULTIMATE CONSUMERS</b>	<u>\$ 960,869,544</u>	<u>\$ (43,944,431)</u>	<u>\$ 19,242,685</u>	<u>\$ 89,426,579</u>	<u>\$ (1,059,271)</u>	<u>\$ 74,459,865</u>	<u>\$ 1,098,994,971</u>	<u>\$ 93,640,118</u>	<u>8.52%</u>
Other Operating Revenues:									
Late Payment Charges	\$ 2,623,527						\$ 2,623,527		0.00%
Electric Service Revenue	\$ 1,599,304						\$ 1,599,304		0.00%
Other Rent from Elec Property	\$ 3,785,840						\$ 3,785,840	\$ (22,391)	-0.59%
Other Miscellaneous Revenue	\$ 13,775,652						\$ 13,775,652		0.00%
<b>TOTAL JURISDICTIONAL</b>	<u>\$ 982,653,867</u>	<u>\$ (43,944,431)</u>	<u>\$ 19,242,685</u>	<u>\$ 89,426,579</u>	<u>\$ (1,059,271)</u>	<u>\$ 74,459,865</u>	<u>\$ 1,120,779,294</u>	<u>\$ 93,617,727</u>	<u>8.35%</u>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Calculation of Proposed Electric Rate Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department</b>						
Basic Service Charges	4,368,714		\$ 10.75	\$ 46,963,672	\$ 22.00	\$ 96,111,700
Energy Charge		4,179,523,067	\$ 0.08639	\$ 361,068,998		
Infrastructure Energy Charge		4,179,523,067			\$ 0.04790	\$ 200,199,155
Variable Energy Charge		4,179,523,067			\$ 0.03681	\$ 153,848,244
Total Energy Charge					\$ 0.08471	
<b>Total Calculated at Base Rates</b>				\$ <b>408,032,670</b>		\$ <b>450,159,099</b>
Correction Factor				<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				\$ <b>408,032,670</b>		\$ <b>450,159,099</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (28,880,504)		\$ (28,880,504)
<b>Total Net Base Revenues</b>				\$ <b>379,152,166</b>		\$ <b>421,278,595</b>
FAC Mechanism Revenue				\$ (15,239,054)		\$ (15,239,054)
DSM Mechanism Revenue				\$ 13,769,784		\$ 13,769,784
ECR Mechanism Revenue				\$ 35,275,380		\$ 35,275,380
OSS Mechanism Revenue				\$ (376,364)		\$ (376,364)
ECR Base Revenue				\$ 28,880,504		\$ 28,880,504
<b>Total Base Revenues Inclusive of ECR</b>				\$ <b>441,462,416</b>		\$ <b>483,588,845</b>
<b>Proposed Increase</b>						\$ <b>42,126,429</b>
Percentage Increase						9.54%





**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>GENERAL SERVICE RATE GS</b>						
Single Phase Customer Charge	344,482		\$ 25.00	\$ 8,612,061	\$ 31.50	\$ 10,851,197
Single Phase Energy Charge		415,089,458	\$ 0.09650	\$ 40,056,133		
Single Phase Infrastructure Energy Charge		415,089,458			\$ 0.06509	\$ 27,018,173
Single Phase Variable Energy Charge		415,089,458			\$ 0.03721	\$ 15,445,479
Single Phase Total Energy Charge					\$ 0.10230	
Three Phase Customer Charge	198,362		\$ 40.00	\$ 7,934,494	\$ 50.40	\$ 9,997,463
Three Phase Energy Charge		943,289,763	\$ 0.09650	\$ 91,027,462		
Three Phase Infrastructure Energy Charge		943,289,763			\$ 0.06509	\$ 61,398,731
Three Phase Variable Energy Charge		943,289,763			\$ 0.03721	\$ 35,099,812
Three Phase Total Energy Charge					\$ 0.10230	
<b>Total Calculated at Base Rates</b>				\$ <b>147,630,150</b>		\$ <b>159,810,855</b>
Correction Factor				<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				\$ <b>147,630,150</b>		\$ <b>159,810,855</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (11,804,315)		\$ (11,804,315)
<b>Total Net Base Revenues</b>				\$ <b><u>135,825,835</u></b>		\$ <b><u>148,006,540</u></b>
FAC Mechanism Revenue				\$ (4,998,752)		\$ (4,998,752)
DSM Mechanism Revenue				\$ 3,788,000		\$ 3,788,000
ECR Mechanism Revenue				\$ 24,161,686		\$ 24,161,686
OSS Mechanism Revenue				\$ (119,564)		\$ (119,564)
ECR Base Revenues				\$ <u>11,804,315</u>		\$ <u>11,804,315</u>
<b>Total Base Revenues Inclusive of ECR</b>				\$ <b><u>170,461,520</u></b>		\$ <b><u>182,642,225</u></b>
<b>Proposed Increase</b>						\$ <b>12,180,705</b>
Percentage Increase						7.15%















**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	kVA of Curtable Demand	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>CURTAILABLE SERVICE RIDERS</b>					
Transmission Voltage Service	618,000	\$ (6.40)	\$ (3,955,200)	\$ (3.56)	\$ (2,200,080)
Primary Voltage Service	58,357	\$ (6.50)	\$ (379,322)	\$ (3.67)	\$ (214,171)
Non-Compliance Charge	-	\$ 16.00	-	\$ 16.00	-
<b>Total Calculated at Base Rates</b>			<b>\$ (4,334,522)</b>		<b>\$ (2,414,251)</b>
Correction Factor			<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$ (4,334,522)</b>		<b>\$ (2,414,251)</b>
<b>Total Base Revenues</b>			<b>\$ (4,334,522)</b>		<b>\$ (2,414,251)</b>
<b>Proposed Increase</b>					<b>\$ 1,920,271</b>
Percentage Increase					44.30%





**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING ENERGY SERVICE RATE LE</b>						
Basic Service Charges	1,980		\$ -	\$ -	\$ -	\$ -
All Energy		3,317,374	\$ 0.06934	\$ 230,027	\$ 0.06934	\$ 230,027
<b>Total Calculated at Base Rates</b>				<b>\$ 230,027</b>		<b>\$ 230,027</b>
Correction Factor				<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 230,027</b>		<b>\$ 230,027</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (19,208)		\$ (19,208)
<b>Total Base Revenues Net of ECR</b>				<b><u>\$ 210,819</u></b>		<b><u>\$ 210,819</u></b>
FAC Mechanism Revenue				\$ (12,636)		\$ (12,636)
DSM Mechanism Revenue				\$ -		\$ -
ECR Mechanism Revenue				\$ 27,467		\$ 27,467
OSS Mechanism Revenue				\$ (321)		\$ (321)
ECR Base Revenues				<u>\$ 19,208</u>		<u>\$ 19,208</u>
<b>Total Base Revenues Inclusive of Base ECR</b>				<b><u>\$ 244,537</u></b>		<b><u>\$ 244,537</u></b>
<b>Proposed Increase</b>					\$	-
Percentage Increase						0.00%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Customer Months	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TRAFFIC ENERGY SERVICE RATE TE</b>						
Basic Service Charges	10,860		\$ 4.00	\$ 43,440	\$ 4.00	\$ 43,440
All Energy		3,108,713	\$ 0.07871	\$ 244,687	\$ 0.08533	\$ 265,267
<b>Total Calculated at Base Rates</b>				<b>\$ 288,127</b>		<b>\$ 308,707</b>
Correction Factor				<u>1.000000000</u>		<u>1.000000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 288,127</b>		<b>\$ 308,707</b>
Adjustment to Reflect Removal of Base ECR Revenues				\$ (17,999)		\$ (17,999)
<b>Total Base Revenues Net of ECR</b>				<b>\$ 270,128</b>		<b>\$ 290,708</b>
FAC Mechanism Revenue				\$ (11,637)		\$ (11,637)
DSM Mechanism Revenue				\$ -		\$ -
ECR Mechanism Revenue				\$ 28,013		\$ 28,013
OSS Mechanism Revenue				\$ (283)		\$ (283)
ECR Base Revenues				<u>\$ 17,999</u>		<u>\$ 17,999</u>
<b>Total Base Revenues Inclusive of Base ECR</b>				<b>\$ 304,220</b>		<b>\$ 324,800</b>
<b>Proposed Increase</b>						<b>\$ 20,580</b>
Percentage Increase						6.76%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35</b>								
<b>High Pressure Sodium</b>								
Cobra Head, 16000 Lumen, Fixture Only	452	78,687	\$ 13.78	\$	1,084,307	\$ 13.78	\$	1,084,307
Cobra Head, 28500 Lumen, Fixture Only	453	114,820	\$ 16.17	\$	1,856,639	\$ 16.17	\$	1,856,639
Cobra Head, 50000 Lumen, Fixture Only	454	66,045	\$ 18.61	\$	1,229,097	\$ 18.61	\$	1,229,097
Directional, 16000 Lumen, Fixture Only	455	4,807	\$ 14.73	\$	70,807	\$ 14.73	\$	70,807
Directional, 50000 Lumen, Fixture Only	456	153,552	\$ 19.44	\$	2,985,051	\$ 19.44	\$	2,985,051
Open Bottom, 9500 Lumen, Fixture Only	457	40,429	\$ 11.93	\$	482,318	\$ 11.93	\$	482,318
<b>Metal Halide</b>								
Directional, 12000 Lumen, Fixture Only (MOVED TO RLS)	470	374	\$ 13.81	\$	5,165			
Directional, 32000 Lumen, Fixture Only	473	6,815	\$ 19.89	\$	135,550	\$ 19.89	\$	135,550
Directional, 107800 Lumen, Fixture Only (MOVED TO RLS)	476	6,062	\$ 42.04	\$	254,846			
<b>Light Emitting Diode (LED)</b>								
Cobra Head, 8179 Lumen, Fixture Only	490	-				\$ 14.62	\$	-
Cobra Head, 14166 Lumen, Fixture Only	491	-				\$ 17.73	\$	-
Cobra Head, 23214 Lumen, Fixture Only	492	-				\$ 27.18	\$	-
Yard Light, 5007 Lumen, Fixture Only	493	-				\$ 9.65	\$	-

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.1</b>						
<b>High Pressure Sodium</b>						
Colonial, 4-Sided, 5800 Lumen, Smooth Pole	412	2,580	\$ 20.82	\$ 53,716	\$ 22.30	\$ 57,534
Colonial, 4-Sided, 9500 Lumen, Smooth Pole	413	28,986	\$ 21.56	\$ 624,938	\$ 22.85	\$ 662,330
Colonial, 4-Sided, 16000 Lumen, Smooth Pole	444	42	\$ 21.69	\$ 911	\$ 24.06	\$ 1,011
Acorn, 5800 Lumen, Smooth Pole	415	550	\$ 21.21	\$ 11,666	\$ 24.47	\$ 13,459
Acorn, 9500 Lumen, Smooth Pole	416	23,042	\$ 23.63	\$ 544,482	\$ 24.42	\$ 562,686
Acorn, 16000 Lumen, Smooth Pole	445	143	\$ 23.63	\$ 3,379	\$ 25.64	\$ 3,667
London 5800 Lumen, Fluted Pole	427	631	\$ 36.24	\$ 22,867	\$ 36.76	\$ 23,196
London, 9500 Lumen, Fluted Pole	429	2,596	\$ 37.15	\$ 96,441	\$ 37.15	\$ 96,441
Victorian, 5800 Lumen, Fluted Pole	431	575	\$ 33.97	\$ 19,533	\$ 36.40	\$ 20,930
Victorian, 9500 Lumen, Fluted Pole	433	2,735	\$ 36.07	\$ 98,651	\$ 36.72	\$ 100,429
Dark Sky, 4000 Lumen, Smooth Pole	400	580	\$ 25.33	\$ 14,691	\$ 25.33	\$ 14,691
Dark Sky, 9500 Lumen, Smooth Pole	401	97	\$ 25.98	\$ 2,520	\$ 25.98	\$ 2,520
Victorian/London Bases	956	4,455	\$ 3.56	\$ 15,860	\$ 4.63	\$ 20,627
Cobra Head, 16000 Lumen, Smooth Pole	423	266	\$ 27.32	\$ 7,267	\$ 35.52	\$ 9,448
Cobra Head, 28500 Lumen, Smooth Pole	424	6,431	\$ 29.55	\$ 190,036	\$ 38.42	\$ 247,079
Cobra Head, 50000 Lumen, Smooth Pole	425	382	\$ 35.27	\$ 13,473	\$ 45.85	\$ 17,515

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.2</b>						
<b>High Pressure Sodium</b>						
Contemporary Fixture only, 16000 Lumen	439	-	\$ 17.42	\$ -	\$ 17.42	\$ -
Contemporary Fixture with Pole, 16000 Lumen	420	708	\$ 30.86	\$ 21,849	\$ 37.57	\$ 26,600
Contemporary Fixture only, 28500 Lumen	440	129	\$ 19.37	\$ 2,499	\$ 19.37	\$ 2,499
Contemporary Fixture with Pole, 28500 Lumen	421	2,311	\$ 33.96	\$ 78,482	\$ 40.07	\$ 92,602
Contemporary Fixture only, 50000 Lumen	441	468	\$ 23.55	\$ 11,021	\$ 23.55	\$ 11,021
Contemporary Fixture with Pole, 50000 Lumen	422	5,172	\$ 39.63	\$ 204,966	\$ 43.12	\$ 223,017
<b>Metal Halide</b>						
Contemporary Fixture only, 12000 Lumen (MOVED TO RLS)	479	-	\$ 15.08	\$ -		
Contemporary Fixture with Pole, 12000 Lumen (MOVED TO RLS)	480	239	\$ 24.85	\$ 5,939		
Contemporary Fixture only, 32000 Lumen	481	61	\$ 21.67	\$ 1,322	\$ 21.67	\$ 1,322
Contemporary Fixture with Pole, 32000 Lumen	482	923	\$ 31.43	\$ 29,010	\$ 40.61	\$ 37,483
Contemporary Fixture only, 107800 Lumen (MOVED TO RLS)	483	38	\$ 45.01	\$ 1,710		
Contemporary Fixture with Pole, 107800 Lumen (MOVED TO RLS)	484	282	\$ 54.76	\$ 15,442		
<b>LED</b>						
Cobra Head, 8179 Lumen, Smooth Pole	496	-			\$ 53.90	\$ -
Cobra Head, 14166 Lumen, Smooth Pole	497	-			\$ 57.01	\$ -
Cobra Head, 23214 Lumen, Smooth Pole	498	-			\$ 66.46	\$ -
Colonial, 4-Sided, 5665 Lumen, Smooth Pole	499	-			\$ 46.45	\$ -
Existing Poles/Bases Billed Under Corresponding RLS Rates:						
Wood Pole installed before 7/1/2004 (RLS Sheet No. 36.1)	900	62,358	\$ 2.06	\$ 128,457	\$ 2.68	\$ 167,119
Wood Pole installed before 3/1/2010 (RLS Sheet No. 36.1)	958	4,799	\$ 11.32	\$ 54,325	\$ 11.32	\$ 54,325
10' Smooth Pole (RLS Sheet No. 36.2)	901	-	\$ 10.82	\$ -	\$ 10.82	\$ -
10' Fluted Pole (RLS Sheet No. 36.2)	902	36	\$ 12.91	\$ 465	\$ 12.91	\$ 465
Old Town Bases (RLS Sheet No. 36.2)	950	538	\$ 3.47	\$ 1,867	\$ 4.51	\$ 2,426
Chesapeake Bases (RLS Sheet No. 36.2)	951	936	\$ 3.73	\$ 3,491	\$ 4.24	\$ 3,969



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>						
<b>Mercury Vapor</b>						
Cobra/Open Bottom, 8000 Lumen, Fixture Only	252	44,248	\$ 10.25	\$ 453,542	\$ 10.56	\$ 467,259
Cobra Head, 13000 Lumen, Fixture Only	203	40,795	\$ 11.69	\$ 476,894	\$ 12.04	\$ 491,172
Cobra Head, 25000 Lumen, Fixture Only	204	41,062	\$ 14.41	\$ 591,703	\$ 14.84	\$ 609,360
Cobra Head, 60000 Lumen, Fixture Only	209	467	\$ 29.46	\$ 13,758	\$ 30.34	\$ 14,169
Directional, 25000 Lumen, Fixture Only	207	8,335	\$ 16.44	\$ 137,027	\$ 16.93	\$ 141,112
Directional, 60000 Lumen, Fixture Only	210	3,801	\$ 30.66	\$ 116,539	\$ 31.58	\$ 120,036
Open Bottom, 4000 Lumen, Fixture Only	201	869	\$ 8.77	\$ 7,621	\$ 9.03	\$ 7,847
<b>Metal Halide</b>						
Directional, 12000 Lumen, Fixture Only (MOVED FROM LS)	470	374			\$ 13.81	\$ 5,165
Directional, 12000 Lumen, Fixture and Wood Pole	471	77	\$ 16.09	\$ 1,239	\$ 16.56	\$ 1,275
Directional, 32000 Lumen, Fixture and Wood Pole	474	612	\$ 22.18	\$ 13,574	\$ 22.18	\$ 13,574
Directional, 32000 Lumen, Fixture and Metal Pole	475	24	\$ 29.64	\$ 711	\$ 29.64	\$ 711
Directional, 107800 Lumen, Fixture Only (MOVED FROM LS)	476	6,062			\$ 42.04	\$ 254,846
Directional, 107800 Lumen, Fixture and Wood Pole	477	716	\$ 45.23	\$ 32,385	\$ 45.23	\$ 32,385

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Calculation of Proposed Electric Rate Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>						
<b>Wood Pole</b>						
Wood Pole Installed before 3/1/2010	958	407	\$ 11.32	\$ 4,607	\$ 11.32	\$ 4,607
Wood Pole Installed before 7/1/2004	900	17,851	\$ 2.06	\$ 36,774	\$ 2.68	\$ 47,841
<b>High Pressure Sodium</b>						
Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole	275	6,127	\$ 25.86	\$ 158,444	\$ 33.62	\$ 205,990
Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole	266	24,476	\$ 28.44	\$ 696,097	\$ 36.97	\$ 904,878
Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole	267	27,378	\$ 32.64	\$ 893,618	\$ 42.43	\$ 1,161,649
Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole	276	15,870	\$ 15.20	\$ 241,224	\$ 19.76	\$ 313,591
Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole	274	201,421	\$ 18.26	\$ 3,677,947	\$ 22.85	\$ 4,602,470
Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole	277	27,557	\$ 23.11	\$ 636,842	\$ 24.06	\$ 663,021
Contemporary, 120000 Lumen, Fixture Only	279	115	\$ 45.11	\$ 5,188	\$ 45.11	\$ 5,188
Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole	278	160	\$ 76.24	\$ 12,198	\$ 76.24	\$ 12,198
Acorn, 9500 Lumen, Bronze Decorative Pole	417	523	\$ 24.75	\$ 12,944	\$ 25.33	\$ 13,248
Acorn, 16000 Lumen, Bronze Decorative Pole	419	1,362	\$ 26.30	\$ 35,821	\$ 26.48	\$ 36,066
Victorian, 5800 Lumen, Fixture Only	280	545	\$ 20.41	\$ 11,123	\$ 26.53	\$ 14,459
Victorian, 9500 Lumen, Fixture Only	281	2,895	\$ 21.42	\$ 62,011	\$ 27.85	\$ 80,626
London, 5800 Lumen, Fixture Only	282	1,253	\$ 20.56	\$ 25,762	\$ 26.73	\$ 33,493
London, 9500 Lumen, Fixture Only	283	968	\$ 21.89	\$ 21,190	\$ 28.46	\$ 27,549

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Calculation of Proposed Electric Rate Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E  
Page 22 of 24  
WITNESS: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>						
<b>High Pressure Sodium</b>						
London, 5800 Lumen, Fixture and Pole	426	421	\$ 34.26	\$ 14,423	\$ 36.37	\$ 15,312
London, 9500 Lumen, Fixture and Pole	428	3,276	\$ 35.17	\$ 115,217	\$ 35.83	\$ 117,379
Victorian, 5800 Lumen, Fixture and Pole	430	156	\$ 33.30	\$ 5,195	\$ 36.01	\$ 5,618
Victorian, 9500 Lumen, Fixture and Pole	432	117	\$ 35.41	\$ 4,143	\$ 36.32	\$ 4,249
Victorian/London Bases						
Old Town	950	904	\$ 3.47	\$ 3,137	\$ 4.51	\$ 4,077
Chesapeake	951	2,336	\$ 3.73	\$ 8,714	\$ 4.24	\$ 9,905
Victorian/London Bases (LS Sheet No. 35.1)	956	2,873	\$ 3.56	\$ 10,228	\$ 4.63	\$ 13,302
Poles						
Smooth 10' Pole	901	1,860	\$ 10.82	\$ 20,126	\$ 10.82	\$ 20,125
Fluted 10' Pole	902	3,301	\$ 12.91	\$ 42,617	\$ 12.91	\$ 42,616
<b>Mercury Vapor</b>						
Cobra Head, 8000 Lumen, Fixture with Pole	318	592	\$ 18.09	\$ 10,709	\$ 19.56	\$ 11,580
Cobra Head, 13000 Lumen, Fixture with Pole	314	5,664	\$ 19.93	\$ 112,884	\$ 21.54	\$ 122,003
Cobra Head, 25000 Lumen, Fixture with Pole	315	5,651	\$ 23.85	\$ 134,776	\$ 25.78	\$ 145,683
Cobra Head, 25000 Lumen, State of Ky Pole	347	-	\$ 23.84	\$ -		
Coach, 4000 Lumen, Fixture with Pole	206	876	\$ 13.08	\$ 11,458	\$ 14.14	\$ 12,387
Coach, 8000 Lumen, Fixture with Pole	208	16,204	\$ 14.91	\$ 241,602	\$ 16.12	\$ 261,208

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2016-00371**  
**Calculation of Proposed Electric Rate Increase**  
**for the Twelve Months Ended June 30, 2018**  
**Electric Operations**

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E  
Page 23 of 24  
WITNESS: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>						
<b>Metal Halide</b>						
Contemporary Fixture only, 12000 Lumen (MOVED FROM LS)	479	-		\$ 17.18	\$	-
Contemporary Fixture with Pole, 12000 Lumen (MOVED FROM LS)	480	239		\$ 32.31	\$	7,722
Contemporary Fixture only, 107800 Lumen (MOVED FROM LS)	483	38		\$ 45.01	\$	1,710
Contemporary Fixture with Pole, 107800 Lumen (MOVED FROM LS)	484	282		\$ 58.35	\$	16,455
<b>Incandescent</b>						
Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole	349	198	\$ 9.57	\$ 1,895	\$ 9.57	\$ 1,895
Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole	348	455	\$ 13.93	\$ 6,338	\$ 13.93	\$ 6,338

LOUISVILLE GAS AND ELECTRIC COMPANY  
Case No. 2016-00371  
Calculation of Proposed Electric Rate Increase  
for the Twelve Months Ended June 30, 2018  
Electric Operations

DATA: \_\_\_ BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E  
Page 24 of 24  
WITNESS: W. S. SEELYE

	Revenue at Current Rates	Revenue at Proposed Rates
<b>Total Revenue</b>	\$ 19,505,301	\$ 21,425,529
<b>Total Calculated at Base Rates</b>	\$ 19,505,301	\$ 21,425,529
Correction Factor	<u>1.00000000</u>	<u>1.00000000</u>
<b>Total After Application of Correction Factor</b>	\$ 19,505,301	\$ 21,425,529
Adjustment to Reflect Removal of Base ECR Revenues	\$ (1,364,134)	\$ (1,364,134)
<b>Total Base Revenues Net of ECR</b>	<u><b>\$ 18,141,167</b></u>	<u><b>\$ 20,061,395</b></u>
FAC Mechanism Revenue	\$ (387,056)	\$ (387,056)
DSM Mechanism Revenue	\$ -	\$ -
ECR Mechanism Revenue	\$ 4,280,816	\$ 4,280,816
OSS Mechanism Revenue	\$ (9,736)	\$ (9,736)
ECR Base Revenue	<u>\$ 1,364,134</u>	<u>\$ 1,364,134</u>
<b>Total Base Revenues Inclusive of Base ECR</b>	<u><b>\$ 23,389,325</b></u>	<u><b>\$ 25,309,553</b></u>
<b>Proposed Increase</b>		\$ 1,920,228 8.21%

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecast Period Revenues at Current and Proposed Gas Rates**  
**for the Twelve Months Ended June 30, 2018**  
**Gas Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORK PAPER REFERENCE NO(S):

**SCHEDULE M-2.1-G**  
**Page 1 of 1**  
**Witness: W. S. SEELYE**

Rate Class	Total Revenue at Present Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Gas Service (RGS)	\$ 214,163,791	\$ 224,794,817	\$ 10,631,026	4.96%
Commercial Gas Service (CGS)	\$ 90,227,772	\$ 93,369,606	\$ 3,141,835	3.48%
Industrial Gas Service (IGS)	\$ 11,713,011	\$ 11,713,428	\$ 417	0.00%
As Available Gas Service (AAGS)	\$ 1,076,927	\$ 1,005,352	\$ (71,575)	-6.65%
Firm Transportation (FT)	\$ 7,771,455	\$ 7,926,610	\$ 155,155	2.00%
Special Contract Intra-Company Sales	\$ 2,922,301	\$ 2,851,379	\$ (70,922)	-2.43%
Distributed Generation Gas Service (DGGS)	\$ 7,041	\$ 8,329	\$ 1,288	18.29%
Substitute Gas Sales Service (SGSS)	\$ 19,209	\$ 60,516	\$ 41,306	215.03%
<b>SUBTOTAL</b>	<b>\$ 327,901,507</b>	<b>\$ 341,730,037</b>	<b>\$ 13,828,530</b>	<b>4.22%</b>
Other Operating Revenues:				
Forfeited Discounts	\$ 1,168,995	\$ 1,168,995	\$ -	0.00%
Miscellaneous Service Revenue	\$ 88,363	\$ 88,363	\$ -	0.00%
Rent from Gas Property	\$ 388,452	\$ 388,452	\$ -	0.00%
Other Gas Revenue	\$ 650	\$ 650	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 329,547,967</b>	<b>\$ 343,376,497</b>	<b>\$ 13,828,530</b>	<b>4.20%</b>

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Average Bill Comparison at Current and Proposed Gas Rates**  
**Current Rate vs. Proposed Rates**  
**Gas Operations**

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISD  
WORK PAPER REFERENCE NO(S):

**SCHEDULE M-2.2-G**  
**Page 1 of 1**  
**Witness: W. S. SEELYE**

	Customer Months	Forecasted Mcf	Average Consumption- Mcf	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percentage Change in Average Bill
Residential Gas Service (RGS)	3,556,511	19,516,322	5.5	\$ 214,163,791	\$ 60.21	\$ 10,631,026	\$ 224,794,817	\$ 63.20	\$ 2.99	4.96%
Commercial Gas Service (CGS)	299,348	10,134,936	33.9	\$ 90,227,772	\$ 301.42	\$ 3,141,835	\$ 93,369,606	\$ 311.91	\$ 10.50	3.48%
Industrial Gas Service (IGS)	3,198	1,948,733	609.4	\$ 11,713,011	\$ 3,662.60	\$ 417	\$ 11,713,428	\$ 3,662.74	\$ 0.13	0.00%
As Available Gas Service (AAGS)	72	384,116	5,334.9	\$ 1,076,927	\$ 14,957.33	\$ (71,575)	\$ 1,005,352	\$ 13,963.23	\$ (994.10)	-6.65%
Firm Transportation (FT)	876	12,313,888	14,057.0	\$ 7,771,455	\$ 8,871.52	\$ 155,155	\$ 7,926,610	\$ 9,048.64	\$ 177.12	2.00%
Special Contract Intra-Company Sales	12	154,580	12,881.7	\$ 2,922,301	\$ 243,525.05	\$ (70,922)	\$ 2,851,379	\$ 237,614.88	\$ (5,910.17)	-2.43%
Distributed Generation Gas Service (DGGS)	12	7	0.6	\$ 7,041	\$ 586.78	\$ 1,288	\$ 8,329	\$ 694.12	\$ 107.34	18.29%
Substitute Gas Sales Service (SGSS)	12	2,970	247.5	\$ 19,209	\$ 1,600.78	\$ 41,306	\$ 60,516	\$ 5,042.98	\$ 3,442.20	215.03%

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Summary of Proposed Gas Revenue Increase**  
**Forecast Period Sales for the Twelve Months Ended June 30, 2018**  
**Gas Operations**

**DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD**  
**TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED**  
**WORK PAPER REFERENCE NO(S):**  
 30 Year Normalized

**SCHEDULE M-2.3-G**  
**PAGE 1 OF 9**  
**WITNESS: W. S. SEELYE**

Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	DSM Revenue	Total Current Revenue	Increase	Percentage Change
Residential Gas Service - Rate RGS	\$ 104,011,081	\$ 23,222,068	\$ 84,917,418	\$ 2,013,224	\$ 214,163,791	\$ 10,631,026	4.96%
Commercial Gas Service - Rate CGS	\$ 35,389,889	\$ 9,960,508	\$ 43,699,222	\$ 1,178,152	\$ 90,227,772	\$ 3,141,835	3.48%
Industrial Gas Service - Rate IGS	\$ 4,572,367	\$ 1,001,477	\$ 6,139,166	\$ -	\$ 11,713,011	\$ 417	0.00%
Distributed Generation Gas Service - Rate DGGS	\$ 7,010	\$ -	\$ 30	\$ 1	\$ 7,041	\$ 1,288	18.29%
As-Available Gas Service - Rate AAGS	\$ 311,227	\$ 250,361	\$ 504,944	\$ 10,395	\$ 1,076,927	\$ (71,575)	-6.65%
Firm Transportation Service (Non-Standby) Rate FT	\$ 5,841,335	\$ -	\$ -	\$ 1,930,120	\$ 7,771,455	\$ 155,155	2.01%
Special Contract - Intra-Company Sales	\$ 2,291,783	\$ -	\$ 630,517	\$ -	\$ 2,922,301	\$ (70,922)	-2.43%
Substitute Gas Sales Service	\$ 8,547	\$ 546	\$ 10,100	\$ 16	\$ 19,209	\$ 41,306	215.03%
Subtotal Sales to Ultimate Consumers and Inter-Company	\$ 152,433,240	\$ 34,434,962	\$ 135,901,398	\$ 5,131,908	\$ 327,901,507	\$ 13,828,530	4.22%
LPC	\$ 1,168,995				\$ 1,168,995		
Miscellaneous Revenue	\$ 477,465				\$ 477,465		
Total Sales to Ultimate Consumers and Inter-Company	\$ 154,079,700	\$ 34,434,962	\$ 135,901,398	\$ 5,131,908	\$ 329,547,967	\$ 13,828,530	4.20%



Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISD  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
Page 2 of 9  
WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE RGS:</u></b>							
<b>Residential Gas Service Rate RGS</b>							
Customers for the 12-Month Period	3,556,511			\$ 13.50	\$ 48,012,899	\$ 24.00	\$ 85,356,264
Distribution Charge		19,516,322		\$ 2.8693	\$ 55,998,182	\$ 2.5385	\$ 49,542,183
<b>Subtotal</b>					\$ 104,011,081		\$ 134,898,447
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 104,011,081</b>		<b>\$ 134,898,447</b>
Gas Supply Clause					\$ 84,917,418		\$ 84,917,418
Demand-Side Management					\$ 2,013,224		\$ 2,013,224
Gas Line Tracker					\$ 23,222,068		\$ 2,965,728
<b>Total Rate RGS</b>					<b>\$ 214,163,791</b>		<b>\$ 224,794,817</b>
Proposed Increase in Revenue						\$ 10,631,026	4.96%

Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
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WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b>RATE CGS:</b>							
<b>Firm Commercial Gas Service Rate CGS</b>							
Customers for the 12-Month Period (Customer on New Proposed Rate SGSS has been removed)							
Customer Charges (meters < 5000 cfh)	287,391			\$ 40.00	\$ 11,495,640	\$ 60.00	\$ 17,243,460
Customer Charges (meters 5000 cfh or >)	11,957			\$ 180.00	\$ 2,152,260	\$ 285.00	\$ 3,407,745
Distribution Charge							
On Peak Mcf		10,030,583		\$ 2.1504	\$ 21,569,765	\$ 2.6267	\$ 26,347,031
Off Peak Mcf			104,353	\$ 1.6504	\$ 172,224	\$ 2.1267	\$ 221,924
<b>Subtotal</b>					<b>\$ 35,389,889</b>		<b>\$ 47,220,160</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 35,389,889</b>		<b>\$ 47,220,160</b>
<b>Gas Transportation Service Rider TS-2 to Rate CGS</b>							
Administrative Charges	0			\$ 550.00	\$ -	\$ 550.00	\$ -
Distribution Charge							
On Peak Mcf		0		\$ 2.1504	\$ -	\$ 2.6267	\$ -
Off Peak Mcf			0	\$ 1.6504	\$ -	\$ 2.1267	\$ -
<b>Subtotal</b>					<b>\$ -</b>		<b>\$ -</b>
Gas Supply Clause					\$ 43,699,222		\$ 43,699,222
Demand-Side Management					\$ 1,178,152		\$ 1,178,152
Gas Line Tracker					\$ 9,960,508		\$ 1,272,072
<b>Total Rate CGS</b>					<b>\$ 90,227,772</b>		<b>\$ 93,369,606</b>
Proposed Increase in Revenue						\$ 3,141,835	3.48%



Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
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WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE AAGS:</u></b>							
<b>As Available Gas Service Rate AAGS</b>							
Customers for the 12-Month Period							
Customer Charge	48			\$ 400.00	\$ 19,200	\$ 500.00	\$ 24,000
Distribution Charge		128,433		\$ 0.7009	\$ 90,019	\$ 1.0644	\$ 136,700
<b>Subtotal</b>					<b>\$ 109,219</b>		<b>\$ 160,700</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 109,219</b>		<b>\$ 160,700</b>
<b>Gas Transporation Service Rider TS-2 to Rate AAGS</b>							
Customer Charge	24			\$ 400.00	\$ 9,600	\$ 500.00	\$ 12,000
Administrative Charge	24			\$ 550.00	\$ 13,200	\$ 550.00	\$ 13,200
Distribution Charge		255,683		\$ 0.7009	\$ 179,208	\$ 1.0644	\$ 272,140
<b>Subtotal</b>					<b>\$ 202,008</b>		<b>\$ 297,340</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 202,008</b>		<b>\$ 297,340</b>
Gas Supply Clause					\$ 504,944		\$ 504,944
Demand-Side Management					\$ 10,395		\$ 10,395
Gas Line Tracker					\$ 250,361		\$ 31,974
<b>Total Rate AAGS</b>					<b>\$ 1,076,927</b>		<b>\$ 1,005,352</b>
Proposed Increase in Revenue							\$ (71,575) -6.65%



Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISD  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
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WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>							
<b>Intra-Company Special Contract - Sales Customer</b>							
Customers for the 12-Month Period	12			\$ 180.00	\$ 2,160	\$ 750.00	\$ 9,000
Distribution Charge		154,580		\$ 0.33290	\$ 51,460	\$ 0.29920	\$ 46,250
Demand Charge		198,720		\$ 11.2629	\$ 2,238,163	\$ 10.8978	\$ 2,165,611
<b>Subtotal</b>					<b>\$ 2,291,783</b>		<b>\$ 2,220,861</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 2,291,783</b>		<b>\$ 2,220,861</b>
Gas Supply Clause					\$ 630,517		\$ 630,517
<b>Total Intra-Company Special Contract - Sales Customer</b>					<b>\$ 2,922,301</b>		<b>\$ 2,851,379</b>
Proposed Increase in Revenue							\$ (70,922) -2.43%

Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
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WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE DGGGS</u></b>							
<b>Distributed Generation Gas Service</b>							
Customer Charges							
Customer Charges (meters < 5000 cfh)	12			\$ 40.00	\$ 480	\$ 165.00	\$ 1,980
Customer Charges (meters 5000 cfh or >)	0			\$ 180.00	\$ -	\$ 750.00	\$ -
Distribution Charge		7.2		\$ 0.3329	\$ 2	\$ 0.2992	\$ 2
Demand Charge		579.6		\$ 11.2630	\$ 6,528	\$ 10.8978	\$ 6,316
<b>Subtotal</b>					<b>\$ 7,010</b>		<b>\$ 8,299</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 7,010</b>		<b>\$ 8,299</b>
Gas Supply Clause					\$ 30		\$ 30
Demand-Side Management					\$ 1		\$ 1
					<b>\$ 7,041</b>		<b>\$ 8,329</b>
Proposed Increase in Revenue							\$ 1,288 18.29%

Louisville Gas and Electric Company  
Case No. 2016-00371  
Calculation of Proposed Gas Rate Increase  
Forecast Period Sales for the Twelve Months Ended June 30, 2018  
Gas Operations

DATA: \_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISIED  
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3 G  
Page 9 of 9  
WITNESS: W. S. SEELYE

Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b><u>RATE SGSS - NEW PROPOSED RATE</u></b>							
(Currently has one former CGS customer)							
<b>Substitute Gas Sales Service</b>							
Customer Charges	12			\$ 180.00	\$ 2,160	\$ 285.00	\$ 3,420
Distribution Charge							
On Peak Mcf		2,970.2		\$ 2.1504	\$ 6,387	\$ 0.3767	\$ 1,119
Demand Charge		7,303.2			\$ -	\$ 6.2700	\$ 45,791
<b>Subtotal</b>					<b>\$ 8,547</b>		<b>\$ 50,330</b>
Correction Factor				1.000000		1.000000	
<b>Subtotal after application of Correction Factor</b>					<b>\$ 8,547</b>		<b>\$ 50,330</b>
Gas Supply Clause					\$ 10,100		\$ 10,100
Demand-Side Management					\$ 16		\$ 16
Gas Line Tracker					\$ 546		\$ 70
					<b>\$ 19,209</b>		<b>\$ 60,516</b>
Proposed Increase in Revenue							\$ 41,306 215.03%



**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 16(8)(n)**  
**Sponsoring Witness: Christopher M. Garrett**

**Description of Filing Requirement:**

*A typical bill comparison under present and proposed rates for all customer classes.*

**Response:**

See attached.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

ELECTRIC

FORECASTED PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 1 of 21  
 WITNESS: C. M. GARRETT

**Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)**

kWh	A	B	C	D	E			F			G	H	I	J
	Base Rate	Base Rate	Increase	Increase	Billing Factors			DSM	ECR	Total	Total	Increase		
	Current	Proposed			FAC+OSS	DSM	ECR						Current	Proposed
	Bill	Bill	(\$)	(%)										
			[ B - A ]	[ C / A ]										
500	\$ 53.95	\$ 64.36	\$ 10.41	19.3%	\$ (1.87)	\$ 1.65	\$ 4.22	\$ 57.95	\$ 68.36	18.0%				
750	\$ 75.54	\$ 85.53	\$ 9.99	13.2%	\$ (2.80)	\$ 2.47	\$ 6.33	\$ 81.54	\$ 91.53	12.3%				
957	\$ 93.43	\$ 103.07	\$ 9.64	10.3%	\$ (3.58)	\$ 3.15	\$ 8.08	\$ 101.08	\$ 110.72	9.54%				
1,200	\$ 114.42	\$ 123.65	\$ 9.23	8.1%	\$ (4.48)	\$ 3.95	\$ 10.13	\$ 124.02	\$ 133.25	7.5%				
1,500	\$ 140.34	\$ 149.07	\$ 8.73	6.2%	\$ (5.60)	\$ 4.94	\$ 12.66	\$ 152.34	\$ 161.07	5.7%				
2,000	\$ 183.53	\$ 191.42	\$ 7.89	4.3%	\$ (7.47)	\$ 6.59	\$ 16.88	\$ 199.53	\$ 207.42	4.0%				
2,500	\$ 226.73	\$ 233.78	\$ 7.05	3.1%	\$ (9.34)	\$ 8.24	\$ 21.10	\$ 246.73	\$ 253.78	2.9%				
3,000	\$ 269.92	\$ 276.13	\$ 6.21	2.3%	\$ (11.21)	\$ 9.88	\$ 25.32	\$ 293.91	\$ 300.12	2.1%				

Assumptions:

- Average usage = 957 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 2 of 21  
 WITNESS: C. M. GARRETT

**Residential Time-of-Day Energy**

kWh	A	B	C	D	E			F			G	H	I	J
	Base Rate	Base Rate	Increase	Increase	Billing Factors			DSM	ECR	Total	Total	Increase		
	Current	Proposed			FAC+OSS	DSM	ECR						Current	Proposed
	Bill	Bill	(\$)	(%)										
			[ B - A ]	[ C / A ]										
500	\$ 50.88	\$ 60.89	\$ 10.01	19.7%	\$ (1.88)	\$ 1.48	\$ 3.79	\$ 54.27	\$ 64.28	18.5%				
750	\$ 70.95	\$ 80.34	\$ 9.40	13.2%	\$ (2.82)	\$ 2.22	\$ 5.68	\$ 76.03	\$ 85.42	12.4%				
949	\$86.92	\$ 95.82	\$ 8.90	10.2%	\$ (3.57)	\$ 2.81	\$ 7.19	\$ 93.35	\$ 102.25	9.5%				
1,250	\$ 111.08	\$ 119.24	\$ 8.16	7.4%	\$ (4.70)	\$ 3.70	\$ 9.47	\$ 119.55	\$ 127.71	6.8%				
1,500	\$ 131.14	\$ 138.68	\$ 7.54	5.8%	\$ (5.64)	\$ 4.44	\$ 11.37	\$ 141.31	\$ 148.85	5.3%				
2,000	\$ 171.27	\$ 177.58	\$ 6.31	3.7%	\$ (7.52)	\$ 5.92	\$ 15.16	\$ 184.83	\$ 191.14	3.4%				
2,500	\$ 211.40	\$ 216.47	\$ 5.07	2.4%	\$ (9.39)	\$ 7.40	\$ 18.95	\$ 228.36	\$ 233.43	2.2%				
3,000	\$ 251.53	\$ 255.37	\$ 3.83	1.5%	\$ (11.27)	\$ 8.88	\$ 22.74	\$ 271.88	\$ 275.72	1.4%				

Assumptions:

Average usage = 949 kWh per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 3 of 21  
 WITNESS: C. M. GARRETT

**Residential Time-of-Day Demand**

kW	Load Factor	kWh	A	B	C	D	E			F	G	H	I	J
			Base Rate	Base Rate	Increase (\$)	Increase (%)	FAC+OSS	DSM	ECR	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%)		
			Current Bill (Rate RS)	Proposed Bill									[ B - A ]	[ C / A ]
2	30%	438	\$ 62.00	\$ 60.50	\$ (1.50)	-2.4%	\$ (1.64)	\$ 1.44	\$ 3.70	\$ 65.50	\$ 64.00	-2.3%		
	50%	730	\$ 75.33	\$ 71.25	\$ (4.08)	-5.4%	\$ (2.73)	\$ 2.41	\$ 6.16	\$ 81.17	\$ 77.09	-5.0%		
	70%	1,022	\$ 88.66	\$ 82.00	\$ (6.66)	-7.5%	\$ (3.82)	\$ 3.37	\$ 8.63	\$ 96.84	\$ 90.18	-6.9%		
5	30%	1,095	\$ 138.89	\$ 118.26	\$ (20.63)	-14.9%	\$ (4.09)	\$ 3.61	\$ 9.24	\$ 147.65	\$ 127.02	-14.0%		
	50%	1,825	\$ 172.21	\$ 145.13	\$ (27.08)	-15.7%	\$ (6.82)	\$ 6.01	\$ 15.40	\$ 186.80	\$ 159.72	-14.5%		
	70%	2,555	\$ 205.54	\$ 172.00	\$ (33.54)	-16.3%	\$ (9.55)	\$ 8.42	\$ 21.56	\$ 225.97	\$ 192.43	-14.8%		
7	30%	1,533	\$ 190.14	\$ 156.76	\$ (33.38)	-17.6%	\$ (5.73)	\$ 5.05	\$ 12.94	\$ 202.40	\$ 169.02	-16.5%		
	50%	2,555	\$ 236.80	\$ 194.38	\$ (42.42)	-17.9%	\$ (9.55)	\$ 8.42	\$ 21.56	\$ 257.23	\$ 214.81	-16.5%		
	70%	3,577	\$ 283.45	\$ 232.00	\$ (51.45)	-18.2%	\$ (13.36)	\$ 11.78	\$ 30.19	\$ 312.06	\$ 260.61	-16.5%		
10	30%	2,190	\$ 267.02	\$ 214.51	\$ (52.51)	-19.7%	\$ (8.18)	\$ 7.22	\$ 18.48	\$ 284.54	\$ 232.03	-18.5%		
	50%	3,650	\$ 333.67	\$ 268.26	\$ (65.42)	-19.6%	\$ (13.64)	\$ 12.03	\$ 30.81	\$ 362.87	\$ 297.46	-18.0%		
	70%	5,110	\$ 400.32	\$ 322.00	\$ (78.32)	-19.6%	\$ (19.09)	\$ 16.84	\$ 43.13	\$ 441.20	\$ 362.88	-17.8%		
15	30%	3,285	\$ 395.16	\$ 310.77	\$ (84.39)	-21.4%	\$ (12.27)	\$ 10.82	\$ 27.73	\$ 421.44	\$ 337.05	-20.0%		
	50%	5,475	\$ 495.13	\$ 391.38	\$ (103.75)	-21.0%	\$ (20.46)	\$ 18.04	\$ 46.21	\$ 538.92	\$ 435.17	-19.3%		
	70%	7,665	\$ 595.11	\$ 472.00	\$ (123.11)	-20.7%	\$ (28.64)	\$ 25.25	\$ 64.69	\$ 656.41	\$ 533.30	-18.8%		

**Assumptions:**

Average usage = 0 kWh per month \*\*\*No customers currently on this rate\*\*\*  
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 4 of 21  
 WITNESS: C. M. GARRETT

**General Service - Single Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$ 73.25	\$ 82.65	\$ 9.40	12.8%	\$ (1.88)	\$ 1.39	\$ 8.89	\$ 81.65	\$ 91.05	11.5%
1,000	\$ 121.50	\$ 133.80	\$ 12.30	10.1%	\$ (3.77)	\$ 2.79	\$ 17.79	\$ 138.31	\$ 150.61	8.9%
1,205	\$ 141.28	\$ 154.77	\$ 13.49	9.6%	\$ (4.54)	\$ 3.36	\$ 21.43	\$ 161.53	\$ 175.02	8.4%
2,000	\$ 218.00	\$ 236.10	\$ 18.10	8.3%	\$ (7.54)	\$ 5.58	\$ 35.57	\$ 251.61	\$ 269.71	7.2%
2,500	\$ 266.25	\$ 287.25	\$ 21.00	7.9%	\$ (9.42)	\$ 6.97	\$ 44.47	\$ 308.27	\$ 329.27	6.8%
5,000	\$ 507.50	\$ 543.00	\$ 35.50	7.0%	\$ (18.84)	\$ 13.94	\$ 88.94	\$ 591.54	\$ 627.04	6.0%
7,500	\$ 748.75	\$ 798.75	\$ 50.00	6.7%	\$ (28.26)	\$ 20.91	\$ 133.40	\$ 874.80	\$ 924.80	5.7%
10,000	\$ 990.00	\$ 1,054.50	\$ 64.50	6.5%	\$ (37.68)	\$ 27.89	\$ 177.87	\$ 1,158.08	\$ 1,222.58	5.6%

Assumptions:

Average usage = 1,205 kWh per month  
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 5 of 21  
 WITNESS: C. M. GARRETT

**General Service - Three Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$ 88.25	\$ 101.55	\$ 13.30	15.1%	\$ (1.88)	\$ 1.39	\$ 8.89	\$ 96.65	\$ 109.95	13.8%
1,000	\$ 136.50	\$ 152.70	\$ 16.20	11.9%	\$ (3.77)	\$ 2.79	\$ 17.79	\$ 153.31	\$ 169.51	10.6%
2,500	\$ 281.25	\$ 306.15	\$ 24.90	8.9%	\$ (9.42)	\$ 6.97	\$ 44.47	\$ 323.27	\$ 348.17	7.7%
4,755	\$ 498.90	\$ 536.88	\$ 37.98	7.6%	\$ (17.92)	\$ 13.26	\$ 84.58	\$ 578.82	\$ 616.80	6.6%
7,500	\$ 763.75	\$ 817.65	\$ 53.90	7.1%	\$ (28.26)	\$ 20.91	\$ 133.40	\$ 889.80	\$ 943.70	6.1%
10,000	\$ 1,005.00	\$ 1,073.40	\$ 68.40	6.8%	\$ (37.68)	\$ 27.89	\$ 177.87	\$ 1,173.08	\$ 1,241.48	5.8%
15,000	\$ 1,487.50	\$ 1,584.90	\$ 97.40	6.6%	\$ (56.52)	\$ 41.83	\$ 266.81	\$ 1,739.62	\$ 1,837.02	5.6%
20,000	\$ 1,970.00	\$ 2,096.40	\$ 126.40	6.4%	\$ (75.36)	\$ 55.77	\$ 355.74	\$ 2,306.15	\$ 2,432.55	5.5%

Assumptions:

Average usage = 4,755 kWh per month  
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 6 of 21  
 WITNESS: C. M. GARRETT

**Power Service Secondary (Rate PSS)**

kW	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
50	30%	10,950	\$ 1,385.48	\$ 1,502.35	\$ 116.87	8.4%	\$ (41.45)	\$ 5.30	\$ 41.83	\$ 1,391.16	\$ 1,508.03	8.4%
	50%	18,250	\$ 1,682.67	\$ 1,799.54	\$ 116.87	7.0%	\$ (69.08)	\$ 8.83	\$ 69.72	\$ 1,692.14	\$ 1,809.01	6.9%
	70%	25,550	\$ 1,979.85	\$ 2,096.72	\$ 116.87	5.9%	\$ (96.72)	\$ 12.37	\$ 97.61	\$ 1,993.11	\$ 2,109.98	5.9%
75	30%	16,425	\$ 2,033.22	\$ 2,208.54	\$ 175.32	8.6%	\$ (62.18)	\$ 7.95	\$ 62.75	\$ 2,041.74	\$ 2,217.06	8.6%
	50%	27,375	\$ 2,479.00	\$ 2,654.32	\$ 175.32	7.1%	\$ (103.63)	\$ 13.25	\$ 104.58	\$ 2,493.20	\$ 2,668.52	7.0%
	70%	38,325	\$ 2,924.77	\$ 3,100.09	\$ 175.32	6.0%	\$ (145.08)	\$ 18.55	\$ 146.41	\$ 2,944.65	\$ 3,119.97	6.0%
100	30%	21,900	\$ 2,680.97	\$ 2,914.72	\$ 233.75	8.7%	\$ (82.90)	\$ 10.60	\$ 83.66	\$ 2,692.33	\$ 2,926.08	8.7%
	50%	36,500	\$ 3,275.34	\$ 3,509.09	\$ 233.75	7.1%	\$ (138.17)	\$ 17.67	\$ 139.44	\$ 3,294.28	\$ 3,528.03	7.1%
	70%	51,100	\$ 3,869.70	\$ 4,103.45	\$ 233.75	6.0%	\$ (193.43)	\$ 24.74	\$ 195.21	\$ 3,896.22	\$ 4,129.97	6.0%
150	30%	32,850	\$ 3,976.45	\$ 4,327.07	\$ 350.62	8.8%	\$ (124.35)	\$ 15.90	\$ 125.49	\$ 3,993.49	\$ 4,344.11	8.8%
	50%	54,750	\$ 4,868.00	\$ 5,218.62	\$ 350.62	7.2%	\$ (207.25)	\$ 26.50	\$ 209.16	\$ 4,896.41	\$ 5,247.03	7.2%
	70%	76,650	\$ 5,759.55	\$ 6,110.17	\$ 350.62	6.1%	\$ (290.15)	\$ 37.11	\$ 292.82	\$ 5,799.33	\$ 6,149.95	6.0%
250	30%	54,750	\$ 6,567.41	\$ 7,151.79	\$ 584.38	8.9%	\$ (207.25)	\$ 26.50	\$ 209.16	\$ 6,595.82	\$ 7,180.20	8.9%
	50%	91,250	\$ 8,053.33	\$ 8,637.71	\$ 584.38	7.3%	\$ (345.42)	\$ 44.17	\$ 348.59	\$ 8,100.67	\$ 8,685.05	7.2%
	70%	127,750	\$ 9,539.24	\$ 10,123.62	\$ 584.38	6.1%	\$ (483.59)	\$ 61.84	\$ 488.03	\$ 9,605.52	\$ 10,189.90	6.1%

Assumptions:

- Average usage = 55,311 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate
- Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):             

SCHEDULE N (Electric)  
 PAGE 7 of 21  
 WITNESS: C. M. GARRETT

**Power Service Primary (Rate PSP)**

kW	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							E FAC+OSS	F DSM	G ECR			
50	30%	10,950	\$ 1,359.00	\$ 1,523.62	\$ 164.62	12.1%	\$ (41.57)	\$ 5.13	\$ 38.06	\$ 1,360.62	\$ 1,525.24	12.1%
	50%	18,250	\$ 1,645.52	\$ 1,810.14	\$ 164.62	10.0%	\$ (69.28)	\$ 8.55	\$ 63.44	\$ 1,648.23	\$ 1,812.85	10.0%
	70%	25,550	\$ 1,932.05	\$ 2,096.67	\$ 164.62	8.5%	\$ (97.00)	\$ 11.97	\$ 88.82	\$ 1,935.84	\$ 2,100.46	8.5%
100	30%	21,900	\$ 2,518.00	\$ 2,807.25	\$ 289.25	11.5%	\$ (83.14)	\$ 10.26	\$ 76.13	\$ 2,521.25	\$ 2,810.50	11.5%
	50%	36,500	\$ 3,091.05	\$ 3,380.30	\$ 289.25	9.4%	\$ (138.57)	\$ 17.11	\$ 126.88	\$ 3,096.47	\$ 3,385.72	9.3%
	70%	51,100	\$ 3,664.10	\$ 3,953.35	\$ 289.25	7.9%	\$ (194.00)	\$ 23.95	\$ 177.63	\$ 3,671.68	\$ 3,960.93	7.9%
250	30%	54,750	\$ 5,994.98	\$ 6,658.11	\$ 663.13	11.1%	\$ (207.85)	\$ 25.66	\$ 190.32	\$ 6,003.11	\$ 6,666.24	11.0%
	50%	91,250	\$ 7,427.60	\$ 8,090.73	\$ 663.13	8.9%	\$ (346.42)	\$ 42.76	\$ 317.20	\$ 7,441.14	\$ 8,104.27	8.9%
	70%	127,750	\$ 8,860.23	\$ 9,523.36	\$ 663.13	7.5%	\$ (484.99)	\$ 59.87	\$ 444.08	\$ 8,879.19	\$ 9,542.32	7.5%
500	30%	109,500	\$ 11,789.96	\$ 13,076.21	\$ 1,286.25	10.9%	\$ (415.71)	\$ 51.32	\$ 380.64	\$ 11,806.21	\$ 13,092.46	10.9%
	50%	182,500	\$ 14,655.21	\$ 15,941.46	\$ 1,286.25	8.8%	\$ (692.85)	\$ 85.53	\$ 634.40	\$ 14,682.29	\$ 15,968.54	8.8%
	70%	255,500	\$ 17,520.46	\$ 18,806.71	\$ 1,286.25	7.3%	\$ (969.99)	\$ 119.74	\$ 888.16	\$ 17,558.37	\$ 18,844.62	7.3%
1,000	30%	219,000	\$ 23,379.92	\$ 25,912.42	\$ 2,532.50	10.8%	\$ (831.42)	\$ 102.63	\$ 761.28	\$ 23,412.41	\$ 25,944.91	10.8%
	50%	365,000	\$ 29,110.42	\$ 31,642.92	\$ 2,532.50	8.7%	\$ (1,385.70)	\$ 171.05	\$ 1,268.79	\$ 29,164.56	\$ 31,697.06	8.7%
	70%	511,000	\$ 34,840.92	\$ 37,373.42	\$ 2,532.50	7.3%	\$ (1,939.98)	\$ 239.47	\$ 1,776.31	\$ 34,916.72	\$ 37,449.22	7.3%

Assumptions:

Average usage = 191,317 kWh per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Current and Proposed Bill calculation uses a blended rate of 5/12 of the summer rate plus 7/12 of the winter rate

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 8 of 21  
 WITNESS: C. M. GARRETT

**Time-of-Day Secondary (Rate TODS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC+OSS	DSM	ECR	DSM	ECR					
250	30%	54,750	\$ 6,526.83	\$ 6,901.83	\$ 375.00	5.8%	\$ (208.32)	\$ 22.35	\$ 219.94	\$ 6,560.80	\$ 6,935.80	5.7%				
	50%	91,250	\$ 8,004.71	\$ 8,379.71	\$ 375.00	4.7%	\$ (347.20)	\$ 37.25	\$ 366.57	\$ 8,061.33	\$ 8,436.33	4.7%				
	70%	127,750	\$ 9,482.60	\$ 9,857.60	\$ 375.00	4.0%	\$ (486.08)	\$ 52.15	\$ 513.20	\$ 9,561.87	\$ 9,936.87	3.9%				
500	30%	109,500	\$ 12,853.66	\$ 13,603.66	\$ 750.00	5.8%	\$ (416.64)	\$ 44.70	\$ 439.88	\$ 12,921.60	\$ 13,671.60	5.8%				
	50%	182,500	\$ 15,809.43	\$ 16,559.43	\$ 750.00	4.7%	\$ (694.39)	\$ 74.50	\$ 733.14	\$ 15,922.68	\$ 16,672.68	4.7%				
	70%	255,500	\$ 18,765.20	\$ 19,515.20	\$ 750.00	4.0%	\$ (972.15)	\$ 104.31	\$ 1,026.39	\$ 18,923.75	\$ 19,673.75	4.0%				
1,000	30%	219,000	\$ 25,507.31	\$ 27,007.31	\$ 1,500.00	5.9%	\$ (833.27)	\$ 89.41	\$ 879.76	\$ 25,643.21	\$ 27,143.21	5.8%				
	50%	365,000	\$ 31,418.85	\$ 32,918.85	\$ 1,500.00	4.8%	\$ (1,388.79)	\$ 149.01	\$ 1,466.27	\$ 31,645.34	\$ 33,145.34	4.7%				
	70%	511,000	\$ 37,330.39	\$ 38,830.39	\$ 1,500.00	4.0%	\$ (1,944.30)	\$ 208.61	\$ 2,052.78	\$ 37,647.48	\$ 39,147.48	4.0%				
2,500	30%	547,500	\$ 63,468.28	\$ 67,218.28	\$ 3,750.00	5.9%	\$ (2,083.18)	\$ 223.51	\$ 2,199.41	\$ 63,808.02	\$ 67,558.02	5.9%				
	50%	912,500	\$ 78,247.13	\$ 81,997.13	\$ 3,750.00	4.8%	\$ (3,471.97)	\$ 372.52	\$ 3,665.69	\$ 78,813.37	\$ 82,563.37	4.8%				
	70%	1,277,500	\$ 93,025.98	\$ 96,775.98	\$ 3,750.00	4.0%	\$ (4,860.76)	\$ 521.53	\$ 5,131.96	\$ 93,818.71	\$ 97,568.71	4.0%				
5,000	30%	1,095,000	\$ 126,736.55	\$ 134,236.55	\$ 7,500.00	5.9%	\$ (4,166.37)	\$ 447.03	\$ 4,398.82	\$ 127,416.03	\$ 134,916.03	5.9%				
	50%	1,825,000	\$ 156,294.25	\$ 163,794.25	\$ 7,500.00	4.8%	\$ (6,943.94)	\$ 745.04	\$ 7,331.37	\$ 157,426.72	\$ 164,926.72	4.8%				
	70%	2,555,000	\$ 185,851.95	\$ 193,351.95	\$ 7,500.00	4.0%	\$ (9,721.52)	\$ 1,043.06	\$ 10,263.92	\$ 187,437.41	\$ 194,937.41	4.0%				

**Assumptions:**

- Average usage = 242,209 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 9 of 21  
 WITNESS: C. M. GARRETT

**Time-of-Day Primary (Rate TODP).**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							Billing Factors						
							FAC+OSS	DSM					
500	30%	109,500	\$ 10,947.28	\$ 12,052.28	\$ 1,105.00	10.1%	\$ (415.71)	\$ 15.36	\$ 475.89	\$ 11,022.82	\$ 12,127.82	10.0%	
	50%	182,500	\$ 13,738.80	\$ 14,843.80	\$ 1,105.00	8.0%	\$ (692.85)	\$ 25.60	\$ 793.14	\$ 13,864.69	\$ 14,969.69	8.0%	
	70%	255,500	\$ 16,530.32	\$ 17,635.32	\$ 1,105.00	6.7%	\$ (969.99)	\$ 35.83	\$ 1,110.40	\$ 16,706.56	\$ 17,811.56	6.6%	
5,000	30%	1,095,000	\$ 106,772.80	\$ 117,552.80	\$ 10,780.00	10.1%	\$ (4,157.09)	\$ 153.58	\$ 4,758.85	\$ 107,528.14	\$ 118,308.14	10.0%	
	50%	1,825,000	\$ 134,688.00	\$ 145,468.00	\$ 10,780.00	8.0%	\$ (6,928.49)	\$ 255.96	\$ 7,931.42	\$ 135,946.89	\$ 146,726.89	7.9%	
	70%	2,555,000	\$ 162,603.20	\$ 173,383.20	\$ 10,780.00	6.6%	\$ (9,699.88)	\$ 358.34	\$ 11,103.99	\$ 164,365.65	\$ 175,145.65	6.6%	
10,000	30%	2,190,000	\$ 213,245.60	\$ 234,775.60	\$ 21,530.00	10.1%	\$ (8,314.18)	\$ 307.15	\$ 9,517.70	\$ 214,756.27	\$ 236,286.27	10.0%	
	50%	3,650,000	\$ 269,076.00	\$ 290,606.00	\$ 21,530.00	8.0%	\$ (13,856.97)	\$ 511.92	\$ 15,862.84	\$ 271,593.79	\$ 293,123.79	7.9%	
	70%	5,110,000	\$ 324,906.40	\$ 346,436.40	\$ 21,530.00	6.6%	\$ (19,399.76)	\$ 716.68	\$ 22,207.97	\$ 328,431.29	\$ 349,961.29	6.6%	
25,000	30%	5,475,000	\$ 532,664.00	\$ 586,444.00	\$ 53,780.00	10.1%	\$ (20,785.46)	\$ 767.88	\$ 23,794.25	\$ 536,440.67	\$ 590,220.67	10.0%	
	50%	9,125,000	\$ 672,240.00	\$ 726,020.00	\$ 53,780.00	8.0%	\$ (34,642.43)	\$ 1,279.79	\$ 39,657.09	\$ 678,534.45	\$ 732,314.45	7.9%	
	70%	12,775,000	\$ 811,816.00	\$ 865,596.00	\$ 53,780.00	6.6%	\$ (48,499.41)	\$ 1,791.71	\$ 55,519.93	\$ 820,628.23	\$ 874,408.23	6.6%	
50,000	30%	10,950,000	\$ 1,065,028.00	\$ 1,172,558.00	\$ 107,530.00	10.1%	\$ (41,570.92)	\$ 1,535.75	\$ 47,588.51	\$ 1,072,581.34	\$ 1,180,111.34	10.0%	
	50%	18,250,000	\$ 1,344,180.00	\$ 1,451,710.00	\$ 107,530.00	8.0%	\$ (69,284.87)	\$ 2,559.59	\$ 79,314.18	\$ 1,356,768.90	\$ 1,464,298.90	7.9%	
	70%	25,550,000	\$ 1,623,332.00	\$ 1,730,862.00	\$ 107,530.00	6.6%	\$ (96,998.81)	\$ 3,583.42	\$ 111,039.86	\$ 1,640,956.47	\$ 1,748,486.47	6.6%	

Assumptions:

- Average usage = 1,460,258 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 10 of 21  
 WITNESS: C. M. GARRETT

**Retail Transmission Service (Rate RTS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							Billing Factors						
							FAC+OSS	DSM					
1,000	30%	219,000	\$ 20,327.09	\$ 23,147.09	\$ 2,820.00	13.9%	\$ (834.34)	\$ -	\$ 935.86	\$ 20,428.61	\$ 23,248.61	13.8%	
	50%	365,000	\$ 25,745.15	\$ 28,565.15	\$ 2,820.00	11.0%	\$ (1,390.57)	\$ -	\$ 1,559.77	\$ 25,914.35	\$ 28,734.35	10.9%	
	70%	511,000	\$ 31,163.21	\$ 33,983.21	\$ 2,820.00	9.1%	\$ (1,946.80)	\$ -	\$ 2,183.67	\$ 31,400.08	\$ 34,220.08	9.0%	
10,000	30%	2,190,000	\$ 194,270.90	\$ 218,870.90	\$ 24,600.00	12.7%	\$ (8,343.43)	\$ -	\$ 9,358.61	\$ 195,286.08	\$ 219,886.08	12.6%	
	50%	3,650,000	\$ 248,451.50	\$ 273,051.50	\$ 24,600.00	9.9%	\$ (13,905.71)	\$ -	\$ 15,597.68	\$ 250,143.47	\$ 274,743.47	9.8%	
	70%	5,110,000	\$ 302,632.10	\$ 327,232.10	\$ 24,600.00	8.1%	\$ (19,468.00)	\$ -	\$ 21,836.75	\$ 305,000.85	\$ 329,600.85	8.1%	
25,000	30%	5,475,000	\$ 484,177.25	\$ 545,077.25	\$ 60,900.00	12.6%	\$ (20,858.57)	\$ -	\$ 23,396.52	\$ 486,715.20	\$ 547,615.20	12.5%	
	50%	9,125,000	\$ 619,628.75	\$ 680,528.75	\$ 60,900.00	9.8%	\$ (34,764.29)	\$ -	\$ 38,994.19	\$ 623,858.65	\$ 684,758.65	9.8%	
	70%	12,775,000	\$ 755,080.25	\$ 815,980.25	\$ 60,900.00	8.1%	\$ (48,670.00)	\$ -	\$ 54,591.87	\$ 761,002.12	\$ 821,902.12	8.0%	
50,000	30%	10,950,000	\$ 967,354.50	\$ 1,088,754.50	\$ 121,400.00	12.6%	\$ (41,717.14)	\$ -	\$ 46,793.03	\$ 972,430.39	\$ 1,093,830.39	12.5%	
	50%	18,250,000	\$ 1,238,257.50	\$ 1,359,657.50	\$ 121,400.00	9.8%	\$ (69,528.57)	\$ -	\$ 77,988.38	\$ 1,246,717.31	\$ 1,368,117.31	9.7%	
	70%	25,550,000	\$ 1,509,160.50	\$ 1,630,560.50	\$ 121,400.00	8.0%	\$ (97,340.00)	\$ -	\$ 109,183.74	\$ 1,521,004.24	\$ 1,642,404.24	8.0%	
75,000	30%	16,425,000	\$ 1,450,531.75	\$ 1,632,431.75	\$ 181,900.00	12.5%	\$ (62,575.71)	\$ -	\$ 70,189.55	\$ 1,458,145.59	\$ 1,640,045.59	12.5%	
	50%	27,375,000	\$ 1,856,886.25	\$ 2,038,786.25	\$ 181,900.00	9.8%	\$ (104,292.86)	\$ -	\$ 116,982.58	\$ 1,869,575.97	\$ 2,051,475.97	9.7%	
	70%	38,325,000	\$ 2,263,240.75	\$ 2,445,140.75	\$ 181,900.00	8.0%	\$ (146,010.00)	\$ -	\$ 163,775.61	\$ 2,281,006.36	\$ 2,462,906.36	8.0%	

Assumptions:

- Average usage = 7,356,472 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand occurs in the Peak Period
- DSM does not apply to Industrial Customers
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 11 of 21  
 WITNESS: C. M. GARRETT

**Fluctuating Load Service - Transmission - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC+OSS	DSM	ECR	DSM	ECR					
50,000	30%	10,950,000	\$ 681,514.00	\$ 863,504.50	\$ 181,990.50	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681,514.00	\$ 863,504.50	26.7%	
	50%	18,250,000	\$ 945,190.00	\$ 1,134,407.50	\$ 189,217.50	20.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945,190.00	\$ 1,134,407.50	20.0%	
	70%	25,550,000	\$ 1,208,866.00	\$ 1,405,310.50	\$ 196,444.50	16.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,208,866.00	\$ 1,405,310.50	16.3%	
75,000	30%	16,425,000	\$ 1,021,771.00	\$ 1,294,556.75	\$ 272,785.75	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,021,771.00	\$ 1,294,556.75	26.7%	
	50%	27,375,000	\$ 1,417,285.00	\$ 1,700,911.25	\$ 283,626.25	20.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,417,285.00	\$ 1,700,911.25	20.0%	
	70%	38,325,000	\$ 1,812,799.00	\$ 2,107,265.75	\$ 294,466.75	16.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,812,799.00	\$ 2,107,265.75	16.2%	
100,000	30%	21,900,000	\$ 1,362,028.00	\$ 1,725,609.00	\$ 363,581.00	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,362,028.00	\$ 1,725,609.00	26.7%	
	50%	36,500,000	\$ 1,889,380.00	\$ 2,267,415.00	\$ 378,035.00	20.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,889,380.00	\$ 2,267,415.00	20.0%	
	70%	51,100,000	\$ 2,416,732.00	\$ 2,809,221.00	\$ 392,489.00	16.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,416,732.00	\$ 2,809,221.00	16.2%	
150,000	30%	32,850,000	\$ 2,042,542.00	\$ 2,587,713.50	\$ 545,171.50	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,042,542.00	\$ 2,587,713.50	26.7%	
	50%	54,750,000	\$ 2,833,570.00	\$ 3,400,422.50	\$ 566,852.50	20.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,833,570.00	\$ 3,400,422.50	20.0%	
	70%	76,650,000	\$ 3,624,598.00	\$ 4,213,131.50	\$ 588,533.50	16.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,624,598.00	\$ 4,213,131.50	16.2%	
200,000	30%	43,800,000	\$ 2,723,056.00	\$ 3,449,818.00	\$ 726,762.00	26.7%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,723,056.00	\$ 3,449,818.00	26.7%	
	50%	73,000,000	\$ 3,777,760.00	\$ 4,533,430.00	\$ 755,670.00	20.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,777,760.00	\$ 4,533,430.00	20.0%	
	70%	102,200,000	\$ 4,832,464.00	\$ 5,617,042.00	\$ 784,578.00	16.2%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,832,464.00	\$ 5,617,042.00	16.2%	

Assumptions:

Average usage = 0 kWh per month      \*\*No LG&E customers on this rate schedule\*\*  
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
 Analysis assumes Peak Demand at 50% of base demand  
 DSM does not apply to Industrial Customers  
 Calculations may vary from other schedules due to rounding  
 Assumes peak demand at 50% of base based on actual FLS data

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 12 of 21  
 WITNESS: C. M. GARRETT

**Fluctuating Load Service- Primary - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC+OSS	DSM		DSM						
50,000	30%	10,950,000	\$ 719,014.00	\$ 942,058.00	\$ 223,044.00	31.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,014.00	\$ 942,058.00	31.0%		
	50%	18,250,000	\$ 982,690.00	\$ 1,221,210.00	\$ 238,520.00	24.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 982,690.00	\$ 1,221,210.00	24.3%		
	70%	25,550,000	\$ 1,246,366.00	\$ 1,500,362.00	\$ 253,996.00	20.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,366.00	\$ 1,500,362.00	20.4%		
75,000	30%	16,425,000	\$ 1,078,021.00	\$ 1,412,922.00	\$ 334,901.00	31.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,078,021.00	\$ 1,412,922.00	31.1%		
	50%	27,375,000	\$ 1,473,535.00	\$ 1,831,650.00	\$ 358,115.00	24.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,473,535.00	\$ 1,831,650.00	24.3%		
	70%	38,325,000	\$ 1,869,049.00	\$ 2,250,378.00	\$ 381,329.00	20.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,869,049.00	\$ 2,250,378.00	20.4%		
100,000	30%	21,900,000	\$ 1,437,028.00	\$ 1,883,786.00	\$ 446,758.00	31.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,437,028.00	\$ 1,883,786.00	31.1%		
	50%	36,500,000	\$ 1,964,380.00	\$ 2,442,090.00	\$ 477,710.00	24.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,964,380.00	\$ 2,442,090.00	24.3%		
	70%	51,100,000	\$ 2,491,732.00	\$ 3,000,394.00	\$ 508,662.00	20.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,491,732.00	\$ 3,000,394.00	20.4%		
150,000	30%	32,850,000	\$ 2,155,042.00	\$ 2,825,514.00	\$ 670,472.00	31.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,155,042.00	\$ 2,825,514.00	31.1%		
	50%	54,750,000	\$ 2,946,070.00	\$ 3,662,970.00	\$ 716,900.00	24.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,946,070.00	\$ 3,662,970.00	24.3%		
	70%	76,650,000	\$ 3,737,098.00	\$ 4,500,426.00	\$ 763,328.00	20.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,737,098.00	\$ 4,500,426.00	20.4%		
200,000	30%	43,800,000	\$ 2,873,056.00	\$ 3,767,242.00	\$ 894,186.00	31.1%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,873,056.00	\$ 3,767,242.00	31.1%		
	50%	73,000,000	\$ 3,927,760.00	\$ 4,883,850.00	\$ 956,090.00	24.3%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,927,760.00	\$ 4,883,850.00	24.3%		
	70%	102,200,000	\$ 4,982,464.00	\$ 6,000,458.00	\$ 1,017,994.00	20.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,982,464.00	\$ 6,000,458.00	20.4%		

Assumptions:

- Average usage = 0 kWh per month      \*\*No LG&E customers on this rate schedule\*\*
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Analysis assumes Peak Demand at 50% of base demand
- DSM does not apply to Industrial Customers
- Calculations may vary from other schedules due to rounding
- Assumes peak demand at 50% of base based on actual FLS data

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 13 of 21  
 WITNESS: C. M. GARRETT

Lighting Service - Rate LS

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	
<b>OVERHEAD SERVICE</b>										
<b>High Pressure Sodium</b>										
452 Cobra Head, 16000 Lumen Fixture Only	0.181	\$ 16.32	\$ 16.32	\$ -	0.0%	(\$0.26)	\$ 2.80	\$ 18.86	\$ 18.86	0.0%
453 Cobra Head, 28500 Lumen Fixture Only	0.294	\$ 20.30	\$ 20.30	\$ -	0.0%	\$ (0.42)	\$ 4.55	\$ 24.43	\$ 24.43	0.0%
454 Cobra Head, 50000 Lumen Fixture Only	0.471	\$ 25.22	\$ 25.22	\$ -	0.0%	\$ (0.68)	\$ 7.29	\$ 31.84	\$ 31.84	0.0%
455 Directional, 16000 Lumen Fixture Only	0.181	\$ 17.27	\$ 17.27	\$ -	0.0%	\$ (0.26)	\$ 2.80	\$ 19.81	\$ 19.81	0.0%
456 Directional, 50000 Lumen Fixture Only	0.471	\$ 26.05	\$ 26.05	\$ -	0.0%	\$ (0.68)	\$ 7.29	\$ 32.67	\$ 32.67	0.0%
457 Open Bottom, 9500 Lumen Fixture Only	0.117	\$ 13.57	\$ 13.57	\$ -	0.0%	\$ (0.17)	\$ 1.81	\$ 15.22	\$ 15.22	0.0%
<b>Metal Halide</b>										
473 Directional, 32000 Lumen Fixture Only	0.35	\$ 24.81	\$ 24.81	\$ -	0.0%	\$ (0.50)	\$ 5.42	\$ 29.72	\$ 29.72	0.0%
<b>Light Emitting Diode (LED) (new rate schedule)</b>										
490 Cobra Head, 8,179 Lumen Fixture Only	0.08	\$ -	\$ 15.74	\$ 15.74	N/A	\$ (0.11)	\$ 1.24	\$0.00	\$ 16.87	N/A
491 Cobra Head, 14,166 Lumen Fixture Only	0.134	\$ -	\$ 19.61	\$ 19.61	N/A	\$ (0.19)	\$ 2.07	\$0.00	\$ 21.49	N/A
492 Cobra Head, 23,214 Lumen Fixture Only	0.228	\$ -	\$ 30.38	\$ 30.38	N/A	\$ (0.33)	\$ 3.53	\$0.00	\$ 33.58	N/A
493 Open Bottom, 5,007 Lumen Fixture Only	0.05	\$ -	\$ 10.35	\$ 10.35	N/A	\$ (0.07)	\$ 0.77	\$0.00	\$ 11.05	N/A

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 14 of 21  
 WITNESS: C. M. GARRETT

**Lighting Service - Rate LS**

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	

**UNDERGROUND SERVICE**

**High Pressure Sodium**

412 Colonial, 4Sided, 5800 Lumen Smooth Pole	0.083	\$ 21.99	\$ 23.47	\$ 1.48	6.3%	\$ (0.12)	\$ 1.28	\$ 23.15	\$ 24.63	6.4%
413 Colonial, 4Sided, 9500 Lumen Smooth Pole	0.117	\$ 23.20	\$ 24.49	\$ 1.29	5.3%	\$ (0.17)	\$ 1.81	\$ 24.85	\$ 26.14	5.2%
444 Colonial, 4Sided, 16000 Lumen Smooth Pole	0.181	\$ 24.23	\$ 26.60	\$ 2.37	8.9%	\$ (0.26)	\$ 2.80	\$ 26.77	\$ 29.14	8.9%
415 Acorn, 5800 Lumen Smooth Pole	0.083	\$ 22.38	\$ 25.64	\$ 3.26	12.7%	\$ (0.12)	\$ 1.28	\$ 23.54	\$ 26.80	13.8%
416 Acorn, 9500 Lumen Smooth Pole	0.117	\$ 25.27	\$ 26.06	\$ 0.79	3.0%	\$ (0.17)	\$ 1.81	\$ 26.92	\$ 27.71	2.9%
445 Acorn, 16,000 Lumen Smooth Pole	0.181	\$ 26.17	\$ 28.18	\$ 2.01	7.1%	\$ (0.26)	\$ 2.80	\$ 28.71	\$ 30.72	7.0%
427 London, 5800 Lumen Fluted Pole	0.083	\$ 37.41	\$ 37.93	\$ 0.52	1.4%	\$ (0.12)	\$ 1.28	\$ 38.57	\$ 39.09	1.3%
429 London, 9500 Lumen Fluted Pole	0.117	\$ 38.79	\$ 38.79	\$ -	0.0%	\$ (0.17)	\$ 1.81	\$ 40.44	\$ 40.44	0.0%
431 Victorian, 5800 Lumen Fluted Pole	0.083	\$ 35.14	\$ 37.57	\$ 2.43	6.5%	\$ (0.12)	\$ 1.28	\$ 36.30	\$ 38.73	6.7%
433 Victorian, 9500 Lumen Fluted Pole	0.117	\$ 37.71	\$ 38.36	\$ 0.65	1.7%	\$ (0.17)	\$ 1.81	\$ 39.36	\$ 40.01	1.7%
400 Dark Sky, 4000 Lumen	0.06	\$ 26.17	\$ 26.17	\$ -	0.0%	\$ (0.09)	\$ 0.93	\$ 27.02	\$ 27.02	0.0%
401 Dark Sky, 9500 Lumen	0.117	\$ 27.62	\$ 27.62	\$ -	0.0%	\$ (0.17)	\$ 1.81	\$ 29.27	\$ 29.27	0.0%
423 Cobra Head, 16000 Lumen Smooth Pole	0.181	\$ 29.86	\$ 38.06	\$ 8.20	21.5%	\$ (0.26)	\$ 2.80	\$ 32.40	\$ 40.60	25.3%
424 Cobra Head, 28500 Lumen Smooth Pole	0.294	\$ 33.68	\$ 42.55	\$ 8.87	20.8%	\$ (0.42)	\$ 4.55	\$ 37.81	\$ 46.68	23.5%
425 Cobra Head, 50000 Lumen Smooth Pole	0.471	\$ 41.88	\$ 52.46	\$ 10.58	20.2%	\$ (0.68)	\$ 7.29	\$ 48.50	\$ 59.08	21.8%
439 Contemporary, 16000 Lumen Fixture Only	0.181	\$ 19.96	\$ 19.96	\$ -	0.0%	\$ (0.26)	\$ 2.80	\$ 22.50	\$ 22.50	0.0%
420 Contemporary, 16000 Lumen Fixture & Pole	0.181	\$ 33.40	\$ 40.11	\$ 6.71	16.7%	\$ (0.26)	\$ 2.80	\$ 35.94	\$ 42.65	18.7%
440 Contemporary, 28500 Lumen Fixture Only	0.294	\$ 23.50	\$ 23.50	\$ -	0.0%	\$ (0.42)	\$ 4.55	\$ 27.63	\$ 27.63	0.0%
421 Contemporary, 28500 Lumen Fixture & Pole	0.294	\$ 38.09	\$ 44.20	\$ 6.11	13.8%	\$ (0.42)	\$ 4.55	\$ 42.22	\$ 48.33	14.5%
441 Contemporary, 50000 Lumen Fixture Only	0.471	\$ 30.16	\$ 30.16	\$ -	0.0%	\$ (0.68)	\$ 7.29	\$ 36.78	\$ 36.78	0.0%
422 Contemporary, 50000 Lumen Fixture & Pole	0.471	\$ 46.24	\$ 49.73	\$ 3.49	7.0%	\$ (0.68)	\$ 7.29	\$ 52.86	\$ 56.35	6.6%

**Assumptions:**

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2016-00371  
Typical Electric Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
PAGE 15 of 21  
WITNESS: C. M. GARRETT

Lighting Service - Rate LS

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[(I - H)/H]
									(\$)	(\$)	
									[B+F+G]	[C+F+G]	
<b><i>Metal Halide</i></b>											
481 Contemporary, 32000 Lumen Fixture Only	0.35	\$ 26.59	\$ 26.59	\$ -	0.0%	\$ (0.50)	\$ 5.42	\$	31.50	\$ 31.50	0.0%
482 Contemporary, 32000 Lumen Fixture & Pole	0.35	\$ 36.35	\$ 45.53	\$ 9.18	20.2%	\$ (0.50)	\$ 5.42	\$	41.26	\$ 50.44	22.2%
<b><i>Light Emitting Diode (LED) (new rate schedule)</i></b>											
496 Cobra Head, 8,179 Lumen, Smooth Pole	0.08	\$ -	\$ 55.02	\$ 55.02	N/A	\$ (0.11)	\$ 1.24	\$	1.12	\$ 56.15	N/A
497 Cobra Head, 14,166 Lumen, Smooth Pole	0.134	\$ -	\$ 58.89	\$ 58.89	N/A	\$ (0.19)	\$ 2.07	\$	1.88	\$ 60.77	N/A
498 Cobra Head, 23,214 Lumen, Smooth Pole	0.228	\$ -	\$ 69.66	\$ 69.66	N/A	\$ (0.33)	\$ 3.53	\$	3.20	\$ 72.86	N/A
499 Open Bottom, 5,665 Lumen, Smooth Pole	0.068	\$ -	\$ 47.41	\$ 47.41	N/A	\$ (0.10)	\$ 1.05	\$	0.96	\$ 48.36	N/A

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 16 of 21  
 WITNESS: C. M. GARRETT

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate			Billing Factors		Total	Total	
	kW	Current	Proposed	Increase	Increase	FAC+OSS	ECR	Current	Proposed	Increase
		Bill	Bill	(\$)	(%)			Bill	Bill	(%)
				[ C - B ]	[ D / B ]			[B+F+G]	[C+F+G]	[(I - H)/H]
<b>OVERHEAD SERVICE</b>										
<b><i>Mercury Vapor</i></b>										
252 Cobra/Open Bottom 8000L Fixture Only	0.21	\$ 13.20	\$ 13.51	\$ 0.31	2.3%	\$ (0.30)	\$ 3.25	\$ 16.15	\$ 16.46	1.9%
203 Cobra Head 13000 Lumen Fixture Only	0.298	\$ 15.88	\$ 16.23	\$ 0.35	2.2%	\$ (0.43)	\$ 4.61	\$ 20.06	\$ 20.41	1.7%
204 Cobra Head 25000 Lumen Fixture Only	0.462	\$ 20.90	\$ 21.33	\$ 0.43	2.0%	\$ (0.66)	\$ 7.15	\$ 27.39	\$ 27.82	1.6%
209 Cobra Head 60000 Lumen Fixture Only	1.18	\$ 46.03	\$ 46.91	\$ 0.88	1.9%	\$ (1.69)	\$ 18.27	\$ 62.61	\$ 63.49	1.4%
207 Directional 25000 Lumen Fixture Only	0.462	\$ 22.93	\$ 23.42	\$ 0.49	2.1%	\$ (0.66)	\$ 7.15	\$ 29.42	\$ 29.91	1.7%
210 Directional 60000 Lumen Fixture Only	1.18	\$ 47.23	\$ 48.15	\$ 0.92	1.9%	\$ (1.69)	\$ 18.27	\$ 63.81	\$ 64.73	1.4%
201 Open Bottom 4000 Lumen Fixture Only	0.1	\$ 10.17	\$ 9.78	\$ (0.39)	-4.0%	\$ (0.14)	\$ 1.55	\$ 11.58	\$ 11.19	-3.4%
<b><i>Metal Halide</i></b>										
470 Directional, 12000 Lumen Fixture Only *	0.15	\$ 15.92	\$ 15.92	\$ -	0.0%	\$ (0.22)	\$ 2.32	\$ 18.02	\$ 18.02	0.0%
471 Directional, 12000 Lumen Fixture & Wood Pole	0.15	\$ 18.20	\$ 18.67	\$ 0.47	2.5%	\$ (0.22)	\$ 2.32	\$ 20.30	\$ 20.77	2.3%
474 Directional, 32000 Lumen Fixture & Wood Pole	0.35	\$ 27.10	\$ 27.10	\$ -	0.0%	\$ (0.50)	\$ 5.42	\$ 32.01	\$ 32.01	0.0%
475 Directional, 32000 Lumen Fixture & Metal Pole	0.35	\$ 34.56	\$ 34.56	\$ -	0.0%	\$ (0.50)	\$ 5.42	\$ 39.47	\$ 39.47	0.0%
476 Directional, 107800 Lumen Fixture Only *	1.08	\$ 57.21	\$ 57.21	\$ -	0.0%	\$ (1.55)	\$ 16.72	\$ 72.38	\$ 72.38	0.0%
477 Directional, 107800 Lumen Fixture & Wood Pole	1.08	\$ 60.40	\$ 60.40	\$ -	0.0%	\$ (1.55)	\$ 16.72	\$ 75.57	\$ 75.57	0.0%

**Assumptions:**

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage

Calculations may vary from other schedules due to rounding

\* Transferred from Lighting Service - Rate LS

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA: \_\_\_ BASE PERIOD \_\_\_ X \_\_\_ FORECASTED PERIOD  
 TYPE OF FILING: \_\_\_ X \_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 17 of 21  
 WITNESS: C. M. GARRETT

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[(I - H)/H]
									(\$)	(\$)	
									[B+F+G]	[C+F+G]	
<b>UNDERGROUND SERVICE</b>											
<b>High Pressure Sodium</b>											
275 Cobra/Contemporary 16000 Lumen											
Fixture & Smooth Pole	0.181	\$ 28.40	\$ 36.16	\$ 7.76	21.5%	\$ (0.26)	\$ 2.80	\$	30.94	\$ 38.70	25.1%
266 Cobra/Contemporary 28500 Lumen											
Fixture & Smooth Pole	0.294	\$ 32.57	\$ 41.10	\$ 8.53	20.8%	\$ (0.42)	\$ 4.55	\$	36.70	\$ 45.23	23.2%
267 Cobra/Contemporary 50000 Lumen											
Fixture & Smooth Pole	0.471	\$ 39.25	\$ 49.04	\$ 9.79	20.0%	\$ (0.68)	\$ 7.29	\$	45.87	\$ 55.66	21.3%
276 Coach/Acorn 5800 Lumen											
Fixture & Smooth Pole	0.083	\$ 16.37	\$ 20.93	\$ 4.56	21.8%	\$ (0.12)	\$ 1.28	\$	17.53	\$ 22.09	26.0%
274 Coach/Acorn 9500 Lumen											
Fixture & Smooth Pole	0.117	\$ 19.90	\$ 24.49	\$ 4.59	18.7%	\$ (0.17)	\$ 1.81	\$	21.55	\$ 26.14	21.3%
277 Coach/Acorn 16000 Lumen											
Fixture & Smooth Pole	0.181	\$ 25.65	\$ 26.60	\$ 0.95	3.6%	\$ (0.26)	\$ 2.80	\$	28.19	\$ 29.14	3.4%
279 Contemporary 120000 Lumen Fixture Only	1	\$ 59.15	\$ 59.15	\$ -	0.0%	\$ (1.43)	\$ 15.48	\$	73.20	\$ 73.20	0.0%
278 Contemporary 120000 Lumen											
Fixture & Smooth Pole	1	\$ 90.28	\$ 90.28	\$ -	0.0%	\$ (1.43)	\$ 15.48	\$	104.33	\$ 104.33	0.0%
417 Acorn 9500 Lumen Bronze Decorative Pole	0.117	\$ 26.39	\$ 26.97	\$ 0.58	2.2%	\$ (0.17)	\$ 1.81	\$	28.04	\$ 28.62	2.1%
419 Acorn 16000 Lumen Bronze Decorative Pole	0.117	\$ 27.94	\$ 28.12	\$ 0.18	0.6%	\$ (0.17)	\$ 1.81	\$	29.59	\$ 29.77	0.6%

**Assumptions:**

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Electric)  
 PAGE 18 of 21  
 WITNESS: C. M. GARRETT

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	
<b>UNDERGROUND SERVICE</b>										
<b>High Pressure Sodium</b>										
280 Victorian 5800 Lumen Fixture Only	0.083	\$ 21.58	\$ 27.70	\$ 6.12	22.1%	\$ (0.12)	\$ 1.28	\$ 22.74	\$ 28.86	26.9%
281 Victorian 9500 Lumen Fixture Only	0.117	\$ 23.06	\$ 29.49	\$ 6.43	21.8%	\$ (0.17)	\$ 1.81	\$ 24.71	\$ 31.14	26.0%
282 London 5800 Lumen Fixture Only	0.083	\$ 21.73	\$ 27.90	\$ 6.17	22.1%	\$ (0.12)	\$ 1.28	\$ 22.89	\$ 29.06	27.0%
283 London 9500 Lumen Fixture Only	0.117	\$ 23.62	\$ 30.10	\$ 6.48	21.5%	\$ (0.17)	\$ 1.81	\$ 25.27	\$ 31.75	25.6%
426 London, 5800 Lumen Fixture & Pole	0.083	\$ 35.43	\$ 37.54	\$ 2.11	5.6%	\$ (0.12)	\$ 1.28	\$ 36.59	\$ 38.70	5.8%
428 London, 9500 Lumen Fixture & Pole	0.11	\$ 36.71	\$ 37.37	\$ 0.66	1.8%	\$ (0.16)	\$ 1.70	\$ 38.26	\$ 38.92	1.7%
430 Victorian, 5800 Lumen Fixture & Pole	0.083	\$ 34.47	\$ 37.18	\$ 2.71	7.3%	\$ (0.12)	\$ 1.28	\$ 35.63	\$ 38.34	7.6%
432 Victorian, 9500 Lumen Fixture Pole	0.117	\$ 37.05	\$ 37.96	\$ 0.91	2.4%	\$ (0.17)	\$ 1.81	\$ 38.70	\$ 39.61	2.4%
<b>Mercury Vapor</b>										
318 Cobra Head, 8000 Lumen Fixture & Pole	0.21	\$ 21.04	\$ 22.51	\$ 1.47	6.5%	\$ (0.30)	\$ 3.25	\$ 23.99	\$ 25.46	6.1%
314 Cobra Head, 13000 Lumen Fixture & Pole	0.298	\$ 24.12	\$ 25.73	\$ 1.61	6.3%	\$ (0.43)	\$ 4.61	\$ 28.30	\$ 29.91	5.7%
315 Cobra Head, 25000 Lumen Fixture & Pole	0.462	\$ 30.34	\$ 32.27	\$ 1.93	6.0%	\$ (0.66)	\$ 7.15	\$ 36.83	\$ 38.76	5.2%
206 Coach, 4000 Lumen Fixture & Pole	0.1	\$ 14.48	\$ 15.54	\$ 1.06	6.8%	\$ (0.14)	\$ 1.55	\$ 15.89	\$ 16.95	6.7%
208 Coach, 8000 Lumen Fixture & Pole	0.21	\$ 17.86	\$ 19.07	\$ 1.21	6.3%	\$ (0.30)	\$ 3.25	\$ 20.81	\$ 22.02	5.8%
<b>Metal Halide</b>										
479 Contemporary, 12000 Lumen Fixture Only *	0.15	\$ 17.19	\$ 19.29	\$ 2.10	10.9%	\$ (0.22)	\$ 2.32	\$ 19.29	\$ 21.39	10.9%
480 Contemporary, 12000 Lumen Fixture & Pole *	0.15	\$ 26.96	\$ 34.42	\$ 7.46	21.7%	\$ (0.22)	\$ 2.32	\$ 29.06	\$ 36.52	25.7%
483 Contemporary, 107800 Lumen Fixture Only *	1.08	\$ 60.18	\$ 60.18	\$ -	0.0%	\$ (1.55)	\$ 16.72	\$ 75.35	\$ 75.35	0.0%
484 Contemporary, 107800 Lumen Fixture & Pole *	1.08	\$ 69.93	\$ 73.52	\$ 3.59	4.9%	\$ (1.55)	\$ 16.72	\$ 85.10	\$ 88.69	4.2%
<b>Incandescent</b>										
349 Continental Jr, 1500 Lumen Fixture & Pole	0.102	\$ 11.00	\$ 11.00	\$ -	0.0%	\$ (0.15)	\$ 1.58	\$ 12.44	\$ 12.44	0.0%
348 Continental Jr, 6000 Lumen Fixture & Pole	0.447	\$ 20.21	\$ 20.21	\$ -	0.0%	\$ (0.64)	\$ 6.92	\$ 26.49	\$ 26.49	0.0%

**Assumptions:**

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding  
 \* Transferred from Lighting Service - Rate LS

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 19 of 21  
 WITNESS: C. M. GARRETT

**Lighting Energy Service - Rate LE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]
500	\$34.67	\$34.67	\$ -	0.0%	\$ (1.95)	\$ 4.14	\$ 36.86	\$ 36.86	0.0%	
1,000	\$69.34	\$69.34	\$ -	0.0%	\$ (3.91)	\$ 8.28	\$ 73.71	\$ 73.71	0.0%	
2,000	\$138.68	\$138.68	\$ -	0.0%	\$ (7.81)	\$ 16.56	\$ 147.43	\$ 147.43	0.0%	
3,000	\$208.02	\$208.02	\$ -	0.0%	\$ (11.72)	\$ 24.84	\$ 221.14	\$ 221.14	0.0%	
6,000	\$416.04	\$416.04	\$ -	0.0%	\$ (23.43)	\$ 49.68	\$ 442.29	\$ 442.29	0.0%	
9,000	\$624.06	\$624.06	\$ -	0.0%	\$ (35.15)	\$ 74.52	\$ 663.43	\$ 663.43	0.0%	
12,000	\$832.08	\$832.08	\$ -	0.0%	\$ (46.87)	\$ 99.36	\$ 884.57	\$ 884.57	0.0%	
15,000	\$1,040.10	\$1,040.10	\$ -	0.0%	\$ (58.59)	\$ 124.20	\$ 1,105.71	\$ 1,105.71	0.0%	

**Assumptions:**

- Average usage = 1,675 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Electric)  
 PAGE 20 of 21  
 WITNESS: C. M. GARRETT

**Traffic Energy Service - Rate TE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]
50	\$7.94	\$8.27	\$ 0.33	4.2%	\$	(0.19)	\$ 0.45	\$ 8.20	\$ 8.53	4.0%
100	\$11.87	\$12.53	\$ 0.66	5.6%	\$	(0.38)	\$ 0.90	\$ 12.39	\$ 13.05	5.3%
200	\$19.74	\$21.07	\$ 1.32	6.7%	\$	(0.77)	\$ 1.80	\$ 20.77	\$ 22.10	6.4%
300	\$27.61	\$29.60	\$ 1.99	7.2%	\$	(1.15)	\$ 2.70	\$ 29.16	\$ 31.15	6.8%
400	\$35.48	\$38.13	\$ 2.65	7.5%	\$	(1.53)	\$ 3.60	\$ 37.55	\$ 40.20	7.1%
500	\$43.36	\$46.67	\$ 3.31	7.6%	\$	(1.92)	\$ 4.51	\$ 45.95	\$ 49.26	7.2%
1,000	\$82.71	\$89.33	\$ 6.62	8.0%	\$	(3.83)	\$ 9.01	\$ 87.89	\$ 94.51	7.5%
5,000	\$397.55	\$430.65	\$ 33.10	8.3%	\$	(19.17)	\$ 45.06	\$ 423.44	\$ 456.54	7.8%

**Assumptions:**

- Average usage = 286 kWh per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Electric Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
 TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
 WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Electric)  
 PAGE 21 of 21  
 WITNESS: C. M. GARRETT

**Pole and Structure Attachment Charges – Rate PSA (new rate schedule)**

Pole Attachments	A Current Bill	B Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]
1,000	\$ 7,250.00	\$ 7,250.00	\$ -	0.0%
5,000	\$ 36,250.00	\$ 36,250.00	\$ -	0.0%
10,000	\$ 72,500.00	\$ 72,500.00	\$ -	0.0%
20,000	\$ 145,000.00	\$ 145,000.00	\$ -	0.0%
30,000	\$ 217,500.00	\$ 217,500.00	\$ -	0.0%
40,000	\$ 290,000.00	\$ 290,000.00	\$ -	0.0%
50,000	\$ 362,500.00	\$ 362,500.00	\$ -	0.0%
100,000	\$ 725,000.00	\$ 725,000.00	\$ -	0.0%

Rate PSA to replace Cable Television Attachment Charges - Rate CTAC  
 Other Attachment Charges: \$ 0.81 per year for each linear foot of duct.  
 \$84.00 per year for each Wireless Facility.

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT & PROPOSED RATES

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2016-00371

GAS

FORECASTED PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA: \_\_\_ BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 1 OF 11  
WITNESS: C. M. GARRETT

**Residential (Rate RGS) / Volunteer Fire Dept (Rate VFD)**

MCF	A		B		C		D		E		F			G		H		I		J		K	
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]												
3.0	\$ 22.11	\$ 31.62	\$ (5.70)	\$ 3.81	17.3%	\$ 13.05	\$ 0.31	\$ 0.83	\$ 42.00	\$ 45.81	9.1%												
5.5	\$ 29.24	\$ 37.93	\$ (5.70)	\$ 2.99	10.2%	\$ 23.87	\$ 0.57	\$ 0.83	\$ 60.21	\$ 63.20	5.0%												
10.0	\$ 42.19	\$ 49.39	\$ (5.70)	\$ 7.20	17.1%	\$ 43.51	\$ 1.03	\$ 0.83	\$ 93.26	\$ 94.76	1.6%												
20.0	\$ 70.89	\$ 74.77	\$ (5.70)	\$ 3.88	5.5%	\$ 87.02	\$ 2.06	\$ 0.83	\$ 166.50	\$ 164.68	-1.1%												
40.0	\$ 128.27	\$ 125.54	\$ (5.70)	\$ (2.73)	-2.1%	\$ 174.04	\$ 4.13	\$ 0.83	\$ 312.97	\$ 304.54	-2.7%												
60.0	\$ 185.66	\$ 176.31	\$ (5.70)	\$ (9.35)	-5.0%	\$ 261.07	\$ 6.19	\$ 0.83	\$ 459.45	\$ 444.40	-3.3%												
80.0	\$ 243.04	\$ 227.08	\$ (5.70)	\$ (15.96)	-6.6%	\$ 348.09	\$ 8.25	\$ 0.83	\$ 605.91	\$ 584.25	-3.6%												
100.0	\$ 300.43	\$ 277.85	\$ (5.70)	\$ (22.58)	-7.5%	\$ 435.11	\$ 10.32	\$ 0.83	\$ 752.39	\$ 724.11	-3.8%												

Assumptions:

Average usage = 5.487 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 2 OF 11  
WITNESS: C. M. GARRETT

**Commercial (Rate CGS)**

meters < 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 93.76	\$ 125.67	\$ (29.02)	\$ 2.89	3.1%	\$ 107.79	\$ 2.91	\$ 4.25	\$ 237.73	\$ 240.62	1.2%
50.0	\$ 147.52	\$ 191.34	\$ (29.02)	\$ 14.80	10.0%	\$ 215.59	\$ 5.81	\$ 4.25	\$ 402.19	\$ 416.99	3.7%
100.0	\$ 255.04	\$ 322.67	\$ (29.02)	\$ 67.63	26.5%	\$ 431.17	\$ 11.62	\$ 4.25	\$ 731.10	\$ 769.71	5.3%
500.0	\$ 1,115.20	\$ 1,373.35	\$ (29.02)	\$ 258.15	23.2%	\$ 2,155.87	\$ 58.12	\$ 4.25	\$ 3,362.46	\$ 3,591.59	6.8%
1,000.0	\$ 2,190.40	\$ 2,686.70	\$ (29.02)	\$ 496.30	22.7%	\$ 4,311.74	\$ 116.25	\$ 4.25	\$ 6,651.66	\$ 7,118.94	7.0%
2,500.0	\$ 5,416.00	\$ 6,626.75	\$ (29.02)	\$ 1,210.75	22.4%	\$ 10,779.35	\$ 290.62	\$ 4.25	\$ 16,519.24	\$ 17,700.97	7.2%
5,000.0	\$ 10,792.00	\$ 13,193.50	\$ (29.02)	\$ 2,401.50	22.3%	\$ 21,558.71	\$ 581.23	\$ 4.25	\$ 32,965.21	\$ 35,337.69	7.2%
7,500.0	\$ 16,168.00	\$ 19,760.25	\$ (29.02)	\$ 3,592.25	22.2%	\$ 32,338.06	\$ 871.85	\$ 4.25	\$ 49,411.18	\$ 52,974.41	7.2%

Assumptions:

Average usage = 33.9 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 3 OF 11  
WITNESS: C. M. GARRETT

**Commercial (Rate CGS)**

meters > 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 233.76	\$350.67	\$ (29.02)	\$ 87.89	37.6%	\$ 107.79	\$ 2.91	\$ 4.25	\$ 377.73	\$ 465.62	23.3%
50.0	\$ 287.52	\$ 416.34	\$ (29.02)	\$ 99.80	34.7%	\$ 215.59	\$ 5.81	\$ 4.25	\$ 542.19	\$ 641.99	18.4%
100.0	\$ 395.04	\$ 547.67	\$ (29.02)	\$ 152.63	38.6%	\$ 431.17	\$ 11.62	\$ 4.25	\$ 871.10	\$ 994.71	14.2%
500.0	\$ 1,255.20	\$ 1,598.35	\$ (29.02)	\$ 343.15	27.3%	\$ 2,155.87	\$ 58.12	\$ 4.25	\$ 3,502.46	\$ 3,816.59	9.0%
1,000.0	\$ 2,330.40	\$ 2,911.70	\$ (29.02)	\$ 581.30	24.9%	\$ 4,311.74	\$ 116.25	\$ 4.25	\$ 6,791.66	\$ 7,343.94	8.1%
2,500.0	\$ 5,556.00	\$ 6,851.75	\$ (29.02)	\$ 1,295.75	23.3%	\$ 10,779.35	\$ 290.62	\$ 4.25	\$ 16,659.24	\$ 17,925.97	7.6%
5,000.0	\$ 10,932.00	\$ 13,418.50	\$ (29.02)	\$ 2,486.50	22.8%	\$ 21,558.71	\$ 581.23	\$ 4.25	\$ 33,105.21	\$ 35,562.69	7.4%
7,500.0	\$ 16,308.00	\$ 19,985.25	\$ (29.02)	\$ 3,677.25	22.6%	\$ 32,338.06	\$ 871.85	\$ 4.25	\$ 49,551.18	\$ 53,199.41	7.4%

Assumptions:

Average usage = 33.9 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 4 OF 11  
WITNESS: C. M. GARRETT

**Industrial (Rate IGS)**

meters < 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 96.95	\$ 219.82	\$ (273.16)	\$ (150.29)	-155.0%	\$ 78.76	\$ -	\$ 39.99	\$ 488.87	\$ 338.57	-30.7%
50.0	\$ 153.90	\$ 274.65	\$ (273.16)	\$ (152.41)	-99.0%	\$ 157.52	\$ -	\$ 39.99	\$ 624.57	\$ 472.16	-24.4%
100.0	\$ 267.79	\$ 384.29	\$ (273.16)	\$ 116.50	43.5%	\$ 315.03	\$ -	\$ 39.99	\$ 895.98	\$ 739.31	-17.5%
500.0	\$ 1,178.95	\$ 1,261.45	\$ (273.16)	\$ 82.50	7.0%	\$ 1,575.17	\$ -	\$ 39.99	\$ 3,067.28	\$ 2,876.61	-6.2%
1,000.0	\$ 2,317.90	\$ 2,357.90	\$ (273.16)	\$ 40.00	1.7%	\$ 3,150.34	\$ -	\$ 39.99	\$ 5,781.40	\$ 5,548.23	-4.0%
2,500.0	\$ 5,734.75	\$ 5,647.25	\$ (273.16)	\$ (87.50)	-1.5%	\$ 7,875.84	\$ -	\$ 39.99	\$ 13,923.75	\$ 13,563.08	-2.6%
5,000.0	\$ 11,429.50	\$ 11,129.50	\$ (273.16)	\$ (300.00)	-2.6%	\$ 15,751.69	\$ -	\$ 39.99	\$ 27,494.35	\$ 26,921.18	-2.1%
7,500.0	\$ 17,124.25	\$ 16,611.75	\$ (273.16)	\$ (512.50)	-3.0%	\$ 23,627.53	\$ -	\$ 39.99	\$ 41,064.94	\$ 40,279.27	-1.9%

Assumptions:

Average usage = 609.4 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 5 OF 11  
WITNESS: C. M. GARRETT

**Industrial (Rate IGS)**  
meters > 5,000 cfh

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate Current Bill	Base Rate Proposed Bill	GLT Base Roll In	Increase (\$) [ B + C - A ]	Increase (%) [ D / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A-C+F+G+H]	Total Proposed Bill (\$) [B+F+G+H]	Increase (%) [(J - I) / I]
25.0	\$ 236.95	\$ 804.82	\$ (273.16)	\$ 294.71	124.4%	\$ 78.76	\$ -	\$ 39.99	\$ 628.87	\$ 923.57	46.9%
50.0	\$ 293.90	\$ 859.65	\$ (273.16)	\$ 292.59	99.6%	\$ 157.52	\$ -	\$ 39.99	\$ 764.57	\$ 1,057.16	38.3%
100.0	\$ 407.79	\$ 969.29	\$ (273.16)	\$ 561.50	137.7%	\$ 315.03	\$ -	\$ 39.99	\$ 1,035.98	\$ 1,324.31	27.8%
500.0	\$ 1,318.95	\$ 1,846.45	\$ (273.16)	\$ 527.50	40.0%	\$ 1,575.17	\$ -	\$ 39.99	\$ 3,207.28	\$ 3,461.61	7.9%
1,000.0	\$ 2,457.90	\$ 2,942.90	\$ (273.16)	\$ 485.00	19.7%	\$ 3,150.34	\$ -	\$ 39.99	\$ 5,921.40	\$ 6,133.23	3.6%
2,500.0	\$ 5,874.75	\$ 6,232.25	\$ (273.16)	\$ 357.50	6.1%	\$ 7,875.84	\$ -	\$ 39.99	\$ 14,063.75	\$ 14,148.08	0.6%
5,000.0	\$ 11,569.50	\$ 11,714.50	\$ (273.16)	\$ 145.00	1.3%	\$ 15,751.69	\$ -	\$ 39.99	\$ 27,634.35	\$ 27,506.18	-0.5%
7,500.0	\$ 17,264.25	\$ 17,196.75	\$ (273.16)	\$ (67.50)	-0.4%	\$ 23,627.53	\$ -	\$ 39.99	\$ 41,204.94	\$ 40,864.27	-0.8%

Assumptions:

Average usage = 609.4 Mcf per month  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 6 OF 11  
WITNESS: C. M. GARRETT

**As Available Gas Service (Rate AAGS)**

MCF	A	B	C	D	E	Billing Factors			I	J	K
	Base Rate	Base Rate	GLT	Increase	Increase	GSC	DSM	GLT	Total	Total	Increase
	Current	Proposed	Base	(\$)	(%)				Current	Proposed	(%)
	Bill	Bill	Roll In	[ B + C - A ]	[ D / A ]				Bill	Bill	[ (J - I) / I ]
									(\$)	(\$)	
									[A-C+F+G+H]	[B+F+G+H]	
500.0	\$ 750.45	\$ 1,032.20	\$ (3,033.15)	\$ (2,751.40)	-366.6%	\$ 657.28	\$ 13.53	\$ 444.08	\$ 4,898.50	\$ 2,147.09	-56.2%
1,000.0	\$ 1,100.90	\$ 1,564.40	\$ (3,033.15)	\$ (2,569.65)	-233.4%	\$ 1,314.56	\$ 27.06	\$ 444.08	\$ 5,919.76	\$ 3,350.11	-43.4%
5,000.0	\$ 3,904.50	\$ 5,822.00	\$ (3,033.15)	\$ 1,917.50	49.1%	\$ 6,572.81	\$ 135.31	\$ 444.08	\$ 14,089.86	\$ 12,974.20	-7.9%
7,500.0	\$ 5,656.75	\$ 8,483.00	\$ (3,033.15)	\$ 2,826.25	50.0%	\$ 9,859.22	\$ 202.96	\$ 444.08	\$ 19,196.17	\$ 18,989.26	-1.1%
10,000.0	\$ 7,409.00	\$ 11,144.00	\$ (3,033.15)	\$ 3,735.00	50.4%	\$ 13,145.63	\$ 270.61	\$ 444.08	\$ 24,302.48	\$ 25,004.32	2.9%
15,000.0	\$ 10,913.50	\$ 16,466.00	\$ (3,033.15)	\$ 5,552.50	50.9%	\$ 19,718.44	\$ 405.92	\$ 444.08	\$ 34,515.10	\$ 37,034.44	7.3%
20,000.0	\$ 14,418.00	\$ 21,788.00	\$ (3,033.15)	\$ 7,370.00	51.1%	\$ 26,291.25	\$ 541.22	\$ 444.08	\$ 44,727.71	\$ 49,064.55	9.7%
25,000.0	\$ 17,922.50	\$ 27,110.00	\$ (3,033.15)	\$ 9,187.50	51.3%	\$ 32,864.06	\$ 676.53	\$ 444.08	\$ 54,940.33	\$ 61,094.67	11.2%

Assumptions:

Average usage = 5,335 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
TYPE OF FILING:   X   ORIGINAL      UPDATED      REVISED  
WORKPAPER REFERENCE NO(S):                     

SCHEDULE N (Gas)  
PAGE 7 OF 11  
WITNESS: C. M. GARRETT

**Distributed Generation Gas Service (Rate DGGS)**

meters < 5,000 cfh

MCF	MCFD	A	B	C	D	E F G			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors GSC DSM GLT			Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
3.0	48.0	\$ 581.62	\$ 688.99	\$ 107.37	18.5%	\$ 12.33	\$ 0.56	\$ -	\$ 594.51	\$ 701.88	18.1%
5.0	48.0	\$ 582.28	\$ 689.59	\$ 107.31	18.4%	\$ 20.55	\$ 0.93	\$ -	\$ 603.76	\$ 711.07	17.8%
10.0	48.0	\$ 583.95	\$ 691.08	\$ 107.13	18.4%	\$ 41.10	\$ 1.85	\$ -	\$ 626.90	\$ 734.03	17.1%
20.0	48.0	\$ 587.28	\$ 694.07	\$ 106.79	18.2%	\$ 82.19	\$ 3.71	\$ -	\$ 673.18	\$ 779.97	15.9%
40.0	48.0	\$ 593.94	\$ 700.06	\$ 106.12	17.9%	\$ 164.39	\$ 7.41	\$ -	\$ 765.74	\$ 871.86	13.9%
60.0	48.0	\$ 600.59	\$ 706.04	\$ 105.45	17.6%	\$ 246.58	\$ 11.12	\$ -	\$ 858.29	\$ 963.74	12.3%
80.0	48.0	\$ 607.25	\$ 712.03	\$ 104.78	17.3%	\$ 328.78	\$ 14.82	\$ -	\$ 950.85	\$ 1,055.63	11.0%
100.0	48.0	\$ 613.91	\$ 718.01	\$ 104.10	17.0%	\$ 410.97	\$ 18.53	\$ -	\$ 1,043.41	\$ 1,147.51	10.0%

Assumptions:

- Average usage = 0.6 Mcf per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE N (Gas)  
PAGE 8 OF 11  
WITNESS: C. M. GARRETT

**Distributed Generation Gas Service (Rate DGGS)**

meters > 5,000 cfh

MCF	MCFD	A	B	C	D	E F G			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors GSC DSM GLT			Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
3.0	48.0	\$ 541.62	\$ 523.99	\$ (17.63)	-3.3%	\$ 12.33	\$ 0.56	\$ -	\$ 554.51	\$ 536.88	-3.2%
5.0	48.0	\$ 542.28	\$ 524.59	\$ (17.69)	-3.3%	\$ 20.55	\$ 0.93	\$ -	\$ 563.76	\$ 546.07	-3.1%
10.0	48.0	\$ 543.95	\$ 526.08	\$ (17.87)	-3.3%	\$ 41.10	\$ 1.85	\$ -	\$ 586.90	\$ 569.03	-3.0%
20.0	48.0	\$ 547.28	\$ 529.07	\$ (18.21)	-3.3%	\$ 82.19	\$ 3.71	\$ -	\$ 633.18	\$ 614.97	-2.9%
40.0	48.0	\$ 553.94	\$ 535.06	\$ (18.88)	-3.4%	\$ 164.39	\$ 7.41	\$ -	\$ 725.74	\$ 706.86	-2.6%
60.0	48.0	\$ 560.59	\$ 541.04	\$ (19.55)	-3.5%	\$ 246.58	\$ 11.12	\$ -	\$ 818.29	\$ 798.74	-2.4%
80.0	48.0	\$ 567.25	\$ 547.03	\$ (20.22)	-3.6%	\$ 328.78	\$ 14.82	\$ -	\$ 910.85	\$ 890.63	-2.2%
100.0	48.0	\$ 573.91	\$ 553.01	\$ (20.90)	-3.6%	\$ 410.97	\$ 18.53	\$ -	\$ 1,003.41	\$ 982.51	-2.1%

Assumptions:

Average usage = 0.6 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.

Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
 TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
 WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
 PAGE 9 OF 11  
 WITNESS: C. M. GARRETT

**Firm Transportation Service (Rate FT)**

MCF	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
1,000.0	\$ 980.20	\$ 992.80	\$ 12.60	1.3%	\$ -	\$ 156.74	\$ -	\$ 1,136.94	\$ 1,149.54	1.1%
5,000.0	\$ 2,701.00	\$ 2,764.00	\$ 63.00	2.3%	\$ -	\$ 783.72	\$ -	\$ 3,484.72	\$ 3,547.72	1.8%
10,000.0	\$ 4,852.00	\$ 4,978.00	\$ 126.00	2.6%	\$ -	\$ 1,567.43	\$ -	\$ 6,419.43	\$ 6,545.43	2.0%
12,500.0	\$ 5,927.50	\$ 6,085.00	\$ 157.50	2.7%	\$ -	\$ 1,959.29	\$ -	\$ 7,886.79	\$ 8,044.29	2.0%
15,000.0	\$ 7,003.00	\$ 7,192.00	\$ 189.00	2.7%	\$ -	\$ 2,351.15	\$ -	\$ 9,354.15	\$ 9,543.15	2.0%
25,000.0	\$ 11,305.00	\$ 11,620.00	\$ 315.00	2.8%	\$ -	\$ 3,918.58	\$ -	\$ 15,223.58	\$ 15,538.58	2.1%
50,000.0	\$ 22,060.00	\$ 22,690.00	\$ 630.00	2.9%	\$ -	\$ 7,837.17	\$ -	\$ 29,897.17	\$ 30,527.17	2.1%
75,000.0	\$ 32,815.00	\$ 33,760.00	\$ 945.00	2.9%	\$ -	\$ 11,755.75	\$ -	\$ 44,570.75	\$ 45,515.75	2.1%

Assumptions:

- Average usage = 14,057 Mcf per month
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:      BASE PERIOD  X  FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL      UPDATED      REVISED  
WORKPAPER REFERENCE NO(S):           

SCHEDULE N (Gas)  
PAGE 10 OF 11  
WITNESS: C. M. GARRETT

**Substitute Gas Sales Service (SGSS) (New Proposed Rate Schedule)**

MCF	MCFd	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G	H Total Current Bill (\$) [A]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
						Billing Factors			Billing Factors						
						GSC	DSM	GLT							
25.0	608.6	\$ -	\$ 4,110.34	\$ 4,110.34	N/A	\$ 85.01	\$ 0.14	\$ 5.83	\$ -	\$ -	\$ -	\$ 4,201.32	N/A		
50.0	608.6	\$ -	\$ 4,119.76	\$ 4,119.76	N/A	\$ 170.02	\$ 0.27	\$ 5.83	\$ -	\$ -	\$ -	\$ 4,295.88	N/A		
100.0	608.6	\$ -	\$ 4,138.59	\$ 4,138.59	N/A	\$ 340.04	\$ 0.54	\$ 5.83	\$ -	\$ -	\$ -	\$ 4,485.00	N/A		
500.0	608.6	\$ -	\$ 4,289.27	\$ 4,289.27	N/A	\$ 1,700.20	\$ 2.71	\$ 5.83	\$ -	\$ -	\$ -	\$ 5,998.01	N/A		
1,000.0	608.6	\$ -	\$ 4,477.62	\$ 4,477.62	N/A	\$ 3,400.39	\$ 5.41	\$ 5.83	\$ -	\$ -	\$ -	\$ 7,889.25	N/A		
2,500.0	608.6	\$ -	\$ 5,042.67	\$ 5,042.67	N/A	\$ 8,500.98	\$ 13.53	\$ 5.83	\$ -	\$ -	\$ -	\$ 13,563.01	N/A		
5,000.0	608.6	\$ -	\$ 5,984.42	\$ 5,984.42	N/A	\$ 17,001.95	\$ 27.07	\$ 5.83	\$ -	\$ -	\$ -	\$ 23,019.27	N/A		
7,500.0	608.6	\$ -	\$ 6,926.17	\$ 6,926.17	N/A	\$ 25,502.93	\$ 40.60	\$ 5.83	\$ -	\$ -	\$ -	\$ 32,475.53	N/A		

**Assumptions:**

New proposed rate schedule, one customer will transfer from rate schedule IGS to rate schedule SGSS.  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2016-00371**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED JUNE 30, 2018**

DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S): \_\_\_\_\_

SCHEDULE N (Gas)  
PAGE 11 OF 11  
WITNESS: C. M. GARRETT

**Local Gas Distribution Gas Service (LGDS) (New Proposed Rate Schedule)**

MCF	MCFd	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G	H Total Current Bill (\$) [A]	I Total Proposed Bill (\$) [B+D+E+F]	J Increase (%) [(I - H) / H]
						Billing Factors			Billing Factors						
						GSC	DSM	GLT							
25.0	608.6	\$ -	\$ 3,425.07	\$ 3,425.07	N/A	\$ 85.01	\$ 0.14	\$ 5.83	\$ -	\$ -	\$ -	\$ 3,516.05	N/A		
50.0	608.6	\$ -	\$ 3,426.04	\$ 3,426.04	N/A	\$ 170.02	\$ 0.27	\$ 5.83	\$ -	\$ -	\$ -	\$ 3,602.16	N/A		
100.0	608.6	\$ -	\$ 3,427.98	\$ 3,427.98	N/A	\$ 340.04	\$ 0.54	\$ 5.83	\$ -	\$ -	\$ -	\$ 3,774.39	N/A		
500.0	608.6	\$ -	\$ 3,443.50	\$ 3,443.50	N/A	\$ 1,700.20	\$ 2.71	\$ 5.83	\$ -	\$ -	\$ -	\$ 5,152.24	N/A		
1,000.0	608.6	\$ -	\$ 3,462.90	\$ 3,462.90	N/A	\$ 3,400.39	\$ 5.41	\$ 5.83	\$ -	\$ -	\$ -	\$ 6,874.53	N/A		
2,500.0	608.6	\$ -	\$ 3,521.10	\$ 3,521.10	N/A	\$ 8,500.98	\$ 13.53	\$ 5.83	\$ -	\$ -	\$ -	\$ 12,041.44	N/A		
5,000.0	608.6	\$ -	\$ 3,618.10	\$ 3,618.10	N/A	\$ 17,001.95	\$ 27.07	\$ 5.83	\$ -	\$ -	\$ -	\$ 20,652.95	N/A		
7,500.0	608.6	\$ -	\$ 3,715.10	\$ 3,715.10	N/A	\$ 25,502.93	\$ 40.60	\$ 5.83	\$ -	\$ -	\$ -	\$ 29,264.46	N/A		

Assumptions:

New proposed rate schedule.  
Billing Factors calculated as a unit charge based on forecast period revenues and volumes  
Calculations may vary from other schedules due to rounding

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 1 of 3**

**Description of Filing Requirement:**

*Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.*

*(1) Public postings.*

*(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.*

*(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:*

*1. A copy of the public notice; and*

*2. A hyperlink to the location on the commission's Web site where the case documents are available.*

*(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.*

*(2) Customer Notice.*

*(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.*

*(b) If a utility has more than twenty (20) customers, it shall provide notice by:*

*1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;*

*2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;*

*3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or*

*4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.*

*(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.*

*(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:*

*(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;*

*(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or*

*(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the*

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 2 of 3**

*notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.*

*(4) Notice Content. Each notice issued in accordance with this section shall contain:*

*(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;*

*(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;*

*(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;*

*(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;*

*(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);*

*(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;*

*(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;*

*(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;*

*(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and*

*(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.*

*(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.*

**Louisville Gas and Electric Company**  
**Case No. 2016-00371**  
**Forecasted Test Period Filing Requirements**  
**(Forecast Test Year 12ME 6/30/18; Base Period 12ME 2/28/17)**

**Filing Requirement**  
**807 KAR 5:001 Section 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 3 of 3**

**Response:**

Section 17(1)

A copy of the notice and application will be posted at 820 W. Broadway Street, Louisville, KY. LG&E will also make available on the Company website a copy of the public notice and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

LG&E will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

LG&E will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which LG&E filed its Application.

Section 17(4)

See LG&E's Application and a copy of the Certificate of Notice attached to LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

Not applicable to LG&E's Application.