

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(7)(q)
Sponsoring Witness: Christopher M. Garrett

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]. KU has not received any written communication from its independent auditor that there are any material weaknesses in KU's internal controls.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(7)(r)
Sponsoring Witness: Christopher M. Garrett

Description of Filing Requirement:

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

Response:

There are no quarterly reports to KU's stockholders during the period referenced.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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 new depreciation study for steam generation accounts only is included in the testimony and exhibits of John J. Spanos. For all other functional classes of property, please refer to the previous depreciation study on file with the Commission in Case No. 2016-00370, *In the Matter of: Application of Kentucky Utilities Company for an Adjustment of its Electric Rates and for Certificates of Public Convenience and Necessity.*

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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.

Computer Software, Programs, and Models

Supplier	Oracle Ebusiness Suite	PowerPlan	UI Planner	ABB	EPIS	R
Software / Program / Model	12.1.3	PowerPlan Version 2015.1.3.0	UI Planner 17.08.0	PROSYM 5.2.2.1	AuroraXMP V12.2.1034 using US_Canada_DB_2017_v1 database	3.5.0
Description and Use in Application	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.
Hardware Specifications	8 - Intel(R) Xeon(R) CPU E5-2690 v4 @ 2.60GHz	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
Operating System Specifications	Linux version 2.6.32-754.2.1.el6.x86_64 Red Hat Enterprise Linux Server release 6.3 (Santiago)	Windows Server 2008 R2 SP1	Windows 7 or higher Java Jdk6.0.24 or higher	Windows XP or Windows 7	Windows 7 or higher	Windows XP or Windows 7

Computer Software, Programs, and Models

Supplier	SAS	Itron	Palisade	Gannett Fleming Valuation and Rate Consultants, LLC	PeopleSoft	Adobe Acrobat
Software / Program / Model	9.4 Enterprise Guide 7.1	MetrixND 4.4	@Risk 5.5	Proprietary Model prepared by Gannett Fleming, Inc.	PeopleSoft version 9.2.26/PeopleTools version 8.56.10	Acrobat Pro 2017 Adobe Reader X 10.1.2 Adobe Acrobat XI
Description and Use in Application	SAS was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.	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.	Prepared the depreciation study.	Maintains Human Resource/Benefits information and calculates employee payroll.	Preserve and secure the layout of documents created in other applications.
Hardware Specifications	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	Personal or multimedia computer with 8 GB RAM	2 Application servers with 4 Intel Xeon CPU's and 16B of RAM and 2 Webservers with 2 Intel Xeon CPU's with 10GB or RAM.	Intel 2 GHz processor or greater
Operating System Specifications	Windows XP or Windows 7	Windows 2000/XP	Windows 95 or higher	Microsoft Office 365 Pro, Windows 10	Windows Server 2012 R2	Microsoft Windows 7 Enterprise

Computer Software, Programs, and Models

Supplier	Microsoft	Microsoft	Microsoft	Microsoft
Software / Program / Model	Excel - MicroSoft Office Professional Plus 2013	Word - MicroSoft Office Professional Plus 2013	PowerPoint - MicroSoft Office Professional Plus 2013	Access MicroSoft Office Professional Plus 2013
Description and Use in Application	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.
Hardware Specifications	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
Operating System Specifications	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(7)(u)
Sponsoring Witness: Christopher M. Garrett
Page 1 of 2

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 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 period and the 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:

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(7)(u)
Sponsoring Witness: Christopher M. Garrett
Page 2 of 2

- (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

Table of Contents

	<u>Page</u>
I. Introduction	4
II. Corporate Organization	4
Overview	
Utility Operations	
Service Companies	
Other Business Operations	
III. Transactions with Affiliates	7
IV. Description of Services	7
V. Cost Assignment Methods	24
VI. Time Distribution, Billing and Asset Transfer Policies	29
Overview	
Billing Policies	
Asset Transfers	
Time Distribution	

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>
Customer and Customer-Related Services				
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
Power Production and Generation Services				
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
Transmission Operations & Services				
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
Energy Supply and Analysis Services				
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
Distribution Operations Services				
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		
Financial Planning and Budgeting Services				
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
Controller Organization Services				
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
Corporate Tax and Payroll Organization Services				
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
Audit Services				
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
Sarbanes-Oxley Compliance Services				

<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
Treasury Services				
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.			
Supply Chain and Logistics Services				
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>
IT Services				
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
Compliance, Legal, and Environmental Affairs Services				
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>
Compliance	<p>regulatory law, contract law, litigation, environmental law and intellectual property law, evaluating legal claims and managing legal fees for outside counsel.</p> <p>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.</p>	Number of Employees Ratio; Total Utility Plant Assets Ratio	Ongoing	A
Environmental Affairs	<p>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.</p>	Electric Peak Load Ratio	Frequent	R
Regulatory Affairs and Government Affairs Management Services				
Regulatory Affairs	<p>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.</p>	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
Corporate Communications and Public Affairs Management Services				
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
Operating Services				
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
Transportation Services				
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>
	managing repair and maintenance of vehicles and procuring vehicles			
HR Services				
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
Executive Management Services				
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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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 1st 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.

**AMENDED AND RESTATED
POWER SUPPLY SYSTEM AGREEMENT**

Between

Louisville Gas and Electric Company

And

Kentucky Utilities Company

March 2, 2018

TABLE OF CONTENTS

ARTICLE I – Term of Agreement

- 1.1 Effective Date
- 1.2 Periodic Review

ARTICLE II – Definitions

- 2.1 Agreement
- 2.2 Ancillary Services
- 2.3 Capacity
- 2.4 Company Demand
- 2.5 Company Load Responsibility
- 2.6 Company Operating Capability
- 2.7 Company Peak Demand
- 2.8 Economic Dispatch
- 2.9 Energy
- 2.10 Generating Unit
- 2.11 Good Utility Practice
- 2.12 Hour
- 2.13 Incremental Energy Cost
- 2.14 Internal Economy Energy
- 2.15 Joint Unit
- 2.16 LG&E/KU Open Access Transmission Tariff
- 2.17 Margin
- 2.18 Margin on Energy Sales
- 2.19 Month
- 2.20 Operating Committee
- 2.21 Own Load
- 2.22 Power Supply Center
- 2.23 Power System Resources
- 2.24 System
- 2.25 System Demand
- 2.26 Transmission System
- 2.27 Variable Cost
- 2.28 Year

ARTICLE III – Objectives

- 3.1 Purpose

ARTICLE IV – Operating Committee

- 4.1. Operating Committee
- 4.2 Responsibilities of the Operating Committee
- 4.3 Delegation and Acceptance of Authority
- 4.4 Reporting
- 4.5 Expenses

ARTICLE V – Generation Planning

5.1 Generation Planning

ARTICLE VI – Coordinated Operation

6.1 Operation of the Combined System

6.2 Communications Facilities and Other Facilities

ARTICLE VII – Off-System Capacity and Energy Sales and Purchases

7.1 Revenues from Off-System Sales

7.2 Charges for Pre-Merger Off-System Demand Purchases

7.3 Charges for Post-Merger Off-System Purchases

7.4 Energy Sales and Purchases Off-System

ARTICLE VIII – Inter-Company Energy Exchanges and Capacity Purchases

8.1 Energy Exchanges Between the Companies

8.2 Energy Exchange Pricing

ARTICLE IX – Power Supply Center

9.1 Power Supply Center

9.2 Expenses

ARTICLE X – General

10.1 Regulatory Authorization

10.2 Effect on Other Agreements

10.3 Schedules

10.4 Measurements

10.5 Billings

10.6 Waivers

10.7 Successors and Assigns; No Third Party Beneficiary

10.8 Amendment

10.9 Independent Contractors

10.10 Responsibility and Liability

SCHEDULES

A Joint Unit

B Distribution of Margin for Off-System Sales and Cost for Energy Purchases

C Payments and Receipts for Internal Economy Energy Exchanges Between the Companies

D Distribution of Operating Expenses of the Power Supply Center

AMENDED AND RESTATED
POWER SUPPLY SYSTEM AGREEMENT

Between

Louisville Gas and Electric Company

and

Kentucky Utilities Company

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

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

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

WHEREAS, the Companies entered into a Power Supply System Agreement, dated May 4, 1998, which set forth the terms to 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;

WHEREAS, since the merger LG&E and KU have been operating as a single interconnected and centrally dispatched system and through coordinated planning, construction, operation, and maintenance of their electric supply facilities;

WHEREAS, due to certain changes since 1998 the Power Supply System Agreement needs to be updated and modified to reflect current operations;

NOW, THEREFORE, the Companies mutually agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.1 Effective Date

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

1.2 Periodic Review

This Agreement will be reviewed periodically by the 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.

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.
- 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.

- 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. LG&E-KU Open Access Transmission Tariff shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.
- 2.17. Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.
- 2.18. 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.
- 2.19. Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard 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.
- 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. System shall mean the coordinated electric generation facilities of the Companies.
- 2.25. System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.
- 2.26. Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the LG&E-KU Open Access Transmission Tariff.
- 2.27. Variable Cost shall be a Company's incremental generation or purchased Energy cost.
- 2.28. Year shall be a calendar year.

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 senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for power supply and generation dispatch functions (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating Committee activities or otherwise. 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.

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.

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 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 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:

- (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.

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

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. Billing

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.

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 hereto from. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

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

LOUISVILLE GAS AND ELECTRIC COMPANY
By: *Lonnie E. Bellar*
Name: Lonnie E. Bellar
Title: SVP Ops

KENTUCKY UTILITIES COMPANY
By: *Lonnie E. Bellar*
Name: Lonnie E. Bellar
Title: SVP Ops

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 thru the Capital and Investment Review Policy (or successor policy) of LG&E and KU Energy LLC. 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.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

SCHEDULE B

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

1. Purpose

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: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

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: 

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: 

Name: Lonnie E. Bellar

Title: SVP Ops

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: Lonnie E. Bellar
Name: Lonnie E. Bellar
Title: SUP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar
Name: Lonnie E. Bellar
Title: SUP Ops

Kentucky Utilities Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
Calendar Year 2015¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	3,242	9,752,065	(51,183)			9,704,124
	CONTRACT RATIO - LG&E, KU (coal)	785	968,685	55			969,524
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		4,474				4,474
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		2,110				2,110
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE		373,631				373,631
	DIRECT ²	96,771	508,477,528	23,523,974	7,444,962		539,543,236
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		1,823,876	(2,083)			1,821,793
	GENERATION RATIO - LG&E & KU	53	6,456,513	6,662			6,463,228
	INSURANCE COST BASED ALLOCATOR						-
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,655,948	135			1,656,084
	NUMBER OF CUSTOMERS RATIO	8,494	30,088,158	44,667			30,141,319
	NUMBER OF EMPLOYEES RATIO	319	54,772,915	780,172	118,202		55,671,608
	NUMBER OF METERS RATIO		605,600	229			605,829
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		454,333	7			454,340
	OWNERSHIP %		6,725,236	229,539,011			236,264,247
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			51,825,984			51,825,984
	REVENUE RATIO - LG&E & KU	430	2,636,395	268			2,637,093
	TOTAL ASSETS RATIO		3,339,938	(724)			3,339,214
	TOTAL UTILITY PLANT ASSETS RATIO		10,421,673	206,358			10,628,030
	TRANSMISSION RATIO	2,209	13,466,100	417,296			13,885,606
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	62	721,519	440,426			1,162,007
	Grand Total	112,367	652,746,695	306,731,253	7,563,164	-	967,153,480
Calendar Year 2016¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	5,273	11,268,935	3,093			11,277,301
	CONTRACT RATIO - LG&E, KU (coal)		698,895	135			699,030
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		380,956				380,956
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		8,963				8,963
	DIRECT ²	38,321	464,519,635	20,359,359	25,622,566		510,539,882
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		2,297,640	438			2,298,078
	FACILITIES RATIO		4,674,096				4,674,096
	GENERATION RATIO - LG&E & KU	788	7,858,684	5,330			7,864,802
	NETWORK USERS RATIO	(1,282)	28,519,646	310,574			28,828,938
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		1,815,060	488			1,815,548
	NUMBER OF CUSTOMERS RATIO		43,303,550	222,691			43,526,241
	NUMBER OF EMPLOYEES RATIO	1,243	20,200,569	686,503			20,888,316
	NUMBER OF METERS RATIO		763,979	151			764,130
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		485,902	87			485,989
	OWNERSHIP %		2,368,313	280,471,321			282,839,634
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			38,114,690			38,114,690
	REVENUE RATIO - LG&E & KU	2,700	3,299,428	51			3,302,179
	TOTAL ASSETS RATIO		3,454,141	1,668			3,455,809
	TOTAL UTILITY PLANT ASSETS RATIO	788	12,199,740	1,162,840			13,363,368
	TRANSMISSION RATIO	1,650	18,895,344	477,618			19,374,612
	ULTIMATE USERS RATIO		23,318				23,318
	VEHICLE COST ALLOCATION RATIO		379,620	444,506			824,126
	Grand Total	49,480	627,416,415	342,261,543	25,622,566	-	995,350,004

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities 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 EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
Calendar Year 2015¹									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	9,704,124							9,704,124
	CONTRACT RATIO - LG&E, KU (coal)	969,524							969,524
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO	4,474							4,474
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	2,110							2,110
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE	373,631							373,631
	DIRECT ²	539,543,236		10,986,983	14,455	594,196		147,868	551,286,739
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,821,793							1,821,793
	GENERATION RATIO - LG&E & KU	6,463,228							6,463,228
	INSURANCE COST BASED ALLOCATOR	-				343,186			343,186
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,656,084							1,656,084
	NUMBER OF CUSTOMERS RATIO	30,141,319							30,141,319
	NUMBER OF EMPLOYEES RATIO	55,671,608							55,671,608
	NUMBER OF METERS RATIO	605,829							605,829
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	454,340							454,340
	OWNERSHIP %	236,264,247							236,264,247
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	51,825,984							51,825,984
	REVENUE RATIO - LG&E & KU	2,637,093							2,637,093
	TOTAL ASSETS RATIO	3,339,214							3,339,214
	TOTAL UTILITY PLANT ASSETS RATIO	10,628,030							10,628,030
	TRANSMISSION RATIO	13,885,606							13,885,606
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	1,162,007							1,162,007
	Grand Total	967,153,480	-	10,986,983	14,455	937,382	-	147,868	979,240,168
Calendar Year 2016¹									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	11,277,301							11,277,301
	CONTRACT RATIO - LG&E, KU (coal)	699,030							699,030
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	380,956							380,956
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	8,963							8,963
	DIRECT ²	510,539,882	1,222	(28,504)		2,707,820			513,220,420
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	2,298,078							2,298,078
	FACILITIES RATIO	4,674,096							4,674,096
	GENERATION RATIO - LG&E & KU	7,864,802							7,864,802
	NETWORK USERS RATIO	28,828,938							28,828,938
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,815,548							1,815,548
	NUMBER OF CUSTOMERS RATIO	43,526,241							43,526,241
	NUMBER OF EMPLOYEES RATIO	20,888,316							20,888,316
	NUMBER OF METERS RATIO	764,130							764,130
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	485,989							485,989
	OWNERSHIP %	282,839,634							282,839,634
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	38,114,690							38,114,690
	REVENUE RATIO - LG&E & KU	3,302,179							3,302,179
	TOTAL ASSETS RATIO	3,455,809							3,455,809
	TOTAL UTILITY PLANT ASSETS RATIO	13,363,368							13,363,368
	TRANSMISSION RATIO	19,374,612							19,374,612
	ULTIMATE USERS RATIO	23,318							23,318
	VEHICLE COST ALLOCATION RATIO	824,126							824,126
	Grand Total	995,350,004	1,222	(28,504)	-	2,707,820	-	-	998,030,542

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
Calendar Year 2017¹							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	200	12,794,076	3,088			12,797,365
	CONTRACT RATIO - LG&E, KU (coal)		701,629	80			701,709
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		48,559				48,559
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		1,249				1,249
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		340,671				340,671
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		444,732	8,617			453,349
	DIRECT ²	459	430,492,800	16,278,066	35,921,849		482,693,174
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		2,884,970	751			2,885,721
	FACILITIES RATIO		1,865,485				1,865,485
	GENERATION RATIO - LG&E & KU		7,646,272	22,750			7,669,022
	NETWORK USERS RATIO		28,888,415	629,834			29,518,250
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,140,444	176			2,140,620
	NUMBER OF CUSTOMERS RATIO		46,696,354	213,511			46,909,865
	NUMBER OF EMPLOYEES RATIO	38	16,622,994	380,465			17,003,497
	NUMBER OF EMPLOYEES RATIO/DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE			309,663			309,663
	NUMBER OF METERS RATIO		825,928	224			826,152
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		405,602	86			405,688
	OWNERSHIP %		1,802,943	308,664,221			310,467,164
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			44,582,842			44,582,842
	REVENUE RATIO - LG&E & KU	165	3,314,704	106			3,314,976
	TOTAL ASSETS RATIO		4,188,206	2,981			4,191,187
	TOTAL UTILITY PLANT ASSETS RATIO	20	11,424,692	655,884			12,080,595
	TRANSMISSION RATIO	29	17,722,211	478,294			18,200,534
	ULTIMATE USERS RATIO		(8,521)				(8,521)
	VEHICLE COST ALLOCATION RATIO		486,391	387,782			874,173
	Grand Total	912	591,730,805	372,619,423	35,921,849	-	1,000,272,989

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities 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 EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
Calendar Year 2017¹									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	12,797,365							12,797,365
	CONTRACT RATIO - LG&E, KU (coal)	701,709							701,709
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	48,559							48,559
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	1,249							1,249
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	340,671							340,671
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	453,349							453,349
	DIRECT ²	482,693,174	2,028	421,429		3,836,880			486,953,510
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	2,885,721							2,885,721
	FACILITIES RATIO	1,865,485							1,865,485
	GENERATION RATIO - LG&E & KU	7,669,022							7,669,022
	NETWORK USERS RATIO	29,518,250							29,518,250
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,140,620							2,140,620
	NUMBER OF CUSTOMERS RATIO	46,909,865							46,909,865
	NUMBER OF EMPLOYEES RATIO	17,003,497							17,003,497
	NUMBER OF EMPLOYEES RATIO/DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	309,663							309,663
	NUMBER OF METERS RATIO	826,152							826,152
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	405,688							405,688
	OWNERSHIP %	310,467,164							310,467,164
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	44,582,842							44,582,842
	REVENUE RATIO - LG&E & KU	3,314,976							3,314,976
	TOTAL ASSETS RATIO	4,191,187							4,191,187
	TOTAL UTILITY PLANT ASSETS RATIO	12,080,595							12,080,595
	TRANSMISSION RATIO	18,200,534							18,200,534
	ULTIMATE USERS RATIO	(8,521)							(8,521)
	VEHICLE COST ALLOCATION RATIO	874,173							874,173
	Grand Total	1,000,272,989	2,028	421,429	-	3,836,880	-	-	1,004,533,325

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities Company
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Louisville Gas & Electric Company	LG&E and KU Energy LLC	LG&E and KU Marketing Inc.	Subtotal
Base Period¹:							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	25,817	15,096,437	5,709			15,127,963
	CONTRACT RATIO - LG&E, KU (coal)		1,016,746				1,016,746
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		385,923				385,923
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		37,728				37,728
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		91,263				91,263
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		660,593	2,864			663,457
	DIRECT ²	417	38,275,775	1,160,567			39,436,759
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		3,148,550	221			3,148,771
	FACILITIES RATIO		1,437,994	224,801			1,662,795
	GENERATION RATIO - LG&E & KU		6,695,561	1,772			6,697,334
	NETWORK USERS RATIO		28,168,290	639,831			28,808,121
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,916,739	273			2,917,011
	NUMBER OF CUSTOMERS RATIO		43,898,940	138,163			44,037,103
	NUMBER OF EMPLOYEES RATIO	10,733	16,447,526	171,377			16,629,636
	NUMBER OF EMPLOYEES RATIO/DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE			26,954			26,954
	NUMBER OF METERS RATIO		938,659	2,868			941,527
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	1	408,617	184			408,802
	OWNERSHIP %		5,349,516	55,669,484			61,019,001
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			33,171,036			33,171,036
	REVENUE RATIO - LG&E & KU		7,113,481	638,860			7,752,341
	TOTAL ASSETS RATIO		3,439,529	695			3,440,224
	TOTAL UTILITY PLANT ASSETS RATIO		11,528,403	167,922			11,696,325
	TRANSMISSION RATIO		15,886,973	24,165			15,911,138
	ULTIMATE USERS RATIO		(32)				(32)
	VEHICLE COST ALLOCATION RATIO		394,965	31,631			426,596
	Grand Total	36,968	203,338,176	92,079,377	-	-	295,454,521
Forecasted Test Period¹:							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES		22,663,869				22,663,869
	CONTRACT RATIO - LG&E, KU (coal)		1,401,702				1,401,702
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		426,359				426,359
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		65,538				65,538
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		546,530				546,530
	DIRECT ²		49,660,838	819,524			50,480,363
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		4,091,068				4,091,068
	FACILITIES RATIO		2,307,213	399,240			2,706,453
	GENERATION RATIO - LG&E & KU		5,171,444				5,171,444
	NETWORK USERS RATIO		28,917,698	430,418			29,348,116
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		3,476,990				3,476,990
	NUMBER OF CUSTOMERS RATIO		41,494,666				41,494,666
	NUMBER OF EMPLOYEES RATIO		20,080,223				20,080,223
	NUMBER OF METERS RATIO		998,026				998,026
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		620,495				620,495
	OWNERSHIP %		2,314,032	79,994,273			82,308,305
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			38,458,840			38,458,840
	REVENUE RATIO - LG&E & KU		3,732,533				3,732,533
	TOTAL ASSETS RATIO		3,748,903				3,748,903
	TOTAL UTILITY PLANT ASSETS RATIO		13,880,895	58,392			13,939,287
	TRANSMISSION RATIO		15,880,978				15,880,978
	Grand Total	-	221,480,003	120,160,688	-	-	341,640,691

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities 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 EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
Base Period¹:									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	15,127,963							15,127,963
	CONTRACT RATIO - LG&E, KU (coal)	1,016,746							1,016,746
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	385,923							385,923
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	37,728							37,728
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	91,263							91,263
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	663,457							663,457
	DIRECT ²	39,436,759				2,649,004	1,184		42,086,948
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	3,148,771							3,148,771
	FACILITIES RATIO	1,662,795							1,662,795
	GENERATION RATIO - LG&E & KU	6,697,334							6,697,334
	NETWORK USERS RATIO	28,808,121							28,808,121
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,917,011							2,917,011
	NUMBER OF CUSTOMERS RATIO	44,037,103							44,037,103
	NUMBER OF EMPLOYEES RATIO	16,629,636							16,629,636
	NUMBER OF EMPLOYEES RATIO/DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	26,954							26,954
	NUMBER OF METERS RATIO	941,527							941,527
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	408,802							408,802
	OWNERSHIP %	61,019,001							61,019,001
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	33,171,036							33,171,036
	REVENUE RATIO - LG&E & KU	7,752,341							7,752,341
	TOTAL ASSETS RATIO	3,440,224							3,440,224
	TOTAL UTILITY PLANT ASSETS RATIO	11,696,325							11,696,325
	TRANSMISSION RATIO	15,911,138							15,911,138
	ULTIMATE USERS RATIO	(32)							(32)
	VEHICLE COST ALLOCATION RATIO	426,596							426,596
	Grand Total	295,454,521	-	-	-	2,649,004	1,184	-	298,104,710
Forecasted Test Period¹:									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	22,663,869							22,663,869
	CONTRACT RATIO - LG&E, KU (coal)	1,401,702							1,401,702
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	426,359							426,359
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	65,538							65,538
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	546,530							546,530
	DIRECT ²	50,480,363				2,840,391			53,320,754
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	4,091,068							4,091,068
	FACILITIES RATIO	2,706,453							2,706,453
	GENERATION RATIO - LG&E & KU	5,171,444							5,171,444
	NETWORK USERS RATIO	29,348,116							29,348,116
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	3,476,990							3,476,990
	NUMBER OF CUSTOMERS RATIO	41,494,666							41,494,666
	NUMBER OF EMPLOYEES RATIO	20,080,223							20,080,223
	NUMBER OF METERS RATIO	998,026							998,026
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	620,495							620,495
	OWNERSHIP %	82,308,305							82,308,305
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	38,458,840							38,458,840
	REVENUE RATIO - LG&E & KU	3,732,533							3,732,533
	TOTAL ASSETS RATIO	3,748,903							3,748,903
	TOTAL UTILITY PLANT ASSETS RATIO	13,939,287							13,939,287
	TRANSMISSION RATIO	15,880,978							15,880,978
	Grand Total	341,640,691	-	-	-	2,840,391	-	-	344,481,083

¹Actual dollars presented for calendar year 2015 through 2017 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.

²Includes directly assignable and directly attributable costs. Charges received from PPL are directly assignable or directly attributable to its Kentucky subsidiaries. Charges from PPL passing through LG&E and KU Services Company to other affiliated companies, including KU, undergo further allocation consisting of direct attribution or indirect cost assignment methods described in the Cost Allocation Manual on file in Tab 51, Section 16(7)(u)(1).

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(7)(v)
Sponsoring Witness: W. 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.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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 KU's Application.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE

DESCRIPTION

A

OVERALL FINANCIAL SUMMARY

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

OVERALL FINANCIAL SUMMARY

BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 KENTUCKY JURISDICTION	J	3,744,998,304	4,099,135,883
2	ADJUSTED OPERATING INCOME	C-1	258,779,791	225,740,344
3	EARNED RATE OF RETURN (2 / 1)		6.91%	5.51%
4	REQUIRED RATE OF RETURN	J	7.43%	7.56%
5	REQUIRED OPERATING INCOME (1 x 4)		278,356,066	309,857,872
6	OPERATING INCOME DEFICIENCY (5 - 2)		19,576,275	84,117,528
7	GROSS REVENUE CONVERSION FACTOR	H	1.339356	1.339356
8	REVENUE DEFICIENCY (6 x 7)		26,219,603	112,663,325
9	REVENUE INCREASE REQUESTED	C-1		112,459,859
10	ADJUSTED OPERATING REVENUES	C-1		1,447,651,427
11	REVENUE REQUIREMENTS (9 + 10)			<u>1,560,111,287</u>

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED APRIL 30, 2020

<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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2018
AS OF APRIL 30, 2020

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	7,291,034,407	7,719,113,381
2	Property Held for Future Use	B-2.6	1,538,145	1,561,634
3	Accumulated Depreciation and Amortization	B-3	<u>(2,833,816,109)</u>	<u>(2,974,075,465)</u>
4	Net Plant in Service (Lines 1+2+3)		4,458,756,443	4,746,599,550
5	Construction Work in Progress	B-4	<u>65,060,093</u>	<u>134,479,318</u>
6	Net Plant (Lines 4+5)		4,523,816,537	4,881,078,868
7	Cash Working Capital Allowance	B-5	52,828,915	94,636,138
8	Other Working Capital Allowances	B-5	124,398,073	130,931,331
9	Customer Advances for Construction	B-6	(951,647)	(951,647)
10	Deferred Income Taxes	B-6	(939,222,681)	(976,331,381)
11	Investment Tax Credits	B-6	(79,747,726)	(84,144,327)
12	Other Items	B-6	<u>-</u>	<u>-</u>
13	Rate Base (Lines 6 through 12)		<u><u>3,681,121,471</u></u>	<u><u>4,045,218,983</u></u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2018

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

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

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
ELECTRIC:						
1	INTANGIBLE PLANT	131,849,260	89.026%	117,379,630	-	117,379,630
2	STEAM PRODUCTION	5,326,219,720	86.993%	4,633,420,488	(1,403,973,208)	3,229,447,280
3	HYDO PRODUCTION	43,789,405	87.461%	38,298,646	(566,185)	37,732,461
4	OTHER PRODUCTION	1,037,948,072	87.253%	905,635,888	(356,823)	905,279,065
5	TRANSMISSION	1,077,592,104	90.057%	970,442,113	(527,182)	969,914,931
6	DISTRIBUTION	1,949,975,264	94.773%	1,848,050,385	(3,503,404)	1,844,546,981
7	GENERAL	<u>214,124,878</u>	90.848%	<u>194,528,811</u>	<u>(7,794,751)</u>	<u>186,734,060</u>
8	TOTAL ELECTRIC	<u><u>9,781,498,702</u></u>		<u><u>8,707,755,962</u></u>	<u><u>(1,416,721,555)</u></u>	<u><u>7,291,034,407</u></u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF APRIL 30, 2020

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

SCHEDULE B-2
PAGE 2 OF 2
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	98,003,566	93.504%	91,637,124	-	91,637,124
2	STEAM PRODUCTION	5,462,761,443	93.544%	5,110,063,073	(1,691,788,002)	3,418,275,071
3	HYDO PRODUCTION	43,871,798	93.703%	41,109,083	(605,372)	40,503,711
4	OTHER PRODUCTION	1,069,355,633	93.668%	1,001,640,160	(381,520)	1,001,258,640
5	TRANSMISSION	1,141,908,578	90.519%	1,033,643,289	(527,182)	1,033,116,107
6	DISTRIBUTION	2,034,553,849	94.888%	1,930,555,244	(3,502,673)	1,927,052,570
7	GENERAL	<u>228,327,260</u>	94.277%	<u>215,259,864</u>	<u>(7,989,706)</u>	<u>207,270,158</u>
8	TOTAL ELECTRIC	<u><u>10,078,782,127</u></u>		<u><u>9,423,907,836</u></u>	<u><u>(1,704,794,455)</u></u>	<u><u>7,719,113,381</u></u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2018

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 \$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	44,456	89.021%	39,575	-	39,575
3	302	Franchises and Consents	55,919	100.000%	55,919	-	55,919
4	303	Misc Intangible Plant	<u>131,748,886</u>	89.021%	<u>117,284,136</u>	-	<u>117,284,136</u>
5		Total Intangible Plant	131,849,260		117,379,630	-	117,379,630
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	24,447,348	87.674%	21,433,853	(11,433,510)	10,000,343
8	311	Structures and Improvements	357,469,338	86.793%	310,258,004	(21,527,423)	288,730,581
9	312	Boiler Plant Equipment	4,100,320,140	87.021%	3,568,124,883	(1,165,778,444)	2,402,346,440
9	313	Engines and engine-driven generators	-		-	-	-
10	314	Turbogenerator Units	354,730,547	86.672%	307,453,095	-	307,453,095
11	315	Accessory Electric Equipment	253,604,406	86.661%	219,774,949	(31,468,297)	188,306,652
12	316	Misc Power Plant Equip	38,271,210	87.085%	33,328,556	(718,386)	32,610,170
13	317	ARO Cost Steam Production	<u>197,376,731</u>	87.674%	<u>173,047,148</u>	<u>(173,047,148)</u>	<u>-</u>
14		Total Electric Steam Production	5,326,219,720		4,633,420,488	(1,403,973,208)	3,229,447,280
15		<u>Electric Hydro Production</u>					
16	330	Land and Land Rights	855,636	87.674%	750,167	-	750,167
17	331	Structures and Improvements	4,409,838	87.674%	3,866,261	-	3,866,261
18	332	Reservoirs, Dams, and Water	21,885,646	87.501%	19,150,261	-	19,150,261
19	333	Water Wheels, Turbines, Generators	14,046,742	87.308%	12,263,985	-	12,263,985
20	334	Accessory Electric Equipment	1,381,871	87.427%	1,208,129	-	1,208,129
21	335	Misc Power Plant Equipment	329,374	87.455%	288,055	-	288,055
22	336	Roads, Railroads, and Bridges	234,509	87.674%	205,602	-	205,602
23	337	ARO Cost Hydro Production	<u>645,788</u>	87.674%	<u>566,185</u>	<u>(566,185)</u>	<u>-</u>
24		Total Electric Hydro Production	43,789,405		38,298,646	(566,185)	37,732,461
25		<u>Electric Other Production</u>					
26	340	Land and Land Rights	903,501	87.674%	792,131	-	792,131
27	341	Structures and Improvements	87,151,599	87.113%	75,920,103	-	75,920,103
28	342	Fuel Holders, Producers, Accessories	63,105,948	87.505%	55,221,015	-	55,221,015
29	343	Prime Movers	665,384,578	87.252%	580,562,760	-	580,562,760

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2018

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
			\$		\$	\$	\$
30	344	Generators	132,379,837	87.200%	115,434,715	-	115,434,715
31	345	Accessory Electric Equipment	78,850,597	87.275%	68,816,944	-	68,816,944
32	346	Misc Power Plant Equipment	9,765,021	87.367%	8,531,395	-	8,531,395
33	347	ARO Cost Other Production	406,991	87.674%	356,823	(356,823)	-
34		Total Electric Other Production	1,037,948,072		905,635,888	(356,823)	905,279,065
35		Electric Transmission					
36	350	Land and Land Rights	32,027,218	89.487%	28,660,253	-	28,660,253
37	352	Structures and Improvements	29,626,095	89.636%	26,555,599	-	26,555,599
38	353	Station Equipment	351,535,337	89.100%	313,217,067	-	313,217,067
39	354	Towers and Fixtures	78,033,094	91.754%	71,598,563	-	71,598,563
40	355	Poles and Fixtures	394,381,289	91.983%	362,765,362	-	362,765,362
41	356	OH Conductors and Devices	189,689,394	87.222%	165,450,821	-	165,450,821
42	357	Underground Conduit	448,760	95.323%	427,774	-	427,774
43	358	UG Conductors and Devices	1,299,593	95.375%	1,239,492	-	1,239,492
44	359	ARO Cost Elec Transmission	551,324	95.621%	527,182	(527,182)	-
45		Total Electric Transmission	1,077,592,104		970,442,113	(527,182)	969,914,931
46		Electric Distribution					
47	360	Land and Land Rights	9,992,760	91.770%	9,170,312	-	9,170,312
48	361	Structures and Improvements	20,991,929	94.603%	19,859,093	-	19,859,093
49	362	Station Equipment	240,372,655	95.077%	228,539,460	-	228,539,460
50	364	Poles, Towers, and Fixtures	413,003,102	92.623%	382,536,730	(24,574)	382,512,156
51	365	OH Conductors and Devices	409,364,981	93.150%	381,324,827	(21,983)	381,302,845
52	366	Underground Conduit	2,390,106	100.000%	2,390,106	(171,003)	2,219,104
53	367	UG Conductors and Devices	208,147,256	97.746%	203,455,536	(1,296,224)	202,159,312
54	368	Line Transformers	321,609,358	96.539%	310,480,032	-	310,480,032
55	369	Services	114,503,752	94.888%	108,650,550	-	108,650,550
56	370	Meters	81,031,784	94.904%	76,902,709	(1,331,334)	75,571,375
57	371	Install on Customer Premise	148,818	100.000%	148,818	-	148,818
58	373	Street Lighting / Signal Systems	127,760,475	97.005%	123,933,924	-	123,933,924
59	374	ARO Cost Elec Distribution	658,287	100.000%	658,287	(658,287)	-
60		Total Electric Distribution	1,949,975,264		1,848,050,385	(3,503,404)	1,844,546,981

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2018

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

SCHEDULE B-2.1

PAGE 3 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
61		Electric General Plant					
62	389	Land and Land Rights	4,121,174	90.503%	3,729,802	-	3,729,802
63	390	Structures and Improvements	69,620,714	90.503%	63,009,095	-	63,009,095
64	391	Office Furniture and Equipment	46,306,303	90.503%	41,908,766	-	41,908,766
65	392	Transportation Equipment	7,538,272	90.503%	6,822,390	(17,561)	6,804,829
66	393	Stores Equipment	951,537	90.503%	861,173	-	861,173
67	394	Tools, Shop, and Garage Equipment	15,400,127	90.503%	13,937,635	-	13,937,635
68	395	Laboratory Equipment	-		-	-	-
69	396	Power Operated Equipment	4,137,907	90.503%	3,744,946	-	3,744,946
70	397	Communication Equipment	66,048,844	91.622%	60,515,003	(7,777,190)	52,737,813
71	398	Miscellaneous Equipment	-	90.503%	-	-	-
72		Total Electric General Plant	214,124,878		194,528,811	(7,794,751)	186,734,060
73		TOTAL ELECTRIC PLANT IN SERVICE	<u>9,781,498,702</u>		<u>8,707,755,962</u>	<u>(1,416,721,555)</u>	<u>7,291,034,407</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISIED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$		\$	\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	44,456	93.500%	41,566	-	41,566
3	302	Franchises and Consents	55,919	100.000%	55,919	-	55,919
4	303	Misc Intangible Plant	97,903,191	93.500%	91,539,639	-	91,539,639
5		Total Intangible Plant	98,003,566		91,637,124	-	91,637,124
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	24,447,348	93.742%	22,917,336	(12,224,848)	10,692,488
8	311	Structures and Improvements	356,416,650	93.448%	333,063,721	(23,178,066)	309,885,655
9	312	Boiler Plant Equipment	4,270,987,467	93.568%	3,996,293,617	(1,454,555,997)	2,541,737,620
9	313	Engines and engine-driven generators	-		-	-	-
10	314	Turbogenerator Units	335,160,961	93.338%	312,831,057	-	312,831,057
11	315	Accessory Electric Equipment	253,792,341	93.374%	236,976,294	(33,906,131)	203,070,163
12	316	Misc Power Plant Equip	43,646,023	93.548%	40,829,785	(771,696)	40,058,089
13	317	ARO Cost Steam Production	178,310,652	93.742%	167,151,264	(167,151,264)	-
14		Total Electric Steam Production	5,462,761,443		5,110,063,073	(1,691,788,002)	3,418,275,071
15		<u>Electric Hydro Production</u>					
16	330	Land and Land Rights	855,636	93.742%	802,087	-	802,087
17	331	Structures and Improvements	4,492,232	93.742%	4,211,090	-	4,211,090
18	332	Reservoirs, Dams, and Water	21,885,646	93.710%	20,509,144	-	20,509,144
19	333	Water Wheels, Turbines, Generators	14,046,742	93.676%	13,158,363	-	13,158,363
20	334	Accessory Electric Equipment	1,381,871	93.697%	1,294,772	-	1,294,772
21	335	Misc Power Plant Equipment	329,374	93.639%	308,423	-	308,423
22	336	Roads, Railroads, and Bridges	234,509	93.742%	219,833	-	219,833
23	337	ARO Cost Hydro Production	645,788	93.742%	605,372	(605,372)	-
24		Total Electric Hydro Production	43,871,798		41,109,083	(605,372)	40,503,711
25		<u>Electric Other Production</u>					
26	340	Land and Land Rights	903,501	93.742%	846,956	-	846,956
27	341	Structures and Improvements	87,151,599	93.640%	81,608,842	-	81,608,842
28	342	Fuel Holders, Producers, Accessories	75,757,937	93.716%	70,997,486	-	70,997,486
29	343	Prime Movers	680,587,630	93.667%	637,486,351	-	637,486,351

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: _X_ORIGINAL ___UPDATED ___REVISIED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1

PAGE 5 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$		\$	\$	\$
30	344	Generators	132,443,551	93.656%	124,041,150	-	124,041,150
31	345	Accessory Electric Equipment	79,368,046	93.670%	74,343,991	-	74,343,991
32	346	Misc Power Plant Equipment	12,736,378	93.699%	11,933,862	-	11,933,862
33	347	ARO Cost Other Production	406,991	93.742%	381,520	(381,520)	-
34		Total Electric Other Production	1,069,355,633		1,001,640,160	(381,520)	1,001,258,640
35		<u>Electric Transmission</u>					
36	350	Land and Land Rights	32,148,707	89.288%	28,705,072	-	28,705,072
37	352	Structures and Improvements	29,669,714	89.874%	26,665,420	-	26,665,420
38	353	Station Equipment	370,268,776	89.608%	331,789,619	-	331,789,619
39	354	Towers and Fixtures	78,033,094	92.441%	72,134,466	-	72,134,466
40	355	Poles and Fixtures	436,061,820	92.287%	402,427,903	-	402,427,903
41	356	OH Conductors and Devices	189,735,217	87.592%	166,193,382	-	166,193,382
42	357	Underground Conduit	448,760	95.550%	428,792	-	428,792
43	358	UG Conductors and Devices	4,991,166	95.598%	4,771,454	-	4,771,454
44	359	ARO Cost Elec Transmission	551,324	95.621%	527,182	(527,182)	-
45		Total Electric Transmission	1,141,908,578		1,033,643,289	(527,182)	1,033,116,107
46		<u>Electric Distribution</u>					
47	360	Land and Land Rights	10,108,145	91.864%	9,285,697	-	9,285,697
48	361	Structures and Improvements	29,137,690	96.112%	28,004,853	-	28,004,853
49	362	Station Equipment	254,851,744	95.357%	243,018,549	-	243,018,549
50	364	Poles, Towers, and Fixtures	429,179,042	92.828%	398,398,894	(24,628)	398,374,265
51	365	OH Conductors and Devices	429,932,996	93.160%	400,526,272	(21,985)	400,504,287
52	366	Underground Conduit	2,390,106	100.000%	2,390,106	(171,003)	2,219,104
53	367	UG Conductors and Devices	222,552,805	97.687%	217,404,135	(1,295,436)	216,108,699
54	368	Line Transformers	327,156,551	96.582%	315,974,318	-	315,974,318
55	369	Services	114,525,290	94.889%	108,672,088	-	108,672,088
56	370	Meters	82,667,373	95.361%	78,832,321	(1,331,334)	77,500,987
57	371	Install on Customer Premise	148,818	100.000%	148,818	-	148,818
58	373	Street Lighting / Signal Systems	131,245,001	96.949%	127,240,903	-	127,240,903
59	374	ARO Cost Elec Distribution	658,287	100.000%	658,287	(658,287)	-
60		Total Electric Distribution	2,034,553,849		1,930,555,244	(3,502,673)	1,927,052,570

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD_X_FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL ___UPDATED ___REVISED
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$		\$	\$	\$
61		Electric General Plant					
62	389	Land and Land Rights	4,425,710	94.070%	4,163,260	-	4,163,260
63	390	Structures and Improvements	82,988,552	94.070%	78,067,219	-	78,067,219
64	391	Office Furniture and Equipment	43,733,664	94.070%	41,140,199	-	41,140,199
65	392	Transportation Equipment	7,538,272	94.070%	7,091,242	(18,253)	7,072,989
66	393	Stores Equipment	910,091	94.070%	856,121	-	856,121
67	394	Tools, Shop, and Garage Equipment	17,031,591	94.070%	16,021,595	-	16,021,595
68	395	Laboratory Equipment	-		-	-	-
69	396	Power Operated Equipment	4,137,907	94.070%	3,892,524	-	3,892,524
70	397	Communication Equipment	67,561,472	94.770%	64,027,704	(7,971,453)	56,056,250
71	398	Miscellaneous Equipment	-	94.070%	-	-	-
72		Total Electric General Plant	228,327,260		215,259,864	(7,989,706)	207,270,158
73		TOTAL ELECTRIC PLANT IN SERVICE	10,078,782,127		9,423,907,836	(1,704,794,455)	7,719,113,381

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2018

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

SCHEDULE B-2.2
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	JURISDICTIONAL	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			ADJUSTMENT	PERCENT	ADJUSTMENTS		
			\$		\$		
1	310	Land and Land Rights	(13,041,006)	87.674%	(11,433,510)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(24,803,208)	86.793%	(21,527,423)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,339,657,380)	87.021%	(1,165,778,444)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(36,312,140)	86.661%	(31,468,297)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	(824,923)	87.085%	(718,386)		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(197,376,731)	87.674%	(173,047,148)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(645,788)	87.674%	(566,185)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(406,991)	87.674%	(356,823)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(551,324)	95.621%	(527,182)		ARO amounts excluded from rate base
10	364	Poles, Towers, and Fixtures	(26,531)	92.623%	(24,574)		ECR amounts excluded from rate base
11	365	OH Conductors and Devices	(23,599)	93.150%	(21,983)		ECR amounts excluded from rate base
12	366	Underground Conduit	(171,003)	100.000%	(171,003)		ECR amounts excluded from rate base
13	367	UG Conductors and Devices	(1,326,115)	97.746%	(1,296,224)		ECR amounts excluded from rate base
14	370	Meters	(1,331,334)	100.000%	(1,331,334)		DSM amounts excluded from rate base
15	374	ARO Cost Elec Distribution	(658,287)	100.000%	(658,287)		ARO amounts excluded from rate base
16	392	Transportation Equipment	(19,404)	90.503%	(17,561)		ECR amounts excluded from rate base
17	397	Communication Equipment	(7,777,190)	100.000%	(7,777,190)		DSM amounts excluded from rate base
18		TOTAL ADJUSTMENTS	<u>(1,624,952,954)</u>		<u>(1,416,721,555)</u>		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	JURISDICTIONAL	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			ADJUSTMENT	PERCENT	ADJUSTMENTS		
			\$		\$		
1	310	Land and Land Rights	(13,041,006)	93.742%	(12,224,848)		ECR amounts excluded from rate base
2	311	Structures and Improvements	(24,803,208)	93.448%	(23,178,066)		ECR amounts excluded from rate base
3	312	Boiler Plant Equipment	(1,554,538,037)	93.568%	(1,454,555,997)		ECR amounts excluded from rate base
4	315	Accessory Electric Equipment	(36,312,140)	93.374%	(33,906,131)		ECR amounts excluded from rate base
5	316	Misc Power Plant Equip	(824,923)	93.548%	(771,696)		ECR amounts excluded from rate base
6	317	ARO Cost Steam Production	(178,310,652)	93.742%	(167,151,264)		ARO amounts excluded from rate base
7	337	ARO Cost Hydro Production	(645,788)	93.742%	(605,372)		ARO amounts excluded from rate base
8	347	ARO Cost Other Production	(406,991)	93.742%	(381,520)		ARO amounts excluded from rate base
9	359	ARO Cost Elec Transmission	(551,324)	95.621%	(527,182)		ARO amounts excluded from rate base
10	364	Poles, Towers, and Fixtures	(26,531)	92.828%	(24,628)		ECR amounts excluded from rate base
11	365	OH Conductors and Devices	(23,599)	93.160%	(21,985)		ECR amounts excluded from rate base
12	366	Underground Conduit	(171,003)	100.000%	(171,003)		ECR amounts excluded from rate base
13	367	UG Conductors and Devices	(1,326,115)	97.687%	(1,295,436)		ECR amounts excluded from rate base
14	370	Meters	(1,331,334)	100.000%	(1,331,334)		DSM amounts excluded from rate base
15	374	ARO Cost Elec Distribution	(658,287)	100.000%	(658,287)		ARO amounts excluded from rate base
16	392	Transportation Equipment	(19,404)	94.070%	(18,253)		ECR amounts excluded from rate base
17	397	Communication Equipment	(7,971,453)	100.000%	(7,971,453)		DSM amounts excluded from rate base
18		TOTAL ADJUSTMENTS	<u>(1,820,961,796)</u>		<u>(1,704,794,455)</u>		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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

SCHEDULE B-2.3
PAGE 1 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	44,456	-	-	-	44,456
3	302	Franchises and Consents	55,919	-	-	-	55,919
4	303	Misc Intangible Plant	118,588,360	20,286,055	(7,125,529)	-	131,748,886
5		Total Intangible Plant	118,688,734	20,286,055	(7,125,529)	-	131,849,260
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	24,171,386	275,962	-	-	24,447,348
8	311	Structures and Improvements	351,757,111	3,680,626	(34,696)	2,066,298	357,469,338
9	312	Boiler Plant Equipment	3,968,896,485	139,516,891	(7,387,110)	(706,126)	4,100,320,140
9	313	Engines and engine-driven generators	-	-	-	-	-
10	314	Turbogenerator Units	337,507,666	23,802,348	(6,414,980)	(164,486)	354,730,547
11	315	Accessory Electric Equipment	251,867,428	2,413,511	(6,116)	(670,417)	253,604,406
12	316	Misc Power Plant Equip	36,601,586	2,235,849	(40,956)	(525,269)	38,271,210
13	317	ARO Cost Steam Production	202,001,564	-	-	(4,624,833)	197,376,731
14		Total Electric Steam Production	5,172,803,225	171,925,186	(13,883,858)	(4,624,833)	5,326,219,720
15		<u>Electric Hydro Production</u>					
16	330	Land and Land Rights	855,636	-	-	-	855,636
17	331	Structures and Improvements	2,999,391	1,410,448	-	-	4,409,838
18	332	Reservoirs, Dams, and Water	21,885,646	-	-	-	21,885,646
19	333	Water Wheels, Turbines, Generators	14,046,742	-	-	-	14,046,742
20	334	Accessory Electric Equipment	1,381,871	-	-	-	1,381,871
21	335	Misc Power Plant Equipment	329,374	-	-	-	329,374
22	336	Roads, Railroads, and Bridges	234,509	-	-	-	234,509
23	337	ARO Cost Hydro Production	645,788	-	-	-	645,788
24		Total Electric Hydro Production	42,378,957	1,410,448	-	-	43,789,405
25		<u>Electric Other Production</u>					
26	340	Land and Land Rights	473,579	429,923	-	-	903,501
27	341	Structures and Improvements	85,707,410	1,444,189	-	-	87,151,599
28	342	Fuel Holders, Producers, Accessories	62,586,649	519,300	-	-	63,105,948
29	343	Prime Movers	657,987,558	16,529,432	(9,132,412)	-	665,384,578

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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

SCHEDULE B-2.3
PAGE 2 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
30	344	Generators	131,571,205	808,632	-	-	132,379,837
31	345	Accessory Electric Equipment	78,605,670	244,927	-	-	78,850,597
32	346	Misc Power Plant Equipment	9,077,176	687,845	-	-	9,765,021
33	347	ARO Cost Other Production	406,991	-	-	-	406,991
34		Total Electric Other Production	1,026,416,236	20,664,248	(9,132,412)	-	1,037,948,072
35		<u>Electric Transmission</u>					
36	350	Land and Land Rights	31,890,110	137,109	-	-	32,027,218
37	352	Structures and Improvements	29,506,791	126,039	(6,736)	-	29,626,095
38	353	Station Equipment	287,839,872	65,608,261	(1,912,795)	-	351,535,337
39	354	Towers and Fixtures	78,033,094	-	-	-	78,033,094
40	355	Poles and Fixtures	307,006,357	89,245,469	(1,870,536)	-	394,381,289
41	356	OH Conductors and Devices	188,110,717	2,869,671	(1,290,994)	-	189,689,394
42	357	Underground Conduit	448,760	-	-	-	448,760
43	358	UG Conductors and Devices	1,299,094	498	-	-	1,299,593
44	359	ARO Cost Elec Transmission	556,858	-	(5,534)	-	551,324
45		Total Electric Transmission	924,691,653	157,987,046	(5,086,595)	-	1,077,592,104
46		<u>Electric Distribution</u>					
47	360	Land and Land Rights	7,723,996	2,268,764	-	-	9,992,760
48	361	Structures and Improvements	14,411,934	6,633,650	(54,515)	860	20,991,929
49	362	Station Equipment	198,035,492	43,731,881	(1,394,718)	-	240,372,655
50	364	Poles, Towers, and Fixtures	389,091,937	25,148,739	(1,237,573)	-	413,003,102
51	365	OH Conductors and Devices	369,561,367	45,792,501	(5,988,888)	-	409,364,981
52	366	Underground Conduit	2,390,171	(65)	-	-	2,390,106
53	367	UG Conductors and Devices	194,252,351	14,361,241	(466,336)	-	208,147,256
54	368	Line Transformers	313,646,675	8,364,579	(401,896)	-	321,609,358
55	369	Services	114,368,256	135,496	-	-	114,503,752
56	370	Meters	78,827,769	2,334,502	(130,487)	-	81,031,784
57	371	Install on Customer Premise	6,164	142,654	-	-	148,818
58	373	Street Lighting / Signal Systems	120,862,948	6,999,840	(102,313)	-	127,760,475
59	374	ARO Cost Elec Distribution	670,190	-	(11,903)	-	658,287
60		Total Electric Distribution	1,803,849,251	155,913,782	(9,788,630)	860	1,949,975,264

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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

SCHEDULE B-2.3
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD
			BEGINNING BALANCE				ENDING BALANCE
			\$	\$	\$	\$	\$
61		<u>Electric General Plant</u>					
62	389	Land and Land Rights	3,397,712	723,462	-	-	4,121,174
63	390	Structures and Improvements	63,009,328	6,901,429	(289,182)	(860)	69,620,714
64	391	Office Furniture and Equipment	38,262,138	12,649,667	(4,605,503)	-	46,306,303
65	392	Transportation Equipment	7,247,023	506,031	(214,782)	-	7,538,272
66	393	Stores Equipment	910,971	51,065	(10,498)	-	951,537
67	394	Tools, Shop, and Garage Equipment	13,303,567	2,157,669	(61,109)	-	15,400,127
68	395	Laboratory Equipment	-	-	-	-	-
69	396	Power Operated Equipment	3,458,016	679,892	-	-	4,137,907
70	397	Communication Equipment	56,854,164	9,194,680	-	-	66,048,844
71	398	Miscellaneous Equipment	-	-	-	-	-
72		Total Electric General Plant	186,442,918	32,863,894	(5,181,074)	(860)	214,124,878
73		TOTAL ELECTRIC PLANT IN SERVICE	9,275,270,974	561,050,659	(50,198,098)	(4,624,833)	9,781,498,702

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 4 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<u>Electric Intangible Plant</u>						
2	301	Organization	44,456	-	-	-	44,456	44,456
3	302	Franchises and Consents	55,919	-	-	-	55,919	55,919
4	303	Misc Intangible Plant	92,482,244	23,409,368	(11,987,928)	-	103,903,685	97,903,191
5		Total Intangible Plant	92,582,619	23,409,368	(11,987,928)	-	104,004,059	98,003,566
6		<u>Electric Steam Production</u>						
7	310	Land and Land Rights	24,447,348	-	-	-	24,447,348	24,447,348
8	311	Structures and Improvements	358,184,753	3,371,693	(10,675,505)	-	350,880,941	356,416,650
9	312	Boiler Plant Equipment	4,067,527,423	317,585,036	(16,499,908)	-	4,368,612,552	4,270,987,467
9	313	Engines and engine-driven generators	-	-	-	-	-	-
10	314	Turbogenerator Units	330,679,341	10,619,231	(7,294,507)	-	334,004,066	335,160,961
11	315	Accessory Electric Equipment	250,340,853	8,207,800	(1,058,984)	-	257,489,669	253,792,341
12	316	Misc Power Plant Equip	39,803,671	7,435,215	(536,312)	-	46,702,574	43,646,023
13	317	ARO Cost Steam Production	197,376,731	-	(61,964,755)	-	135,411,976	178,310,652
14		Total Electric Steam Production	5,268,360,120	347,218,975	(98,029,970)	-	5,517,549,125	5,462,761,443
15		<u>Electric Hydro Production</u>						
16	330	Land and Land Rights	855,636	-	-	-	855,636	855,636
17	331	Structures and Improvements	4,409,838	97,374	-	-	4,507,212	4,492,232
18	332	Reservoirs, Dams, and Water	21,885,646	-	-	-	21,885,646	21,885,646
19	333	Water Wheels, Turbines, Generators	14,046,742	-	-	-	14,046,742	14,046,742
20	334	Accessory Electric Equipment	1,381,871	-	-	-	1,381,871	1,381,871
21	335	Misc Power Plant Equipment	329,374	-	-	-	329,374	329,374
22	336	Roads, Railroads, and Bridges	234,509	-	-	-	234,509	234,509
23	337	ARO Cost Hydro Production	645,788	-	-	-	645,788	645,788
24		Total Electric Hydro Production	43,789,405	97,374	-	-	43,886,779	43,871,798
25		<u>Electric Other Production</u>						
26	340	Land and Land Rights	903,501	-	-	-	903,501	903,501
27	341	Structures and Improvements	87,151,599	-	-	-	87,151,599	87,151,599
28	342	Fuel Holders, Producers, Accessories	63,105,948	20,751,357	-	-	83,857,305	75,757,937
29	343	Prime Movers	666,119,375	33,445,036	(4,093,363)	-	695,471,048	680,587,630
30	344	Generators	132,379,837	828,280	-	-	133,208,118	132,443,551
31	345	Accessory Electric Equipment	78,899,983	1,538,852	-	-	80,438,835	79,368,046
32	346	Misc Power Plant Equipment	10,325,460	4,836,078	-	-	15,161,538	12,736,378
33	347	ARO Cost Other Production	406,991	-	-	-	406,991	406,991
34		Total Electric Other Production	1,039,292,695	61,399,604	(4,093,363)	-	1,096,598,936	1,069,355,633

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3
PAGE 5 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING	FORECAST PERIOD 13 MONTH AVERAGE
			BALANCE				BALANCE	
			\$	\$	\$	\$	\$	\$
35		<u>Electric Transmission</u>						
36	350	Land and Land Rights	32,027,218	315,871	-	-	32,343,089	32,148,707
37	352	Structures and Improvements	29,626,095	81,008	-	-	29,707,103	29,669,714
38	353	Station Equipment	357,769,770	30,581,908	(1,544,773)	-	386,806,904	370,268,776
39	354	Towers and Fixtures	78,033,094	-	-	-	78,033,094	78,033,094
40	355	Poles and Fixtures	405,618,020	63,673,759	(2,202,126)	-	467,089,653	436,061,820
41	356	OH Conductors and Devices	189,640,456	5,538,951	(1,253,760)	-	193,925,647	189,735,217
42	357	Underground Conduit	448,760	-	-	-	448,760	448,760
43	358	UG Conductors and Devices	1,299,593	9,902,500	-	-	11,202,092	4,991,166
44	359	ARO Cost Elec Transmission	551,324	-	-	-	551,324	551,324
45		Total Electric Transmission	1,095,014,329	110,093,997	(5,000,660)	-	1,200,107,666	1,141,908,578
46		<u>Electric Distribution</u>						
47	360	Land and Land Rights	9,992,760	300,001	-	-	10,292,761	10,108,145
48	361	Structures and Improvements	24,169,569	9,926,654	-	-	34,096,224	29,137,690
49	362	Station Equipment	242,538,677	27,753,614	(1,069,852)	-	269,222,439	254,851,744
50	364	Poles, Towers, and Fixtures	418,986,969	21,492,603	(1,844,797)	-	438,634,775	429,179,042
51	365	OH Conductors and Devices	416,423,381	32,735,522	(6,656,520)	-	442,502,383	429,932,996
52	366	Underground Conduit	2,390,106	-	-	-	2,390,106	2,390,106
53	367	UG Conductors and Devices	213,281,194	18,380,849	-	-	231,662,043	222,552,805
54	368	Line Transformers	323,661,398	10,637,971	(3,488,020)	-	330,811,350	327,156,551
55	369	Services	114,503,752	56,000	-	-	114,559,752	114,525,290
56	370	Meters	81,562,321	2,379,407	-	-	83,941,729	82,667,373
57	371	Install on Customer Premise	148,818	-	-	-	148,818	148,818
58	373	Street Lighting / Signal Systems	129,460,515	7,785,319	(3,697,028)	-	133,548,807	131,245,001
59	374	ARO Cost Elec Distribution	658,287	-	-	-	658,287	658,287
60		Total Electric Distribution	1,977,777,748	131,447,940	(16,756,216)	-	2,092,469,473	2,034,553,849
61		<u>Electric General Plant</u>						
62	389	Land and Land Rights	4,121,174	663,161	-	-	4,784,336	4,425,710
63	390	Structures and Improvements	70,394,609	17,550,708	-	-	87,945,317	82,988,552
64	391	Office Furniture and Equipment	45,542,459	5,422,542	(8,155,519)	-	42,809,482	43,733,664
65	392	Transportation Equipment	7,538,272	-	-	-	7,538,272	7,538,272
66	393	Stores Equipment	933,002	-	(31,841)	-	901,161	910,091
67	394	Tools, Shop, and Garage Equipment	15,698,083	2,464,253	(106,015)	-	18,056,322	17,031,591
68	395	Laboratory Equipment	-	-	-	-	-	-
69	396	Power Operated Equipment	4,137,907	-	-	-	4,137,907	4,137,907
70	397	Communication Equipment	66,132,177	3,035,059	-	-	69,167,236	67,561,472

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ 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				FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
71	398	Miscellaneous Equipment	-	-	-	-	-	-
72		Total Electric General Plant	214,497,684	29,135,724	(8,293,375)	-	235,340,033	228,327,260
73		TOTAL ELECTRIC PLANT IN SERVICE	9,731,314,600	702,802,983	(144,161,512)	-	10,289,956,070	10,078,782,127

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY MERGED OR ACQUIRED
AS OF DECEMBER 31, 2018

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

SCHEDULE B-2.4
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
----------	-----------	-------------------------	------------------	------------	------------------------	---------------------------------------	---------------------	--------------------------

THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY MERGED OR ACQUIRED
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.4
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE	ACCT.		ACQUISITION	COST	ACQUISITION	COMMISSION	DATE OF	EXPLANATION
NO.	NO.	DESCRIPTION OF PROPERTY	COST	BASIS	ADJUSTMENT	(DOCKET NO.)	ACQUISITION	OF TREATMENT

THE COMPANY HAS NOT MERGED OR ACQUIRED PROPERTY FROM OTHER THAN AFFILIATED COMPANIES.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
LEASED PROPERTY
AS OF DECEMBER 31, 2018

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
----------	------------------------------------	---	----------------	----------------------	-------------------------	-----------------------------------	--------------------------------------

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

LEASED PROPERTY

AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-2.5

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

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
----------	------------------------------------	---	----------------	----------------------	-------------------------	-----------------------------------	--------------------------------------

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2018

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	JURIS PERCENT	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED		
							AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT	ACCT NO.
			\$	\$		\$	\$		\$		
1	Land located at Green River CC GT intended for Generation	1-Jul-2014	309,541	-	87.674%	271,385	-		-		
2	Land and site prep located at London, Kentucky intended for Substation	1-Aug-2011	113,882	-	100.000%	113,882	-		-		
3	Land and site prep located at Pennington Gap intended for Substation	28-Dec-2011	324,088	-	0.000%	-	-		-		
4	Land and site prep located at Kevill Service Station	22-Dec-2015	131,956	-	90.503%	119,425	-		-		
5	Land and site prep located at Lonesome Pine Substation	1-Feb-2017	240,853	-	100.000%	240,853	-		-		
6	Land and site prep located at Polo Club Substation	28-Feb-2010	792,599	-	100.000%	792,599	-		-		
7	TOTAL PLANT HELD FOR FUTURE USE		<u>1,912,920</u>	-	80.408%	<u>1,538,145</u>	-		-		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISIED
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	JURIS PERCENT	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
							AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT
			\$	\$		\$	\$		\$	
1	Land located at Green River CC GT intended for Generation	1-Jul-2014	309,541	-	93.742%	290,169	-		-	
2	Land and site prep located at London, Kentucky intended for Substation	1-Aug-2011	113,882	-	100.000%	113,882	-		-	
3	Land and site prep located at Pennington Gap intended for Substation	28-Dec-2011	324,088	-	0.000%	-	-		-	
4	Land and site prep located at Kevill Service Station	22-Dec-2015	131,956	-	94.070%	124,131	-		-	
5	Land and site prep located at Lonesome Pine Substation	1-Feb-2017	240,853	-	100.000%	240,853	-		-	
6	Land and site prep located at Polo Club Substation	28-Feb-2010	792,599	-	100.000%	792,599	-		-	
7	TOTAL PLANT HELD FOR FUTURE USE		<u>1,912,920</u>	-	81.636%	<u>1,561,634</u>	-		-	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF DECEMBER 31, 2018

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				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Augusta	31-Jul-1973	7,073	-	7,073					Non-utility property not included in rate base
3	121	Blackmount Substation	31-Dec-1959	2,210	-	2,210					Non-utility property not included in rate base
4	121	Campbellsville	31-Jul-1991	29,789	-	29,789					Non-utility property not included in rate base
5	121	Carrollton	31-Dec-1941	75	-	75					Non-utility property not included in rate base
6	121	Cumberland Substation	31-Aug-1941	500	-	500					Non-utility property not included in rate base
7	121	Graham Generating Plant	28-Feb-1941	962	-	962					Non-utility property not included in rate base
8	121	Iron Works Pike Substation	31-Oct-1953	212	-	212					Non-utility property not included in rate base
9	121	Lexington Generating Plant	30-Sep-1940	12,950	-	12,950					Non-utility property not included in rate base
10	121	Lexington	31-Oct-1967	79,502	-	79,502					Non-utility property not included in rate base
11	121	Middlesboro	31-Dec-1941	250	-	250					Non-utility property not included in rate base
12	121	Nortonville	31-Aug-1950	429	-	429					Non-utility property not included in rate base
13	121	Pineville	31-Dec-1941	150	-	150					Non-utility property not included in rate base
14	121	Williamsburg	31-Dec-1941	850	-	850					Non-utility property not included in rate base
15	121	Retired Great Crossing substation 0672	30-Sep-1949	146	-	146					Non-utility property not included in rate base
16	121	Retired London Substation 0533	30-Sep-1941	3,591	-	3,591					Non-utility property not included in rate base
17	121	Richmond Substation	31-Aug-1990	193	-	193					Non-utility property not included in rate base
18	121	Richmond Valley View Plant Site	31-Jan-1999	3,403	-	3,403					Non-utility property not included in rate base
19	121	Russell Springs	31-Jul-1958	160	-	160					Non-utility property not included in rate base
20	121	Salt Lick	31-Dec-1941	73	-	73					Non-utility property not included in rate base
21	121	Stamping Ground	31-Dec-1941	60	-	60					Non-utility property not included in rate base
22	121	Winchester	31-Oct-1985	28,294	-	28,294					Non-utility property not included in rate base
23	121	Graham Generating Plant - Land Rights	28-Feb-1941	800	-	800					Non-utility property not included in rate base
24	121	Morehead - Land Rights	30-Apr-1941	87	-	87					Non-utility property not included in rate base
25	121	Nortonville - Land Rights	31-Aug-1950	2,857	-	2,857					Non-utility property not included in rate base
26	121	Williamsburg - Land Rights	31-Dec-1959	4,100	-	4,100					Non-utility property not included in rate base
27		TOTAL		<u>178,714</u>	<u>-</u>	<u>178,714</u>					Non-utility property not included in rate base

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN JURISDICTIONAL ALLOCATION)
AS OF APRIL 30, 2020

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				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		Land and Land Rights:									
2	121	Augusta	31-Jul-1973	7,073	-	7,073					Non-utility property not included in rate base
3	121	Blackmount Substation	31-Dec-1959	2,210	-	2,210					Non-utility property not included in rate base
4	121	Campbellsville	31-Jul-1991	29,789	-	29,789					Non-utility property not included in rate base
5	121	Carrollton	31-Dec-1941	75	-	75					Non-utility property not included in rate base
6	121	Cumberland Substation	31-Aug-1941	500	-	500					Non-utility property not included in rate base
7	121	Graham Generating Plant	28-Feb-1941	962	-	962					Non-utility property not included in rate base
8	121	Iron Works Pike Substation	31-Oct-1953	212	-	212					Non-utility property not included in rate base
9	121	Lexington Generating Plant	30-Sep-1940	12,950	-	12,950					Non-utility property not included in rate base
10	121	Lexington	31-Oct-1967	79,502	-	79,502					Non-utility property not included in rate base
11	121	Middlesboro	31-Dec-1941	250	-	250					Non-utility property not included in rate base
12	121	Nortonville	31-Aug-1950	429	-	429					Non-utility property not included in rate base
13	121	Pineville	31-Dec-1941	150	-	150					Non-utility property not included in rate base
14	121	Williamsburg	31-Dec-1941	850	-	850					Non-utility property not included in rate base
15	121	Retired Great Crossing substation 0672	30-Sep-1949	146	-	146					Non-utility property not included in rate base
16	121	Retired London Substation 0533	30-Sep-1941	3,591	-	3,591					Non-utility property not included in rate base
17	121	Richmond Substation	31-Aug-1990	193	-	193					Non-utility property not included in rate base
18	121	Richmond Valley View Plant Site	31-Jan-1999	3,403	-	3,403					Non-utility property not included in rate base
19	121	Russell Springs	31-Jul-1958	160	-	160					Non-utility property not included in rate base
20	121	Salt Lick	31-Dec-1941	73	-	73					Non-utility property not included in rate base
21	121	Stamping Ground	31-Dec-1941	60	-	60					Non-utility property not included in rate base
22	121	Winchester	31-Oct-1985	28,294	-	28,294					Non-utility property not included in rate base
23	121	Graham Generating Plant - Land Rights	28-Feb-1941	800	-	800					Non-utility property not included in rate base
24	121	Morehead - Land Rights	30-Apr-1941	87	-	87					Non-utility property not included in rate base
25	121	Nortonville - Land Rights	31-Aug-1950	2,857	-	2,857					Non-utility property not included in rate base
26	121	Williamsburg - Land Rights	31-Dec-1959	4,100	-	4,100					Non-utility property not included in rate base
27		TOTAL		<u>178,714</u>	<u>-</u>	<u>178,714</u>					Non-utility property not included in rate base

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2018

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

SCHEDULE B-3
PAGE 1 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	ADJUSTED JURISDICTION
			\$	\$		\$	\$
1		<u>Electric Intangible Plant</u>					
2	301	Organization	44,456	-	89.021%	-	-
3	302	Franchises and Consents	55,919	(71,375)	100.000%	(71,375)	(71,375)
4	303	Misc Intangible Plant	131,748,886	(70,604,854)	89.021%	(62,853,126)	(62,853,126)
5		Total Intangible Plant	131,849,260	(70,676,230)		(62,924,502)	(62,924,502)
6		<u>Electric Steam Production</u>					
7	310	Land and Land Rights	24,447,348	-	86.542%	-	-
8	311	Structures and Improvements	357,469,338	(191,952,639)	86.542%	(166,119,756)	983,505 (165,136,252)
9	312	Boiler Plant Equipment	4,100,320,140	(1,277,738,865)	86.542%	(1,105,781,455)	99,849,083 (1,005,932,372)
9	313	Engines and engine-driven generators	-	-	86.542%	-	-
10	314	Turbogenerator Units	354,730,547	(164,489,608)	86.542%	(142,352,685)	(142,352,685)
11	315	Accessory Electric Equipment	253,604,406	(114,758,292)	86.542%	(99,314,182)	859,846 (98,454,336)
12	316	Misc Power Plant Equip	38,271,210	(16,969,617)	86.542%	(14,685,855)	30,353 (14,655,502)
13	317	ARO Cost Steam Production	197,376,731	(134,179,168)	86.542%	(116,121,408)	116,121,408 -
14		Total Electric Steam Production	5,326,219,720	(1,900,088,189)		(1,644,375,342)	217,844,195 (1,426,531,147)
15		<u>Electric Hydro Production</u>					
16	330	Land and Land Rights	855,636	(912,333)	87.537%	(798,625)	- (798,625)
17	331	Structures and Improvements	4,409,838	(325,404)	87.537%	(284,847)	- (284,847)
18	332	Reservoirs, Dams, and Water	21,885,646	(9,887,589)	87.537%	(8,655,261)	- (8,655,261)
19	333	Water Wheels, Turbines, Generators	14,046,742	(2,389,412)	87.537%	(2,091,611)	- (2,091,611)
20	334	Accessory Electric Equipment	1,381,871	(370,959)	87.537%	(324,725)	- (324,725)
21	335	Misc Power Plant Equipment	329,374	(155,938)	87.537%	(136,503)	- (136,503)
22	336	Roads, Railroads, and Bridges	234,509	(95,824)	87.537%	(83,881)	- (83,881)
23	337	ARO Cost Hydro Production	645,788	(55,478)	87.537%	(48,564)	48,564 -
24		Total Electric Hydro Production	43,789,405	(14,192,937)		(12,424,017)	48,564 (12,375,453)
25		<u>Electric Other Production</u>					
26	340	Land and Land Rights	903,501	(128,860)	87.241%	(112,419)	- (112,419)
27	341	Structures and Improvements	87,151,599	(26,609,800)	87.241%	(23,214,565)	- (23,214,565)
28	342	Fuel Holders, Producers, Accessories	63,105,948	(21,394,497)	87.241%	(18,664,701)	- (18,664,701)
29	343	Prime Movers	665,384,578	(221,240,216)	87.241%	(193,011,426)	- (193,011,426)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2018

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

SCHEDULE B-3
PAGE 2 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	ADJUSTED JURISDICTION	
			\$	\$		\$	\$	
30	344	Generators	132,379,837	(45,876,590)	87.241%	(40,023,041)	-	(40,023,041)
31	345	Accessory Electric Equipment	78,850,597	(28,646,415)	87.241%	(24,991,322)	-	(24,991,322)
32	346	Misc Power Plant Equipment	9,765,021	(3,752,784)	87.241%	(3,273,954)	-	(3,273,954)
33	347	ARO Cost Other Production	406,991	(73,527)	87.241%	(64,145)	64,145	-
34		Total Electric Other Production	1,037,948,072	(347,722,690)		(303,355,572)	64,145	(303,291,427)
35		<u>Electric Transmission</u>						
36	350	Land and Land Rights	32,027,218	(17,849,519)	87.242%	(15,572,318)	-	(15,572,318)
37	352	Structures and Improvements	29,626,095	(7,652,688)	87.242%	(6,676,376)	-	(6,676,376)
38	353	Station Equipment	351,535,337	(81,674,777)	87.242%	(71,254,896)	-	(71,254,896)
39	354	Towers and Fixtures	78,033,094	(52,470,303)	87.242%	(45,776,263)	-	(45,776,263)
40	355	Poles and Fixtures	394,381,289	(73,395,505)	87.242%	(64,031,875)	-	(64,031,875)
41	356	OH Conductors and Devices	189,689,394	(115,921,561)	87.242%	(101,132,554)	-	(101,132,554)
42	357	Underground Conduit	448,760	(256,369)	87.242%	(223,662)	-	(223,662)
43	358	UG Conductors and Devices	1,299,593	(958,369)	87.242%	(836,102)	-	(836,102)
44	359	ARO Cost Elec Transmission	551,324	(91,219)	87.242%	(79,581)	79,581	-
45		Total Electric Transmission	1,077,592,104	(350,270,310)		(305,583,628)	79,581	(305,504,046)
46		<u>Electric Distribution</u>						
47	360	Land and Land Rights	9,992,760	(1,496,120)	94.004%	(1,406,407)	-	(1,406,407)
48	361	Structures and Improvements	20,991,929	(2,694,489)	94.004%	(2,532,917)	-	(2,532,917)
49	362	Station Equipment	240,372,655	(53,205,711)	94.004%	(50,015,297)	-	(50,015,297)
50	364	Poles, Towers, and Fixtures	413,003,102	(171,283,703)	94.004%	(161,012,891)	2,621	(161,010,270)
51	365	OH Conductors and Devices	409,364,981	(117,441,388)	94.004%	(110,399,163)	2,823	(110,396,340)
52	366	Underground Conduit	2,390,106	(1,006,561)	100.000%	(1,006,561)	18,840	(987,721)
53	367	UG Conductors and Devices	208,147,256	(51,544,413)	94.004%	(48,453,618)	127,916	(48,325,701)
54	368	Line Transformers	321,609,358	(149,294,509)	94.004%	(140,342,251)	-	(140,342,251)
55	369	Services	114,503,752	(65,891,536)	94.004%	(61,940,433)	-	(61,940,433)
56	370	Meters	81,031,784	(42,020,316)	94.004%	(39,500,620)	161,830	(39,338,791)
57	371	Install on Customer Premise	148,818	(4,069)	94.004%	(3,825)	-	(3,825)
58	373	Street Lighting / Signal Systems	127,760,475	(45,376,361)	94.004%	(42,655,425)	-	(42,655,425)
59	374	ARO Cost Elec Distribution	658,287	(123,218)	100.000%	(123,218)	123,218	-
60		Total Electric Distribution	1,949,975,264	(701,382,393)		(659,392,626)	437,249	(658,955,378)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2018

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

							RESERVE BALANCES	
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$		\$	\$	\$
61		Electric General Plant						
62	389	Land and Land Rights	4,121,174	(0)	90.848%	(0)	-	(0)
63	390	Structures and Improvements	69,620,714	(14,075,423)	90.848%	(12,787,283)	-	(12,787,283)
64	391	Office Furniture and Equipment	46,306,303	(21,645,553)	90.848%	(19,664,617)	-	(19,664,617)
65	392	Transportation Equipment	7,538,272	(4,207,337)	90.848%	(3,822,294)	17,802	(3,804,493)
66	393	Stores Equipment	951,537	(453,383)	90.848%	(411,891)	-	(411,891)
67	394	Tools, Shop, and Garage Equipment	15,400,127	(4,805,577)	90.848%	(4,365,785)	-	(4,365,785)
68	395	Laboratory Equipment	-	-	90.848%	-	-	-
69	396	Power Operated Equipment	4,137,907	(1,354,726)	90.848%	(1,230,745)	-	(1,230,745)
70	397	Communication Equipment	66,048,844	(27,111,148)	90.848%	(24,630,017)	2,660,674	(21,969,343)
71	398	Miscellaneous Equipment	-	-	90.848%	-	-	-
72		Total Electric General Plant	214,124,878	(73,653,147)		(66,912,632)	2,678,476	(64,234,156)
73		TOTAL ELECTRIC PLANT	<u>9,781,498,702</u>	<u>(3,457,985,896)</u>		<u>(3,054,968,319)</u>	<u>221,152,210</u>	<u>(2,833,816,109)</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2020

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

SCHEDULE B-3
PAGE 4 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
			\$	\$		\$	\$	\$
1		<u>Electric Intangible Plant</u>						
2	301	Organization	44,456	-	93.500%	-	-	-
3	302	Franchises and Consents	55,919	(73,067)	100.000%	(73,067)	-	(73,067)
4	303	Misc Intangible Plant	97,903,191	(40,383,504)	93.500%	(37,758,640)	-	(37,758,640)
5		Total Intangible Plant	98,003,566	(40,456,570)		(37,831,707)	-	(37,831,707)
6		<u>Electric Steam Production</u>						
7	310	Land and Land Rights	24,447,348	-	93.287%	-	-	-
8	311	Structures and Improvements	356,416,650	(193,623,807)	93.287%	(180,626,274)	1,545,199	(179,081,074)
9	312	Boiler Plant Equipment	4,270,987,467	(1,288,982,885)	93.287%	(1,202,456,344)	146,737,668	(1,055,718,677)
9	313	Engines and engine-driven generators	-	-	93.287%	-	-	-
10	314	Turbogenerator Units	335,160,961	(146,933,214)	93.287%	(137,069,916)	-	(137,069,916)
11	315	Accessory Electric Equipment	253,792,341	(116,607,166)	93.287%	(108,779,587)	1,660,686	(107,118,901)
12	316	Misc Power Plant Equip	43,646,023	(16,796,813)	93.287%	(15,669,281)	44,147	(15,625,134)
13	317	ARO Cost Steam Production	178,310,652	(129,629,568)	93.287%	(120,927,825)	120,927,825	-
14		Total Electric Steam Production	5,462,761,443	(1,892,573,454)		(1,765,529,227)	270,915,525	(1,494,613,702)
15		<u>Electric Hydro Production</u>						
16	330	Land and Land Rights	855,636	(912,333)	93.710%	(854,948)	-	(854,948)
17	331	Structures and Improvements	4,492,232	(415,301)	93.710%	(389,179)	-	(389,179)
18	332	Reservoirs, Dams, and Water	21,885,646	(10,363,602)	93.710%	(9,711,746)	-	(9,711,746)
19	333	Water Wheels, Turbines, Generators	14,046,742	(2,841,249)	93.710%	(2,662,539)	-	(2,662,539)
20	334	Accessory Electric Equipment	1,381,871	(414,833)	93.710%	(388,741)	-	(388,741)
21	335	Misc Power Plant Equipment	329,374	(166,259)	93.710%	(155,801)	-	(155,801)
22	336	Roads, Railroads, and Bridges	234,509	(102,332)	93.710%	(95,895)	-	(95,895)
23	337	ARO Cost Hydro Production	645,788	(69,393)	93.710%	(65,028)	65,028	-
24		Total Electric Hydro Production	43,871,798	(15,285,301)		(14,323,877)	65,028	(14,258,849)
25		<u>Electric Other Production</u>						
26	340	Land and Land Rights	903,501	(133,181)	93.664%	(124,742)	-	(124,742)
27	341	Structures and Improvements	87,151,599	(29,067,063)	93.664%	(27,225,330)	-	(27,225,330)
28	342	Fuel Holders, Producers, Accessories	75,757,937	(23,250,008)	93.664%	(21,776,853)	-	(21,776,853)
29	343	Prime Movers	680,587,630	(244,492,891)	93.664%	(229,001,459)	-	(229,001,459)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2020

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

SCHEDULE B-3
PAGE 5 OF 6
WITNESS: C. M. GARRETT

13 MONTH AVERAGE RESERVE BALANCES									
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD	TOTAL COMPANY	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	INVESTMENT	COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$	\$		\$	\$	\$	
30	344	Generators	132,443,551	(49,775,839)		93.664%	(46,621,968)	-	(46,621,968)
31	345	Accessory Electric Equipment	79,368,046	(31,249,351)		93.664%	(29,269,346)	-	(29,269,346)
32	346	Misc Power Plant Equipment	12,736,378	(4,068,550)		93.664%	(3,810,760)	-	(3,810,760)
33	347	ARO Cost Other Production	406,991	(89,200)		93.664%	(83,549)	83,549	-
34		Total Electric Other Production	1,069,355,633	(382,126,082)			(357,914,008)	83,549	(357,830,460)
35		Electric Transmission							
36	350	Land and Land Rights	32,148,707	(18,041,510)		87.740%	(15,829,709)	-	(15,829,709)
37	352	Structures and Improvements	29,669,714	(8,061,858)		87.740%	(7,073,514)	-	(7,073,514)
38	353	Station Equipment	370,268,776	(85,496,895)		87.740%	(75,015,391)	-	(75,015,391)
39	354	Towers and Fixtures	78,033,094	(53,569,270)		87.740%	(47,001,938)	-	(47,001,938)
40	355	Poles and Fixtures	436,061,820	(79,914,223)		87.740%	(70,117,128)	-	(70,117,128)
41	356	OH Conductors and Devices	189,735,217	(118,709,032)		87.740%	(104,155,883)	-	(104,155,883)
42	357	Underground Conduit	448,760	(262,727)		87.740%	(230,518)	-	(230,518)
43	358	UG Conductors and Devices	4,991,166	(747,142)		87.740%	(655,546)	-	(655,546)
44	359	ARO Cost Elec Transmission	551,324	(106,085)		87.740%	(93,079)	93,079	-
45		Total Electric Transmission	1,141,908,578	(364,908,741)			(320,172,705)	93,079	(320,079,625)
46		Electric Distribution							
47	360	Land and Land Rights	10,108,145	(1,507,762)		93.944%	(1,416,459)	-	(1,416,459)
48	361	Structures and Improvements	29,137,690	(2,359,081)		93.944%	(2,216,226)	-	(2,216,226)
49	362	Station Equipment	254,851,744	(55,975,597)		93.944%	(52,585,974)	-	(52,585,974)
50	364	Poles, Towers, and Fixtures	429,179,042	(177,264,282)		93.944%	(166,529,978)	3,174	(166,526,804)
51	365	OH Conductors and Devices	429,932,996	(119,168,644)		93.944%	(111,952,343)	3,277	(111,949,065)
52	366	Underground Conduit	2,390,106	(1,052,770)		100.000%	(1,052,770)	22,146	(1,030,623)
53	367	UG Conductors and Devices	222,552,805	(55,444,796)		93.944%	(52,087,316)	153,064	(51,934,253)
54	368	Line Transformers	327,156,551	(151,265,442)		93.944%	(142,105,507)	-	(142,105,507)
55	369	Services	114,525,290	(67,446,790)		93.944%	(63,362,525)	-	(63,362,525)
56	370	Meters	82,667,373	(44,539,123)		93.944%	(41,842,040)	237,827	(41,604,213)
57	371	Install on Customer Premise	148,818	(15,957)		93.944%	(14,991)	-	(14,991)
58	373	Street Lighting / Signal Systems	131,245,001	(46,493,478)		93.944%	(43,678,049)	-	(43,678,049)
59	374	ARO Cost Elec Distribution	658,287	(131,322)		100.000%	(131,322)	131,322	-
60		Total Electric Distribution	2,034,553,849	(722,665,044)			(678,975,499)	550,810	(678,424,689)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD __X__FORECASTED PERIOD
TYPE OF FILING: __X__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
			\$	\$		\$	\$	\$
61		Electric General Plant						
62	389	Land and Land Rights	4,425,710	(0)	94.277%	(0)	-	(0)
63	390	Structures and Improvements	82,988,552	(15,572,141)	94.277%	(14,680,932)	-	(14,680,932)
64	391	Office Furniture and Equipment	43,733,664	(20,420,268)	94.277%	(19,251,596)	-	(19,251,596)
65	392	Transportation Equipment	7,538,272	(4,390,836)	94.277%	(4,139,544)	18,774	(4,120,770)
66	393	Stores Equipment	910,091	(445,921)	94.277%	(420,401)	-	(420,401)
67	394	Tools, Shop, and Garage Equipment	17,031,591	(5,217,766)	94.277%	(4,919,148)	-	(4,919,148)
68	395	Laboratory Equipment	-	-	94.277%	-	-	-
69	396	Power Operated Equipment	4,137,907	(1,549,552)	94.277%	(1,460,870)	-	(1,460,870)
70	397	Communication Equipment	67,561,472	(31,576,771)	94.277%	(29,769,601)	3,586,884	(26,182,717)
71	398	Miscellaneous Equipment	-	-	94.277%	-	-	-
72		Total Electric General Plant	228,327,260	(79,173,255)		(74,642,091)	3,605,657	(71,036,434)
73		TOTAL ELECTRIC PLANT	<u>10,078,782,127</u>	<u>(3,497,188,448)</u>		<u>(3,249,389,114)</u>	<u>275,313,649</u>	<u>(2,974,075,465)</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF DECEMBER 31, 2018

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

SCHEDULE B-3.1
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	JURISDICTIONAL	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			ADJUSTMENT	PERCENT	ADJUSTMENTS		
			\$		\$		
1	311	Structures and Improvements	1,136,447	86.542%	983,505		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	115,376,373	86.542%	99,849,083		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	993,559	86.542%	859,846		ECR amounts excluded from rate base
4	316	Accessory Electric Equipment	35,073	86.542%	30,353		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	134,179,168	86.542%	116,121,408		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	55,478	87.537%	48,564		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	73,527	87.241%	64,145		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	91,219	87.242%	79,581		ARO amounts excluded from rate base
9	364	Poles, Towers, and Fixtures	2,788	94.004%	2,621		ECR amounts excluded from rate base
10	365	OH Conductors and Devices	3,003	94.004%	2,823		ECR amounts excluded from rate base
11	366	Underground Conduit	18,840	100.000%	18,840		ECR amounts excluded from rate base
12	367	UG Conductors and Devices	136,076	94.004%	127,916		ECR amounts excluded from rate base
13	370	Meters	161,830	100.000%	161,830		DSM amounts excluded from rate base
14	374	ARO Cost Elec Distribution	123,218	100.000%	123,218		ARO amounts excluded from rate base
15	392	Transportation Equipment	19,595	90.848%	17,802		ECR amounts excluded from rate base
16	397	Communication Equipment	2,660,674	100.000%	2,660,674		DSM amounts excluded from rate base
17		TOTAL ADJUSTMENTS	255,066,869		221,152,210		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-3.1
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY	JURISDICTIONAL	JURISDICTIONAL	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			ADJUSTMENT	PERCENT	ADJUSTMENTS		
			\$		\$		
1	311	Structures and Improvements	1,656,389	93.287%	1,545,199		ECR amounts excluded from rate base
2	312	Boiler Plant Equipment	157,296,640	93.287%	146,737,668		ECR amounts excluded from rate base
3	315	Accessory Electric Equipment	1,780,186	93.287%	1,660,686		ECR amounts excluded from rate base
4	316	Accessory Electric Equipment	47,324	93.287%	44,147		ECR amounts excluded from rate base
5	317	ARO Cost Steam Production	129,629,568	93.287%	120,927,825		ARO amounts excluded from rate base
6	337	ARO Cost Hydro Production	69,393	93.710%	65,028		ARO amounts excluded from rate base
7	347	ARO Cost Other Production	89,200	93.664%	83,549		ARO amounts excluded from rate base
8	359	ARO Cost Elec Transmission	106,085	87.740%	93,079		ARO amounts excluded from rate base
9	364	Poles, Towers, and Fixtures	3,379	93.944%	3,174		ECR amounts excluded from rate base
10	365	OH Conductors and Devices	3,488	93.944%	3,277		ECR amounts excluded from rate base
11	366	Underground Conduit	22,146	100.000%	22,146		ECR amounts excluded from rate base
12	367	UG Conductors and Devices	162,930	93.944%	153,064		ECR amounts excluded from rate base
13	370	Meters	237,827	100.000%	237,827		DSM amounts excluded from rate base
14	374	ARO Cost Elec Distribution	131,322	100.000%	131,322		ARO amounts excluded from rate base
15	392	Transportation Equipment	19,913	94.277%	18,774		ECR amounts excluded from rate base
16	397	Communication Equipment	3,586,884	100.000%	3,586,884		DSM amounts excluded from rate base
17		TOTAL ADJUSTMENTS	<u>294,842,674</u>		<u>275,313,649</u>		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2018

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		Electric Intangible Plant							
2	301	Organization	39,575	-	0.00%	-	0%		
3	302	Franchises and Consents	55,919	71,375	3.63%	2,030	0%	3.3	20-SQ
4	303	Misc Intangible Plant	117,284,136	62,853,126	16.11%	18,894,474	-	3.9-7.5	5-SQ, SQUARE
5		Total Intangible Plant	117,379,630	62,924,502		18,896,504			
6		Electric Steam Production							
7	310	Land and Land Rights	10,000,343	-	0.00%	-	0%		
8	311	Structures and Improvements	288,730,581	165,136,252	2.00%	5,774,612	-1%,-6%,-7%,-10%,-13%	27.5	100-R2.5
9	312	Boiler Plant Equipment	2,402,346,440	1,005,932,372	2.83%	67,986,404	-6%,-7%,-10%,-13%	21.8	65-R2, 100-S4
9	313	Engines and engine-driven generators	-	-					
10	314	Turbogenerator Units	307,453,095	142,352,685	2.22%	6,825,459	-6%,-7%,-13%	23.0	60-R-2
11	315	Accessory Electric Equipment	188,306,652	98,454,336	2.50%	4,707,666	-6%,-7%,-10%,-13%	24.1	70-S3
12	316	Misc Power Plant Equip	32,610,170	14,655,502	2.29%	746,773	11%	25.8	75-R1.5
13	317	ARO Cost Steam Production	-	-					
14		Total Electric Steam Production	3,229,447,280	1,426,531,147		86,040,914			
15		Electric Hydro Production							
16	330	Land and Land Rights	750,167	798,625	0.00%	-	0%	-	100-R4
17	331	Structures and Improvements	3,866,261	284,847	2.48%	95,883	-3%	24.7	90-S2.5
18	332	Reservoirs, Dams, and Water	19,150,261	8,655,261	2.61%	499,822	-3%	25.1	105-S2.5
19	333	Water Wheels, Turbines, Generators	12,263,985	2,091,611	3.86%	473,390	-3%	25.2	75-R3
20	334	Accessory Electric Equipment	1,208,129	324,725	3.81%	46,030	-3%	22.7	40-L2.5
21	335	Misc Power Plant Equipment	288,055	136,503	3.76%	10,831	-3%	17.6	40-S0
22	336	Roads, Railroads, and Bridges	205,602	83,881	3.33%	6,847	-3%	21.9	60-R4
23	337	ARO Cost Hydro Production	-	-					
24		Total Electric Hydro Production	37,732,461	12,375,453		1,132,802			
25		Electric Other Production							
26	340	Land and Land Rights	792,131	112,419	2.19%	17,348	0%	178.7	SQUARE
27	341	Structures and Improvements	75,920,103	23,214,565	3.38%	2,566,099	-5%,-6%,-7%,-10%,-12%	25.9	50-R2.5
28	342	Fuel Holders, Producers, Accessories	55,221,015	18,664,701	3.27%	1,805,727	-6%,-7%,-10%,-12%	31.3	45-R2.5
29	343	Prime Movers	580,562,760	193,011,426	4.63%	26,880,056	-6%,-7%,-12%	16.0	35-R1.5
30	344	Generators	115,434,715	40,023,041	3.26%	3,763,172	-5%,-6%,-7%,-10%,-12%	28.0	55-S2.5
31	345	Accessory Electric Equipment	68,816,944	24,991,322	3.96%	2,725,151	-5%,-6%,-7%,-10%,-12%	20.4	50-R3
32	346	Misc Power Plant Equipment	8,531,395	3,273,954	4.36%	371,969	-6%,-7%,-10%,-12%	12.6	40-R2
33	347	ARO Cost Other Production	-	-					
34		Total Electric Other Production	905,279,065	303,291,427		38,129,522			
35		Electric Transmission							
36	350	Land and Land Rights	28,660,253	15,572,318	0.86%	246,478	0%	48.9	70-R3
37	352	Structures and Improvements	26,555,599	6,676,376	1.66%	440,823	0%	47.9-59.5	65-R3,70-R3
38	353	Station Equipment	313,217,067	71,254,896	1.67%	5,230,725	0%	46.0	45-R2,60-R2
39	354	Towers and Fixtures	71,598,563	45,776,263	1.69%	1,210,016	-25%	44.8	70-R4
40	355	Poles and Fixtures	362,765,362	64,031,875	2.93%	10,629,025	-55%	48.8	58-R2
41	356	OH Conductors and Devices	165,450,821	101,132,554	2.54%	4,202,451	-50%	43.8	65-R3
42	357	Underground Conduit	427,774	223,662	1.70%	7,272	0%	28.7	50-R4
43	358	UG Conductors and Devices	1,239,492	836,102	0.74%	9,172	0%	23.6	40-R3
44	359	ARO Cost Elec Transmission	-	-					
45		Total Electric Transmission	969,914,931	305,504,046		21,975,962			

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF DECEMBER 31, 2018

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: 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)
46		Electric Distribution	\$	\$		\$			
47	360	Land and Land Rights	9,170,312	1,406,407	0.64%	58,690	0%	51.4	70-R4
48	361	Structures and Improvements	19,859,093	2,532,917	2.15%	426,970	-25%	48.4	60-R2.5
49	362	Station Equipment	228,539,460	50,015,297	2.29%	5,233,554	-20%	40.3	54-R2
50	364	Poles, Towers, and Fixtures	382,512,156	161,010,270	2.67%	10,213,075	-50%	40.1	50-R1.5
51	365	OH Conductors and Devices	381,302,845	110,396,340	2.47%	9,418,180	-30%	38.3	47-R1
52	366	Underground Conduit	2,219,104	987,721	2.32%	51,483	0%	25.6	50-R4
53	367	UG Conductors and Devices	202,159,312	48,325,701	2.43%	4,912,471	-20%	40.2	48-R2
54	368	Line Transformers	310,480,032	140,342,251	1.79%	5,557,593	-5%	33.0	46-R2
55	369	Services	108,650,550	61,940,433	1.63%	1,771,004	-25%	36.6	48-R1
56	370	Meters	75,571,375	39,338,791	3.65%	2,758,355	0%	4.3-14.7	15-S2.5, 28-L1
57	371	Install on Customer Premise	148,818	3,825	0.53%	789	-10%	19.3	28-O1
58	373	Street Lighting / Signal Systems	123,933,924	42,655,425	4.00%	4,957,357	-10%	22.1	28-L0.5
59	374	ARO Cost Elec Distribution	-	-		-			
60		Total Electric Distribution	1,844,546,981	658,955,378		45,359,521			
61		Electric General Plant							
62	389	Land and Land Rights	3,729,802	0	0.00%	-	0%		
63	390	Structures and Improvements	63,009,095	12,787,283	2.42%	1,524,820	0%	18.00-39.20	55-S0, 33-R1.5
64	391	Office Furniture and Equipment	41,908,766	19,664,617	12.29%	5,150,587	0%	2.2-9.9	4-SQ, 5-SQ, 20-SQ
65	392	Transportation Equipment	6,804,829	3,804,493	2.95%	200,742	0%	10.8-13.9	16-L2.5, 14-S2
66	393	Stores Equipment	861,173	411,891	4.40%	37,892	0%	18.0	25-SQ
67	394	Tools, Shop, and Garage Equipment	13,937,635	4,365,785	4.02%	560,293	0%	17.5	25-SQ
68	395	Laboratory Equipment	-	-		-			
69	396	Power Operated Equipment	3,744,946	1,230,745	5.65%	211,589	0%	12.0	16-L5
70	397	Communication Equipment	52,737,813	21,969,343	8.24%	4,345,596	0%	5.6-13.4	10-SQ, 18-L3
71	398	Miscellaneous Equipment	-	-		-			
72		Total Electric General Plant	186,734,060	64,234,156		12,031,520			
73		TOTAL ELECTRIC PLANT	7,291,034,407	2,833,816,109		223,566,745			

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF APRIL 30, 2020

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.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		Electric Intangible Plant							
2	301	Organization	41,566	-	0.00%	-	0%		
3	302	Franchises and Consents	55,919	73,067	3.63%	2,030	0%	3.3	20-SQ
4	303	Misc Intangible Plant	91,539,639	37,758,640	16.11%	14,747,036	-	3.9-7.5	5-SQ, SQUARE
5		Total Intangible Plant	91,637,124	37,831,707		14,749,066			
6		Electric Steam Production							
7	310	Land and Land Rights	10,692,488	-	0.00%	-	0%		
8	311	Structures and Improvements	309,885,655	179,081,074	2.00%	6,197,713	-10%	24.35, 49.10	100-R2.5
9	312	Boiler Plant Equipment	2,541,737,620	1,055,718,677	2.83%	71,931,175	-10%	3.63, 19.65	65-R2, 100-S4
9	313	Engines and engine-driven generators	-	-					
10	314	Turbogenerator Units	312,831,057	137,069,916	2.83%	8,868,759	-6%, -8%, -13%	21.0	0
11	315	Accessory Electric Equipment	203,070,163	107,118,901	3.00%	6,090,051	-6%, -8%, -13%	21.7	70-R4
12	316	Misc Power Plant Equip	40,058,089	15,625,134	2.75%	1,101,800	-6%, -8%, -13%	22.7	75-R1.5
13	317	ARO Cost Steam Production	-	-					
14		Total Electric Steam Production	3,418,275,071	1,494,613,702		94,189,498			
15		Electric Hydro Production							
16	330	Land and Land Rights	802,087	854,948	0.00%	-	0%	-	100-R4
17	331	Structures and Improvements	4,211,090	389,179	2.48%	104,435	-3%	24.7	90-S2.5
18	332	Reservoirs, Dams, and Water	20,509,144	9,711,746	2.61%	535,289	-3%	25.1	105-S2.5
19	333	Water Wheels, Turbines, Generators	13,158,363	2,662,539	3.86%	507,913	-3%	25.2	75-R3
20	334	Accessory Electric Equipment	1,294,772	388,741	3.81%	49,331	-3%	22.7	40-L2.5
21	335	Misc Power Plant Equipment	308,423	155,801	3.76%	11,597	-3%	17.6	40-S0
22	336	Roads, Railroads, and Bridges	219,833	95,895	3.33%	7,320	-3%	21.9	60-R4
23	337	ARO Cost Hydro Production	-	-					
24		Total Electric Hydro Production	40,503,711	14,258,849		1,215,884			
25		Electric Other Production							
26	340	Land and Land Rights	846,956	124,742	2.19%	18,548	0%	178.7	SQUARE
27	341	Structures and Improvements	81,608,842	27,225,330	3.38%	2,758,379	-5%, -6%, -7%, -10%, -12%	25.9	50-R2.5
28	342	Fuel Holders, Producers, Accessories	70,997,486	21,776,853	3.27%	2,321,618	-6%, -7%, -10%, -12%	31.3	45-R2.5
29	343	Prime Movers	637,486,351	229,001,459	4.63%	29,515,618	-6%, -7%, -12%	16.0	35-R1.5
30	344	Generators	124,041,150	46,621,968	3.26%	4,043,742	-5%, -6%, -7%, -10%, -12%	28.0	55-S2.5
31	345	Accessory Electric Equipment	74,343,991	29,269,346	3.96%	2,944,022	-5%, -6%, -7%, -10%, -12%	20.4	50-R3
32	346	Misc Power Plant Equipment	11,933,862	3,810,760	4.36%	520,316	-6%, -7%, -10%, -12%	12.6	40-R2
33	347	ARO Cost Other Production	-	-					
34		Total Electric Other Production	1,001,258,640	357,830,460		42,122,243			
35		Electric Transmission							
36	350	Land and Land Rights	28,705,072	15,829,709	0.86%	246,864	0%	48.9	70-R3
37	352	Structures and Improvements	26,665,420	7,073,514	1.66%	442,646	-25%	47.9-59.5	65-R3,70-R3
38	353	Station Equipment	331,789,619	75,015,391	1.67%	5,540,887	-10%	46.0	45-R2,60-R2
39	354	Towers and Fixtures	72,134,466	47,001,938	1.69%	1,219,072	-25%	44.8	70-R4
40	355	Poles and Fixtures	402,427,903	70,117,128	2.93%	11,791,138	-55%	48.8	58-R2
41	356	OH Conductors and Devices	166,193,382	104,155,883	2.54%	4,221,312	-50%	43.8	65-R3
42	357	Underground Conduit	428,792	230,518	1.70%	7,289	0%	28.7	50-R4
43	358	UG Conductors and Devices	4,771,454	655,546	0.74%	35,309	0%	23.6	40-R3
44	359	ARO Cost Elec Transmission	-	-					
45		Total Electric Transmission	1,033,116,107	320,079,625		23,504,516			

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT
AS OF APRIL 30, 2020

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.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
46		Electric Distribution							
47	360	Land and Land Rights	9,285,697	1,416,459	0.64%	59,428	0%	51.4	70-R4
48	361	Structures and Improvements	28,004,853	2,216,226	2.15%	602,104	-25%	48.4	60-R2.5
49	362	Station Equipment	243,018,549	52,585,974	2.29%	5,565,125	-20%	40.3	54-R2
50	364	Poles, Towers, and Fixtures	398,374,265	166,526,804	2.67%	10,636,593	-50%	40.1	50-R1.5
51	365	OH Conductors and Devices	400,504,287	111,949,065	2.47%	9,892,456	-30%	38.3	47-R1
52	366	Underground Conduit	2,219,104	1,030,623	2.32%	51,483	0%	25.6	50-R4
53	367	UG Conductors and Devices	216,108,699	51,934,253	2.43%	5,251,441	-20%	40.2	48-R2
54	368	Line Transformers	315,974,318	142,105,507	1.79%	5,655,940	-5%	33.0	46-R2
55	369	Services	108,672,088	63,362,525	1.63%	1,771,355	-25%	36.6	48-R1
56	370	Meters	77,500,987	41,604,213	3.65%	2,828,786	0%	4.3-14.7	15-S2.5, 28-L1
57	371	Install on Customer Premise	148,818	14,991	0.53%	789	-10%	19.3	28-O1
58	373	Street Lighting / Signal Systems	127,240,903	43,678,049	4.00%	5,089,636	-10%	22.1	28-L0.5
59	374	ARO Cost Elec Distribution	-	-		-			
60		Total Electric Distribution	1,927,052,570	678,424,689		47,405,137			
61		Electric General Plant							
62	389	Land and Land Rights	4,163,260	0	0.00%	-	0%		
63	390	Structures and Improvements	78,067,219	14,680,932	2.42%	1,889,227	-10%	18.00-39.20	55-S0, 33-R1.5
64	391	Office Furniture and Equipment	41,140,199	19,251,596	12.29%	5,056,130	0%	2.2-9.9	4-SQ, 5-SQ, 20-SQ
65	392	Transportation Equipment	7,072,989	4,120,770	2.95%	208,653	0%	10.8-13.9	16-L2.5, 14-S2
66	393	Stores Equipment	856,121	420,401	4.40%	37,669	0%	18.0	25-SQ
67	394	Tools, Shop, and Garage Equipment	16,021,595	4,919,148	4.02%	644,068	0%	17.5	25-SQ
68	395	Laboratory Equipment	-	-		-			
69	396	Power Operated Equipment	3,892,524	1,460,870	5.65%	219,928	0%	12.0	16-L5
70	397	Communication Equipment	56,056,250	26,182,717	8.24%	4,619,035	0%	5.6-13.4	10-SQ, 18-L3
71	398	Miscellaneous Equipment	-	-		-			
72		Total Electric General Plant	207,270,158	71,036,434		12,674,710			
73		TOTAL ELECTRIC PLANT	7,719,113,381	2,974,075,465		235,861,055			

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2018

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	PRODUCTION	268,608,149	938,979	-	269,547,128	87.368%	235,498,248	(218,710,513)	16,787,735
2	TRANSMISSION	24,933,751	-	-	24,933,751	93.310%	23,265,627		23,265,627
3	DISTRIBUTION	6,996,199	-	-	6,996,199	100.000%	6,996,199		6,996,199
4	GENERAL	19,824,842	-	-	19,824,842	90.848%	18,010,532		18,010,532
5	TOTAL ELECTRIC	320,362,941	938,979	-	321,301,920		283,770,606	(218,710,513)	65,060,093

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 30, 2020

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 CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS	TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED JURISDICTION	
		\$	\$	\$	\$		\$	\$	
ELECTRIC:									
1	PRODUCTION	127,711,609	961,677	-	128,673,286	93.623%	120,467,885	(88,299,057)	32,168,828
2	TRANSMISSION	64,937,196	-	-	64,937,196	90.373%	58,686,002		58,686,002
3	DISTRIBUTION	21,064,191	-	-	21,064,191	99.957%	21,055,068		21,055,068
4	GENERAL	23,939,501	-	-	23,939,501	94.277%	22,569,420		22,569,420
5	TOTAL ELECTRIC	<u>237,652,497</u>	<u>961,677</u>	<u>-</u>	<u>238,614,174</u>		<u>222,778,375</u>	<u>(88,299,057)</u>	<u>134,479,318</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF DECEMBER 31, 2018

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	(250,332,183)	87.368%	(218,710,513)		Remove ECR CWIP
2	TRANSMISSION			-		
3	DISTRIBUTION			-		
4	GENERAL			-		
	TOTAL ADJUSTMENTS	<u>(250,332,183)</u>		<u>(218,710,513)</u>		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS
AS OF APRIL 30, 2020

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

SCHEDULE B-4.1
PAGE 2 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	(94,313,350)	93.623%	(88,299,057)		Remove ECR CWIP
2	TRANSMISSION			-		
3	DISTRIBUTION			-		
4	GENERAL			-		
	TOTAL ADJUSTMENTS	<u>(94,313,350)</u>		<u>(88,299,057)</u>		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2018

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

SCHEDULE B-4.2
PAGE 1 OF 11
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	120756	Misc. A/R Uncollect - KU Cap	Jun-05	Dec-20	88%	16,452.85	-	63,692.34	0%
2	138168	DSP PAYNES MILL SUB PROJ	Mar-17	Dec-19	65%	4,530,854.89	4,696,175.44	2,081,464.33	44%
3	148892	N1DT STONEWALL 2 SUB	Jan-17	Dec-18	100%	2,466,361.12	2,160,993.35	(0.00)	0%
4	150221	KU Ky Wired Reimbursable	Nov-15	Jun-19	86%	(533.57)	594.33	594.33	100%
5	152792	Richmond N. Sub	Apr-17	Dec-18	100%	942,091.20	646,806.00	(0.00)	0%
6	152820	DSP Viley 2 Dist	Jan-17	Sep-19	73%	1,165,120.00	1,572,980.46	955,474.15	61%
7	154096	IT Distribution Automation KU	Jun-17	Dec-19	61%	2,100,760.00	3,485,332.68	3,651,333.22	105%
8	154118	KU Barton Sub Expansion	Mar-17	Dec-19	64%	2,371,007.47	1,458,198.71	2,315,842.62	159%
9	156217	2018 CIFI - Fariston 0217	Jan-18	Dec-18	100%	252,919.08	252,919.08	(0.00)	0%
10	156381	Lex UG Vine to Race	May-17	Oct-19	45%	1,285,318.94	1,285,318.94	570,278.14	44%
11	157066	DSP Pepper Pike Sub Land	Jul-17	Dec-20	42%	194,908.00	194,908.00	198,444.65	102%
12	157617	KU Pole Attach Mapping Asset	Jan-18	Oct-20	35%	2,000,000.01	2,000,000.01	796,000.01	40%
13	158169	34.5:13.09 kV 5MVA Txmtr	Jul-18	Jun-19	49%	230,000.00	230,000.00	230,000.00	100%
14	158170	Rewind M042 Txmtr	Jul-18	Jun-19	49%	210,000.00	210,000.00	210,000.00	100%
15	133615KU	TC KU PLT ENG/MTR RWNDS	Jun-17	Dec-30	12%	79,355.34	779,979.22	88,584.00	11%
16	136480KU	GS GE Test Equip Pool KU	Feb-18	Nov-28	8%	1,220,000.00	755,105.45	70,271.37	9%
17	137100	GH1 Controls Syst Upgrade 2019	Jul-18	Sep-19	40%	700,000.00	1,273,089.44	206,000.00	16%
18	137103	GH4 Controls Syst Upgrade 2019	Jul-18	Apr-19	60%	700,000.00	929,474.98	216,000.01	23%
19	137633KU	TC2 KU SLMS UNIT	Jan-17	Dec-19	67%	91,125.00	163,055.40	110,721.74	68%
20	140202	GH Stackler Reclaimer Recert	Jan-18	Jul-19	63%	2,572,100.00	7,878,209.50	3,461,973.26	44%
21	144302	GH2 4kv Switchgear	Jan-17	Nov-19	69%	8,572,984.37	5,529,611.51	3,863,359.31	70%
22	144365	GH CCR Pipe Conveyor Belt	Jun-18	Dec-19	37%	3,350,000.00	3,608,796.58	20,025.80	1%
23	144541	BRCT Gas Pipeline Relocation	May-17	Oct-19	67%	11,000,000.00	20,466,998.40	4,883,356.78	24%
24	146434	DX Dam Parapet Wall	Nov-14	Dec-21	58%	5,400,393.26	5,606,040.86	216,545.86	4%
25	147406	GH1-2 Feeder & Outlet Hop Repl	Jan-17	Jun-19	80%	194,492.76	74,906.97	64,335.13	86%
26	147413	GH1-3 Feeder & Outlet Hop Repl	Jan-17	Jun-19	80%	194,492.76	75,795.25	64,088.59	85%
27	147414	GH1-4 Feeder & Outlet Hop Repl	Jan-17	Jun-19	80%	194,492.76	75,791.51	62,560.42	83%
28	147415	GH1-5 Feeder & Outlet Hop Repl	Jan-17	Jun-19	80%	201,812.38	75,790.61	62,186.24	82%
29	147418	GH1-1 Feeder & Outlet Hop Repl	Jan-17	Jun-19	80%	201,812.38	76,848.47	67,270.38	88%
30	148175KU	GS CDM TRIPWIRE KU	Jan-17	May-19	83%	122,320.00	110,659.97	46,800.01	42%
31	151366	GH3 Furnace Wall Metal Ovrly18	Jul-18	Nov-19	35%	1,883,856.00	1,875,184.96	200,000.00	11%
32	151370	GH2 Burner Modification	Aug-18	Dec-19	29%	397,852.02	415,376.90	109,752.94	26%
33	151917	DX Access Bridge Refurb	Jan-17	Sep-18	114%	775,000.00	159,139.21	204.37	0%
34	152005	GH2 Burner Replacement 19	Jan-19	Nov-19	0%	312,614.67	221,152.70	112,866.49	51%
35	152693KU	TC OFFICE UPGRADES	Jan-17	Dec-27	18%	430,731.88	454,803.89	71,867.52	16%
36	154729KU	TC COAL CONVEYOR VFD UPGD	Jan-18	Dec-21	25%	129,288.45	128,441.32	43,133.72	34%
37	155070	BR3 Eng Work Station (AW) Upgr	Jan-18	Jan-20	48%	659,880.80	634,874.74	248,000.00	39%
38	155100	BR 0-2 Gyp Dewat Vac Pump Rbld	Jan-18	Dec-28	9%	102,166.25	213,479.73	101,961.69	48%
39	155149	BRCT6 GT Thermal Insulation	Oct-18	May-19	38%	566,613.60	443,709.70	93,000.00	21%
40	156909 KU	PR13 SFC Switch Cab KU	Mar-18	Dec-19	44%	256,525.13	256,525.13	118,910.00	46%
41	157422	GH1 Hot RH Pipe Partial Repl19	Jun-18	Jun-19	50%	708,717.19	708,717.19	139,526.79	20%
42	84GH	GH LS 0-3 Mill Gearbox	May-18	Mar-19	73%	421,394.59	447,581.06	580.59	0%
43	BRMISCCAP	BR Miscellaneous Cap	Nov-16	Dec-28	18%	5,000,000.00	2,615,874.49	115,874.49	4%
44	133641	EFFLUENT WATER STUDY-GH	Jul-15	Apr-24	40%	60,000,000.00	(36,380.07)	36,380.07	-100%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2018

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

SCHEDULE B-4.2
PAGE 2 OF 11
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	133683	EFFLUENT WATER STUDY-TC KU	Jul-15	Dec-25	33%	7,200,000.00	(1,346,080.26)	1,636,245.17	-122%
46	151121	TC CCRT G KU	Mar-16	Dec-19	73%	28,466,808.60	7,514,764.01	17,350.36	0%
47	151122	TC CCRT TRANS KU	Mar-16	Jun-20	65%	19,864,569.94	20,377,040.71	13,219,770.91	65%
48	151123	TC CCRT LANDFILL KU	Mar-16	Dec-25	28%	35,870,036.20	16,366,188.84	32,055,471.98	196%
49	152377	BR Process Water	Jun-16	May-20	64%	69,569,801.93	22,850,505.01	4,915,943.73	22%
50	152379	GH Process Water	Jun-16	Dec-19	72%	114,666,966.84	97,554,185.80	127,613,705.36	131%
51	152385	TC KU Process Water	Jun-16	Dec-19	72%	39,271,680.98	24,795,138.43	33,426,505.81	135%
52	152898	BR CCR Rule New Construction	Jul-16	Dec-19	71%	752,000.02	7,840,929.45	5,742,447.76	73%
53	152899	GH CCR Rule New Construction	Jul-16	Jun-21	50%	1,133,000.00	36,354,569.85	25,118,092.40	69%
54	155518	TC CCR New Const Proces Pd KU	Jun-17	Dec-19	60%	3,600,000.00	3,732,959.57	2,212,924.36	59%
55	157591	GHENT DSI IMPROVE NON-ECR	Apr-18	Jun-19	59%	5,875,000.00	5,875,000.00	2,125,000.00	36%
56	157741	NEW CR EQUIP STOR SHED KU	Apr-18	Aug-18	199%	367,148.65	367,148.65	69.93	0%
57	158187	BR LF PHASE II CONSTR	Jul-17	Dec-19	59%	17,358,000.00	17,358,000.00	6,009,970.77	35%
58	138842	Grn Rvr Plnt-Hilsd 69kV Relo	Jul-18	Jun-19	50%	526,092.56	854,607.87	213,236.03	25%
59	139696	LEX UNDRGD-PHASE 1	Feb-17	Mar-20	60%	11,388,000.00	9,368,878.02	4,629,059.03	49%
60	144062	REL KEOKEE SWITCH	Jan-18	Oct-18	120%	608,238.64	432,477.03	(0.00)	0%
61	144065	TEP-CR-ADAMS-DELAPLAIN TAP	Oct-18	Jul-19	30%	5,162,572.63	3,762,247.34	156,311.90	4%
62	144108	TEP-9.0MV/Ar,69kVCap-Paint Lick	Nov-17	Dec-19	54%	300,000.00	883,375.55	130,561.55	15%
63	144116	Lynch Control House	Jan-17	Jun-20	57%	1,499,925.46	5,185,367.03	684,074.14	13%
64	147486	REL Dwina Switch	Apr-18	Nov-18	113%	351,461.39	503,888.78	(0.00)	0%
65	148823	Earlington No-GRS 69kV Rbld	Apr-18	Dec-20	27%	39,330,847.25	21,583,429.91	2,980,947.77	14%
66	148846	CR Eilihu-Wofford 69kV Rebuild	Jun-18	Dec-22	13%	33,225,000.00	32,007,465.53	29,899.80	0%
67	148851	CR Mrgnfd-Ovrind No 69kV Rbld	Oct-17	Apr-20	48%	3,260,000.00	4,732,898.07	2,856,194.72	60%
68	151465	Mobile Control House	Aug-17	Dec-19	59%	3,959,725.31	(1,014.78)	179.98	-18%
69	151746	REL-Hodgenville Switch Motor	Nov-17	Dec-18	100%	246,563.00	216,227.90	(0.00)	0%
70	151775	Hillside Control House	Jan-18	Dec-20	33%	1,708,181.81	2,973,687.10	351,650.86	12%
71	151813	REL Mt Sterling MOS	Feb-18	Dec-18	100%	247,298.15	430,955.54	(0.00)	0%
72	152706	CR Farmers-Spencer Road	Jul-18	Dec-22	11%	9,093,001.47	11,992,518.56	33,248.70	0%
73	154077	RSC-Ghent Phys Sec Upgr	Feb-17	Dec-19	66%	2,173,814.14	2,564,368.51	1,593,962.29	62%
74	154143	RFN-Hillside Fence Rpl	Feb-17	Jun-19	79%	132,639.13	132,639.13	157,658.72	119%
75	154146	RFN-Indian Hill Fence Rpl	Feb-17	Jul-19	77%	404,666.23	404,666.23	159,702.68	39%
76	154216	DSP Lonesome Pine-ROW	Apr-17	Dec-19	64%	298,768.87	290,523.48	117,461.78	40%
77	154511	DSP Barton Sub	Jun-17	Mar-19	87%	503,610.03	477,283.87	3,696.44	1%
78	154585	CR Clay Village-West Frankfort	Jan-18	Dec-20	33%	10,000,295.18	9,428,163.55	98,820.28	1%
79	154663	Scott Co SST	May-17	Dec-18	100%	195,928.06	195,928.06	(0.00)	0%
80	155854	PGG-Finchville Ground Grid	Aug-17	Dec-19	59%	295,251.44	295,251.44	161,815.06	55%
81	156689	PR Earlington NO-G River	Jun-18	Feb-20	33%	4,713,336.78	4,713,336.78	447,129.89	9%
82	156691	PR Grahamville-Pad Primary	Apr-18	Mar-19	75%	2,279,624.62	2,279,624.62	317,912.78	14%
83	157736	TEP-MOT-Adams-Georgetown	Oct-18	Mar-19	50%	335,760.70	335,760.70	12,829.10	4%
84	158019	Mobile Control House- KU	May-18	Dec-20	25%	1,672,535.26	1,672,535.26	230,650.92	14%
85	158113	PBU- Earlington North 634 Repl	Jun-18	Dec-19	37%	14,944.44	14,944.44	9,787.74	65%
86	LI-000010	PR Spencer Road-Farmers	Apr-18	Dec-18	100%	1,800,000.00	818,029.42	(0.00)	0%
87	LI-000024	PR Green River-Green Rvr Stl	Apr-18	Dec-19	43%	1,549,999.88	8,045,726.24	4,479,462.30	56%
88	LI-000083	TEP-CR-Loudon Ave-Hume Road	Oct-18	Oct-19	23%	2,499,999.64	1,429,262.93	62,787.51	4%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2018

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

SCHEDULE B-4.2
PAGE 3 OF 11
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	LI-000085	TEP-MOT-Greensburg-Camp EKPC	Oct-18	Dec-19	20%	3,499,999.76	1,132,760.34	87,703.18	8%
90	LI-000086	TEP-CR-Eastwood-Simpsonville	Oct-18	Aug-19	27%	1,999,999.91	1,394,999.45	49,831.37	4%
91	LI-000091	TEP-MOT-Green Rvr-Shvrs Chapel	Oct-18	Mar-19	50%	750,000.00	255,243.07	18,935.89	7%
92	LI-000092	TEP-MOT-Morganfield-Wheatcrt	Oct-18	Nov-19	21%	999,999.94	2,162,962.39	24,915.70	1%
93	LI-000093	TEP-MOT-Floyd-Waynesburg	Oct-18	Apr-19	43%	999,999.94	324,809.19	24,915.70	11%
94	LI-000106	TEP-MOT-Fairfld-Tylrsvll EK Tp	Oct-18	Apr-19	43%	999,999.94	325,358.38	24,915.70	8%
95	SU-000004	Princeton CH, Arresters & DFR	Jan-18	Dec-19	50%	1,268,000.04	1,916,553.27	514,843.46	27%
96	SU-000010	PBR-Carntown (1) 69kV BKR Rpl	Oct-17	Dec-20	37%	150,000.00	285,090.21	11,305.21	4%
97	SU-000040	PBR-Pineville (1) 345kV	Jan-18	Dec-19	50%	600,000.00	669,304.76	372,886.46	56%
98	SU-000044	PBR-Howard Branch(1) 138kV BKR	Jan-18	Dec-19	50%	250,000.08	277,580.34	77,580.30	28%
99	SU-000056	RSC-Pineville Sec Upgr	Aug-17	Dec-19	59%	3,202,777.20	2,212,286.95	924,057.13	42%
100	SU-000098	TEP-Trimble Co 345kV Reactr	Nov-17	Dec-21	28%	2,322,000.00	2,011.77	5,176.37	257%
101	SU-000139	PR Arnold 121-604 Panel	Jan-18	Dec-19	50%	120,000.00	372,995.54	362,175.84	97%
102	SU-000179	RSC-Pocket N. Security Upgrds	Jan-18	Dec-20	33%	2,639,999.70	3,219,557.18	250,000.00	8%
103	SU-000181	TEP-Adms-Delapl n 69kV Term Eqp	Jan-18	Dec-19	50%	210,000.00	202,878.23	198,934.13	98%
104	SU-000205	TEP-Meredith 138kV Capacitor	Jan-17	Dec-19	67%	837,500.00	767,371.04	464,225.34	60%
105	SU-000206	TEP-Middlesboro 69kV Capacitor	Jan-17	Dec-19	67%	537,500.00	585,478.73	335,309.53	57%
106	SU-000236	TEP-Gtown-Lmns Mll 69kV Lne Sw	Jan-18	Dec-19	50%	50,000.00	261,703.21	(0.00)	0%
107	SU-000244	PRLY-Hardinsburg 714	Jan-18	Oct-19	54%	240,000.00	90,939.57	90,939.57	100%
108	SU-000246	TEP-Bardstwn 138/69kV Xfmr Rpl	Jan-18	Dec-19	50%	1,875,000.00	470,046.17	(0.00)	0%
109	SU-000247	LEX UNDRGD-PHASE 1 SUBS	Oct-17	Dec-19	56%	1,175,040.00	1,393,059.08	1,002,162.43	72%
110	SU-000305	PBR- Bimble (3) 69kV PIIN PAR	Jan-18	Dec-19	50%	534,618.45	534,618.45	164,264.08	31%
111	SU-000395	RST-Lake Reba SSVT-	Apr-18	Dec-19	43%	45,213.62	45,213.62	9,631.80	21%
112	00072FACK	CALL CENTER RENO BOC 3 KU	Aug-17	Feb-19	90%	663,671.29	663,671.29	663,671.29	100%
113	149992	BUILDING - NORTON VA	Sep-15	Jul-19	85%	2,869,600.05	4,592,560.50	2,312,126.12	50%
114	153069	Solar Projects - Community KU	Jan-17	Dec-23	29%	2,500,000.08	3,846,492.00	557,492.00	14%
115	153562	DCC ENHANCEMENT KU	Dec-16	Dec-19	68%	4,810,892.05	6,506,032.44	5,046,748.67	78%
116	155530	MV-90 DAILY READ KU	Jan-18	Dec-19	50%	1,157,999.41	851,558.02	414,099.94	49%
117	158181	E-TOWN BUILDING PURCHASE-2018	Jul-18	Dec-19	32%	20,000.54	20,000.54	20,000.54	100%
118	133KU16	NE KY Buildout Eng Phase-KU16	Jan-16	Dec-20	60%	261,250.00	153,414.75	74,453.94	49%
119	IT0000K	IT Contingency-KU	Aug-16	Dec-25	26%	2,120,249.84	2,120,249.84	2,120,249.84	100%
120	IT0042K	GIS BI Reporting-KU17	Jun-17	Dec-18	100%	42,000.00	61,030.49	(0.00)	0%
121	IT0101K	Smallworld GIS Upgr-KU17-19	Jan-17	Dec-20	50%	7,941,117.85	5,589,845.60	1,516,336.22	27%
122	IT0219K	EE DSM Filing-KU18-19	Jan-18	Dec-19	50%	573,999.99	307,999.93	251,999.93	82%
123	IT0221K	EMS CIP-KU18	Jan-18	Dec-18	100%	57,086.89	58,209.35	(0.00)	0%
124	IT0242K	Megastar & DVM MW Repl-KU18	Jan-18	Dec-19	50%	223,099.21	590,447.73	350,447.73	59%
125	IT0254K	Network Access Gateways-KU18	Jan-18	Dec-18	100%	23,000.00	24,471.84	(0.00)	0%
126	IT0264K	Rate Case 2018-KU18-19	Jan-18	Dec-19	50%	447,999.99	266,859.56	56,860.72	21%
127	IT0287K	Tech Refresh desk/lap-KU18	Jan-18	Dec-18	100%	1,313,322.76	1,246,539.12	(0.00)	0%
128	IT0291K	TRODS-KU18	Jan-18	Dec-18	100%	97,999.69	252,000.24	(0.00)	0%
129	IT0329K	Lockout/Tagout Replace-KU18	Jan-18	Dec-19	50%	1,120,000.20	1,609,926.26	1,095,820.88	68%
130	IT0333K	Cst Rel Mgmt Maj Acts-KU18-19	Jan-18	Dec-19	50%	84,000.00	309,651.33	85,651.43	28%
131	IT0352K	Exp/Repl Cust Comm Chan-KU18	Jan-18	Dec-19	50%	168,000.00	557,718.49	333,199.92	60%
132	145403	HR Cap Equip Improvmnts KU	Jan-15	Dec-23	44%	51,000.00	60,000.00	10,000.00	17%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF DECEMBER 31, 2018

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

SCHEDULE B-4.2
PAGE 4 OF 11
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)
133	149345	SC CAPITAL - 2016 BP - KU	Jan-16	Dec-23	37%	69,500.00	1,261,249.73	311,249.73	25%
134	147830	Corporate Contingency-KU	Jan-17	Dec-23	29%	125,000.00	11,935,000.00	1,085,000.00	9%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 5 OF 11
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	120756	Misc. A/R Uncollect - KU Cap	Jan-05	Dec-20	96%	16,452.85	-	63,692.34	0%
2	138485	DSP Hoover 2 Sub	Jan-20	Dec-21	16%	1,900,000.00	5,126,433.39	20,484.39	0%
3	144913	DSP SIMPSONVILLE 1 SUBSTATION	Jan-17	Dec-20	83%	456,578.15	4,997,491.25	4,766,865.95	95%
4	148716	N1DT WILSON DOWNING 2	Feb-19	Dec-22	32%	1,817,329.91	8,656,464.43	7,624,172.44	88%
5	149093	N1DT Wilson Down 2 Upg Dist	Jan-18	Sep-20	85%	308,097.69	314,146.20	151,299.40	48%
6	152813	SHE Transfer UB E.Ckt 2522	Jan-19	Dec-20	66%	160,465.00	264,230.49	264,230.49	100%
7	152874	Distr Capacitors KU 2019	Jan-19	Dec-23	27%	136,766.98	717,037.07	138,053.39	19%
8	152950	Simpsonville 1 Dist	Jan-19	Dec-20	66%	100,704.96	394,632.53	198,562.58	50%
9	155280	Rem Texas to Perryville Line	Jan-18	Dec-20	78%	189,435.87	200,198.68	129,261.31	65%
10	155309	Trans Line Clearance KU	Jan-18	Dec-23	39%	1,743,646.76	3,486,937.53	1,197,364.13	34%
11	157010	SCM2020 DAN REPL SUB BATTERY	Jan-20	Dec-20	33%	14,902.58	32,325.72	17,926.74	55%
12	157013	SCM2020 DAN MISC CAPITAL PROJ	Jan-20	Dec-20	33%	73,375.92	72,923.32	13,415.65	18%
13	157016	SCM2020 EARL MISC CAPITAL SUB	Jan-20	Dec-20	33%	218,914.25	217,397.43	35,110.18	16%
14	157017	SCM2020 EARL WILDLIFE PROTECT	Jan-20	Dec-20	33%	58,045.96	50,967.19	50,967.19	100%
15	157022	SCM2020 LEX MISC CAPITAL SUB	Jan-20	Dec-20	33%	163,877.16	167,827.26	51,038.26	30%
16	157023	SCM2020 LEX REPL BREAKERS	Jan-20	Dec-20	33%	135,352.79	134,086.11	68,239.66	51%
17	157024	SCM2020 LEX REPL BUSHINGS	Jan-20	Dec-20	33%	104,261.53	105,726.57	36,406.82	34%
18	157025	SCM2020 LEX REPL REGULATORS	Jan-20	Dec-20	33%	83,899.82	83,786.03	26,888.55	32%
19	157028	SCM2020 LEX REPL SUB BATTERY	Jan-20	Dec-20	33%	30,771.72	65,577.39	60,486.00	92%
20	157029	SCM2020 LEX LEGACY RTU REPL	Jan-20	Dec-20	33%	149,297.86	211,102.99	115,437.92	55%
21	157034	SCM2020 KU REPL LTC/REG CNTRL	Jan-20	Dec-20	33%	102,592.84	107,036.55	55,341.83	52%
22	157054	SCM2020 EARL MISC NESC COMPL	Jan-20	Dec-20	33%	156,856.12	153,418.88	63,559.43	41%
23	157055	SCM2020 LEX REPL LEGACY BRKR	Jan-20	Dec-21	16%	628,790.72	447,339.18	69,021.25	15%
24	157056	SCM2020 KU LTC OIL FILT ADDS	Jan-20	Dec-20	33%	87,118.55	87,276.39	54,037.11	62%
25	157058	SCM2020 LEX MISC NESC COMPL	Jan-20	Dec-20	33%	51,784.99	107,215.23	26,746.51	25%
26	157061	SCM2020 KU LEGACY RELAY REPL	Jan-20	Dec-20	33%	68,371.03	129,597.64	12,351.40	10%
27	157062	SCM2020 DAN FAILED BRKR/RECL	Jan-20	Dec-20	33%	64,022.89	65,074.96	16,793.73	26%
28	157063	SCM2020 DAN MISC NESC COMPL	Jan-20	Dec-20	33%	29,792.32	28,556.61	19,988.74	70%
29	157066	DSP Pepper Pike Sub Land	Jul-17	Dec-20	81%	194,908.00	194,908.00	198,444.65	102%
30	157605	DSP WHITE SULPHUR SUB	Jan-19	Dec-20	66%	6,665,160.74	6,665,160.74	5,918,697.96	89%
31	157614	KU HW/SW Asset Mgmt 2019	Jan-19	Dec-23	27%	675,002.64	675,002.64	168,237.51	25%
32	157617	KU Pole Attach Mapping Asset	Jan-18	Oct-20	82%	2,000,000.01	2,000,000.01	1,443,921.59	72%
33	163028	DSP White Sulphur 138-12kV	Jan-20	Dec-20	33%	277,679.60	277,679.60	65,451.60	24%
34	163043	KU Direct Burial Replacement	Jan-19	Dec-23	27%	4,324,800.18	4,324,800.18	1,188,000.15	27%
35	101GH	GH Recycle Pmp ImpellerRefrb20	Jan-20	Nov-20	36%	228,518.22	227,768.91	151,845.94	67%
36	121GH	GH1 Cooling Tower ComplRebuild	Jan-20	Aug-21	20%	9,648,545.73	10,224,751.26	1,000,000.00	10%
37	126302	GH4 Econ Outlet Duct Exp Jt	Apr-20	May-20	48%	850,000.48	456,753.23	456,753.23	100%
38	131978	GH1 Reheat Pend Assy Repl	Jan-19	Jun-21	53%	5,600,000.00	8,368,220.00	1,712,186.00	20%
39	137244	GH4 Upper Econ Repl	Jan-19	Jun-20	89%	5,500,000.00	1,599,733.94	1,178,219.68	74%
40	137474	GH4 Primary SH Repl	Jan-19	Jun-20	89%	5,750,000.00	3,788,029.15	2,478,182.30	65%
41	137485	GH4 FGD Inlet Duct Exp Jts 20	Jan-20	May-20	79%	80,000.00	10,286.00	10,286.00	100%
42	140170	GH BU Bucket and Chain 20	Jan-20	Oct-20	39%	400,000.00	328,067.96	170,000.00	52%
43	140184	GH Conveyor Belt Repl 20	Jan-20	Nov-20	36%	680,000.00	712,811.34	177,751.37	25%
44	140199	GH4 Furnace Wall Metal Overlay	May-19	Jun-20	85%	1,375,000.00	1,392,069.37	1,130,324.47	81%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 6 OF 11
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	140342KU	MISC TOOLS	May-16	Dec-23	52%	50,955.50	224,633.44	48,903.86	22%
46	144309	GH4 480v MCC Replacement	Jan-20	Jun-20	66%	173,664.23	176,062.45	176,062.45	100%
47	144312	GH1 SH Pendant Platens	Jun-19	May-21	44%	3,663,000.00	3,939,390.00	287,150.00	7%
48	144325	GH4 SCR Catalyst L1	Jan-19	Jun-20	89%	2,836,608.00	2,138,029.24	2,138,029.24	100%
49	144362	GH0-1 SFC Chain Repl 20	Jan-20	Jul-20	57%	1,390,000.00	209,860.50	100,000.00	48%
50	144374	GH4 Coal Handling Controls	Jan-20	May-20	79%	171,000.00	178,779.95	178,779.95	100%
51	144541	BRCT Gas Pipeline Relocation	May-17	Oct-19	120%	11,000,000.00	20,466,998.40	4,300.67	0%
52	146434	DX Dam Parapet Wall	Nov-14	Dec-21	77%	5,400,393.26	5,606,040.86	216,545.86	4%
53	147347	GH4 Mill BSO Repl	Jan-20	May-20	79%	315,000.00	320,229.08	320,229.08	100%
54	148111	GH4 Turbine	Jan-20	May-20	79%	2,900,000.00	2,920,303.33	2,920,303.33	100%
55	149021KU	TC2 KU TDBFP RECIRC VALVE B	Jan-20	Dec-20	33%	127,047.69	137,124.90	137,124.90	100%
56	150052KU	TC2 KU LOWER SLOPE WW REPL	Jan-19	Dec-20	66%	571,714.61	742,275.50	742,275.50	100%
57	150064KU	TC2 KU SSC TILE	Jun-16	Dec-20	85%	321,630.75	320,537.25	320,537.25	100%
58	151437	GH4 PA Duct Replacement	Jan-20	May-20	79%	400,000.00	351,511.54	106,471.70	30%
59	151439	GH4 Pulv Cold Air Dampers Repl	Mar-20	May-20	66%	150,000.00	157,901.70	157,901.70	100%
60	151917	DX Access Bridge Refurb	Jan-17	Sep-18	191%	775,000.00	159,139.21	204.37	0%
61	152659KU	TC2 KU A ID FAN OVERHAUL	Jan-20	Dec-20	33%	1,015,542.00	658,798.27	658,798.27	100%
62	152685KU	TC2 B BFP OVERHAUL	Jan-20	Dec-20	33%	141,153.35	140,661.05	140,661.05	100%
63	153047KU	TC2 KU FINAL SH REP	Jan-19	Dec-20	66%	546,750.00	486,040.88	486,040.88	100%
64	153080KU	TC2 SCR CATALYST L1 NEW	Jan-19	Dec-20	66%	1,831,605.24	2,371,070.71	2,145,350.71	90%
65	154744KU	TC2 COOLING TOWER PUMP OH	Jan-20	Dec-24	7%	160,975.90	160,975.90	78,108.80	49%
66	154950	GH4 Precip Rebuild Phase 3	Jan-20	Jun-20	66%	412,218.39	410,866.71	44,251.60	11%
67	154951	GH4 Precip Rebuild Phase 4	Jan-20	Jun-20	66%	846,886.37	844,109.44	90,938.60	11%
68	154961	GH4 AH Rack & Pinion Gear Rpl	Jan-20	May-20	79%	178,021.26	249,596.43	97,750.53	39%
69	155014	GH4 RH Outlet Terminal TubeRpl	Jan-19	May-20	94%	548,443.64	707,305.00	707,305.00	100%
70	155017	GH4 Vertical RH Repl	Jan-19	May-20	94%	4,570,363.78	4,560,239.71	4,560,239.71	100%
71	155018	GH1 Air Preheating Coils Repl	Jan-19	Aug-20	80%	437,935.82	274,902.84	133,179.98	48%
72	155100	BR 0-2 Gyp Dewat Vac Pump Rbld	Jan-18	Dec-28	21%	102,166.25	213,479.73	101,961.69	48%
73	155443KU	TC F COAL CONV GALLERY REBLD	Jan-19	Dec-20	66%	865,684.80	1,948,550.40	783,912.96	40%
74	155558KU	TC2 BOILER WATER WALL 2020	Jan-20	Dec-20	33%	1,385,674.94	1,365,438.99	1,365,438.99	100%
75	155651KU	TC2 EXPANSION JOINTS 2020	Jan-20	Dec-20	33%	346,092.75	475,194.10	475,194.10	100%
76	155659KU	TC2 BURNER B,E ROWS 2020	Jan-20	Dec-20	33%	201,943.73	199,205.42	199,205.42	100%
77	156577	GH1 Horiz LTSH Repl	Jan-20	Jun-21	22%	4,407,260.00	4,407,260.00	169,290.00	4%
78	156629	GH4 AH Basket Repl 2020	Jan-19	Jun-20	89%	2,394,262.99	2,394,262.99	1,894,002.16	79%
79	156834KU	TC2 WESP DRAIN PIPING	Jan-20	Dec-20	33%	126,718.43	126,718.43	126,718.43	100%
80	156838KU	TC PLC CONVERSION	Jan-20	Dec-22	11%	374,151.33	374,151.33	184,311.00	49%
81	157075KU	TC2 HA COMP OH	Jan-20	Dec-28	4%	176,162.32	176,162.32	85,349.96	48%
82	157779KU	TC2 RH ATTEMPERATORS	Jan-19	Dec-20	66%	759,046.95	759,046.95	759,046.95	100%
83	220GH	GH4 Cooling Tower ComplRebuild	Jan-19	Aug-20	80%	9,648,545.73	10,546,505.20	7,509,586.80	71%
84	BRMISCCAP	BR Miscellaneous Cap	Nov-16	Dec-28	29%	5,000,000.00	2,615,874.49	615,874.49	24%
85	133641	EFFLUENT WATER STUDY-GH	Jul-15	Apr-24	55%	60,000,000.00	(36,380.07)	558,379.76	-1535%
86	133683	EFFLUENT WATER STUDY-TC KU	Jul-15	Dec-25	46%	7,200,000.00	(1,346,080.26)	1,824,165.17	-136%
87	151121	TC CCRT G KU	Mar-16	Dec-19	109%	28,466,808.60	7,514,764.01	17,350.36	0%
88	151122	TC CCRT TRANS KU	Mar-16	Jun-20	96%	19,864,569.94	20,377,040.71	10,414.19	0%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 7 OF 11
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	151123	TC CCRT LANDFILL KU	Mar-16	Dec-25	42%	35,870,036.20	16,366,188.84	18,919.46	0%
90	152377	BR Process Water	Jun-16	May-20	98%	69,569,801.93	22,850,505.01	5,179.99	0%
91	152379	GH Process Water	Jun-16	Dec-19	109%	114,666,966.84	97,554,185.80	16,044.08	0%
92	152385	TC KU Process Water	Jun-16	Dec-19	109%	39,271,680.98	24,795,138.43	21,126.95	0%
93	152899	GH CCR Rule New Construction	Jul-16	Jun-21	77%	1,133,000.00	36,354,569.85	33,272,116.93	92%
94	157741	NEW CR EQUIP STOR SHED KU	Apr-18	Aug-18	594%	367,148.65	367,148.65	69.93	0%
95	158028	GH FLY ASH BARGE LOAD NON-ECR	Jun-18	Mar-23	39%	-	-	350,000.00	0%
96	158030	GH GYP BARGE LOAD NON-ECR	Jun-18	Mar-23	39%	-	-	250,000.00	0%
97	127111	KY Dam to S.Paducah 69kv	Aug-18	Dec-21	51%	5,897,715.24	7,070,553.94	963,276.67	14%
98	137807	DSP HOOVER SUB	Jan-20	Dec-21	16%	500,000.00	899,673.89	25,017.70	3%
99	139958	CR MLRSBRG-MRPHYVL	Jan-19	Dec-21	44%	34,515,000.00	18,839,369.88	3,067,071.83	16%
100	140283	COMP-RELATED-EQUIP-KU-2020	Jan-20	Dec-20	31%	82,628.00	91,931.84	30,643.95	33%
101	144116	Lynch Control House	Jan-17	Jun-20	95%	1,499,925.46	5,185,367.03	4,844,318.86	93%
102	144975	REL CLAYS MILL MOS	Feb-20	Jun-20	59%	725,031.38	766,476.52	459,886.04	60%
103	145803	TEP-CR-CLAY VLG TP-SHBVLL E	Oct-19	Jun-20	78%	4,000,000.46	3,749,135.34	2,532,716.14	68%
104	145843	Balance BP Capital Labor	Jan-19	Dec-28	13%	7.36	44,523.87	18,117.72	41%
105	147506	REL Woodlawn Switch	Apr-20	Jun-20	32%	404,984.62	388,130.45	206,352.32	53%
106	147507	REL Vine Grove Switch	Apr-20	Jun-20	32%	404,984.62	388,130.45	206,352.32	53%
107	147513	REL Camp Breckenridge Switch	Apr-20	Jun-20	32%	404,984.62	388,130.45	206,352.32	53%
108	147734	FULL UPGRD EMS SWARE-KU-2020	Aug-19	Dec-20	53%	324,401.60	326,654.08	69,941.85	21%
109	147818	SPIR Projects KU	Jun-17	Dec-30	21%	10,071,197.50	11,230,966.70	914,939.38	8%
110	148823	Earlington No-GRS 69kV Rbld	Apr-18	Dec-20	76%	39,330,847.25	21,583,429.91	14,460,851.83	67%
111	148846	CR Eilihu-Wofford 69kV Rebuild	Jun-18	Dec-22	42%	33,225,000.00	32,007,465.53	2,896,688.98	9%
112	148854	SR Morganfield-Nebo 69kV	Sep-19	Dec-21	28%	1,881,700.00	2,994,035.30	598,930.50	20%
113	151763	KU Coupling Capacitor Rpl	Jan-17	Dec-26	33%	1,463,879.97	811,665.03	88,044.00	11%
114	151775	Hillside Control House	Jan-18	Dec-20	78%	1,708,181.81	2,973,687.10	1,405,409.28	47%
115	152641	KU Resiliency Upgrades	Jan-19	Dec-21	44%	1,541,000.04	1,539,331.52	495,196.20	32%
116	152704	CR Ohio Co-Hartford	Sep-19	Dec-21	28%	3,998,996.25	6,125,872.59	1,204,225.95	20%
117	152706	CR Farmers-Spencer Road	Jul-18	Dec-22	41%	9,093,001.47	11,992,518.56	1,929,353.10	16%
118	152992	West Lex Xfmr Add	Jan-20	Dec-21	16%	11,000,000.00	(16,343.19)	(4,151.26)	25%
119	154585	CR Clay Village-West Frankfort	Jan-18	Dec-20	78%	10,000,295.18	9,428,163.55	8,326,430.03	88%
120	157202	TEP-MOT-Blackwell-Ghent 138kV	Oct-19	Aug-20	63%	1,019,661.01	1,019,661.01	610,893.94	60%
121	157203	TEP-MOT-Campground-London	Oct-19	Aug-20	63%	1,019,661.07	1,019,661.07	665,321.03	65%
122	157204	TEP-MOT-Crittenden-Marion So	Oct-19	May-20	87%	510,421.35	510,421.35	411,633.55	81%
123	157205	TEP-MOT-Eddyville Prsn-Ky Dam	Oct-19	Dec-20	46%	2,039,321.88	2,039,321.88	1,094,415.24	54%
124	157209	TEP-CR-Ky Dam-So Paducah	Oct-19	Mar-21	39%	812,461.55	812,461.55	125,661.77	15%
125	157210	TEP-MOT-LaGrange E-Penal Tap	Oct-19	Sep-20	58%	1,530,082.37	1,530,082.37	891,019.97	58%
126	157211	TEP-NL-Lebanon-Lebanon South	Oct-19	Dec-22	18%	7,666,475.29	7,666,475.29	415,494.43	5%
127	157215	TEP-MOT-Southville-Bonds Mill	Oct-19	Aug-20	63%	1,019,661.07	1,019,661.07	665,321.03	65%
128	157216	ESR Existing Switch Rep	Jan-18	Dec-30	18%	8,147,658.12	8,147,658.12	51,254.53	1%
129	157309	DSP Simpsonville 1 Sub	Oct-19	Jun-20	78%	749,156.19	749,156.19	524,437.75	70%
130	157315	DSP N1DT Wilson Downing	Oct-19	Jun-20	78%	749,156.21	749,156.21	483,971.11	65%
131	157443	REL Lakeshore (Alt 2A)	Sep-19	Dec-22	20%	3,196,752.76	3,196,752.76	198,043.56	6%
132	157635	PR Nebo-Wheatcroft	Oct-19	Jun-20	78%	4,972,460.02	4,972,460.02	3,282,399.58	66%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD_X__FORECASTED PERIOD
TYPE OF FILING: ___X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-4.2
PAGE 8 OF 11
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)
133	157636	PR Dorchester-St Paul	Oct-19	Aug-20	63%	4,988,784.30	4,988,784.30	1,894,696.30	38%
134	157639	PR Corydon-Grn River Steel	Oct-19	Oct-20	54%	5,658,439.76	5,658,439.76	2,331,884.00	41%
135	157641	PR Bimble-London 69kV	Oct-19	Aug-20	63%	3,189,382.83	3,189,382.83	1,646,147.27	52%
136	157642	PR Imboden-Gorge-Dorchester	Mar-20	Dec-20	20%	3,366,548.10	3,366,548.10	612,694.62	18%
137	157645	PR Adams-Haeffing	Mar-20	Sep-20	28%	822,459.58	822,459.58	234,988.45	29%
138	157708	ESR Ashland Oil-Cty of Paducah	Apr-20	Jun-20	32%	324,863.82	324,863.82	108,287.94	33%
139	LI-000094	TEP-CR-Green County-Grburg	Oct-19	May-20	87%	749,401.76	749,401.76	609,507.77	81%
140	LI-000095	TEP-MOT-KU Park-Stinking Creek	Oct-19	May-20	87%	599,507.96	599,507.96	489,592.73	82%
141	LI-000096	TEP-MOT-Wofford-Rockhold	Oct-19	May-20	87%	749,401.76	749,401.76	609,507.77	81%
142	SU-000001	PCH Barlow Control House	Jan-19	Dec-21	44%	1,200,000.00	1,328,540.34	369,619.40	28%
143	SU-000002	PR Middlesboro Control House	Jan-19	Dec-20	66%	1,242,000.00	1,342,000.00	875,333.36	65%
144	SU-000010	PBR-Carstown (1) 69kV BKR Rpl	Oct-17	Dec-20	79%	150,000.00	285,090.21	11,305.21	4%
145	SU-000052	PBR-Nebo (3) 69kV BKR	Jan-18	Dec-20	78%	450,000.00	399,359.18	327,671.98	82%
146	SU-000053	PBR-Okonite (2) 69kV BKR	Jan-18	Dec-20	78%	300,000.00	266,534.48	222,283.12	83%
147	SU-000055	PBR-Winchester (3) 69kV BKR	Jan-19	Dec-20	66%	450,000.00	1,834,472.17	893,041.16	49%
148	SU-000070	PCH-SHELBYVILLE CONTROL HOUSE	Jan-19	Dec-20	66%	1,200,000.00	1,062,974.45	421,329.73	40%
149	SU-000088	REL-River Queen DFR	Jan-19	Dec-20	66%	234,999.96	234,999.96	78,333.32	33%
150	SU-000089	REL-South Paducah DFR	Jan-19	Dec-20	66%	155,000.04	155,000.04	51,666.68	33%
151	SU-000098	TEP-Trimble Co 345kV Reactr	Nov-17	Dec-21	60%	2,322,000.00	2,011.77	5,176.37	257%
152	SU-000130	PR Harlan Y CONTROL HOUSE	Jan-19	Dec-20	66%	1,800,000.00	709,905.39	621,402.67	88%
153	SU-000179	RSC-Pocket N. Security Upgrds	Jan-18	Dec-20	76%	2,639,999.70	3,219,557.18	2,455,740.32	76%
154	SU-000191	TEP-Crrltn-Lckprt Trm Eqp	Jan-20	Dec-20	33%	30,975.92	30,975.92	20,134.38	65%
155	SU-000203	TEP-Hardin Co-Etwn 69kV 2 Line	Jul-19	Jun-22	28%	1,600,000.00	13,382,903.73	1,891,084.41	14%
156	SU-000220	REL-Andover Taps RTU	Jan-20	Dec-20	33%	97,000.00	98,317.36	29,539.12	30%
157	SU-000221	REL-Bear Track 69 RTU	Jan-20	Dec-20	33%	120,999.76	122,643.28	36,847.76	30%
158	SU-000222	REL-Howards Branch 161 RTU	Jan-20	Dec-20	33%	97,000.00	98,317.36	29,539.12	30%
159	SU-000223	REL-Lakeshore 69 RTU	Jan-20	Dec-20	33%	106,000.12	107,439.76	32,279.92	30%
160	SU-000224	REL-Oak Hill 69 RTU	Jan-20	Dec-20	33%	106,000.12	107,439.76	32,279.92	30%
161	SU-000229	REL-Lakeshore (Alt 2A)	Jan-19	Dec-21	44%	5,560,192.00	5,560,192.00	749,539.12	13%
162	SU-000241	REL-IBM 69 RTU	Jan-20	Dec-20	33%	110,999.76	112,507.32	33,802.44	30%
163	SU-000320	PRLY-Bonds Mill 604	Jan-20	Dec-20	33%	108,203.00	108,203.00	21,640.60	20%
164	SU-000321	PRLY-Bonds Mill 614	Jan-20	Dec-20	33%	108,203.00	108,203.00	21,640.60	20%
165	SU-000322	PCH-St Paul	Jan-20	Dec-21	16%	1,112,062.47	1,112,062.47	241,405.96	22%
166	SU-000326	PDFR-Pineville Transmission	Jan-20	Dec-20	33%	135,253.76	135,253.76	54,101.52	40%
167	SU-000343	TEP-MV Simpsonville-Finch. Bkr	Sep-19	May-20	89%	279,699.43	279,699.43	229,097.96	82%
168	SU-000344	TEP-Virginia City Reactor	Mar-19	Dec-20	63%	425,137.34	425,137.34	357,904.60	84%
169	SU-000349	TEP-Lemons Mill 69kV Cap Bank	Sep-19	Dec-20	50%	1,098,070.79	1,098,070.79	424,858.98	39%
170	SU-000351	TEP-Taylorsville 69kV Cap Bank	Jun-19	Dec-20	58%	1,069,020.28	1,069,020.28	564,774.91	53%
171	SU-000364	REL-West Hickman Comm	Apr-20	Dec-20	11%	144,196.47	144,196.47	57,678.59	40%
172	SU-000371	PBR-Simmons (1) BKR	Jun-19	Dec-20	58%	143,320.92	143,320.92	133,589.95	93%
173	SU-000372	PBR-Rogersville Sw (3) BKR	Jun-19	Dec-20	58%	487,619.21	487,619.21	454,887.51	93%
174	SU-000373	PBR-S Paducah (4) BKR (PIN)	Jun-19	Dec-20	58%	798,286.48	798,286.48	727,515.19	91%
175	SU-000374	PBR_Clarck Co (4) BKR (PIN)	Jun-19	Dec-20	58%	886,984.89	886,984.89	842,752.86	95%
176	SU-000375	PBR-Finchville (1) BKR	Jun-19	Dec-20	58%	133,047.75	133,047.75	123,316.70	93%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 9 OF 11
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	SU-000378	PBR-Rumsey (1) BKR	Aug-19	Dec-21	31%	133,774.42	133,774.42	82,465.26	62%
178	SU-000396	PPLC-Arnold PCA	Jan-19	Dec-20	66%	221,374.46	221,374.46	181,548.25	82%
179	SU-000397	PPLC-Dorchester 072-814 DCB	Jan-19	Dec-20	66%	44,274.89	44,274.89	36,309.65	82%
180	SU-000398	PPLC-Delvinta 139-804, 824 DCB	Jan-19	Dec-20	66%	127,486.29	127,486.29	92,085.19	72%
181	SU-000399	PPLC-West Irvine 193-608 DCB	Jan-19	Dec-20	66%	87,778.06	87,778.06	54,742.44	62%
182	SU-000400	PPLC-Lake Reba 163-658 DTT	Jan-19	Dec-20	66%	44,274.89	44,274.89	36,309.65	82%
183	SU-000401	PPLC-Lake Reba Tap 162-714 DTT	Jan-19	Dec-20	66%	87,778.06	87,778.06	54,742.44	62%
184	SU-000404	RTU-Beattyville	Jan-19	Dec-20	66%	106,405.67	106,405.67	95,785.33	90%
185	SU-000405	PCH-Lancaster	Jan-19	Dec-20	66%	1,525,229.96	1,525,229.96	865,835.73	57%
186	SU-000408	PCH-Boyle County	Jan-19	Dec-20	66%	1,089,162.78	1,089,162.78	463,448.50	43%
187	00017FACK	KUGO RESTROOM UPDATES	Jan-18	Dec-21	58%	600,004.00	1,348,470.44	584,996.83	43%
188	00051FACK	A/V UPDATES 2020	Jan-20	Sep-20	44%	159,000.00	158,737.59	25,341.25	16%
189	00100FACK	Middlesboro BO Reno	Jan-20	Aug-20	49%	749,671.83	749,671.83	17,070.30	2%
190	00105FACK	KUGO Floor 1, 2 Remodel KU	Jan-19	Dec-23	27%	5,861,750.13	5,861,750.13	1,063,663.61	18%
191	149166	KU SECURITY EQUIPMENT 2020	Jan-20	Dec-20	33%	37,008.00	284,266.29	98,713.74	35%
192	149487	Misc Retail Hardware 2020 KU	Jan-20	Dec-20	33%	146,000.00	140,000.00	14,000.00	10%
193	152387	KU FAC CONSOLIDATION 2019-20	Jan-19	Dec-20	66%	5,028,861.92	5,029,123.12	1,358,899.20	27%
194	153022	REPL FAILED EQUIP LTP-KU	Jan-20	Dec-20	33%	217,999.70	107,497.58	27,368.55	25%
195	153025	FURN & EQUIP LTP-KU	Jan-20	Dec-20	33%	929,500.00	464,048.97	124,678.95	27%
196	157893	Smart Cities KU 2019	Jan-19	Dec-20	66%	112,000.00	112,000.00	74,666.72	67%
197	157898	EE Business Dvlp KU 2020	Jan-20	Dec-20	33%	56,000.00	56,000.00	18,666.72	33%
198	133KU16	NE KY Buildout Eng Phase-KU16	Jan-16	Dec-20	87%	261,250.00	153,414.75	111,703.94	73%
199	IT0000K	IT Contingency-KU	Aug-16	Dec-25	40%	2,120,249.84	2,120,249.84	2,120,249.84	100%
200	IT0246K	Mobile Dispatch Enh-KU19-20	Jan-19	Dec-20	66%	531,999.99	835,340.16	751,907.08	90%
201	IT0302K	Rep ASTRO Spectra Yr 2/3-KU20	Jan-20	Dec-20	33%	327,749.94	342,000.00	292,800.00	86%
202	IT0306K	Repl Quantar Repeat 2/2-KU20	Jan-20	Dec-20	33%	436,999.84	456,000.00	388,800.00	85%
203	IT0407K	Bill Design Tool Upg-KU20	Jan-20	Dec-20	33%	112,000.00	112,000.00	42,000.00	38%
204	IT0419K	Corp Web Redesign-KU19-20	Jan-19	Dec-20	66%	115,000.00	72,000.00	43,200.00	60%
205	IT0452K	Oracle NMS Enhance-KU20	Jan-20	Dec-20	33%	279,999.98	280,000.00	56,000.00	20%
206	IT0453K	OTN Extend EKY Ring-KU19-20	Jan-19	Dec-20	66%	1,048,799.66	2,250,142.76	1,434,910.10	64%
207	IT0458K	PowerPlan Upgrade-KU19-20	Jan-19	Dec-20	66%	459,999.96	1,359,214.66	1,096,572.32	81%
208	IT0480K	Time and Labor Upgr-KU19-21	Jan-19	Dec-21	44%	689,999.68	1,453,967.77	600,918.44	41%
209	IT0511K	Trns Lnes Wk Mgmt Upg-KU19-20	Jan-19	Dec-20	66%	644,000.29	641,403.83	390,267.32	61%
210	IT0514K	DACS Equip Repl (Yr2of3)-KU20	Jan-20	Dec-20	33%	192,000.00	192,000.00	38,400.00	20%
211	IT0559K	Genetec HW Upgrade-KU19-20	Jan-19	Dec-20	66%	168,000.00	168,000.00	140,000.00	83%
212	IT0560K	Cust Not Expand/Repl-KU19-20	Jan-19	Dec-20	66%	446,453.10	446,453.10	312,981.18	70%
213	IT0561K	MAM Enhments-KU19-20	Jan-19	Dec-20	66%	140,000.00	140,000.00	89,600.00	64%
214	IT0569K	Enterprise GIS-Phase2-KU20-21	Jan-20	Dec-21	16%	10,381,161.63	10,381,161.63	1,096,471.53	11%
215	IT0604K	Avaya-Route&Rpt Upg-KU19-20	Jan-19	Dec-20	66%	560,000.00	777,706.26	522,109.71	67%
216	IT0606K	Bulk Power & Env Systems-KU20	Jan-20	Dec-20	33%	57,499.41	96,000.00	14,400.00	15%
217	IT0609K	Call Recording Upgr-KU20-21	Jan-20	Dec-21	16%	727,999.96	725,414.28	167,521.28	23%
218	IT0612K	CIP Compl Tools - Yr 10-KU20	Jan-20	Dec-20	33%	114,999.92	120,000.00	42,240.00	35%
219	IT0613K	Citrix XenDesk Maj Upgr-KU20	Jan-20	Dec-20	33%	59,799.84	134,880.00	40,464.00	30%
220	IT0614K	Citrix XenMobile Upgrade-KU20	Jan-20	Dec-20	33%	76,360.05	34,080.48	14,605.92	43%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-4.2
PAGE 10 OF 11
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)
221	IT0615K	CIP Compl Infra - Yr 10-KU20	Jan-20	Dec-20	33%	207,000.12	238,752.63	78,310.87	33%
222	IT0618K	Constellation MW Rplmnt-KU20	Jan-20	Dec-20	33%	183,999.43	216,000.00	43,200.00	20%
223	IT0627K	IT Sec Infra Enhance-KU20	Jan-20	Dec-20	33%	34,500.00	35,886.96	11,962.32	33%
224	IT0628K	ITSM Upgrade-KU20	Jan-20	Dec-20	33%	138,000.06	144,000.00	12,000.00	8%
225	IT0633K	Microsoft Lic True-up-KU20	Jan-20	Dec-20	33%	69,000.00	72,000.00	24,000.00	33%
226	IT0634K	Mbl & Wrkst Lic True-up-KU20	Jan-20	Dec-20	33%	34,500.00	36,000.00	5,760.00	16%
227	IT0636K	Mobile Radio-KU20	Jan-20	Dec-20	33%	91,999.66	96,000.00	26,400.00	28%
228	IT0637K	Monitor Replacement-KU20	Jan-20	Dec-20	33%	48,760.00	50,880.00	8,160.00	16%
229	IT0644K	Ntwrk Acc Dev&Site Infra-KU20	Jan-20	Dec-20	33%	68,999.31	72,000.00	12,240.00	17%
230	IT0647K	Network Test Equipment-KU20	Jan-20	Dec-20	33%	57,500.00	60,000.00	17,280.00	29%
231	IT0649K	Outside Cable Plant -KU20	Jan-20	Dec-20	33%	91,999.34	144,000.00	28,800.00	20%
232	IT0651K	Pers Product Grow & Ref-KU20	Jan-20	Dec-20	33%	46,000.00	48,000.00	19,200.00	40%
233	IT0652K	Purch/Reblid Radio Site-KU20	Jan-20	Dec-20	33%	114,999.92	250,000.00	85,000.00	34%
234	IT0656K	Router Upgrade Project-KU20	Jan-20	Dec-20	33%	368,000.00	288,000.00	96,000.00	33%
235	IT0661K	Ser Cap Expan and Rel-KU20	Jan-20	Dec-20	33%	39,100.01	40,800.96	10,584.48	26%
236	IT0668K	Site Security Improve-KU20	Jan-20	Dec-20	33%	22,999.87	24,000.00	3,360.00	14%
237	IT0671K	Tech Refresh desk/lap-KU20	Jan-20	Dec-20	33%	1,469,334.90	1,373,074.79	499,299.92	36%
238	IT0672K	Telecom Site Ren-KU20	Jan-20	Dec-20	33%	45,999.45	48,000.00	8,160.00	17%
239	IT0673K	TOA Upgrade-KU20	Jan-20	Dec-20	33%	112,000.10	112,000.00	5,600.00	5%
240	IT0674K	TRODS-KU20	Jan-20	Dec-20	33%	84,000.01	75,600.00	15,120.00	20%
241	IT0675K	Truepoint MW Replacement-KU20	Jan-20	Dec-20	33%	137,999.33	192,000.00	28,800.00	15%
242	IT0680K	Voice Infra Expansion-KU20	Jan-20	Dec-20	33%	68,999.96	68,377.21	26,435.95	39%
243	IT0681K	Wireless Buildout-KU20	Jan-20	Dec-20	33%	23,000.00	96,000.00	48,000.00	50%
244	IT0682K	SCADA Radio Refrsh Yr1/3-KU20	Jan-20	Dec-20	33%	65,549.52	68,400.00	4,800.00	7%
245	IT0689K	Safety Dashboard Enhance-KU20	Jan-20	Dec-20	33%	42,000.00	42,000.00	25,200.00	60%
246	IT0690K	Aligne Upgrade-KU20	Jan-20	Dec-20	33%	112,000.00	168,000.00	50,400.00	30%
247	IT0693K	DB Refresh-KU20	Jan-20	Dec-20	33%	72,000.00	72,000.00	24,000.00	33%
248	IT0694K	Windows 10 CBB Upgrade-KU20	Jan-20	Dec-20	33%	192,000.96	189,347.76	63,115.92	33%
249	IT0695K	SCCM Upgrades-KU20	Jan-20	Dec-20	33%	75,504.00	38,400.00	11,520.00	30%
250	IT0701K	Trans Lines Mobile Insp-KU20	Jan-20	Dec-20	33%	140,000.40	140,000.00	42,000.00	30%
251	IT0705K	iPad Refresh Project-KU20	Jan-20	Dec-20	33%	60,324.00	71,880.94	23,960.32	33%
252	IT0708K	My Acct Repl/Enhance-KU19-20	Jan-19	Dec-20	66%	672,000.89	666,063.98	443,707.17	67%
253	IT0710K	SOA Middleware Upgrade-KU20	Jan-20	Dec-20	33%	72,000.00	72,000.00	9,600.00	13%
254	IT0711K	CA API Mgmt Gateway Upg-KU20	Jan-20	Dec-20	33%	120,000.00	120,000.00	36,000.00	30%
255	IT0712K	BI Rptng Aligne Fuels-KU20	Jan-20	Dec-20	33%	56,000.00	56,000.00	16,800.00	30%
256	IT0713K	Enterprise GIS Enhance-KU20	Jan-20	Dec-20	33%	224,000.00	224,000.00	11,200.00	5%
257	IT0715K	OpenTxt for Envrn Affrs-KU20	Jan-20	Dec-20	33%	84,000.00	84,000.00	28,000.00	33%
258	IT0716K	UC&C/CUCM Major Upgrade-KU20	Jan-20	Dec-20	33%	48,000.00	48,000.00	9,600.00	20%
259	IT0718K	Virtual Reality Implment-KU20	Jan-20	Dec-20	33%	168,000.00	168,000.00	140,000.00	83%
260	IT0720K	Computing Infra Upgrade-KU20	Jan-20	Dec-20	33%	279,235.34	279,235.34	122,579.59	44%
261	IT0722K	Data Center Facility Upg-KU20	Jan-20	Dec-20	33%	96,000.00	96,000.00	28,800.00	30%
262	IT0723K	Corporate RPA-KU20	Jan-20	Dec-20	33%	240,000.00	240,000.00	48,000.00	20%
263	IT0724K	SAP Hana 2 Upgrade-KU20-21	Jan-20	Dec-21	16%	139,973.21	139,973.21	4,872.96	3%
264	IT0726K	Data Analytics (SIO)-KU20	Jan-20	Dec-20	33%	336,000.00	336,000.00	67,200.00	20%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):.

SCHEDULE B-4.2
PAGE 11 OF 11
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)
265	IT1087K	SONET Equip Repl Yr 2/4-KU20	Jan-20	Dec-20	33%	360,000.00	356,068.73	71,213.73	20%
266	141391	Environmental Equipment KU	Jan-15	Dec-23	59%	320,000.00	162,500.00	32,500.00	20%
267	145403	HR Cap Equip Improvmnts KU	Jan-15	Dec-23	59%	51,000.00	60,000.00	20,000.00	33%
268	149345	SC CAPITAL - 2016 BP - KU	Jan-16	Dec-23	54%	69,500.00	1,261,249.73	411,249.73	33%
269	147830	Corporate Contingency-KU	Jan-17	Dec-23	48%	125,000.00	11,935,000.00	3,978,333.32	33%
270	148391	Prop. Tax Cap. - KU Non-Mech	Jun-15	Dec-25	46%	516,492.27	1,695,989.32	351,928.91	21%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ALLOWANCE FOR WORKING CAPITAL
FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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

SCHEDULE B-5
PAGE 1 OF 2
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	13 MONTH AVERAGE BALANCE	B-5.1	61,292,297	88.026%	53,953,416
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	62,047,004	88.827%	55,114,641
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	16,286,226	94.129%	15,330,016
4	EMISSION ALLOWANCES (b)	13 MONTH AVERAGE BALANCE	B-5.1	-	87.674%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>68,863,047</u>	76.716%	<u>52,828,915</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>208,488,574</u></u>		<u><u>177,226,988</u></u>

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
ALLOWANCE FOR WORKING CAPITAL
FROM MAY 1, 2019 TO APRIL 30, 2020

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

SCHEDULE B-5
PAGE 2 OF 2
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	13 MONTH AVERAGE BALANCE	B-5.1	62,955,456	94.101%	59,241,661
2	MATERIAL AND SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	60,204,949	93.156%	56,084,637
3	PREPAYMENTS (a)	13 MONTH AVERAGE BALANCE	B-5.1	15,827,970	98.592%	15,605,034
4	EMISSION ALLOWANCES (b)	13 MONTH AVERAGE BALANCE	B-5.1	-	93.742%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>106,088,754</u>	89.205%	<u>94,636,138</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>245,077,129</u></u>		<u><u>225,567,470</u></u>

(a) Excludes PSC fees.
(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
OTHER WORKING CAPITAL COMPONENTS
FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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	61,292,297	88.026%	53,953,416
2	MATERIAL AND SUPPLIES	62,047,004	88.827%	55,114,641
3	PREPAYMENTS (a)	16,286,226	94.129%	15,330,016
4	EMISSION ALLOWANCES (b)	-	87.674%	-
5	TOTAL OTHER WORKING CAPITAL	<u>139,625,527</u>		<u>124,398,073</u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
OTHER WORKING CAPITAL COMPONENTS
FROM MAY 1, 2019 TO APRIL 30, 2020

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	62,955,456	94.101%	59,241,661
2	MATERIAL AND SUPPLIES	60,204,949	93.156%	56,084,637
3	PREPAYMENTS (a)	15,827,970	98.592%	15,605,034
4	EMISSION ALLOWANCES (b)	-	93.742%	-
5	TOTAL OTHER WORKING CAPITAL	<u>138,988,375</u>		<u>130,931,331</u>

(a) Excludes PSC fees.

(b) Excludes ECR amounts.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-5.2
PAGE 2 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	11,714,289	90.503%	10,601,827
2	182	REGULATORY ASSET - FAS 158 PENSION	136,719,802	90.503%	123,736,035
3	183	PRELIMINARY SURVEY	4,289,900	89.287%	3,830,327
4	184	PENSION CLEARING	2,213,680	90.503%	2,003,455
5	186	MISC DEFERRED DEBITS	15,567,102	90.503%	14,088,752
6	188	RESRCH/DEV/DEMO EXP	<u>1,129,137</u>	90.503%	<u>1,021,907</u>
7		TOTAL USES OF CASH WORKING CAPITAL	<u>171,633,909</u>		<u>155,282,302</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(3,249,022)	90.503%	(2,940,475)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(35,948,784)	90.503%	(32,534,862)
10	242	MISC LIABILITY	(18,659,715)	90.503%	(16,887,672)
11	253	OTHER DEFERRED CREDITS	(6,676,936)	89.287%	(5,961,642)
12	254	REGULATORY LIABILITY - POSTRETIREMENT	(28,309,455)	90.503%	(25,621,012)
13	143/232	NET ACCRUED RETENTION/CWIP	(68,983,501)	89.287%	(61,593,357)
14	143/232	NET ACCRUED RWIP	<u>(2,900,702)</u>	89.287%	<u>(2,589,952)</u>
15		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(164,728,116)</u>		<u>(148,128,972)</u>
16		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 15)	<u>6,905,793</u>		<u>7,153,330</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CASH WORKING CAPITAL COMPONENTS
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-5.2
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1	ECR OPERATING AND MAINTENANCE EXPENSE	23,200,067	100.00%	23,200,067
2	ELECTRIC POWER PURCHASED	<u>-</u>	100.00%	<u>-</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u>23,200,067</u>		<u>23,200,067</u>
4	ECR CASH WORKING CAPITAL (12.5% OF LINE 3)	<u>2,900,008</u>		<u>2,900,008</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE B-5.2
PAGE 5 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	24,608,293	94.070%	23,148,988
2	182	REGULATORY ASSET - FAS 158 PENSION	127,785,234	94.070%	120,207,398
3	183	PRELIMINARY SURVEY	4,177,728	93.819%	3,919,491
4	184	PENSION CLEARING	3,774,532	94.070%	3,550,697
5	186	MISC DEFERRED DEBITS	18,347,610	94.070%	17,259,572
6	188	RESRCH/DEV/DEMO EXP	<u>709,664</u>	94.070%	<u>667,580</u>
7		TOTAL USES OF CASH WORKING CAPITAL	<u>179,403,062</u>		<u>168,753,727</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(3,198,333)	94.070%	(3,008,668)
9	228.3	ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS	(25,652,277)	94.070%	(24,131,063)
10	242	MISC LIABILITY	(19,088,097)	94.070%	(17,956,148)
11	253	OTHER DEFERRED CREDITS	(1,739,959)	93.819%	(1,632,407)
12	254	REGULATORY LIABILITY - POSTRETIREMENT	(29,099,914)	94.070%	(27,374,250)
13	143/232	NET ACCRUED RETENTION/CWIP	(53,335,412)	93.819%	(50,038,602)
14	143/232	NET ACCRUED RWIP	<u>(2,695,491)</u>	93.819%	<u>(2,528,876)</u>
15		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(134,809,484)</u>		<u>(126,670,013)</u>
16		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 15)	<u>44,593,578</u>		<u>42,083,714</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CASH WORKING CAPITAL COMPONENTS
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE B-5.2
PAGE 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
1	ECR OPERATING AND MAINTENANCE EXPENSE	19,988,086	100.00%	19,988,086
2	ELECTRIC POWER PURCHASED	<u>-</u>	100.00%	<u>-</u>
3	O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2)	<u>19,988,086</u>		<u>19,988,086</u>
4	ECR CASH WORKING CAPITAL (12.5% OF LINE 3)	<u>2,498,511</u>		<u>2,498,511</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2018

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	980,981	97.010%	951,647	-	951,647
2	255	Deferred Investment Tax Credits	91,624,046	87.038%	79,747,726	-	79,747,726
3	190, 282, 283	Deferred Income Taxes (a)	1,380,626,004	89.489%	1,235,513,891	(296,291,210)	939,222,681
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(69,633,622)	89.459%	(62,293,698)	62,293,698	-

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ 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	980,981	97.010%	951,647	-	951,647
2	255	Deferred Investment Tax Credits	89,931,576	93.565%	84,144,327	-	84,144,327
3	190, 282, 283	Deferred Income Taxes (a)	1,404,997,153	93.818%	1,318,146,332	(341,814,951)	976,331,381
4	101, 108, 182, 230	Unamortized Closure Cost (a)	(101,937,693)	94.512%	(96,343,596)	96,343,596	-

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-7
PAGE 1 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		<u>PLANT IN SERVICE</u>			
2		<u>Electric Intangible Plant</u>			
3	301	Organization	89.021%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	89.021%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		<u>Electric Steam Production</u>			
7	310	Land and Land Rights	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
8	311	Structures and Improvements	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	312	Boiler Plant Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	313	Engines and engine-driven generators	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
10	314	Turbogenerator Units	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
11	315	Accessory Electric Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
12	316	Misc Power Plant Equip	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
13	317	ARO Cost Steam Production	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
14	311-316	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
15		<u>Electric Hydro Production</u>			
16	330	Land and Land Rights	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
17	331	Structures and Improvements	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
18	332	Reservoirs, Dams, and Water	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
19	333	Water Wheels, Turbines, Generators	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
20	334	Accessory Electric Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
21	335	Misc Power Plant Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
22	336	Roads, Railroads, and Bridges	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
23	337	ARO Cost Hydro Production	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
24	332-335	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
25		<u>Electric Other Production</u>			
26	340	Land and Land Rights	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
27	341	Structures and Improvements	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
28	342	Fuel Holders, Producers, Accessories	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
29	343	Prime Movers	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
30	344	Generators	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
31	345	Accessory Electric Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
32	346	Misc Power Plant Equipment	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
33	347	ARO Cost Other Production	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
34	341-346	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
35		<u>Electric Transmission</u>			
36		<u>Kentucky System Property</u>			
37	350	Land and Land Rights	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
38	352	Structures and Improvements	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
39	353	Station Equipment	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
40	354	Towers and Fixtures	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
41	355	Poles and Fixtures	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
42	356	OH Conductors and Devices	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
43	357	Underground Conduit	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
44	358	UG Conductors and Devices	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-7
PAGE 2 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
45	359	ARO Cost Elec Transmission	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
46	350-358	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
47		<u>Virginia Property</u>			
48	350	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
49	352	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
50	353	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
51	354	Towers and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
52	355	Poles and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
53	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
54	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
47		<u>Electric Distribution</u>			
48		<u>Kentucky System Property</u>			
49	360	Land and Land Rights	99.900%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
50	361	Structures and Improvements	98.242%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
51	362	Station Equipment	98.597%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
52	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
53	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
54	366	Underground Conduit	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
55	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
56	368	Line Transformers	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
57	369	Services	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
58	370	Meters	99.558%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
59	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
60	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
61	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
62		<u>Virginia Property</u>			
63	360	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
64	361	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
65	362	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
66	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
67	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
68	366	Underground Conduit	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
69	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
70	368	Line Transformers	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
71	369	Services	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
72	370	Meters	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
73	371	Install on Customer Premise	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
74	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
75		<u>Tennessee Property</u>			
76	360	Land and Land Rights	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
77	361	Structures and Improvements	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
78	362	Station Equipment	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
79	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
80	365	OH Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
81	366	Underground Conduit	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
82	367	UG Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-7
PAGE 3 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
83	368	Line Transformers	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
84	369	Services	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
85	370	Meters	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
86	371	Install on Customer Premise	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
87		<u>Electric General Plant</u>			
88	389	Land and Land Rights	90.503%	LABOR	Allocated O&M Labor Expense
89	390	Structures and Improvements	90.503%	LABOR	Allocated O&M Labor Expense
90	391	Office Furniture and Equipment	90.503%	LABOR	Allocated O&M Labor Expense
91	392	Transportation Equipment	90.503%	LABOR	Allocated O&M Labor Expense
92	393	Stores Equipment	90.503%	LABOR	Allocated O&M Labor Expense
93	394	Tools, Shop, and Garage Equipment	90.503%	LABOR	Allocated O&M Labor Expense
94	395	Laboratory Equipment	90.503%	LABOR	Allocated O&M Labor Expense
95	396	Power Operated Equipment	90.503%	LABOR	Allocated O&M Labor Expense
96	397	Communication Equipment	91.622%	LABOR, DIRECT	Allocated O&M Labor Expense, DSM Plant Directly Assigned to Kentucky Retail
97	398	Miscellaneous Equipment	90.503%	LABOR	Allocated O&M Labor Expense
98		<u>AMORTIZATION</u>			
99	302	Franchises and Consents	100.000%	PLT302TOT	Plant Account 302
100	303	Misc Intangible Plant	89.021%	PLT303TOT	Plant Account 303
101	310-317	Electric Steam Production	87.674%	STMSYS	Total Steam Production Plant
102	330-337	Electric Hydro Production	87.674%	HYDSYS	Total Hydraulic Production Plant
103	340-347	Electric Other Production	87.674%	OTHSYS	Total Other Production Plant
104	350-359	Kentucky System Transmission Property	95.221%	KYTRPLT	Kentucky System Transmission Plant
105	350-356	Virginia Transmission Property	12.269%	TRPLTVA	Virginia System Transmission Plant
106	360-374	Kentucky Distribution System	99.786%	DISTPLTK	Total Kentucky Distribution Plant
107	360-371	Virginia and Tennessee Distribution System	0.000%	DIRACDEP	Total Virginia and Tennessee Distribution Plant
108	389-398	General Plant	90.848%	GENPLT	Total General Plant
109	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
110		<u>CONSTRUCTION WORK IN PROGRESS</u>			
111	310-347	Production Plant	87.674%	PRODSYS	Total Production System Plant
112	350-359	Kentucky System Transmission Property	95.534%	KYTRPLT	Kentucky System Transmission Plant
113	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant
114	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
115	360-371	Virginia and Tennessee Distribution System	0.000%	DIRCWIP	Virginia and Tennessee Directly Assigned
116	389-398	General Plant	90.848%	GENPLT	Total General Plant
117	ALL	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
118		<u>WORKING CAPITAL</u>			
119	151	Fuel Inventory	88.026%	ENERGY	Energy at Generation Level
120	154	Material and Supplies	88.827%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
121	158	Emission Allowances	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks
122	163	Stores Undistributed	88.827%	M&S	Total Material and Supplies
123	165	Prepayments	89.638%	EXP9245	Total Account 924 and 925 Expense
124		<u>CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAX</u>			
125	190, 282, 283	Production Plant	87.674%	PRODSYS	Total Production System Plant
126	190, 282, 283	Kentucky System Transmission Property	95.534%	KYTRPLT	Kentucky System Transmission Plant
127	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-7
PAGE 4 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
128	190, 282, 283	Kentucky and Tennessee Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
129	190, 282, 283	Virginia Distribution System	0.000%	DIRCWIP	Virginia Directly Assigned
130	190, 282, 283	General Plant	90.848%	GENPLT	Total General Plant
131	190, 282, 283	Allowance for Funds Used During Construction	0.000%	DEMFERC	Demand - Virginia and FERC Jurisdictions
132	252	Customer Advances for Construction	97.010%	CUSTADV	Directly Assigned
133	255	Deferred Investment Tax Credits	87.038%	PRODPLT	Total Production Plant
134	230	Unamortized Closure Cost	87.674%	DEMPROD	System Demand - Average 12 Coincident Peaks

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 5 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
1		<u>PLANT IN SERVICE</u>			
2		<u>Electric Intangible Plant</u>			
3	301	Organization	93.500%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
4	302	Franchises and Consents	100.000%	KURETPLT	Total Kentucky Retail Production, Transmission, Distribution, and General plant
5	303	Misc Intangible Plant	93.500%	PTDGPLT	Total Production, Transmission, Distribution, and General plant
6		<u>Electric Steam Production</u>			
7	310	Land and Land Rights	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
8	311	Structures and Improvements	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	312	Boiler Plant Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
9	313	Engines and engine-driven generators	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
10	314	Turbogenerator Units	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
11	315	Accessory Electric Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
12	316	Misc Power Plant Equip	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
13	317	ARO Cost Steam Production	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
14	311-316	Allowance for Funds Used During Construction	67.590%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
15		<u>Electric Hydro Production</u>			
16	330	Land and Land Rights	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
17	331	Structures and Improvements	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
18	332	Reservoirs, Dams, and Water	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
19	333	Water Wheels, Turbines, Generators	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
20	334	Accessory Electric Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
21	335	Misc Power Plant Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
22	336	Roads, Railroads, and Bridges	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
23	337	ARO Cost Hydro Production	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
24	332-335	Allowance for Funds Used During Construction	77.686%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
25		<u>Electric Other Production</u>			
26	340	Land and Land Rights	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
27	341	Structures and Improvements	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
28	342	Fuel Holders, Producers, Accessories	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
29	343	Prime Movers	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
30	344	Generators	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
31	345	Accessory Electric Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
32	346	Misc Power Plant Equipment	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
33	347	ARO Cost Other Production	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
34	341-346	Allowance for Funds Used During Construction	77.872%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
35		<u>Electric Transmission</u>			
36		<u>Kentucky System Property</u>			
37	350	Land and Land Rights	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
38	352	Structures and Improvements	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
39	353	Station Equipment	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
40	354	Towers and Fixtures	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
41	355	Poles and Fixtures	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
42	356	OH Conductors and Devices	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
43	357	Underground Conduit	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
44	358	UG Conductors and Devices	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 6 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
45	359	ARO Cost Elec Transmission	95.621%	DEMTRANNF	Retail Demand - Average 12 Coincident Peaks
46	350-358	Allowance for Funds Used During Construction	61.030%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
47		<u>Virginia Property</u>			
48	350	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
49	352	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
50	353	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
51	354	Towers and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
52	355	Poles and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
53	356	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
54	352-356	Allowance for Funds Used During Construction	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
47		<u>Electric Distribution</u>			
48		<u>Kentucky System Property</u>			
49	360	Land and Land Rights	99.901%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
50	361	Structures and Improvements	98.747%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
51	362	Station Equipment	98.679%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
52	364	Poles, Towers, and Fixtures	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
53	365	OH Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
54	366	Underground Conduit	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
55	367	UG Conductors and Devices	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
56	368	Line Transformers	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
57	369	Services	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
58	370	Meters	99.940%	DIRECT	Kentucky Situs Plant Directly Assigned to Retail and Wholesale
59	371	Install on Customer Premise	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
60	373	Street Lighting / Signal Systems	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
61	374	ARO Cost Elec Distribution	100.000%	DIRECT	Kentucky Situs Plant Directly Assigned
62		<u>Virginia Property</u>			
63	360	Land and Land Rights	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
64	361	Structures and Improvements	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
65	362	Station Equipment	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
66	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
67	365	OH Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
68	366	Underground Conduit	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
69	367	UG Conductors and Devices	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
70	368	Line Transformers	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
71	369	Services	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
72	370	Meters	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
73	371	Install on Customer Premise	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
74	373	Street Lighting / Signal Systems	0.000%	DIRECT	Virginia Situs Plant Directly Assigned
75		<u>Tennessee Property</u>			
76	360	Land and Land Rights	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
77	361	Structures and Improvements	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
78	362	Station Equipment	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
79	364	Poles, Towers, and Fixtures	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
80	365	OH Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
81	366	Underground Conduit	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
82	367	UG Conductors and Devices	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 7 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
83	368	Line Transformers	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
84	369	Services	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
85	370	Meters	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
86	371	Install on Customer Premise	0.000%	DIRECT	Tennessee Situs Plant Directly Assigned
87		Electric General Plant			
88	389	Land and Land Rights	94.070%	LABOR	Allocated O&M Labor Expense
89	390	Structures and Improvements	94.070%	LABOR	Allocated O&M Labor Expense
90	391	Office Furniture and Equipment	94.070%	LABOR	Allocated O&M Labor Expense
91	392	Transportation Equipment	94.070%	LABOR	Allocated O&M Labor Expense
92	393	Stores Equipment	94.070%	LABOR	Allocated O&M Labor Expense
93	394	Tools, Shop, and Garage Equipment	94.070%	LABOR	Allocated O&M Labor Expense
94	395	Laboratory Equipment	94.070%	LABOR	Allocated O&M Labor Expense
95	396	Power Operated Equipment	94.070%	LABOR	Allocated O&M Labor Expense
96	397	Communication Equipment	94.770%	LABOR, DIRECT	Allocated O&M Labor Expense, DSM Plant Directly Assigned to Kentucky Retail
97	398	Miscellaneous Equipment	94.070%	LABOR	Allocated O&M Labor Expense
98		AMORTIZATION			
99	302	Franchises and Consents	100.000%		Plant Account 302
100	303	Misc Intangible Plant	93.500%		Plant Account 303
101	310-317	Electric Steam Production	93.742%	STMSYS	Total Steam Production Plant
102	330-337	Electric Hydro Production	93.742%	HYDSYS	Total Hydraulic Production Plant
103	340-347	Electric Other Production	93.742%	OTHSYS	Total Other Production Plant
104	350-359	Kentucky System Transmission Property	95.485%	KYTRPLT	Kentucky System Transmission Plant
105	350-356	Virginia Transmission Property	12.102%	TRPLTVA	Virginia System Transmission Plant
106	360-374	Kentucky Distribution System	99.811%	DISTPLTK	Total Kentucky Distribution Plant
107	360-371	Virginia and Tennessee Distribution System	0.000%	DIRACDEP	Total Virginia and Tennessee Distribution Plant
108	389-398	General Plant	94.277%	GENPLT	Total General Plant
109	ALL	Allowance for Funds Used During Construction	60.580%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
110		CONSTRUCTION WORK IN PROGRESS			
111	310-347	Production Plant	93.742%	PRODSYS	Total Production System Plant
112	350-359	Kentucky System Transmission Property	95.550%	KYTRPLTXF	Kentucky System Transmission Plant
113	350-356	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant
114	360-374	Kentucky Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
115	360-371	Virginia and Tennessee Distribution System	0.000%	DIRCWIP	Virginia and Tennessee Directly Assigned
116	389-398	General Plant	94.277%	GENPLT	Total General Plant
117	ALL	Allowance for Funds Used During Construction	77.882%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
118		WORKING CAPITAL			
119	151	Fuel Inventory	94.101%	ENERGY	Energy at Generation Level
120	154	Material and Supplies	93.156%	FUNCTIONAL	Production, Transmission, and Distribution Functional Plant
121	158	Emission Allowances	93.742%	DEMPROD	System Demand - Average 12 Coincident Peaks
122	163	Stores Undistributed	93.156%	M&S	Total Material and Supplies
123	165	Prepayments	93.755%	EXP9245	Total Account 924 and 925 Expense
124		CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAX			
125	190, 282, 283	Production Plant	93.742%	PRODSYS	Total Production System Plant
126	190, 282, 283	Kentucky System Transmission Property	95.550%	KYTRPLTXF	Kentucky System Transmission Plant
127	190, 282, 283	Virginia Transmission Property	0.000%	VATRPLT	Virginia Transmission Plant

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PERCENTAGE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
PAGE 8 OF 8
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTIONS BY ACCOUNT OR MAJOR GROUPINGS	JURIS. PERCENT	ALLOCATOR	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
128	190, 282, 283	Kentucky and Tennessee Distribution System	100.000%	PLANTKY	Total Kentucky Electric Plant
129	190, 282, 283	Virginia Distribution System	0.000%	DIRCWIP	Virginia Directly Assigned
130	190, 282, 283	General Plant	94.277%	GENPLT	Total General Plant
131	190, 282, 283	Allowance for Funds Used During Construction	77.646%	DEMFERC	Directly Assigned to Kentucky, Demand - Virginia and FERC Jurisdictions
132	252	Customer Advances for Construction	97.010%	CUSTADV	Directly Assigned
133	255	Deferred Investment Tax Credits	93.565%	PRODPLT	Total Production Plant
134	101, 108, 182, 230	Unamortized Closure Cost	93.742%	STMSYS	Total Steam Production Plant

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL STATISTICS - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE B-7.1
PAGE 1 OF 2
WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)
1	Plant in Service	9,781,498,702	(1,624,952,954)	8,156,545,748	7,291,034,407	89.389%
2	Property Held for Future Use	1,912,920	-	1,912,920	1,538,145	80.408%
3	Accumulated Depreciation and Amortization	(3,457,985,896)	255,066,869	(3,202,919,027)	(2,833,816,109)	88.476%
4	Net Plant in Service (Lines 1+2+3)	6,325,425,726	(1,369,886,084)	4,955,539,642	4,458,756,443	89.975%
5	Construction Work in Progress	321,301,920	(250,332,183)	70,969,737	65,060,093	91.673%
6	Net Plant (Lines 4+5)	6,646,727,646	(1,620,218,268)	5,026,509,378	4,523,816,537	89.999%
7	Cash Working Capital Allowance	68,863,047	(2,900,008)	65,963,039	52,828,915	80.089%
8	Other Working Capital Allowances	139,755,533	(129,522)	139,626,010	124,398,073	89.094%
9	Customer Advances for Construction	(980,981)	-	(980,981)	(951,647)	97.010%
10	Deferred Income Taxes	(1,380,626,004)	335,914,909	(1,044,711,095)	(939,222,681)	89.903%
11	Investment Tax Credits	(91,624,046)	-	(91,624,046)	(79,747,726)	87.038%
12	Other Items	69,633,622	(69,633,622)	-	-	0.000%
13	Rate Base (Lines 6 through 12)	5,451,748,817	(1,356,966,511)	4,094,782,306	3,681,121,471	89.898%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL STATISTICS - RATE BASE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

SCHEDULE B-7.1

TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	STATISTIC TOTAL COMPANY	ADJUSTMENT TO TOTAL COMPANY STATISTIC	ADJUSTED STATISTIC FOR TOTAL COMPANY	STATISTIC FOR RATE AREA (SCHEDULE B-1)	ALLOCATION FACTOR %
(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=F/E)
1	Plant in Service	10,078,782,127	(1,820,961,796)	8,257,820,332	7,719,113,381	93.476%
2	Property Held for Future Use	1,912,920	-	1,912,920	1,561,634	81.636%
3	Accumulated Depreciation and Amortization	(3,497,188,448)	294,842,674	(3,202,345,774)	(2,974,075,465)	92.872%
4	Net Plant in Service (Lines 1+2+3)	6,583,506,599	(1,526,119,121)	5,057,387,477	4,746,599,550	93.855%
5	Construction Work in Progress	238,614,174	(94,313,350)	144,300,824	134,479,318	93.194%
6	Net Plant (Lines 4+5)	6,822,120,773	(1,620,432,472)	5,201,688,301	4,881,078,868	93.836%
7	Cash Working Capital Allowance	106,088,754	(2,498,511)	103,590,243	94,636,138	91.356%
8	Other Working Capital Allowances	139,117,897	(129,522)	138,988,375	130,931,331	94.203%
9	Customer Advances for Construction	(980,981)	-	(980,981)	(951,647)	97.010%
10	Deferred Income Taxes	(1,404,997,153)	362,896,950	(1,042,100,203)	(976,331,381)	93.689%
11	Investment Tax Credits	(89,931,576)	-	(89,931,576)	(84,144,327)	93.565%
12	Other Items	101,937,693	(101,937,693)	-	-	0.000%
13	Rate Base (Lines 6 through 12)	5,673,355,406	(1,362,101,247)	4,311,254,158	4,045,218,983	93.829%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE B-7.2

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
----------	-----------	-------------	-----------------------------------	----------------------

THERE HAVE BEEN NO CHANGES IN JURISDICTIONAL PROCEDURES FROM PRIOR CASE.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7.2
PAGE 2 OF 2
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	PROCEDURES APPROVED IN PRIOR CASE	RATIONALE FOR CHANGE
1	311-316	Allowance for Funds Used Duriing Construction (AFUDC) method of allocation changed to directly assign terminated Municipal contract amounts to Kentucky Jurisdiction. All other AFUDC amounts are allocated based upon prior approved procedures.	AFUDC method of allocation based upon Demand to the Virginia and FERC Jurisdictions.	Termination of Municipal contracts effective end of April 2019.
2	332-335	Allowance for Funds Used Duriing Construction (AFUDC) method of allocation changed to directly assign terminated Municipal contract amounts to Kentucky Jurisdiction. All other AFUDC amounts are allocated based upon prior approved procedures.	AFUDC method of allocation based upon Demand to the Virginia and FERC Jurisdictions.	Termination of Municipal contracts effective end of April 2019.
3	341-346	Allowance for Funds Used Duriing Construction (AFUDC) method of allocation changed to directly assign terminated Municipal contract amounts to Kentucky Jurisdiction. All other AFUDC amounts are allocated based upon prior approved procedures.	AFUDC method of allocation based upon Demand to the Virginia and FERC Jurisdictions.	Termination of Municipal contracts effective end of April 2019.
4	350-358	Allowance for Funds Used Duriing Construction (AFUDC) method of allocation changed to directly assign terminated Municipal contract amounts to Kentucky Jurisdiction. All other AFUDC amounts are allocated based upon prior approved procedures.	AFUDC method of allocation based upon Demand to the Virginia and FERC Jurisdictions.	Termination of Municipal contracts effective end of April 2019.
5	190, 282, 283	Allowance for Funds Used Duriing Construction (AFUDC) method of allocation changed to directly assign terminated Municipal contract amounts to Kentucky Jurisdiction. All other AFUDC amounts are allocated based upon prior approved procedures.	AFUDC method of allocation based upon Demand to the Virginia and FERC Jurisdictions.	Termination of Municipal contracts effective end of April 2019.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

DATA: _X_ BASE PERIOD _X_ FORECASTED PERIOD
TYPE OF FILING: _X_ ORIGINAL _X_ UPDATED _X_ 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	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 10,110,554,037	3.34%	\$ 9,783,411,622	5.46%	\$ 9,277,183,893	2.11%	\$ 9,085,754,806	3.07%	\$ 8,814,981,934	13.19%	\$ 7,787,639,370	11.73%	\$ 6,969,992,612
4	Construction Work in Progress	<u>238,614,174</u>	-25.74%	<u>321,301,920</u>	0.04%	<u>321,167,940</u>	77.64%	<u>180,793,120</u>	-32.29%	<u>267,026,968</u>	-69.66%	<u>880,068,809</u>	-22.71%	<u>1,138,612,872</u>
5	Total Utility Plant	\$ 10,349,168,211	2.42%	\$ 10,104,713,542	5.28%	\$ 9,598,351,833	3.58%	\$ 9,266,547,926	2.03%	\$ 9,082,008,901	4.78%	\$ 8,667,708,179	6.90%	\$ 8,108,605,484
6	Less: Accumulated Provision for Depreciation	<u>3,502,311,758</u>	1.28%	<u>3,457,985,896</u>	6.79%	<u>3,238,141,782</u>	6.13%	<u>3,051,197,812</u>	7.07%	<u>2,849,851,989</u>	1.82%	<u>2,798,968,737</u>	5.72%	<u>2,647,410,913</u>
7	Net Utility Plant	<u>\$ 6,846,856,454</u>	3.01%	<u>\$ 6,646,727,646</u>	4.50%	<u>\$ 6,360,210,052</u>	2.33%	<u>\$ 6,215,350,114</u>	-0.27%	<u>\$ 6,232,156,912</u>	6.19%	<u>\$ 5,868,739,442</u>	7.46%	<u>\$ 5,461,194,571</u>
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ 178,714	0.00%	\$ 178,714	0.00%	\$ 178,714	-81.60%	\$ 971,313	0.00%	\$ 971,313	0.00%	\$ 971,313	-0.04%	\$ 971,720
10	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
11	Other Investments	250,000	0.00%	250,000	0.00%	250,000	0.00%	250,000	0.00%	250,000	0.00%	250,000	0.00%	250,000
12	Special Funds	<u>24,608,293</u>	35.01%	<u>18,227,237</u>	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Other Property and Investments	<u>\$ 25,037,007</u>	34.20%	<u>\$ 18,655,951</u>	4251.61%	<u>\$ 428,714</u>	-64.90%	<u>\$ 1,221,313</u>	0.00%	<u>\$ 1,221,313</u>	0.00%	<u>\$ 1,221,313</u>	-0.03%	<u>\$ 1,221,720</u>
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 5,000,000	0.00%	\$ 5,000,000	-60.99%	\$ 12,816,843	75.99%	\$ 7,282,580	1.98%	\$ 7,140,988	1.89%	\$ 7,008,866	40.29%	\$ 4,995,915
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	100.00%	-
17	Working Funds	61,030	0.00%	61,030	0.00%	61,030	0.00%	61,030	0.00%	61,030	0.00%	61,030	58.40%	38,530
18	Temporary Cash Investments	186,967	100.00%	0	-100.00%	1,864,128	1208.14%	142,502	-96.65%	4,253,006	4.58%	4,066,766	-74.02%	15,653,517
19	Customer Accounts Receivable	137,605,195	1.24%	135,917,481	3.77%	130,977,197	2.94%	127,242,471	7.15%	118,748,901	-6.28%	126,706,511	2.92%	123,112,411
20	Other Accounts Receivable	30,273,408	0.00%	30,273,408	1.92%	29,701,664	542.97%	4,619,468	-41.46%	7,890,513	40.69%	5,608,374	-49.88%	11,185,718
21	Less: Accum Prov. for Uncollectable Accts-Credit	1,300,651	0.00%	1,300,651	-12.01%	1,478,119	-16.42%	1,768,558	-3.46%	1,832,010	-24.22%	2,417,633	-44.88%	4,383,968
22	Accounts Receivable from Associated Companies	4,612,765	114.10%	2,154,539	100.00%	-	-100.00%	(38,001)	-104.48%	847,986	-98.58%	59,765,613	91415.64%	65,306
23	Fuel	62,955,456	0.01%	62,949,361	1.13%	62,248,036	-36.79%	98,479,707	1.47%	97,051,051	-2.25%	99,282,056	27.60%	77,808,312
24	Plant Materials and Operating Supplies	48,204,764	-4.45%	50,451,641	2.36%	49,287,221	9.67%	44,941,734	9.13%	41,183,222	6.54%	38,655,516	6.18%	36,405,243
25	Allowances	129,522	0.00%	129,522	-1.31%	131,238	-2.92%	136,180	-3.69%	140,356	-11.65%	158,872	-45.87%	293,509
26	Stores Expense Undistributed	12,000,185	0.00%	12,000,185	3.47%	11,598,193	6.64%	10,876,430	16.06%	9,371,630	-11.37%	10,574,016	3.53%	10,213,703
27	Prepayments	18,099,152	11.03%	16,300,802	0.19%	16,269,726	0.52%	16,185,363	115.42%	7,513,312	-1.52%	7,629,374	29.01%	5,913,625
28	Interest, Dividends and Rents Receivable	607,158	0.00%	607,158	-9.68%	672,221	4.73%	641,876	-20.30%	805,401	-38.27%	1,304,680	38.62%	941,160
29	Accrued Utility Revenues	91,859,829	-11.79%	104,140,244	-7.55%	112,646,659	18.65%	94,937,816	18.55%	80,083,721	-12.06%	91,068,107	-3.57%	94,441,382
30	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	100.00%	-
31	Total Current and Accrued Assets	<u>\$ 410,294,781</u>	-2.00%	<u>\$ 418,684,720</u>	-1.90%	<u>\$ 426,796,039</u>	5.71%	<u>\$ 403,739,600</u>	8.17%	<u>\$ 373,259,106</u>	-16.96%	<u>\$ 449,472,147</u>	19.32%	<u>\$ 376,684,363</u>
32	DEFERRED DEBITS													
33	Unamortized Debt Expense	\$ 18,230,962	10.19%	\$ 16,545,576	-8.36%	\$ 18,055,102	-6.07%	\$ 19,221,807	-8.14%	\$ 20,924,669	12.41%	\$ 18,614,827	-6.35%	\$ 19,877,251
34	Other Regulatory Assets	432,887,560	2.06%	424,134,542	1.72%	416,947,625	-5.93%	443,231,695	16.90%	379,151,145	15.08%	329,468,702	38.68%	237,578,508
35	Preliminary Survey and Inventory	4,177,728	0.00%	4,177,728	-13.84%	4,848,827	-21.21%	6,153,879	-8.99%	6,761,703	18.14%	5,723,428	141.40%	2,370,925
36	Clearing Accounts	4,132,826	1.65%	4,065,597	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
37	Miscellaneous Deferred Debits	54,886,442	2.00%	53,809,348	16.39%	46,233,523	-3.00%	47,661,866	16.22%	41,010,309	5.26%	38,961,966	-0.01%	38,965,723
38	Unamortized Loss on Re-Acquired Debt	8,076,267	-4.37%	8,444,921	-4.32%	8,826,063	-6.46%	9,436,063	5.94%	8,907,228	-7.13%	9,590,735	-0.49%	9,638,316
39	Accumulated Deferred Income Taxes	349,065,730	0.00%	349,065,730	-3.67%	362,371,175	13.47%	319,366,234	-10.80%	358,038,656	61.50%	221,690,914	6.43%	208,306,280
40	Total Deferred Debits	<u>\$ 871,457,515</u>	1.30%	<u>\$ 860,243,442</u>	0.35%	<u>\$ 857,282,315</u>	1.44%	<u>\$ 845,071,543</u>	3.72%	<u>\$ 814,793,709</u>	30.57%	<u>\$ 624,050,571</u>	20.77%	<u>\$ 516,737,002</u>
41	Total Assets	<u>\$ 8,153,645,757</u>	2.64%	<u>\$ 7,944,311,758</u>	3.92%	<u>\$ 7,644,717,120</u>	2.40%	<u>\$ 7,465,382,570</u>	0.59%	<u>\$ 7,421,431,040</u>	6.88%	<u>\$ 6,943,483,474</u>	9.25%	<u>\$ 6,355,837,657</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPARATIVE BALANCE SHEETS - TOTAL COMPANY
AS OF DECEMBER 31, 2013 - 2017 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	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 308,139,978	0.00%	\$ 308,139,978	0.00%	\$ 308,139,978	0.00%	\$ 308,139,978	0.00%	\$ 308,139,978	0.00%	\$ 308,139,978	0.00%	\$ 308,139,978
4	Paid in Capital	766,800,230	10.31%	695,148,639	19.06%	583,858,083	0.00%	583,858,083	3.55%	563,858,083	0.00%	563,858,083	19.24%	472,858,083
5	(Less) Capital Stock Expense	321,289	0.00%	321,289	0.00%	321,289	0.00%	321,289	0.00%	321,289	0.00%	321,289	0.00%	321,289
6	Other Comprehensive Income	0	0.00%	0	0.00%	-	-100.00%	(1,813,204)	11.43%	(1,627,215)	32.02%	(1,232,509)	34.40%	(917,020)
7	Retained Earnings	1,927,329,003	1.99%	1,889,722,949	1.72%	1,857,820,153	1.70%	1,826,711,397	0.96%	1,809,303,187	4.65%	1,728,986,179	4.31%	1,657,535,909
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 3,001,947,921</u>	<u>3.78%</u>	<u>\$ 2,892,690,277</u>	<u>5.21%</u>	<u>\$ 2,749,496,925</u>	<u>1.21%</u>	<u>\$ 2,716,574,965</u>	<u>1.39%</u>	<u>\$ 2,679,352,744</u>	<u>3.07%</u>	<u>\$ 2,599,430,441</u>	<u>6.65%</u>	<u>\$ 2,437,295,661</u>
10	LONG-TERM DEBT													
11	Bonds	\$ 2,618,775,482	11.82%	\$ 2,341,852,405	-0.38%	\$ 2,350,779,405	0.00%	\$ 2,350,779,405	0.00%	\$ 2,350,779,405	11.90%	\$ 2,100,779,405	0.00%	\$ 2,100,779,405
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Unamortized Discount on Long-Term Debt	(7,580,273)	-5.58%	(8,028,097)	-6.32%	(8,570,037)	-5.88%	(9,105,388)	-5.63%	(9,648,803)	-3.62%	(10,011,254)	-6.52%	(10,709,837)
14	Total Long-Term Debt	<u>\$ 2,611,195,209</u>	<u>11.88%</u>	<u>\$ 2,333,824,308</u>	<u>-0.36%</u>	<u>\$ 2,342,209,368</u>	<u>0.02%</u>	<u>\$ 2,341,674,017</u>	<u>0.02%</u>	<u>\$ 2,341,130,602</u>	<u>11.97%</u>	<u>\$ 2,090,768,151</u>	<u>0.03%</u>	<u>\$ 2,090,069,568</u>
15	OTHER NON-CURRENT LIABILITIES													
16	Accumulated Provision for Injuries and Damages	\$ 3,198,333	0.00%	\$ 3,198,333	-6.52%	\$ 3,421,397	71.98%	\$ 1,989,404	-15.09%	\$ 2,343,040	14.30%	\$ 2,049,992	-6.15%	\$ 2,184,308
17	Accumulated Provision for Pensions and Benefits	25,652,277	-11.60%	29,017,547	-61.20%	74,784,141	-30.45%	107,519,754	14.75%	93,702,289	-20.33%	117,607,470	95.47%	60,166,262
18	Total Other Non-Current Liabilities	<u>\$ 28,850,610</u>	<u>-10.45%</u>	<u>\$ 32,215,880</u>	<u>-58.81%</u>	<u>\$ 78,205,537</u>	<u>-28.59%</u>	<u>\$ 109,509,159</u>	<u>14.02%</u>	<u>\$ 96,045,329</u>	<u>-19.73%</u>	<u>\$ 119,657,462</u>	<u>91.91%</u>	<u>\$ 62,350,570</u>
19	CURRENT AND ACCRUED LIABILITIES													
20	Notes Payable	\$ 70,738,410	-72.43%	\$ 256,558,345	470.67%	\$ 44,957,426	181.00%	\$ 15,999,230	-66.67%	\$ 47,997,120	-79.63%	\$ 235,592,322	100.00%	\$ 149,967,366
21	Accounts Payable	134,416,099	-8.26%	146,521,000	-8.02%	159,294,014	75.73%	90,647,550	-16.35%	108,362,454	-29.19%	153,042,158	-11.36%	172,652,307
22	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Payable to Associated Companies	45,844,751	-4.90%	48,206,048	-9.40%	53,209,388	-5.31%	56,193,623	43.43%	39,179,663	-15.91%	46,590,075	83.81%	25,347,065
24	Customer Deposits	30,898,393	0.00%	30,898,393	1.03%	30,584,515	5.91%	28,877,638	10.01%	26,249,503	-3.69%	27,255,893	6.24%	25,654,975
25	Taxes Accrued	23,130,729	25.89%	18,373,835	-2.45%	18,835,542	-58.26%	45,124,110	120.90%	20,427,557	46.18%	13,974,039	-57.02%	32,514,050
26	Interest Accrued	29,561,778	83.60%	16,101,169	-0.37%	16,161,240	0.87%	16,021,675	1.65%	15,760,841	35.59%	11,624,315	0.87%	11,524,331
27	Tax Collections Payable	4,248,291	0.00%	4,248,291	2.36%	4,150,228	-6.26%	4,427,194	10.98%	3,989,312	-23.63%	5,223,518	13.70%	4,594,183
28	Miscellaneous Current and Accrued Liabilities	24,943,027	25.74%	19,836,741	6.47%	18,630,719	3.40%	18,017,570	-5.71%	19,107,816	-64.21%	53,393,554	217.22%	16,831,456
29	Total Current and Accrued Liabilities	<u>\$ 363,781,478</u>	<u>-32.73%</u>	<u>\$ 540,743,823</u>	<u>56.36%</u>	<u>\$ 345,823,072</u>	<u>25.61%</u>	<u>\$ 275,308,589</u>	<u>-2.05%</u>	<u>\$ 281,074,268</u>	<u>-48.59%</u>	<u>\$ 546,695,875</u>	<u>24.51%</u>	<u>\$ 439,085,732</u>
30	DEFERRED CREDITS													
31	Customer Advances for Construction	\$ 980,981	0.00%	\$ 980,981	16.48%	\$ 842,196	-44.63%	\$ 1,521,114	-22.73%	\$ 1,968,685	-11.26%	\$ 2,218,445	-23.03%	\$ 2,882,357
32	Accumulated Deferred Investment Tax Credits	89,931,576	-1.85%	91,624,046	-2.38%	93,857,854	-2.00%	95,774,040	2.96%	93,018,938	-1.95%	94,865,140	-1.93%	96,736,400
33	Other Deferred Credits	1,739,959	0.00%	1,739,959	25.91%	1,381,941	-10.43%	1,542,817	-82.23%	8,679,929	-77.45%	38,495,004	11.38%	34,563,218
34	Other Regulatory Liabilities	730,348,859	-4.28%	763,002,606	2.51%	744,309,851	412.60%	145,201,851	-5.34%	153,390,896	12.71%	136,098,871	-9.53%	150,443,179
35	Asset Retirement Obligation	165,695,113	-15.54%	196,181,958	-16.49%	234,928,553	-18.62%	288,674,252	-20.29%	362,143,424	71.66%	210,966,864	17.95%	178,860,881
36	Miscellaneous Long-Term Liabilities	18,947,980	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
37	Accumulated Deferred Income Taxes	1,140,226,070	4.48%	1,091,307,923	3.57%	1,053,661,822	-29.27%	1,489,601,767	6.05%	1,404,626,225	27.20%	1,104,287,221	27.88%	863,550,092
38	Total Deferred Credits	<u>\$ 2,147,870,539</u>	<u>0.14%</u>	<u>\$ 2,144,837,472</u>	<u>0.74%</u>	<u>\$ 2,128,982,217</u>	<u>5.27%</u>	<u>\$ 2,022,315,840</u>	<u>-0.07%</u>	<u>\$ 2,023,828,098</u>	<u>27.53%</u>	<u>\$ 1,586,931,544</u>	<u>19.58%</u>	<u>\$ 1,327,036,126</u>
39	Total Liabilities and Stockholders Equity	<u>\$ 8,153,645,757</u>	<u>2.64%</u>	<u>\$ 7,944,311,758</u>	<u>3.92%</u>	<u>\$ 7,644,717,120</u>	<u>2.40%</u>	<u>\$ 7,465,382,570</u>	<u>0.59%</u>	<u>\$ 7,421,431,040</u>	<u>6.88%</u>	<u>\$ 6,943,483,474</u>	<u>9.25%</u>	<u>\$ 6,355,837,657</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPARATIVE BALANCE SHEETS - JURISDICTIONAL
AS OF DECEMBER 31, 2013 - 2017 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	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	ASSETS													
2	UTILITY PLANT													
3	Utility Plant	\$ 9,425,469,471	8.22%	\$8,709,294,107	5.70%	\$ 8,239,860,512	2.15%	\$ 8,066,579,723	3.29%	\$ 7,809,708,173	13.07%	\$6,907,252,256	13.06%	\$ 6,109,393,920
4	Construction Work in Progress	<u>222,778,375</u>	-21.49%	<u>283,770,606</u>	-2.47%	<u>290,967,937</u>	81.30%	<u>160,492,555</u>	-32.98%	<u>239,479,528</u>	-69.05%	<u>773,835,127</u>	-22.11%	<u>993,501,971</u>
5	Total Utility Plant	\$ 9,648,247,846	7.29%	\$8,993,064,713	5.42%	\$ 8,530,828,449	3.69%	\$ 8,227,072,278	2.21%	\$ 8,049,187,701	4.79%	\$7,681,087,383	8.14%	\$ 7,102,895,891
6	Less: Accumulated Provision for Depreciation	<u>3,249,389,114</u>	6.36%	<u>3,054,968,319</u>	6.82%	<u>2,859,859,794</u>	6.11%	<u>2,695,220,824</u>	7.15%	<u>2,515,389,531</u>	1.80%	<u>2,470,919,404</u>	7.23%	<u>2,304,221,652</u>
7	Net Utility Plant	\$ <u>6,398,858,732</u>	7.76%	\$ <u>5,938,096,394</u>	4.71%	\$ <u>5,670,968,655</u>	2.51%	\$ <u>5,531,851,454</u>	-0.04%	\$ <u>5,533,798,170</u>	6.21%	\$ <u>5,210,167,979</u>	8.58%	\$ <u>4,798,674,239</u>
8	OTHER PROPERTY AND INVESTMENTS													
9	Nonutility Property-Less Reserve	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
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	<u>23,148,988</u>	40.33%	<u>16,496,265</u>	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Total Other Property and Investments	\$ <u>23,148,988</u>	0.00%	\$ <u>16,496,265</u>	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
14	CURRENT AND ACCRUED ASSETS													
15	Cash	\$ 4,688,500	5.09%	\$ 4,461,500	-60.97%	\$ 11,430,927	76.01%	\$ 6,494,357	2.23%	\$ 6,352,622	1.95%	\$ 6,230,817	41.76%	\$ 4,395,326
16	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	-
17	Working Funds	57,228	5.09%	54,457	0.05%	54,431	0.01%	54,424	0.24%	54,292	0.07%	54,255	60.05%	33,898
18	Temporary Cash Investments	175,319	100.00%	-	-100.00%	1,662,555	1208.28%	127,079	-96.64%	3,783,474	4.65%	3,615,317	-73.75%	13,771,713
19	Customer Accounts Receivable	129,032,391	6.39%	121,279,168	7.07%	113,265,988	2.71%	110,274,077	6.45%	103,591,006	-14.76%	121,522,714	14.42%	106,205,466
20	Other Accounts Receivable	28,387,374	5.09%	27,012,962	1.97%	26,489,950	543.04%	4,119,484	-41.31%	7,019,400	40.79%	4,985,792	-49.34%	9,841,015
21	Less: Accum Prov. for Uncollectable Accts-Credit	<u>1,219,620</u>	5.09%	<u>1,160,570</u>	-11.96%	<u>1,318,286</u>	-16.41%	<u>1,577,140</u>	-3.23%	<u>1,629,756</u>	-24.17%	<u>2,149,253</u>	-44.28%	<u>3,856,945</u>
22	Accounts Receivable from Associated Companies	<u>4,339,222</u>	122.53%	<u>1,949,931</u>	100.00%	-	-100.00%	<u>(34,311)</u>	-104.49%	<u>764,513</u>	-98.58%	<u>53,913,347</u>	92231.60%	<u>58,391</u>
23	Fuel	59,241,661	6.91%	55,412,070	1.13%	54,794,719	-36.71%	86,574,538	1.40%	85,381,311	-2.19%	87,293,860	28.06%	68,167,723
24	Plant Materials and Operating Supplies	44,905,721	0.20%	44,814,800	2.57%	43,693,251	9.88%	39,765,334	9.40%	36,347,735	6.53%	34,118,673	7.71%	31,676,565
25	Allowances	121,416	6.92%	113,557	-1.31%	115,061	-2.94%	118,541	-3.61%	122,986	-11.65%	139,208	-45.64%	256,081
26	Stores Expense Undistributed	11,178,915	4.87%	10,659,433	3.67%	10,281,828	6.84%	9,623,681	16.27%	8,276,938	-11.37%	9,338,521	5.08%	8,887,045
27	Prepayments	15,605,034	1.79%	15,330,016	5.26%	14,563,408	-4.14%	15,193,141	126.45%	6,709,306	-3.47%	6,950,608	33.26%	5,215,668
28	Interest, Dividends and Rents Receivable	569,332	5.09%	541,767	-9.64%	599,532	4.74%	572,404	-20.11%	716,484	-38.23%	1,159,848	40.08%	828,017
29	Accrued Utility Revenues	86,136,962	-7.30%	92,924,340	-4.21%	97,006,000	20.90%	80,234,000	17.33%	68,383,000	-11.28%	77,080,000	-2.54%	79,091,763
30	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	100.00%	-
31	Total Current and Accrued Assets	\$ <u>383,219,455</u>	2.63%	\$ <u>373,393,431</u>	0.20%	\$ <u>372,639,364</u>	6.00%	\$ <u>351,539,609</u>	7.88%	\$ <u>325,873,311</u>	-19.39%	\$ <u>404,253,707</u>	24.55%	\$ <u>324,571,726</u>
32	DEFERRED DEBITS													
33	Unamortized Debt Expense	\$ 17,095,173	15.79%	\$ 14,763,618	-8.32%	\$ 16,102,760	-6.06%	\$ 17,141,354	-7.91%	\$ 18,614,583	12.49%	\$ 16,548,407	-5.37%	\$ 17,487,686
34	Other Regulatory Assets	388,553,158	2.06%	380,696,585	3.03%	369,499,765	-5.01%	389,005,128	15.97%	335,436,359	13.54%	295,427,181	39.63%	211,572,234
35	Preliminary Survey and Inventory	3,917,455	5.09%	3,727,786	-13.80%	4,324,511	-21.20%	5,487,820	-8.77%	6,015,210	18.22%	5,088,074	143.93%	2,085,901
36	Clearing Accounts	3,887,744	5.66%	3,679,503	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
37	Miscellaneous Deferred Debits	16,186,427	2.00%	15,868,784	32.69%	11,959,114	-71.41%	41,830,326	16.39%	35,940,789	5.26%	34,143,431	0.42%	34,001,188
38	Unamortized Loss on Re-Acquired Debt	7,573,116	0.50%	7,535,403	-4.27%	7,871,679	-6.45%	8,414,760	6.20%	7,923,869	-7.06%	8,526,074	0.55%	8,479,635
39	Accumulated Deferred Income Taxes	<u>327,488,003</u>	4.84%	<u>312,376,818</u>	-3.34%	<u>323,154,521</u>	13.59%	<u>284,501,438</u>	-10.56%	<u>318,105,572</u>	60.89%	<u>197,715,483</u>	7.96%	<u>183,131,021</u>
40	Total Deferred Debits	\$ <u>764,701,076</u>	3.53%	\$ <u>738,648,497</u>	0.78%	\$ <u>732,912,350</u>	-1.80%	\$ <u>746,380,826</u>	3.37%	\$ <u>722,036,382</u>	29.53%	\$ <u>557,448,650</u>	22.04%	\$ <u>456,757,665</u>
41	Total Assets	\$ <u>7,569,928,251</u>	7.12%	\$ <u>7,066,634,587</u>	4.28%	\$ <u>6,776,520,380</u>	2.21%	\$ <u>6,629,771,889</u>	0.73%	\$ <u>6,581,707,863</u>	6.64%	\$ <u>6,171,870,336</u>	10.61%	\$ <u>5,580,003,629</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPARATIVE BALANCE SHEETS - JURISDICTIONAL
AS OF DECEMBER 31, 2013 - 2017 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	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	LIABILITIES & PROPRIETARY CAPITAL													
2	PROPRIETARY CAPITAL													
3	Common Stock Issued	\$ 288,942,857	5.09%	\$ 274,953,302	0.05%	\$ 274,820,047	0.01%	\$ 274,788,758	0.24%	\$ 274,121,285	0.07%	\$ 273,933,567	1.05%	\$ 271,096,600
4	Paid in Capital	719,028,576	15.92%	620,281,130	19.12%	520,724,078	0.01%	520,664,792	3.80%	501,608,079	0.07%	501,264,579	20.49%	416,012,943
5	(Less) Capital Stock Expense	301,273	5.09%	286,686	0.05%	286,547	0.01%	286,514	0.24%	285,819	0.07%	285,623	1.05%	282,665
6	Other Comprehensive Income	0	0.00%	0	0.00%	0	-100.00%	(1,616,953)	11.70%	(1,447,571)	100.00%	(1,095,689)	0.00%	(806,780)
7	Retained Earnings	1,807,256,406	7.18%	1,686,199,787	1.77%	1,656,929,509	1.71%	1,628,999,132	1.21%	1,609,555,887	4.72%	1,537,052,594	5.40%	1,458,273,456
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 2,814,926,566</u>	9.06%	<u>\$2,581,147,533</u>	5.26%	<u>\$ 2,452,187,087</u>	1.22%	<u>\$ 2,422,549,215</u>	1.64%	<u>\$ 2,383,551,861</u>	3.15%	<u>\$2,310,869,428</u>	7.77%	<u>\$ 2,144,293,554</u>
10	LONG-TERM DEBT													
11	Bonds	\$ 2,455,625,769	17.51%	\$2,089,634,901	-0.33%	\$ 2,096,583,869	0.01%	\$ 2,096,345,168	0.24%	\$ 2,091,253,062	11.98%	\$ 1,867,573,305	1.05%	\$ 1,848,231,961
12	Long-Term Debt to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
13	Unamortized Discount on Long-Term Debt	(7,108,022)	-0.77%	(7,163,471)	-6.28%	(7,643,338)	-5.87%	(8,119,875)	-5.40%	(8,583,574)	-3.55%	(8,899,911)	-5.54%	(9,422,342)
14	Total Long-Term Debt	<u>\$ 2,448,517,747</u>	17.58%	<u>\$2,082,471,430</u>	-0.31%	<u>\$ 2,088,940,531</u>	0.03%	<u>\$ 2,088,225,293</u>	0.27%	<u>\$ 2,082,669,488</u>	12.05%	<u>\$ 1,858,673,394</u>	1.08%	<u>\$ 1,838,809,619</u>
15	OTHER NON-CURRENT LIABILITIES													
16	Accumulated Provision for Injuries and Damages	\$ 3,008,668	3.94%	\$ 2,894,599	-6.38%	\$ 3,091,792	72.13%	\$ 1,796,217	-14.97%	\$ 2,112,397	14.23%	\$ 1,849,256	-5.31%	\$ 1,953,010
17	Accumulated Provision for Pensions and Benefits	24,131,063	-8.11%	26,261,859	-61.14%	67,579,711	-30.39%	97,078,722	14.92%	84,478,470	-20.37%	106,091,313	97.21%	53,795,213
18	Total Other Non-Current Liabilities	<u>\$ 27,139,731</u>	-6.92%	<u>\$ 29,156,458</u>	-58.74%	<u>\$ 70,671,503</u>	-28.52%	<u>\$ 98,874,939</u>	14.19%	<u>\$ 86,590,867</u>	-19.78%	<u>\$ 107,940,569</u>	93.62%	<u>\$ 55,748,223</u>
19	CURRENT AND ACCRUED LIABILITIES													
20	Notes Payable	\$ 66,331,407	-71.03%	\$ 228,927,011	470.95%	\$ 40,096,069	181.03%	\$ 14,267,569	-66.59%	\$ 42,698,232	-79.61%	\$ 209,439,378	100.00%	\$ 131,938,878
21	Accounts Payable	126,445,043	-4.65%	132,606,450	-7.88%	143,948,214	75.88%	81,844,944	-16.22%	97,695,525	-29.23%	138,056,227	-10.57%	154,370,031
22	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
23	Accounts Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
24	Customer Deposits	29,187,851	0.00%	29,187,851	1.03%	28,891,349	6.87%	27,033,357	8.53%	24,908,053	-3.91%	25,921,052	4.73%	24,750,051
25	Taxes Accrued	22,791,279	37.81%	16,537,591	-1.55%	16,798,809	-58.25%	40,240,147	121.44%	18,172,353	46.28%	12,422,790	-56.57%	28,605,338
26	Interest Accrued	27,720,080	92.94%	14,367,073	-0.32%	14,413,685	0.88%	14,287,586	1.90%	14,020,842	35.68%	10,333,908	1.92%	10,138,921
27	Tax Collections Payable	4,185,946	9.47%	3,823,725	-0.39%	3,838,694	0.11%	3,834,288	11.36%	3,443,074	-24.03%	4,532,001	11.63%	4,059,933
28	Miscellaneous Current and Accrued Liabilities	23,343,758	25.74%	18,564,871	6.56%	17,421,961	3.58%	16,819,826	-5.16%	17,734,450	-63.18%	48,164,634	209.16%	15,579,147
29	Total Current and Accrued Liabilities	<u>\$ 300,005,364</u>	-32.43%	<u>\$ 444,014,572</u>	67.29%	<u>\$ 265,408,781</u>	33.82%	<u>\$ 198,327,717</u>	-9.30%	<u>\$ 218,672,529</u>	-51.28%	<u>\$ 448,869,990</u>	21.50%	<u>\$ 369,442,298</u>
30	DEFERRED CREDITS													
31	Customer Advances for Construction	\$ 951,647	0.00%	\$ 951,647	16.48%	\$ 817,011	-45.38%	\$ 1,495,930	-25.60%	\$ 2,010,715	-8.15%	\$ 2,189,028	-24.05%	\$ 2,882,357
32	Accumulated Deferred Investment Tax Credits	84,144,327	5.51%	79,747,725	-2.36%	81,675,862	-2.01%	83,354,364	3.04%	80,894,843	-1.90%	82,459,256	-0.94%	83,238,778
33	Other Deferred Credits	1,631,560	5.09%	1,552,565	28.03%	1,212,692	-10.56%	1,355,895	-82.20%	7,615,538	-77.43%	33,738,882	11.88%	30,156,091
34	Other Regulatory Liabilities	653,237,869	-4.28%	682,443,999	2.79%	663,931,052	413.06%	129,406,362	-5.45%	136,859,083	14.93%	119,078,902	-10.18%	132,568,066
35	Asset Retirement Obligation	155,325,255	-9.68%	171,999,648	-16.49%	205,970,157	-18.63%	253,142,033	-20.23%	317,326,124	71.66%	184,855,402	18.46%	156,052,187
36	Miscellaneous Long-Term Liabilities	17,824,340	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
37	Accumulated Deferred Income Taxes	1,069,742,247	9.54%	976,604,883	3.93%	939,632,082	-29.19%	1,326,983,882	6.33%	1,247,964,211	26.71%	984,860,756	29.73%	759,184,072
38	Total Deferred Credits	<u>\$ 1,982,857,245</u>	3.64%	<u>\$ 1,913,300,467</u>	1.06%	<u>\$ 1,893,238,856</u>	5.43%	<u>\$ 1,795,738,466</u>	0.17%	<u>\$ 1,792,670,514</u>	27.39%	<u>\$ 1,407,182,226</u>	20.88%	<u>\$ 1,164,081,551</u>
39	Total Liabilities and Stockholders Equity	<u>\$ 7,573,446,653</u>	7.42%	<u>\$ 7,050,090,460</u>	4.13%	<u>\$ 6,770,446,758</u>	2.52%	<u>\$ 6,603,715,630</u>	0.60%	<u>\$ 6,564,155,260</u>	7.02%	<u>\$ 6,133,535,607</u>	10.07%	<u>\$ 5,572,375,245</u>
40	Adjustment to Balance	<u>\$ (3,518,402)</u>		<u>\$ 16,544,127</u>		<u>\$ 6,073,621</u>		<u>\$ 26,056,259</u>		<u>\$ 17,552,603</u>		<u>\$ 38,334,728</u>		<u>\$ 7,628,384</u>

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED APRIL 30, 2020

<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 COMPANY ACCOUNT BALANCES

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	FORECASTED ADJUSTMENTS AT CURRENT RATES	FORECASTED RETURN AT CURRENT RATES	PROPOSED INCREASE	FORECASTED RETURN AT PROPOSED RATES
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<u>OPERATING REVENUES</u>					
2	ELECTRIC SALES REVENUES	1,369,214,774	39,586,245	1,408,801,019	112,918,875	1,521,719,894
3	OTHER OPERATING REVENUES	39,996,979	(1,146,570)	38,850,409	(459,016)	38,391,393
4	TOTAL OPERATING REVENUES	<u>1,409,211,753</u>	<u>38,439,675</u>	<u>1,447,651,427</u>	<u>112,459,859</u>	<u>1,560,111,287</u>
5	<u>OPERATING EXPENSES</u>					
6	OPERATION AND MAINTENANCE EXPENSE	848,887,809	35,752,112	884,639,921	355,373	884,995,295
7	DEPRECIATION AND AMORTIZATION	214,782,753	54,171,396	268,954,148		268,954,148
8	REGULATORY DEBITS	-	-	-		-
9	TAXES OTHER THAN INCOME TAXES	38,783,776	4,898,448	43,682,224	224,920	43,907,143
10	TOTAL INCOME TAXES	48,002,008	(23,367,218)	24,634,790	27,913,952	52,548,742
11	INVESTMENT TAX CREDIT	-	-	-		-
12	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(24,384)	24,384	-		-
13	TOTAL OPERATING EXPENSES	<u>1,150,431,961</u>	<u>71,479,122</u>	<u>1,221,911,084</u>	<u>28,494,245</u>	<u>1,250,405,328</u>
14	NET OPERATING INCOME	<u>258,779,791</u>	<u>(33,039,448)</u>	<u>225,740,344</u>	<u>83,965,614</u>	<u>309,705,958</u>
15	CAPITALIZATION ALLOCATED TO KENTUCKY JURISDICTION	<u>3,744,998,304</u>	<u>354,137,579</u>	<u>4,099,135,883</u>		<u>4,099,135,883</u>
16	RATE OF RETURN ON CAPITALIZATION	<u>6.91%</u>		<u>5.51%</u>		<u>7.56%</u>
17	KENTUCKY JURISDICTION RATE BASE	<u>3,681,121,471</u>	<u>364,097,512</u>	<u>4,045,218,983</u>		<u>4,045,218,983</u>
18	RATE OF RETURN ON RATE BASE	<u>7.03%</u>		<u>5.58%</u>		<u>7.66%</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE C-2

PAGE 1 OF 1

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	OPERATING REVENUES					
2	ELECTRIC SALES REVENUES	1,369,214,774	41,061,071	1,410,275,845	(1,474,827)	1,408,801,019
3	OTHER OPERATING REVENUES	39,996,979	(1,146,570)	38,850,409	-	38,850,409
4	TOTAL OPERATING REVENUES	1,409,211,753	39,914,501	1,449,126,254	(1,474,827)	1,447,651,427
5	OPERATING EXPENSES					
6	<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
7	PRODUCTION EXPENSE	614,276,673	13,826,974	628,103,647	-	628,103,647
8	TRANSMISSION EXPENSE	39,014,763	7,271,007	46,285,770	-	46,285,770
9	DISTRIBUTION EXPENSE	57,372,436	1,551,334	58,923,770	-	58,923,770
10	CUSTOMER ACCOUNTS EXPENSE	32,714,237	4,951,234	37,665,470	-	37,665,470
11	CUSTOMER SERVICE AND INFORMATIONAL EXPENSE	3,201,806	1,421,249	4,623,055	-	4,623,055
12	SALES EXPENSE	971,282	19,849	991,131	(991,131)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	101,336,613	7,704,754	109,041,367	(3,158)	109,038,209
14	TOTAL OPERATION AND MAINTENANCE EXPENSES	848,887,809	36,746,401	885,634,210	(994,289)	884,639,921
15	DEPRECIATION AND AMORTIZATION	214,782,753	54,171,396	268,954,148	-	268,954,148
16	REGULATORY DEBITS	-	-	-	-	-
17	TAXES OTHER THAN INCOME TAXES	38,783,776	4,898,448	43,682,224	-	43,682,224
18	FEDERAL INCOME TAXES	38,464,251	(19,090,624)	19,373,627	(95,867)	19,277,760
19	STATE INCOME TAXES	9,537,758	(4,156,700)	5,381,058	(24,027)	5,357,031
20	INVESTMENT TAX CREDIT	-	-	-	-	-
21	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(24,384)	24,384	-	-	-
22	TOTAL OPERATING EXPENSES	1,150,431,961	72,593,305	1,223,025,267	(1,114,183)	1,221,911,084
23	NET OPERATING INCOME	258,779,791	(32,678,804)	226,100,987	(360,644)	225,740,344

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 1 OF 12
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)
			\$		\$	\$	\$	
1		<u>OPERATING REVENUES</u>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	636,753,082	94.184%	599,717,522	(59,024,306)	540,693,216	DIRECT ASSIGN
4	442.2	COMMERCIAL	398,308,302	95.507%	380,413,107	(37,048,379)	343,364,728	DIRECT ASSIGN
5	442.3	INDUSTRIAL	392,835,582	97.735%	383,939,431	(26,941,459)	356,997,972	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	12,435,514	96.867%	12,045,894	(1,015,747)	11,030,148	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	130,145,506	94.786%	123,359,791	(11,142,340)	112,217,451	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,570,477,985		1,499,475,746	(135,172,231)	1,364,303,516	
9	447	SALES FOR RESALE	131,161,749	13.131%	17,223,346	(12,312,088)	4,911,258	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	-	0.000%	-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	1,701,639,735		1,516,699,092	(147,484,319)	1,369,214,774	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	4,217,203	96.094%	4,052,473	-	4,052,473	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	2,393,397	93.792%	2,244,820	-	2,244,820	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	10,743,647	89.061%	9,568,404	-	9,568,404	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	25,303,211	95.368%	24,131,282	-	24,131,282	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	42,657,459		39,996,979	-	39,996,979	
18		TOTAL OPERATING REVENUES	1,744,297,193		1,556,696,071	(147,484,319)	1,409,211,753	
19		<u>OPERATING EXPENSES</u>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	9,469,935	87.754%	8,310,218	-	8,310,218	TOTAL STEAM PLANT
23	501	FUEL	355,588,685	88.018%	312,982,794	20,482,342	333,465,136	ENERGY
24	502	STEAM EXPENSES	21,055,632	87.029%	18,324,418	(3,800,677)	14,523,741	TOTAL STEAM PLANT
25	504	STEAM TRANSFERRED-CREDIT	-	87.029%	-	-	-	TOTAL STEAM PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 2 OF 12
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)
			\$		\$	\$	\$	
26	505	ELECTRIC EXPENSES	7,627,043	87.060%	6,640,107	-	6,640,107	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	27,996,017	87.022%	24,362,758	(11,090,566)	13,272,191	TOTAL STEAM PLANT
28	507	RENTS	5,000	86.993%	4,350	-	4,350	TOTAL STEAM PLANT
29	509	ALLOWANCES	4,216	86.993%	3,667	(3,668)	(0)	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	10,175,102	86.153%	8,766,113	-	8,766,113	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	9,054,167	86.877%	7,865,978	-	7,865,978	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	46,425,771	87.858%	40,788,938	(5,671,855)	35,117,083	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	10,967,946	85.758%	9,405,908	-	9,405,908	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	4,093,072	87.950%	3,599,877	-	3,599,877	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	<u>502,462,585</u>		<u>441,055,125</u>	<u>(84,424)</u>	<u>440,970,702</u>	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	87.461%	-	-	-	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	87.461%	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	87.461%	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	87.461%	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	49,406	87.461%	43,211	-	43,211	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	87.461%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	195,367	87.461%	170,870	-	170,870	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	123,468	87.461%	107,986	-	107,986	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	13,092	87.461%	11,450	-	11,450	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	44,249	88.026%	38,951	-	38,951	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	8,506	87.461%	7,439	-	7,439	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	<u>434,087</u>		<u>379,907</u>	<u>-</u>	<u>379,907</u>	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	1,406,615	87.253%	1,227,307	-	1,227,307	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	133,864,101	88.026%	117,835,779	(2,457,553)	115,378,226	ENERGY
52	548	GENERATION EXPENSES	626,353	87.253%	546,509	-	546,509	TOTAL OTHER PROD PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 3 OF 12
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)
			\$		\$	\$	\$	
53	549	MISC OTHER POWER GENERATION EXPENSES	4,003,761	87.273%	3,494,204	-	3,494,204	TOTAL OTHER PROD PLANT
54	550	RENTS	15,017	87.253%	13,102	-	13,102	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	488,201	87.788%	428,581	-	428,581	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	1,324,983	91.999%	1,218,971	-	1,218,971	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	3,942,759	87.721%	3,458,625	-	3,458,625	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	3,597,174	86.011%	3,093,967	-	3,093,967	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	149,268,964		131,317,045	(2,457,553)	128,859,492	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	48,697,920	87.957%	42,833,339	(502,608)	42,330,731	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,827,132	87.674%	1,601,911	-	1,601,911	DEMAND
63	557	OTHER EXPENSES	286,458	87.038%	249,327	(115,398)	133,929	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	50,811,510		44,684,578	(618,006)	44,066,572	
65		TOTAL PRODUCTION EXPENSES	702,977,146		617,436,656	(3,159,983)	614,276,673	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,670,184	90.334%	1,508,752	-	1,508,752	TOTAL TRANS OPERATIONS LABOR
68	561	LOAD DISPATCHING	3,856,316	90.334%	3,483,583	-	3,483,583	TOTAL TRANSMISSION PLANT
69	562	STATION EXPENSES	1,521,642	90.334%	1,374,567	-	1,374,567	TOTAL TRANSMISSION PLANT
70	563	OVERHEAD LINE EXPENSES	851,736	90.334%	769,412	-	769,412	TOTAL TRANSMISSION PLANT
71	564	UNDERGROUND LINE EXPENSES	-	90.334%	-	-	-	TOTAL TRANSMISSION PLANT
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	3,742,076	90.334%	3,380,385	(564,558)	2,815,827	TOTAL TRANSMISSION PLANT
73	566	MISC TRANSMISSION EXPENSES	16,718,868	90.334%	15,102,902	-	15,102,902	TOTAL TRANSMISSION PLANT AND DIRECT
74	567	RENTS	142,717	90.334%	128,923	-	128,923	TOTAL TRANSMISSION PLANT
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	90.334%	-	-	-	TOTAL TRANSMISSION PLANT
76	569	MAINTENANCE OF STRUCTURES	-	90.334%	-	-	-	TOTAL TRANSMISSION PLANT
77	570	MAINTENANCE OF STATION EQUIPMENT	1,743,687	90.334%	1,575,151	-	1,575,151	TOTAL TRANSMISSION PLANT
78	571	MAINTENANCE OF OVERHEAD LINES	13,199,136	90.390%	11,930,754	-	11,930,754	TOTAL TRANSMISSION PLANT AND DIRECT
79	572	MAINTENANCE OF UNDERGROUND LINES	-	90.334%	-	-	-	TOTAL TRANSMISSION PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 4 OF 12
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)
			\$		\$	\$	\$	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	358,107	90.334%	323,494	-	323,494	TOTAL TRANSMISSION PLANT
81	575	MISO DAY 1 AND 2 EXPENSE	1,549	90.334%	1,399	-	1,399	TOTAL TRANSMISSION PLANT AND DIRECT
82		TOTAL TRANSMISSION EXPENSES	<u>43,806,017</u>		<u>39,579,321</u>	<u>(564,558)</u>	<u>39,014,763</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,925,240	94.773%	1,824,608	-	1,824,608	TOTAL DISTRIBUTION PLANT
85	581	LOAD DISPATCHING	374,705	94.919%	355,665	-	355,665	TOTAL ACCT 360-362 SUBSTATIONS
86	582	STATION EXPENSES	1,857,209	94.919%	1,762,839	-	1,762,839	TOTAL ACCT 360-362 SUBSTATIONS
87	583	OVERHEAD LINE EXPENSES	6,001,576	92.886%	5,574,600	-	5,574,600	TOTAL ACCT 364-365 OVHD LINES
88	584	UNDERGROUND LINE EXPENSES	169	97.772%	165	-	165	TOTAL ACCT 366-367 UG LINES
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	97.005%	-	-	-	TOTAL ACCT 373 STREET LIGHTING
90	586	METER EXPENSES	8,206,645	94.904%	7,788,465	-	7,788,465	TOTAL ACCT 370 METERS
91	587	CUSTOMER INSTALLATIONS EXPENSES	205	97.005%	199	-	199	TOTAL ACCT 371 CUSTOMER INSTALL
92	588	MISC DISTRIBUTION EXPENSES	7,161,824	94.773%	6,787,477	-	6,787,477	TOTAL DISTRIBUTION PLANT
93	589	RENTS	-	0.000%	-	-	-	TOTAL DISTRIBUTION PLANT
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	32,557	94.773%	30,855	-	30,855	TOTAL DISTRIBUTION PLANT
95	591	MAINTENANCE OF STRUCTURES	-	94.919%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
96	592	MAINTENANCE OF STATION EQUIPMENT	1,299,274	94.919%	1,233,254	-	1,233,254	TOTAL ACCT 360-362 SUBSTATIONS
97	593	MAINTENANCE OF OVERHEAD LINES	32,995,564	94.151%	31,065,519	-	31,065,519	TOTAL ACCT 364-365 OVHD LINES
98	594	MAINTENANCE OF UNDERGROUND LINES	550,816	97.772%	538,541	-	538,541	TOTAL ACCT 366-367 UG LINES
99	595	MAINTENANCE OF LINE TRANSFORMERS	148,153	96.539%	143,027	-	143,027	TOTAL ACCT 368 LINE TRANSFORMER
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	8	97.005%	8	-	8	TOTAL ACCT 373 STREET LIGHTING
101	597	MAINTENANCE OF METERS	-	94.904%	-	-	-	TOTAL ACCT 370 METERS
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	281,952	94.773%	267,215	-	267,215	TOTAL DISTRIBUTION PLANT
103		TOTAL DISTRIBUTION EXPENSES	<u>60,835,897</u>		<u>57,372,436</u>	-	<u>57,372,436</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	4,283,077	94.943%	4,066,503	-	4,066,503	TOTAL CUSTOMER ACCTS LABOR
106	902	METER READING EXPENSES	5,530,868	94.943%	5,251,200	-	5,251,200	CUSTOMERS

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 5 OF 12
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)
			\$		\$	\$	\$	
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	19,915,839	94.943%	18,908,793	-	18,908,793	CUSTOMERS
108	904	UNCOLLECTIBLE ACCOUNTS	4,726,255	94.943%	4,487,271	-	4,487,271	CUSTOMERS
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	495	94.943%	470	-	470	TOTAL ACCT 902-904 CUST ACCTS
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>34,456,534</u>		<u>32,714,237</u>	-	<u>32,714,237</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	611,036	99.547%	608,267	-	608,267	TOTAL CUSTOMER SERVICE LABOR
113	908	CUSTOMER ASSISTANCE EXPENSES	15,519,021	100.000%	15,519,021	(14,979,658)	539,363	DIRECT ASSIGN
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	574,865	94.892%	545,501	-	545,501	CUSTOMERS
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,511,431	99.818%	1,508,674	-	1,508,674	TOTAL ACCT 908-909 CUST SERV
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>18,216,353</u>		<u>18,181,464</u>	<u>(14,979,658)</u>	<u>3,201,806</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	99.547%	-	-	-	TOTAL SALES EXP LABOR
119	912	DEMONSTRATING AND SELLING EXPENSES	-	94.892%	-	-	-	CUSTOMERS
120	913	ADVERTISING EXPENSES	1,023,564	94.892%	971,282	-	971,282	CUSTOMERS
121	916	MISC SALES EXPENSES	-	94.892%	-	-	-	TOTAL ACCT 912-913 SALES EXP
122		TOTAL SALES EXPENSES	<u>1,023,564</u>		<u>971,282</u>	-	<u>971,282</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	35,712,704	90.503%	32,321,202	-	32,321,202	LABOR
125	921	OFFICE SUPPLIES AND EXPENSES	10,170,056	90.503%	9,204,244	-	9,204,244	LABOR
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(5,917,128)	90.503%	(5,355,200)	-	(5,355,200)	LABOR
127	923	OUTSIDE SERVICES	18,253,162	90.503%	16,519,727	-	16,519,727	LABOR
128	924	PROPERTY INSURANCE	5,703,900	89.021%	5,077,670	-	5,077,670	TOTAL PLANT
129	925	INJURIES AND DAMAGES	4,055,119	90.506%	3,670,132	-	3,670,132	LABOR
130	926	EMPLOYEE PENSION AND BENEFITS	32,991,789	89.216%	29,433,907	-	29,433,907	LABOR
131	927	FRANCHISE REQUIREMENTS	2,081	0.000%	-	-	-	DIRECT ASSIGN
132	928	REGULATORY COMMISSION EXPENSES	2,020,017	89.703%	1,812,022	-	1,812,022	DIRECT ASSIGN AND ENERGY

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1
PAGE 6 OF 12
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)
			\$		\$	\$	\$	
133	929	DUPLICATE CHARGES--CREDIT	(2,081)	0.000%	-	-	-	DIRECT ASSIGN
134	930.1	GENERAL ADVERTISING EXPENSES	31,759	95.150%	30,219	-	30,219	ENERGY
135	930.2	MISC GENERAL EXPENSES	4,924,631	90.701%	4,466,686	-	4,466,686	LABOR
136	931	RENTS	3,068,464	90.503%	2,777,063	-	2,777,063	LABOR
137	935	MAINTENANCE OF GENERAL PLANT	1,523,636	90.503%	1,378,942	-	1,378,942	LABOR
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>112,538,108</u>		<u>101,336,613</u>	-	<u>101,336,613</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>973,853,620</u>		<u>867,592,008</u>	<u>(18,704,199)</u>	<u>848,887,809</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	275,782,393	88.831%	244,979,450	(30,196,698)	214,782,753	FUNCTIONAL PLANT
141	407.3	REGULATORY DEBITS	5,423,562	65.656%	3,560,896	(3,560,896)	-	DIRECT ASSIGN
142	408	TAXES OTHER THAN INCOME TAXES	44,773,917	90.463%	40,503,940	(1,720,164)	38,783,776	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
143	409-411	FEDERAL INCOME TAXES	58,764,755	90.121%	52,959,342	(14,495,092)	38,464,251	CALCULATED
144	409-411	STATE INCOME TAXES	14,818,281	89.551%	13,269,951	(3,732,194)	9,537,758	CALCULATED
145	411.4	INVESTMENT TAX CREDIT	-	88.725%	-	-	-	CALCULATED
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	<u>(27,813)</u>	87.674%	<u>(24,384)</u>	-	<u>(24,384)</u>	DEMAND
147		TOTAL OPERATING EXPENSES	<u>1,373,388,716</u>		<u>1,222,841,203</u>	<u>(72,409,242)</u>	<u>1,150,431,961</u>	
148		NET OPERATING INCOME	<u>370,908,477</u>		<u>333,854,868</u>	<u>(75,075,077)</u>	<u>258,779,791</u>	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 7 OF 12
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) \$	FORECASTED PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6)
1		OPERATING REVENUES						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	665,768,166	94.268%	627,603,230	(74,680,813)	552,922,417	DIRECT ASSIGN
4	442.2	COMMERCIAL	416,936,628	95.716%	399,075,053	(51,327,746)	347,747,307	DIRECT ASSIGN
5	442.3	INDUSTRIAL	432,582,971	98.122%	424,459,179	(42,662,259)	381,796,920	DIRECT ASSIGN
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	13,596,478	96.659%	13,142,281	(1,550,685)	11,591,596	DIRECT ASSIGN
7	445	OTHER SALES TO PUBLIC AUTHORITIES	130,931,034	94.988%	124,368,330	(15,055,364)	109,312,966	DIRECT ASSIGN
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,659,815,277		1,588,648,074	(185,276,867)	1,403,371,207	
9	447	SALES FOR RESALE	34,996,135	27.254%	9,538,019	(2,633,381)	6,904,638	DIRECT ASSIGN & ENERGY
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	DIRECT ASSIGN
11		TOTAL SALES OF ELECTRICITY	1,694,811,412		1,598,186,093	(187,910,248)	1,410,275,845	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	3,962,820	95.988%	3,803,817	-	3,803,817	DIRECT ASSIGN
14	451	ELECTRIC SERVICE REVENUES	2,312,857	93.795%	2,169,334	-	2,169,334	DIRECT ASSIGN
15	454	RENT FROM ELECTRIC PROPERTY	11,080,591	90.458%	10,023,333	-	10,023,333	DIRECT ASSIGN
16	456	OTHER MISCELLANEOUS REVENUE	23,920,018	95.543%	22,853,925	-	22,853,925	DIRECT ASSIGN & DEMAND
17		TOTAL OTHER OPERATING REVENUES	41,276,285		38,850,409	-	38,850,409	
18		TOTAL OPERATING REVENUES	1,736,087,697		1,637,036,502	(187,910,248)	1,449,126,254	
19		OPERATING EXPENSES						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	9,342,388	93.544%	8,739,205	-	8,739,205	TOTAL STEAM PLANT
23	501	FUEL	302,423,708	94.110%	284,611,743	32,761,309	317,373,052	ENERGY
24	502	STEAM EXPENSES	23,034,844	93.544%	21,547,620	(3,882,900)	17,664,720	TOTAL STEAM PLANT
25	504	STEAM TRANSFERRED-CREDIT	-	93.544%	-	-	-	TOTAL STEAM PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 8 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
26	505	ELECTRIC EXPENSES	8,766,250	93.544%	8,200,265	-	8,200,265	TOTAL STEAM PLANT
27	506	MISC STEAM POWER EXPENSES	26,177,885	93.544%	24,487,733	(10,223,903)	14,263,830	TOTAL STEAM PLANT
28	507	RENTS	-	93.544%	-	-	-	TOTAL STEAM PLANT
29	509	ALLOWANCES	5,000	93.544%	4,677	(4,677)	-	TOTAL STEAM PLANT
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	10,248,227	93.208%	9,552,200	-	9,552,200	TOTAL STEAM PLANT
31	511	MAINTENANCE OF STRUCTURES	7,254,445	93.692%	6,796,835	-	6,796,835	TOTAL STEAM PLANT
32	512	MAINTENANCE OF BOILER PLANT	50,079,709	93.085%	46,616,866	(5,188,675)	41,428,190	ENERGY
33	513	MAINTENANCE OF ELECTRIC PLANT	10,224,294	89.695%	9,170,674	-	9,170,674	ENERGY
34	514	MAINTENANCE OF MISC STEAM PLANT	2,670,340	95.062%	2,538,467	-	2,538,467	TOTAL STEAM PLANT
35		TOTAL STEAM GENERATION	450,227,090		422,266,285	13,461,154	435,727,439	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	93.703%	-	-	-	TOTAL HYDRAULIC PLANT
38	536	WATER FOR POWER	-	93.703%	-	-	-	TOTAL HYDRAULIC PLANT
39	537	HYDRAULIC EXPENSES	-	93.703%	-	-	-	TOTAL HYDRAULIC PLANT
40	538	ELECTRIC EXPENSES	-	93.703%	-	-	-	TOTAL HYDRAULIC PLANT
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	10,112	93.703%	9,475	-	9,475	TOTAL HYDRAULIC PLANT
42	540	RENTS	-	93.703%	-	-	-	TOTAL HYDRAULIC PLANT
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	226,740	93.703%	212,462	-	212,462	TOTAL HYDRAULIC PLANT
44	542	MAINTENANCE OF STRUCTURES	225,183	93.703%	211,003	-	211,003	TOTAL HYDRAULIC PLANT
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	33,916	93.703%	31,780	-	31,780	TOTAL HYDRAULIC PLANT
46	544	MAINTENANCE OF ELECTRIC PLANT	44,124	94.101%	41,521	-	41,521	ENERGY
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	11,144	93.703%	10,442	-	10,442	TOTAL HYDRAULIC PLANT
48		TOTAL HYDRAULIC GENERATION	551,219		516,683	-	516,683	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	1,306,825	93.668%	1,224,072	-	1,224,072	TOTAL OTHER PROD PLANT
51	547	OTHER FUEL	125,544,025	94.101%	118,138,078	-	118,138,078	ENERGY
52	548	GENERATION EXPENSES	631,118	93.668%	591,153	-	591,153	TOTAL OTHER PROD PLANT
53	549	MISC OTHER POWER GENERATION EXPENSES	4,610,326	93.729%	4,321,198	-	4,321,198	TOTAL OTHER PROD PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE C-2.1
PAGE 9 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
54	550	RENTS	10,000	93.668%	9,367	-	9,367	TOTAL OTHER PROD PLANT
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	451,273	87.986%	397,058	-	397,058	TOTAL OTHER PROD PLANT
56	552	MAINTENANCE OF STRUCTURES	756,752	92.944%	703,352	-	703,352	TOTAL OTHER PROD PLANT
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	5,849,514	91.766%	5,367,864	-	5,367,864	TOTAL OTHER PROD PLANT
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	6,111,967	90.370%	5,523,375	-	5,523,375	TOTAL OTHER PROD PLANT
59		TOTAL OTHER GENERATION	<u>145,271,800</u>		<u>136,275,517</u>	-	<u>136,275,517</u>	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	58,036,196	94.026%	54,569,078	(842,903)	53,726,176	DEMAND AND ENERGY
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,832,258	93.742%	1,717,588	-	1,717,588	DEMAND
63	557	OTHER EXPENSES	<u>179,237</u>	93.565%	<u>167,703</u>	<u>(27,458)</u>	<u>140,244</u>	TOTAL PRODUCTION PLANT
64		TOTAL OTHER POWER SUPPLY	<u>60,047,691</u>		<u>56,454,369</u>	<u>(870,361)</u>	<u>55,584,008</u>	
65		TOTAL PRODUCTION EXPENSES	<u>656,097,801</u>		<u>615,512,854</u>	<u>12,590,793</u>	<u>628,103,647</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,937,097	90.577%	1,754,566	-	1,754,566	TOTAL TRANS OPERATIONS LABOR
68	561	LOAD DISPATCHING	3,722,480	90.577%	3,371,714	-	3,371,714	TOTAL TRANSMISSION PLANT
69	562	STATION EXPENSES	1,324,865	90.577%	1,200,024	-	1,200,024	TOTAL TRANSMISSION PLANT
70	563	OVERHEAD LINE EXPENSES	975,028	90.577%	883,152	-	883,152	TOTAL TRANSMISSION PLANT
71	564	UNDERGROUND LINE EXPENSES	-	90.577%	-	-	-	TOTAL TRANSMISSION PLANT
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	4,099,659	90.577%	3,713,352	(249,595)	3,463,757	TOTAL TRANSMISSION PLANT
73	566	MISC TRANSMISSION EXPENSES	23,279,804	90.577%	21,086,168	-	21,086,168	TOTAL TRANSMISSION PLANT AND DIRECT
74	567	RENTS	124,236	90.577%	112,529	-	112,529	TOTAL TRANSMISSION PLANT
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	90.577%	-	-	-	TOTAL TRANSMISSION PLANT
76	569	MAINTENANCE OF STRUCTURES	-	90.577%	-	-	-	TOTAL TRANSMISSION PLANT
77	570	MAINTENANCE OF STATION EQUIPMENT	1,958,193	90.577%	1,773,674	-	1,773,674	TOTAL TRANSMISSION PLANT
78	571	MAINTENANCE OF OVERHEAD LINES	13,624,020	90.613%	12,345,182	-	12,345,182	TOTAL TRANSMISSION PLANT AND DIRECT
79	572	MAINTENANCE OF UNDERGROUND LINES	-	90.577%	-	-	-	TOTAL TRANSMISSION PLANT
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	325,694	90.577%	295,004	-	295,004	TOTAL TRANSMISSION PLANT

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 10 OF 12
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) \$	FORECASTED PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6)
81	575	MISO DAY 1 AND 2 EXPENSE	-	90.577%	-	-	-	TOTAL TRANSMISSION PLANT AND DIRECT
82		TOTAL TRANSMISSION EXPENSES	<u>51,371,076</u>		<u>46,535,365</u>	<u>(249,595)</u>	<u>46,285,770</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,982,553	94.888%	1,881,212	-	1,881,212	TOTAL DISTRIBUTION PLANT
85	581	LOAD DISPATCHING	373,694	95.312%	356,174	-	356,174	TOTAL ACCT 360-362 SUBSTATIONS
86	582	STATION EXPENSES	2,160,725	95.312%	2,059,422	-	2,059,422	TOTAL ACCT 360-362 SUBSTATIONS
87	583	OVERHEAD LINE EXPENSES	5,940,957	92.994%	5,524,751	-	5,524,751	TOTAL ACCT 364-365 OVHD LINES
88	584	UNDERGROUND LINE EXPENSES	319	97.711%	312	-	312	TOTAL ACCT 366-367 UG LINES
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	TOTAL ACCT 373 STREET LIGHTING
90	586	METER EXPENSES	9,043,626	95.361%	8,624,080	-	8,624,080	TOTAL ACCT 370 METERS
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	TOTAL ACCT 371 CUSTOMER INSTALL
92	588	MISC DISTRIBUTION EXPENSES	7,980,329	94.888%	7,572,405	-	7,572,405	TOTAL DISTRIBUTION PLANT
93	589	RENTS	-	-	-	-	-	TOTAL DISTRIBUTION PLANT
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	77,820	94.888%	73,842	-	73,842	TOTAL DISTRIBUTION PLANT
95	591	MAINTENANCE OF STRUCTURES	-	95.312%	-	-	-	TOTAL ACCT 360-362 SUBSTATIONS
96	592	MAINTENANCE OF STATION EQUIPMENT	1,261,918	95.312%	1,202,754	-	1,202,754	TOTAL ACCT 360-362 SUBSTATIONS
97	593	MAINTENANCE OF OVERHEAD LINES	32,497,874	93.926%	30,523,885	-	30,523,885	TOTAL ACCT 364-365 OVHD LINES
98	594	MAINTENANCE OF UNDERGROUND LINES	676,994	97.711%	661,498	-	661,498	TOTAL ACCT 366-367 UG LINES
99	595	MAINTENANCE OF LINE TRANSFORMERS	112,703	96.582%	108,851	-	108,851	TOTAL ACCT 368 LINE TRANSFORMER
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	TOTAL ACCT 373 STREET LIGHTING
101	597	MAINTENANCE OF METERS	-	95.361%	-	-	-	TOTAL ACCT 370 METERS
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	<u>352,608</u>	94.888%	<u>334,584</u>	-	<u>334,584</u>	TOTAL DISTRIBUTION PLANT
103		TOTAL DISTRIBUTION EXPENSES	<u>62,462,120</u>		<u>58,923,770</u>	-	<u>58,923,770</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	4,201,988	95.003%	3,992,023	-	3,992,023	TOTAL CUSTOMER ACCTS LABOR
106	902	METER READING EXPENSES	9,154,025	95.003%	8,696,616	-	8,696,616	CUSTOMERS
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	21,135,404	95.003%	20,079,309	-	20,079,309	CUSTOMERS

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1
PAGE 11 OF 12
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
108	904	UNCOLLECTIBLE ACCOUNTS	5,155,113	95.003%	4,897,522	-	4,897,522	CUSTOMERS
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	95.003%	-	-	-	TOTAL ACCT 902-904 CUST ACCTS
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	<u>39,646,530</u>		<u>37,665,470</u>	-	<u>37,665,470</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	656,373	98.728%	648,023	-	648,023	TOTAL CUSTOMER SERVICE LABOR
113	908	CUSTOMER ASSISTANCE EXPENSES	8,346,212	100.000%	8,346,212	(7,641,420)	704,792	DIRECT ASSIGN
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	1,859,152	94.892%	1,764,188	-	1,764,188	CUSTOMERS
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	<u>1,520,198</u>	99.069%	<u>1,506,052</u>	-	<u>1,506,052</u>	TOTAL ACCT 908-909 CUST SERV
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>12,381,935</u>		<u>12,264,475</u>	<u>(7,641,420)</u>	<u>4,623,055</u>	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	98.728%	-	-	-	TOTAL SALES EXP LABOR
119	912	DEMONSTRATING AND SELLING EXPENSES	-	94.892%	-	-	-	CUSTOMERS
120	913	ADVERTISING EXPENSES	1,044,482	94.892%	991,131	-	991,131	CUSTOMERS
121	916	MISC SALES EXPENSES	-	94.892%	-	-	-	TOTAL ACCT 912-913 SALES EXP
122		TOTAL SALES EXPENSES	<u>1,044,482</u>		<u>991,131</u>	-	<u>991,131</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	37,810,561	94.070%	35,568,344	-	35,568,344	LABOR
125	921	OFFICE SUPPLIES AND EXPENSES	10,355,241	94.070%	9,741,161	-	9,741,161	LABOR
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(6,153,657)	94.070%	(5,788,737)	-	(5,788,737)	LABOR
127	923	OUTSIDE SERVICES	22,071,003	94.070%	20,762,163	-	20,762,163	LABOR
128	924	PROPERTY INSURANCE	6,197,670	93.500%	5,794,834	-	5,794,834	TOTAL PLANT
129	925	INJURIES AND DAMAGES	5,008,425	94.070%	4,711,419	-	4,711,419	LABOR
130	926	EMPLOYEE PENSION AND BENEFITS	30,537,144	93.786%	28,639,698	-	28,639,698	LABOR
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	DIRECT ASSIGN
132	928	REGULATORY COMMISSION EXPENSES	2,057,951	96.628%	1,988,558	-	1,988,558	DIRECT ASSIGN AND ENERGY
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	DIRECT ASSIGN

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	
134	930.1	GENERAL ADVERTISING EXPENSES	3,317	95.204%	3,158	-	3,158	ENERGY
135	930.2	MISC GENERAL EXPENSES	3,706,330	94.234%	3,492,614	-	3,492,614	LABOR
136	931	RENTS	2,989,607	94.070%	2,812,319	-	2,812,319	LABOR
137	935	MAINTENANCE OF GENERAL PLANT	<u>1,398,786</u>	94.070%	<u>1,315,836</u>	-	<u>1,315,836</u>	LABOR
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>115,982,378</u>		<u>109,041,367</u>	-	<u>109,041,367</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>938,986,322</u>		<u>880,934,432</u>	<u>4,699,778</u>	<u>885,634,210</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	358,688,939	93.593%	335,708,969	(66,754,820)	268,954,148	FUNCTIONAL PLANT
141	407.3	REGULATORY DEBITS	9,627,285	88.228%	8,493,973	(8,493,973)	-	DIRECT ASSIGN
142	408	TAXES OTHER THAN INCOME TAXES	48,372,323	94.304%	45,617,136	(1,934,912)	43,682,224	DIRECT ASSIGN, NET PLANT, PLANT, LABOR
143	409-411	FEDERAL INCOME TAXES	37,259,502	98.957%	36,870,899	(17,497,273)	19,373,627	CALCULATED
144	409-411	STATE INCOME TAXES	10,183,152	96.979%	9,875,521	(4,494,463)	5,381,058	CALCULATED
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	CALCULATED
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	DEMAND
147		TOTAL OPERATING EXPENSES	<u>1,403,117,522</u>		<u>1,317,500,930</u>	<u>(94,475,663)</u>	<u>1,223,025,267</u>	
148		NET OPERATING INCOME	<u>332,970,175</u>		<u>319,535,572</u>	<u>(93,434,585)</u>	<u>226,100,987</u>	

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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 ADJUSTMENTS OF OPERATING INCOME

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED APRIL 30, 2020

<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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 1 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		OPERATING REVENUES						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	540,693,216	12,229,200	552,922,417	-	552,922,417	Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.
4	442.2	COMMERCIAL	343,364,728	4,382,579	347,747,307	-	347,747,307	Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.
5	442.3	INDUSTRIAL	356,997,972	24,798,948	381,796,920	-	381,796,920	Variance reflects elimination of the TCJA surcredit and changes in billing determinants and base fuel.
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	11,030,148	561,449	11,591,596	-	11,591,596	Variance reflects elimination of the TCJA surcredit and changes in billing determinants and base fuel.
7	445	OTHER SALES TO PUBLIC AUTHORITIES	112,217,451	(2,904,485)	109,312,966	-	109,312,966	Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,364,303,516	39,067,691	1,403,371,207	-	1,403,371,207	
9	447	SALES FOR RESALE	4,911,258	1,993,380	6,904,638	(1,474,827)	5,429,812	Variance is driven by higher intercompany sales to LG&E offset by the ECR off-system sales revenue proforma adjustment.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,369,214,774	41,061,071	1,410,275,845	(1,474,827)	1,408,801,019	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	4,052,473	(248,655)	3,803,817	-	3,803,817	Variance reflects trend in this account and is based on a historic average.
14	451	ELECTRIC SERVICE REVENUES	2,244,820	(75,486)	2,169,334	-	2,169,334	Variance reflects trend in this account and is based on a historic average.
15	454	RENT FROM ELECTRIC PROPERTY	9,568,404	454,928	10,023,333	-	10,023,333	Variance primarily due to an increase in jurisdictional factor for refined coal revenues in Forecasted Period as a result of municipals' departure.
16	456	OTHER MISCELLANEOUS REVENUE	24,131,282	(1,277,357)	22,853,925	-	22,853,925	Variance reflects decrease in transmission revenues primarily due to the TCJA.
17		TOTAL OTHER OPERATING REVENUES	39,996,979	(1,146,570)	38,850,409	-	38,850,409	
18		TOTAL OPERATING REVENUES	1,409,211,753	39,914,501	1,449,126,254	(1,474,827)	1,447,651,427	

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 2 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
19		OPERATING EXPENSES						
20		OPERATION AND MAINTENANCE EXPENSES:						
21		STEAM GENERATION:						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	8,310,218	428,987	8,739,205	-	8,739,205	Increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
23	501	FUEL	333,465,136	(16,092,084)	317,373,052	-	317,373,052	Variance reflects changes in the sales to ultimate customers and sales for resale.
24	502	STEAM EXPENSES	14,523,741	3,140,979	17,664,720	-	17,664,720	Increase due to process water system operations and chemicals in Forecasted Period and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
26	505	ELECTRIC EXPENSES	6,640,107	1,560,158	8,200,265	-	8,200,265	Increase due to higher circulating water treatment chemicals and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
27	506	MISC STEAM POWER EXPENSES	13,272,191	991,639	14,263,830	-	14,263,830	Increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
28	507	RENTS	4,350	(4,350)	-	-	-	- Item not budgeted in Forecasted Period due to immateriality.
29	509	ALLOWANCES	(0)	0	-	-	-	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	8,766,113	786,088	9,552,200	-	9,552,200	Increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
31	511	MAINTENANCE OF STRUCTURES	7,865,978	(1,069,143)	6,796,835	-	6,796,835	Decrease due to lower building and grounds maintenance in Forecasted Period partially offset by an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
32	512	MAINTENANCE OF BOILER PLANT	35,117,083	6,311,107	41,428,190	-	41,428,190	Increase due to process water system maintenance in Forecasted Period and not in the Base Period, reset in eight year average of major planned generator overhauls in Forecasted Period, higher labor, higher coal system pulverizer maintenance, and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
33	513	MAINTENANCE OF ELECTRIC PLANT	9,405,908	(235,234)	9,170,674	-	9,170,674	Increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure offset by decrease in eight year average of major planned turbine overhauls in Forecasted Period.
34	514	MAINTENANCE OF MISC STEAM PLANT	3,599,877	(1,061,410)	2,538,467	-	2,538,467	Decrease due to lower maintenance on coal handling equipment and cooling tower partially offset by increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
35		TOTAL STEAM GENERATION	440,970,702	(5,243,263)	435,727,439	-	435,727,439	

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 3 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
36		<u>HYDRAULIC GENERATION:</u>						
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	
38	536	WATER FOR POWER	-	-	-	-	-	
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	
40	538	ELECTRIC EXPENSES	-	-	-	-	-	
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	43,211	(33,735)	9,475	-	9,475	Customary changes in the ordinary course of business.
42	540	RENTS	-	-	-	-	-	
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	170,870	41,592	212,462	-	212,462	Customary changes in the ordinary course of business.
44	542	MAINTENANCE OF STRUCTURES	107,986	103,016	211,003	-	211,003	Increase due to Dix Dam structural inspection included in Forecasted Period.
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	11,450	20,330	31,780	-	31,780	Customary changes in the ordinary course of business.
46	544	MAINTENANCE OF ELECTRIC PLANT	38,951	2,570	41,521	-	41,521	Customary changes in the ordinary course of business.
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	7,439	3,003	10,442	-	10,442	Customary changes in the ordinary course of business.
48		TOTAL HYDRAULIC GENERATION	379,907	136,776	516,683	-	516,683	
49		<u>OTHER GENERATION:</u>						
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	1,227,307	(3,235)	1,224,072	-	1,224,072	Customary changes in the ordinary course of business.
51	547	OTHER FUEL	115,378,226	2,759,852	118,138,078	-	118,138,078	Variance reflects changes in the sales to ultimate customers and sales for resale.
52	548	GENERATION EXPENSES	546,509	44,645	591,153	-	591,153	Customary changes in the ordinary course of business.
53	549	MISC OTHER POWER GENERATION EXPENSES	3,494,204	826,994	4,321,198	-	4,321,198	Increase due to higher third party contractor support and an increase in the Forecasted Period jurisdictional factor as a result of the municipalities' departure.
54	550	RENTS	13,102	(3,736)	9,367	-	9,367	Customary changes in the ordinary course of business.
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	428,581	(31,523)	397,058	-	397,058	Customary changes in the ordinary course of business.
56	552	MAINTENANCE OF STRUCTURES	1,218,971	(515,619)	703,352	-	703,352	Decrease due to reset in eight year average of major planned overhauls in Forecasted Period. Eight-year average is higher in total but is FERC account specific causing the decrease in this account.
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	3,458,625	1,909,239	5,367,864	-	5,367,864	Increase due to reset in eight year average of major planned overhauls in Forecasted Period and an increase in the Forecasted Period jurisdictional factor as a result of the municipalities' departure.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	3,093,967	2,429,408	5,523,375	-	5,523,375	Increase due to reset in eight-year average of major planned overhauls in the Forecasted Period, Cane Run 7 non-recurring warranty claims in the Base Period and an increase in the Forecasted Period jurisdictional factor as a result of the municipalities' departure.
59		TOTAL OTHER GENERATION	128,859,492	7,416,025	136,275,517	-	136,275,517	

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 4 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	42,330,731	11,395,444	53,726,176	-	53,726,176	Primarily due to higher intercompany purchased power, higher OVEC costs, and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	1,601,911	115,677	1,717,588	-	1,717,588	Increase due to an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
63	557	OTHER EXPENSES	133,929	6,315	140,244	-	140,244	Customary changes in the ordinary course of business.
64		TOTAL OTHER POWER SUPPLY	44,066,572	11,517,436	55,584,008	-	55,584,008	
65		TOTAL PRODUCTION EXPENSES	614,276,673	13,826,974	628,103,647	-	628,103,647	
66		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	1,508,752	245,814	1,754,566	-	1,754,566	Higher labor in the Forecasted Period, due to open positions and labor charged to capital projects in the Base Period. Higher GIS Spatial Record software expense in the Forecasted Period.
68	561	LOAD DISPATCHING	3,483,583	(111,869)	3,371,714	-	3,371,714	Decrease due to System Operations OATI expense forecasted entirely to LG&E and lower labor associated with reduced headcount.
69	562	STATION EXPENSES	1,374,567	(174,543)	1,200,024	-	1,200,024	Lower testing, inspection and repair expenses in the Forecasted Period.
70	563	OVERHEAD LINE EXPENSES	769,412	113,740	883,152	-	883,152	Increase due to additional aerial and walking patrol resources needed to support the increase in vegetation management.
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	2,815,827	647,930	3,463,757	-	3,463,757	The variance is reflective of the transmission of power to serve native load.
73	566	MISC TRANSMISSION EXPENSES	15,102,902	5,983,266	21,086,168	-	21,086,168	Increase due to depancking costs.
74	567	RENTS	128,923	(16,393)	112,529	-	112,529	Customary changes in the ordinary course of business.
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
77	570	MAINTENANCE OF STATION EQUIPMENT	1,575,151	198,523	1,773,674	-	1,773,674	Higher substation corrective maintenance in the Forecasted Period.

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 5 OF 8

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 BASE PERIOD (Note 2) (6)
78	571	MAINTENANCE OF OVERHEAD LINES	11,930,754	414,428	12,345,182	-	12,345,182	Increase due to higher vegetation management and corrosion prevention as part of the Transmission System Improvement Plan in the Forecasted Period.
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	323,494	(28,490)	295,004	-	295,004	Customary changes in the ordinary course of business.
81	575	MISO DAY 1 AND 2 EXPENSE	1,399	(1,399)	-	-	-	Item not budgeted in Forecasted Period due to immateriality.
82		TOTAL TRANSMISSION EXPENSES	39,014,763	7,271,007	46,285,770	-	46,285,770	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	1,824,608	56,605	1,881,212	-	1,881,212	Customary changes in the ordinary course of business.
85	581	LOAD DISPATCHING	355,665	509	356,174	-	356,174	Customary changes in the ordinary course of business.
86	582	STATION EXPENSES	1,762,839	296,582	2,059,422	-	2,059,422	Increase due to headcount increase as well as higher anticipated spend for preventative maintenance based on historical costs.
87	583	OVERHEAD LINE EXPENSES	5,574,600	(49,849)	5,524,751	-	5,524,751	Customary changes in the ordinary course of business.
88	584	UNDERGROUND LINE EXPENSES	165	146	312	-	312	Customary changes in the ordinary course of business.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
90	586	METER EXPENSES	7,788,465	835,615	8,624,080	-	8,624,080	Increase due to Field Services contracts expiring in May 2019 and increasing due to market conditions.
91	587	CUSTOMER INSTALLATIONS EXPENSES	199	(199)	-	-	-	Item not budgeted in Forecasted Period due to immateriality.
92	588	MISC DISTRIBUTION EXPENSES	6,787,477	784,928	7,572,405	-	7,572,405	Increases due to Lexington street light audit, increased hardware and software maintenance costs, higher anticipated safety and training costs, and higher janitorial and light duty maintenance costs.
93	589	RENTS	-	-	-	-	-	
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	30,855	42,987	73,842	-	73,842	Customary changes in the ordinary course of business.
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	
96	592	MAINTENANCE OF STATION EQUIPMENT	1,233,254	(30,499)	1,202,754	-	1,202,754	Customary changes in the ordinary course of business.

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 6 OF 8

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 BASE PERIOD (Note 2) (6)
97	593	MAINTENANCE OF OVERHEAD LINES	31,065,519	(541,634)	30,523,885	-	30,523,885	Forecasted Period includes a decrease for the extension of amortization associated with the 2008 wind storm and 2009 winter storm regulatory assets. This is offset by an increase in storm expense based on a historical three-year average and amortization of the requested regulatory asset for the July 2018 storm.
98	594	MAINTENANCE OF UNDERGROUND LINES	538,541	122,958	661,498	-	661,498	Increase due to increase in the Forecasted Period for repairing defective equipment.
99	595	MAINTENANCE OF LINE TRANSFORMERS	143,027	(34,176)	108,851	-	108,851	Customary changes in the ordinary course of business.
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	8	(8)	-	-	-	Item not budgeted in Forecasted Period due to immateriality.
101	597	MAINTENANCE OF METERS	-	-	-	-	-	
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	267,215	67,369	334,584	-	334,584	Customary changes in the ordinary course of business.
103		TOTAL DISTRIBUTION EXPENSES	57,372,436	1,551,334	58,923,770	-	58,923,770	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
105	901	CUSTOMER ACCTS SUPERVISION	4,066,503	(74,480)	3,992,023	-	3,992,023	Customary changes in the ordinary course of business.
106	902	METER READING EXPENSES	5,251,200	3,445,417	8,696,616	-	8,696,616	Increase due to contracts expiring in May 2019 and increasing due to market conditions.
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	18,908,793	1,170,516	20,079,309	-	20,079,309	Higher costs are due to Contact Centers pay rate increases effective September 2018, increased software and hardware maintenance costs and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
108	904	UNCOLLECTIBLE ACCOUNTS	4,487,271	410,251	4,897,522	-	4,897,522	Increase due to Forecasted Period including write-offs based on a 5-year average (0.316%) of revenues.
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	470	(470)	-	-	-	Item not budgeted in Forecasted Period due to immateriality.
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	32,714,237	4,951,234	37,665,470	-	37,665,470	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	608,267	39,755	648,023	-	648,023	Customary changes in the ordinary course of business.
113	908	CUSTOMER ASSISTANCE EXPENSES	539,363	165,429	704,792	-	704,792	Increase due to new electric product offerings.

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 7 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	545,501	1,218,687	1,764,188	-	1,764,188	Increase primarily due to educating customers on their energy choices and ways to reduce their usage through energy efficiency.
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	1,508,674	(2,622)	1,506,052	-	1,506,052	Customary changes in the ordinary course of business.
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	3,201,806	1,421,249	4,623,055	-	4,623,055	
117		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
120	913	ADVERTISING EXPENSES	971,282	19,849	991,131	(991,131)	-	Expenses are removed from net operating income in setting base rates.
121	916	MISC SALES EXPENSES	-	-	-	-	-	
122		TOTAL SALES EXPENSES	971,282	19,849	991,131	(991,131)	-	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
124	920	ADMINISTRATIVE AND GENERAL SALARIES	32,321,202	3,247,142	35,568,344	-	35,568,344	Increase due to changes in headcount and wage inflation and increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
125	921	OFFICE SUPPLIES AND EXPENSES	9,204,244	536,917	9,741,161	-	9,741,161	Increase due to higher facilities and corporate security costs and increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(5,355,200)	(433,536)	(5,788,737)	-	(5,788,737)	Decrease due to this account 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.
127	923	OUTSIDE SERVICES	16,519,727	4,242,436	20,762,163	-	20,762,163	Increase due to higher level of contracted support for customer education initiatives, legal counsel, increases in hardware and software maintenance contracts and increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
128	924	PROPERTY INSURANCE	5,077,670	717,163	5,794,834	-	5,794,834	Increase due to additional premiums for new assets put into service, the Base Period including a non recurring membership credit and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
129	925	INJURIES AND DAMAGES	3,670,132	1,041,287	4,711,419	-	4,711,419	Increase due to an inclusion of a new bond required for Trimble County, discontinuation of a credit received for excess liability continuity and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
130	926	EMPLOYEE PENSION AND BENEFITS	29,433,907	(794,209)	28,639,698	-	28,639,698	Decrease due to changes in actuarial assumptions for pension and OPRB in the Forecasted Period, partially offset by increases due to inflation on medical costs, increased premiums for LTD and life insurance, an increase in retirement income account expenses due to new employees not included in the pension plan, and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

SUMMARY OF JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE D-1

PAGE 8 OF 8

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 BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	
132	928	REGULATORY COMMISSION EXPENSES	1,812,022	176,537	1,988,558	-	1,988,558	Increase due to rate case expense amortization.
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	
134	930.1	GENERAL ADVERTISING EXPENSES	30,219	(27,061)	3,158	(3,158)	-	Expenses are removed from net operating income in setting base rates.
135	930.2	MISC GENERAL EXPENSES	4,466,686	(974,071)	3,492,614	-	3,492,614	Variance is driven by a reclass of legal counsel costs and research and development costs being forecasted and budgeted to FERC Account 500, but actuals are hitting FERC Account 930 as well as an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
136	931	RENTS	2,777,063	35,256	2,812,319	-	2,812,319	Customary changes in the ordinary course of business.
137	935	MAINTENANCE OF GENERAL PLANT	1,378,942	(63,106)	1,315,836	-	1,315,836	Variance is driven by lower facilities maintenance costs.
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	101,336,613	7,704,754	109,041,367	(3,158)	109,038,209	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	848,887,809	36,746,401	885,634,210	(994,289)	884,639,921	
140	403-404	DEPRECIATION AND AMORTIZATION	214,782,753	54,171,396	268,954,148	-	268,954,148	Variance is due to increase in plant-in-service and higher proposed depreciation rates and increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
141	407.3	REGULATORY DEBITS	-	-	-	-	-	
142	408	TAXES OTHER THAN INCOME TAXES	38,783,776	4,898,448	43,682,224	-	43,682,224	Variance is primarily due to increase in net utility plant, higher tax rates, and an increase in the Forecasted Period jurisdictional factor as a result of the municipals' departure.
143	409-411	FEDERAL INCOME TAXES	38,464,251	(19,090,624)	19,373,627	(95,867)	19,277,760	Variance is due to changes in pre-tax income and increase in amortization of excess deferred taxes. See Schedule E.
144	409-411	STATE INCOME TAXES	9,537,758	(4,156,700)	5,381,058	(24,027)	5,357,031	Variance is due to changes in pre-tax income and increase in amortization of excess deferred taxes. See Schedule E.
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(24,384)	24,384	-	-	-	Item not budgeted in Forecasted Period due to immateriality.
147		TOTAL OPERATING EXPENSES	1,150,431,961	72,593,305	1,223,025,267	(1,114,183)	1,221,911,084	
148		NET OPERATING INCOME	258,779,791	(32,678,804)	226,100,987	(360,644)	225,740,344	

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.

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA: __X__ BASE PERIOD ____ FORECASTED PERIOD
TYPE OF FILING: __X__ 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		<u>OPERATING REVENUES</u>								
2		<u>SALES OF ELECTRICITY:</u>								
3	440	RESIDENTIAL	(13,390,661)	(55,334,987)	9,084,814	616,529	-	(59,024,306)	100.000%	(59,024,306)
4	442.2	COMMERCIAL	(3,063,868)	(40,634,894)	6,285,110	365,272	-	(37,048,379)	100.000%	(37,048,379)
5	442.3	INDUSTRIAL	12,000	(38,084,673)	10,545,963	585,251	-	(26,941,459)	100.000%	(26,941,459)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(1,092,618)	72,291	4,580	-	(1,015,747)	100.000%	(1,015,747)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(840,147)	(12,931,970)	2,489,647	140,129	-	(11,142,340)	100.000%	(11,142,340)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(17,282,677)	(148,079,142)	28,477,826	1,711,762	-	(135,172,231)		(135,172,231)
9	447	SALES FOR RESALE	-	-	-	(13,986,810)	-	(13,986,810)	88.026%	(12,312,088)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(17,282,677)	(148,079,142)	28,477,826	(12,275,048)	-	(149,159,040)		(147,484,319)
12		<u>OTHER OPERATING REVENUES:</u>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	96.094%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	93.792%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	89.061%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	95.368%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		TOTAL OPERATING REVENUES	(17,282,677)	(148,079,142)	28,477,826	(12,275,048)	-	(149,159,040)		(147,484,319)
19		<u>OPERATING EXPENSES</u>								
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>								
21		<u>STEAM GENERATION:</u>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.754%	-
23	501	FUEL	-	(9,371)	26,513,343	(6,841,982)	-	19,661,990	104.172%	20,482,342
24	502	STEAM EXPENSES	-	(4,072,899)	-	(294,260)	-	(4,367,159)	87.029%	(3,800,677)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	87.029%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X 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	-	-	-	-	-	-	87.060%	-
27	506	MISC STEAM POWER EXPENSES	-	(12,662,119)	-	(82,402)	-	(12,744,521)	87.022%	(11,090,566)
28	507	RENTS	-	-	-	-	-	-	86.993%	-
29	509	ALLOWANCES	-	(4,216)	-	-	-	(4,216)	86.993%	(3,668)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	86.153%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	86.877%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(6,455,678)	-	-	-	(6,455,678)	87.858%	(5,671,855)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	85.758%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	87.950%	-
35		TOTAL STEAM GENERATION	-	(23,204,283)	26,513,343	(7,218,644)	-	(3,909,584)		(84,424)
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.461%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	87.461%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	87.461%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	87.461%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	87.461%	-
42	540	RENTS	-	-	-	-	-	-	87.461%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.461%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	87.461%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	87.461%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	88.026%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	87.461%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.253%	-
51	547	OTHER FUEL	-	-	-	(2,791,835)	-	(2,791,835)	88.026%	(2,457,553)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	87.253%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE D-2
PAGE 3 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	-	-	-	-	-	-	87.273%	-
54	550	RENTS	-	-	-	-	-	-	87.253%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.788%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	91.999%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	87.721%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	86.011%	-
59		TOTAL OTHER GENERATION	-	-	-	(2,791,835)	-	(2,791,835)		(2,457,553)
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(571,423)	-	(571,423)	87.957%	(502,608)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	87.674%	-
63	557	OTHER EXPENSES	-	-	-	(132,584)	-	(132,584)	87.038%	(115,398)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(704,007)	-	(704,007)		(618,006)
65		TOTAL PRODUCTION EXPENSES	-	(23,204,283)	26,513,343	(10,714,486)	-	(7,405,427)		(3,159,983)
66		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	90.334%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	90.334%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	90.334%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	90.334%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	90.334%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(624,964)	-	(624,964)	90.334%	(564,558)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	90.334%	-
74	567	RENTS	-	-	-	-	-	-	90.334%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	90.334%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	90.334%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	90.334%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	90.390%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	90.334%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE D-2
PAGE 4 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	-	-	-	-	-	-	90.334%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	90.334%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(624,964)	-	(624,964)		(564,558)
83		<u>DISTRIBUTION EXPENSES:</u>								
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.773%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	94.919%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	94.919%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	92.886%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	97.772%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	97.005%	-
90	586	METER EXPENSES	-	-	-	-	-	-	94.904%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	97.005%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	94.773%	-
93	589	RENTS	-	-	-	-	-	-	0.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.773%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	94.919%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	94.919%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	94.151%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	97.772%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	96.539%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	97.005%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	94.904%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	94.773%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	94.943%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	94.943%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X 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	-	-	-	-	-	-	94.943%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	94.943%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	94.943%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	99.547%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(14,979,658)	-	-	-	-	(14,979,658)	100.000%	(14,979,658)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	94.892%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	99.818%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(14,979,658)	-	-	-	-	(14,979,658)		(14,979,658)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	99.547%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	94.892%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	94.892%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	94.892%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	90.503%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	90.503%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	90.503%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	90.503%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	89.021%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	90.506%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	89.216%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	89.703%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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	-	-	-	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	95.150%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	90.701%	-
136	931	RENTS	-	-	-	-	-	-	90.503%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	90.503%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(14,979,658)</u>	<u>(23,204,283)</u>	<u>26,513,343</u>	<u>(11,339,450)</u>	-	<u>(23,010,049)</u>		<u>(18,704,199)</u>
140	403-404	DEPRECIATION AND AMORTIZATION	(1,164,135)	(33,114,399)	-	-	-	(34,278,534)	88.092%	(30,196,698)
141	407.3	REGULATORY DEBITS	-	(3,560,896)	-	-	-	(3,560,896)	100.000%	(3,560,896)
142	408	TAXES OTHER THAN INCOME TAXES	-	(1,901,506)	-	-	-	(1,901,506)	90.463%	(1,720,164)
143	409-411	FEDERAL INCOME TAXES	(193,116)	(16,766,802)	391,914	(186,652)	3,634,978	(13,119,677)	CALC	(14,495,092)
144	409-411	STATE INCOME TAXES	(56,944)	(4,293,001)	98,224	(46,780)	911,022	(3,387,479)	CALC	(3,732,194)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	88.725%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	100.000%	-
147		TOTAL OPERATING EXPENSES	<u>(16,393,854)</u>	<u>(82,840,887)</u>	<u>27,003,481</u>	<u>(11,572,882)</u>	<u>4,546,000</u>	<u>(79,258,140)</u>		<u>(72,409,242)</u>
148		NET OPERATING INCOME	<u>(888,823)</u>	<u>(65,238,255)</u>	<u>1,474,345</u>	<u>(702,166)</u>	<u>(4,546,000)</u>	<u>(69,900,900)</u>		<u>(75,075,077)</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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		<u>OPERATING REVENUES</u>								
2		<u>SALES OF ELECTRICITY:</u>								
3	440	RESIDENTIAL	(8,233,394)	(77,281,926)	10,734,044	100,463	-	(74,680,813)	100.000%	(74,680,813)
4	442.2	COMMERCIAL	(1,672,204)	(56,917,573)	7,191,362	70,669	-	(51,327,746)	100.000%	(51,327,746)
5	442.3	INDUSTRIAL	-	(55,232,818)	12,450,916	119,643	-	(42,662,259)	100.000%	(42,662,259)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(1,650,638)	99,062	891	-	(1,550,685)	100.000%	(1,550,685)
7	445	OTHER SALES TO PUBLIC AUTHORITIES	(483,888)	(17,336,772)	2,738,044	27,253	-	(15,055,364)	100.000%	(15,055,364)
8		TOTAL SALES TO ULTIMATE CONSUMERS	(10,389,486)	(208,419,727)	33,213,428	318,918	-	(185,276,867)		(185,276,867)
9	447	SALES FOR RESALE	-	-	-	(2,798,465)	-	(2,798,465)	94.101%	(2,633,381)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-		-
11		TOTAL SALES OF ELECTRICITY	(10,389,486)	(208,419,727)	33,213,428	(2,479,547)	-	(188,075,332)		(187,910,248)
12		<u>OTHER OPERATING REVENUES:</u>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	95.988%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	93.795%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	90.458%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	95.543%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		TOTAL OPERATING REVENUES	(10,389,486)	(208,419,727)	33,213,428	(2,479,547)	-	(188,075,332)		(187,910,248)
19		<u>OPERATING EXPENSES</u>								
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>								
21		<u>STEAM GENERATION:</u>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.544%	-
23	501	FUEL	-	529,220	33,213,428	(1,009,682)	-	32,732,966	100.087%	32,761,309
24	502	STEAM EXPENSES	-	(4,013,640)	-	(137,259)	-	(4,150,899)	93.544%	(3,882,900)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	93.544%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	-	-	-	-	-	-	93.544%	-
27	506	MISC STEAM POWER EXPENSES	-	(10,929,560)	-	-	-	(10,929,560)	93.544%	(10,223,903)
28	507	RENTS	-	-	-	-	-	-	93.544%	-
29	509	ALLOWANCES	-	(5,000)	-	-	-	(5,000)	93.544%	(4,677)
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.208%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	93.692%	-
32	512	MAINTENANCE OF BOILER PLANT	-	(5,574,106)	-	-	-	(5,574,106)	93.085%	(5,188,675)
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	89.695%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	-	-	-	95.062%	-
35		TOTAL STEAM GENERATION	-	(19,993,086)	33,213,428	(1,146,941)	-	12,073,401		13,461,154
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.703%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	93.703%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	93.703%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	93.703%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	93.703%	-
42	540	RENTS	-	-	-	-	-	-	93.703%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.703%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	93.703%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	93.703%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	94.101%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	93.703%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	93.668%	-
51	547	OTHER FUEL	-	-	-	-	-	-	94.101%	-
52	548	GENERATION EXPENSES	-	-	-	-	-	-	93.668%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	-	-	-	-	-	-	93.729%	-
54	550	RENTS	-	-	-	-	-	-	93.668%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	87.986%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	92.944%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	91.766%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	90.370%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(896,458)	-	(896,458)	94.026%	(842,903)
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	93.742%	-
63	557	OTHER EXPENSES	-	-	-	(29,347)	-	(29,347)	93.565%	(27,458)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(925,805)	-	(925,805)		(870,361)
65		TOTAL PRODUCTION EXPENSES	-	(19,993,086)	33,213,428	(2,072,746)	-	11,147,597		12,590,793
66		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	90.577%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	90.577%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	90.577%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	90.577%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	90.577%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(275,561)	-	(275,561)	90.577%	(249,595)
73	566	MISC TRANSMISSION EXPENSES	-	-	-	-	-	-	90.577%	-
74	567	RENTS	-	-	-	-	-	-	90.577%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	90.577%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	90.577%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	90.577%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	90.613%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	90.577%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	-	-	-	-	-	-	90.577%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	-	-	-	90.577%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-	(275,561)	-	(275,561)		(249,595)
83		<u>DISTRIBUTION EXPENSES:</u>								
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.888%	-
85	581	LOAD DISPATCHING	-	-	-	-	-	-	95.312%	-
86	582	STATION EXPENSES	-	-	-	-	-	-	95.312%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	92.994%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	97.711%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	-	0.000%	-
90	586	METER EXPENSES	-	-	-	-	-	-	95.361%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	-	-	-	0.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	-	-	-	94.888%	-
93	589	RENTS	-	-	-	-	-	-	0.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	94.888%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	95.312%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	-	-	-	95.312%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	-	-	-	93.926%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	97.711%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	-	-	-	96.582%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	-	-	-	0.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	-	-	-	95.361%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	-	-	-	94.888%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>								
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	-	-	-	95.003%	-
106	902	METER READING EXPENSES	-	-	-	-	-	-	95.003%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

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	-	-	-	-	-	-	95.003%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	95.003%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	95.003%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	98.728%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(7,641,420)	-	-	-	-	(7,641,420)	100.000%	(7,641,420)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	94.892%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	99.069%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(7,641,420)	-	-	-	-	(7,641,420)		(7,641,420)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	98.728%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	94.892%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	94.892%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	94.892%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	94.070%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	94.070%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	94.070%	-
127	923	OUTSIDE SERVICES	-	-	-	-	-	-	94.070%	-
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	93.500%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	94.070%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	93.786%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	96.628%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2

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	-	-	-	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	95.204%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	94.234%	-
136	931	RENTS	-	-	-	-	-	-	94.070%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	94.070%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>(7,641,420)</u>	<u>(19,993,086)</u>	<u>33,213,428</u>	<u>(2,348,307)</u>	<u>-</u>	<u>3,230,616</u>		<u>4,699,778</u>
140	403-404	DEPRECIATION AND AMORTIZATION	(1,213,841)	(69,916,640)	-	-	-	(71,130,481)	93.848%	(66,754,820)
141	407.3	REGULATORY DEBITS	-	(8,493,973)	-	-	-	(8,493,973)	100.000%	(8,493,973)
142	408	TAXES OTHER THAN INCOME TAXES	-	(2,051,777)	-	-	-	(2,051,777)	94.304%	(1,934,912)
143	409-411	FEDERAL INCOME TAXES	(253,414)	(21,058,379)	-	(26,182)	4,997,125	(16,340,850)	CALC	(17,497,273)
144	409-411	STATE INCOME TAXES	(76,278)	(5,374,206)	-	(6,562)	1,252,412	(4,204,633)	CALC	(4,494,463)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	-	-	-	0.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	-	-	-	0.000%	-
147		TOTAL OPERATING EXPENSES	<u>(9,184,952)</u>	<u>(126,888,061)</u>	<u>33,213,428</u>	<u>(2,381,051)</u>	<u>6,249,537</u>	<u>(98,991,099)</u>		<u>(94,475,663)</u>
148		NET OPERATING INCOME	<u>(1,204,534)</u>	<u>(81,531,667)</u>	<u>-</u>	<u>(98,496)</u>	<u>(6,249,537)</u>	<u>(89,084,233)</u>		<u>(93,434,585)</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 1 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
1		<u>OPERATING REVENUES</u>					
2		<u>SALES OF ELECTRICITY:</u>					
3	440	RESIDENTIAL	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	100.000%	-
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-		-
9	447	SALES FOR RESALE	(1,567,282)	-	(1,567,282)	94.101%	(1,474,827)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	<u>(1,567,282)</u>	<u>-</u>	<u>(1,567,282)</u>		<u>(1,474,827)</u>
12		<u>OTHER OPERATING REVENUES:</u>					
13	450	LATE PAYMENT CHARGES	-	-	-	95.988%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	93.795%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	90.458%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	95.543%	-
17		TOTAL OTHER OPERATING REVENUES	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
18		TOTAL OPERATING REVENUES	<u>(1,567,282)</u>	<u>-</u>	<u>(1,567,282)</u>		<u>(1,474,827)</u>
19		<u>OPERATING EXPENSES</u>					
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
21		<u>STEAM GENERATION:</u>					
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	93.544%	-
23	501	FUEL	-	-	-	94.110%	-
24	502	STEAM EXPENSES	-	-	-	93.544%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	93.544%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
26	505	ELECTRIC EXPENSES	-	-	-	93.544%	-
27	506	MISC STEAM POWER EXPENSES	-	-	-	93.544%	-
28	507	RENTS	-	-	-	93.544%	-
29	509	ALLOWANCES	-	-	-	93.544%	-
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	93.208%	-
31	511	MAINTENANCE OF STRUCTURES	-	-	-	93.692%	-
32	512	MAINTENANCE OF BOILER PLANT	-	-	-	93.085%	-
33	513	MAINTENANCE OF ELECTRIC PLANT	-	-	-	89.695%	-
34	514	MAINTENANCE OF MISC STEAM PLANT	-	-	-	95.062%	-
35		TOTAL STEAM GENERATION	-	-	-		-
36		<u>HYDRAULIC GENERATION:</u>					
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	93.703%	-
38	536	WATER FOR POWER	-	-	-	93.703%	-
39	537	HYDRAULIC EXPENSES	-	-	-	93.703%	-
40	538	ELECTRIC EXPENSES	-	-	-	93.703%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	93.703%	-
42	540	RENTS	-	-	-	93.703%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	93.703%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	93.703%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	93.703%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	94.101%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	93.703%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-		-
49		<u>OTHER GENERATION:</u>					
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	93.668%	-
51	547	OTHER FUEL	-	-	-	94.101%	-
52	548	GENERATION EXPENSES	-	-	-	93.668%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	93.729%	-
54	550	RENTS	-	-	-	93.668%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	87.986%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	92.944%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	91.766%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	90.370%	-
59		TOTAL OTHER GENERATION	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>					
61	555	PURCHASED POWER	-	-	-	94.026%	-
62	556	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	93.742%	-
63	557	OTHER EXPENSES	-	-	-	93.565%	-
64		TOTAL OTHER POWER SUPPLY	-	-	-		-
65		TOTAL PRODUCTION EXPENSES	-	-	-		-
66		<u>TRANSMISSION EXPENSES:</u>					
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	90.577%	-
68	561	LOAD DISPATCHING	-	-	-	90.577%	-
69	562	STATION EXPENSES	-	-	-	90.577%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	90.577%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	90.577%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	90.577%	-
73	566	MISC TRANSMISSION EXPENSES	-	-	-	90.577%	-
74	567	RENTS	-	-	-	90.577%	-
75	568	TRANS MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	90.577%	-
76	569	MAINTENANCE OF STRUCTURES	-	-	-	90.577%	-
77	570	MAINTENANCE OF STATION EQUIPMENT	-	-	-	90.577%	-
78	571	MAINTENANCE OF OVERHEAD LINES	-	-	-	100.000%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	90.577%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	-	-	-	90.577%	-
81	575	MISO DAY 1 AND 2 EXPENSE	-	-	-	90.577%	-
82		TOTAL TRANSMISSION EXPENSES	-	-	-		-
83		<u>DISTRIBUTION EXPENSES:</u>					
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	-	-	-	94.888%	-
85	581	LOAD DISPATCHING	-	-	-	95.312%	-
86	582	STATION EXPENSES	-	-	-	95.312%	-
87	583	OVERHEAD LINE EXPENSES	-	-	-	92.994%	-
88	584	UNDERGROUND LINE EXPENSES	-	-	-	97.711%	-
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	0.000%	-
90	586	METER EXPENSES	-	-	-	95.361%	-
91	587	CUSTOMER INSTALLATIONS EXPENSES	-	-	-	0.000%	-
92	588	MISC DISTRIBUTION EXPENSES	-	-	-	94.888%	-
93	589	RENTS	-	-	-	0.000%	-
94	590	DISTR MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	94.888%	-
95	591	MAINTENANCE OF STRUCTURES	-	-	-	95.312%	-
96	592	MAINTENANCE OF STATION EQUIPMENT	-	-	-	95.312%	-
97	593	MAINTENANCE OF OVERHEAD LINES	-	-	-	100.000%	-
98	594	MAINTENANCE OF UNDERGROUND LINES	-	-	-	97.711%	-
99	595	MAINTENANCE OF LINE TRANSFORMERS	-	-	-	96.582%	-
100	596	MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS	-	-	-	0.000%	-
101	597	MAINTENANCE OF METERS	-	-	-	95.361%	-
102	598	MAINTENANCE OF MISC DISTRIBUTION PLANT	-	-	-	94.888%	-
103		TOTAL DISTRIBUTION EXPENSES	-	-	-		-
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>					
105	901	CUSTOMER ACCTS SUPERVISION	-	-	-	95.003%	-
106	902	METER READING EXPENSES	-	-	-	95.003%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	95.003%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	95.003%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	95.003%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>					
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	98.728%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	-	-	-	100.000%	-
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	94.892%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	99.069%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-		-
117		<u>SALES EXPENSES:</u>					
118	911	SALES SUPERVISION	-	-	-	98.728%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	94.892%	-
120	913	ADVERTISING EXPENSES	-	(1,044,482)	(1,044,482)	94.892%	(991,131)
121	916	MISC SALES EXPENSES	-	-	-	94.892%	-
122		TOTAL SALES EXPENSES	-	(1,044,482)	(1,044,482)		(991,131)
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>					
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	94.070%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	94.070%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	94.070%	-
127	923	OUTSIDE SERVICES	-	-	-	94.070%	-
128	924	PROPERTY INSURANCE	-	-	-	93.500%	-
129	925	INJURIES AND DAMAGES	-	-	-	94.070%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	93.786%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	0.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	96.628%	-

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 6 OF 6
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	0.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	(3,317)	(3,317)	95.204%	(3,158)
135	930.2	MISC GENERAL EXPENSES	-	-	-	94.234%	-
136	931	RENTS	-	-	-	94.070%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	94.070%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(3,317)	(3,317)		(3,158)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	-	(1,047,799)	(1,047,799)		(994,289)
140	403-404	DEPRECIATION AND AMORTIZATION	-	-	-	93.848%	-
141	407.3	REGULATORY DEBITS	-	-	-	100.000%	-
142	408	TAXES OTHER THAN INCOME TAXES	-	-	-	94.304%	-
143	409-411	FEDERAL INCOME TAXES	(312,673)	209,036	(129,611)	CALC	(95,867)
144	409-411	STATE INCOME TAXES	(78,364)	52,390	(25,974)	CALC	(24,027)
145	411.4	INVESTMENT TAX CREDIT	-	-	-	0.000%	-
146	411.8	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	-	-	-	0.000%	-
147		TOTAL OPERATING EXPENSES	<u>(391,037)</u>	<u>(786,373)</u>	<u>(1,203,384)</u>		<u>(1,114,183)</u>
148		NET OPERATING INCOME	<u>(1,176,245)</u>	<u>786,373</u>	<u>(363,898)</u>		<u>(360,644)</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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 Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Forecast Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	TOTAL \$(000)
ADJ 1		DSM:													
DSM	440	440-RESIDENTIAL	377.060	629.104	1189.151	988.388	1173.349	1214.326	1426.290	1556.550	1267.915	1007.745	1138.297	1422.487	13390.661
DSM	442.2	442-COMMERCIAL	90.915	239.049	306.675	254.820	317.855	349.000	269.421	292.433	253.813	229.679	235.626	224.584	3063.868
DSM	442.3	442-INDUSTRIAL	0.000	(12.000)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(12.000)
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	17.724	59.521	81.813	65.468	81.720	88.422	85.816	78.823	74.406	71.309	70.866	64.259	840.147
		Total DSM Revenues	485.699	915.674	1577.638	1308.676	1572.924	1651.748	1781.527	1927.806	1596.134	1308.733	1444.788	1711.330	17282.677
DSM	908	908 - DSM PROGRAM EXP	1225.268	725.706	1302.488	1035.210	1269.905	1343.140	1491.795	1638.652	1340.202	1022.486	1159.123	1425.684	14979.658
DSM	403-404	403 - DSM DEPRECIATION EXP	95.709	95.762	96.236	96.701	96.716	96.753	96.815	96.869	97.536	98.206	98.261	98.571	1164.135
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(2.841)	(34.091)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	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
ADJ 2		ECR (Base and Factor):													
ECR	440	440-RESIDENTIAL	6273.010	4670.364	4470.374	3827.411	4384.006	4430.518	4578.017	4866.379	4222.954	3845.457	4333.934	5432.562	55334.987
ECR	442.2	442-COMMERCIAL	2830.810	3266.584	3009.146	3305.108	3410.621	3641.316	3270.196	3512.845	3554.769	3769.885	3628.567	3435.048	40634.894
ECR	442.3	442-INDUSTRIAL	1958.775	3216.643	2916.890	3349.521	3136.410	3135.270	2962.627	3169.816	3500.129	3864.886	3649.504	3224.203	38084.673
ECR	444	444-PUBLIC ST & HWY LIGHTING	43.942	89.766	94.097	105.536	77.787	85.000	88.174	90.522	102.150	112.694	107.095	95.855	1092.618
ECR	445	445-OTHER PUBLIC AUTHORITIES	799.224	981.544	1022.571	1095.205	1060.271	1104.111	1058.671	1139.502	1247.350	1254.541	1124.990	1043.991	12931.970
		TOTAL ECR (Base and Factor)	11905.761	12224.901	11513.078	11682.781	12069.094	12396.215	11957.685	12779.063	12627.352	12847.463	12844.090	13231.659	148079.142
		ECR Expenses:													
ECR	407.3	407 - ECR CLOSURE COSTS	168.822	170.674	173.818	266.180	234.234	258.220	292.960	324.298	351.992	398.126	431.048	490.524	3560.896
ECR	408	408 - ECR PROPERTY TAX	156.859	156.859	156.859	156.859	156.859	156.859	160.059	160.059	160.059	160.059	160.059	160.059	1901.506
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	26.249	30.460	5.491	(29.730)	(53.197)	(27.576)	9.545	9.545	10.045	9.545	9.545	9.449	9.371
ECR	502	502 - ECR BOILER EXPENSE	345.888	345.298	336.896	189.467	175.673	168.150	416.172	416.172	418.730	418.730	418.730	422.992	4072.899
ECR	506	506 - ECR ENVIRONMENTAL EXP	1249.563	821.243	776.739	870.704	1126.016	999.724	959.365	1383.984	1077.603	1082.217	1033.811	1281.150	12662.119
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	0.294	0.170	0.286	0.325	0.339	0.302	0.000	2.500	0.000	0.000	0.000	0.000	4.216
ECR	512	512 - ECR BOILER-ENVRNL	676.535	501.119	639.849	701.820	774.764	743.440	378.115	329.805	402.510	444.368	425.609	437.745	6455.678
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	2624.210	2025.822	2089.939	2155.624	2414.688	2299.120	2216.215	2626.363	2420.939	2513.045	2478.802	2801.918	28666.685
ECR	923	923-ECR Outside Services	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	403-404	ECR Depreciation Expense	2703.154	2706.306	2706.306	2706.306	2706.306	2712.048	2723.732	2761.826	2822.305	2852.113	2855.484	2858.513	33114.399
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(37.472)	(449.660)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(1.825)	(21.902)
ADJ 3		FAC (excl Base Fuel):													
FAC	440	440-RESIDENTIAL	1067.895	(483.165)	(924.964)	(735.584)	(952.806)	(1075.231)	(1065.115)	(1077.542)	(1083.436)	(886.612)	(1149.150)	(719.103)	(9084.814)
FAC	442.2	442-COMMERCIAL	585.763	(167.431)	(565.021)	(446.806)	(719.695)	(775.861)	(695.220)	(695.775)	(781.727)	(759.840)	(856.542)	(406.955)	(6285.110)
FAC	442.3	442-INDUSTRIAL	1051.201	(623.778)	(639.809)	(1006.573)	(1054.870)	(1167.697)	(1093.074)	(1147.578)	(1267.901)	(1353.385)	(1574.652)	(667.848)	(10545.963)
FAC	444	444-PUBLIC ST & HWY LIGHTING	8.083	(0.743)	(11.757)	6.945	(14.761)	(3.735)	(7.052)	(7.283)	(10.833)	(11.624)	(12.957)	(6.575)	(72.291)
FAC	445	445-OTHER PUBLIC AUTHORITIES	223.122	(93.726)	(244.761)	(103.552)	(315.420)	(274.191)	(300.679)	(301.153)	(325.391)	(293.920)	(312.204)	(147.772)	(2489.647)
		Total FAC (excl Base Fuel)	2936.065	(1368.843)	(2386.312)	(2285.571)	(3057.552)	(3296.715)	(3161.141)	(3229.331)	(3469.287)	(3305.381)	(3905.504)	(1948.253)	(28477.826)
FAC	501	Total FAC Expense	4078.059	(1995.319)	(1176.872)	(2337.882)	(3069.686)	(2992.746)	(3161.141)	(3229.331)	(3469.287)	(3305.381)	(3905.504)	(1948.253)	(26513.343)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS WORKPAPER
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE WPD-2

SHEET 2 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Forecast Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	TOTAL \$(000)
ADJ 4		OSS:													
OSS	440	440-RESIDENTIAL	(442.528)	(0.093)	19.010	(44.937)	(36.097)	(30.409)	(29.495)	(10.692)	(26.161)	(15.004)	(8.496)	8.371	(616.529)
OSS	442.2	442-COMMERCIAL	(215.215)	(21.188)	13.269	(40.259)	(17.132)	(25.263)	(19.252)	(6.904)	(18.876)	(12.858)	(6.333)	4.738	(365.272)
OSS	442.3	442-INDUSTRIAL	(349.981)	5.555	(20.869)	(44.372)	(42.040)	(34.503)	(30.269)	(11.387)	(30.615)	(22.903)	(11.642)	7.775	(585.251)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(3.352)	0.003	0.799	(1.961)	0.994	(0.318)	(0.195)	(0.072)	(0.262)	(0.197)	(0.096)	0.077	(4.580)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(80.766)	(3.113)	8.665	(28.121)	1.477	(13.538)	(8.326)	(2.988)	(7.857)	(4.974)	(2.308)	1.720	(140.129)
		Total	<u>(1091.842)</u>	<u>(18.837)</u>	<u>20.874</u>	<u>(159.650)</u>	<u>(92.798)</u>	<u>(104.030)</u>	<u>(87.538)</u>	<u>(32.042)</u>	<u>(83.770)</u>	<u>(55.935)</u>	<u>(28.874)</u>	<u>22.681</u>	<u>(1711.762)</u>
OSS	447	447-OSS SALES FOR RESALE	6947.173	367.119	333.072	1264.765	909.552	659.596	596.138	277.884	641.278	529.645	420.997	1039.590	13986.810
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	309.375	70.621	19.278	418.408	294.682	216.759	159.157	76.711	209.120	130.431	107.596	51.319	2063.456
OSS	547	547 Fuel Costs for External OSS	630.276	0.327	0.000	8.212	42.396	43.496	0.000	0.000	0.000	0.000	0.000	0.000	724.708
OSS	555	555 Purchased Power - OSS	4.909	0.781	0.070	11.599	19.050	17.679	0.000	0.000	0.000	0.000	0.000	0.000	54.089
OSS	501	501 Fuel Costs for Utility OSS	2055.849	184.643	287.524	431.198	171.851	72.980	114.811	83.287	172.471	103.277	202.136	881.591	4761.617
OSS	547	547 Fuel Costs for Utility OSS	1984.038	23.670	2.166	28.629	15.418	13.207	0.000	0.000	0.000	0.000	0.000	0.000	2067.128
OSS	555	555 Purchased Power Costs - External OSS	0.250	33.188	0.000	21.826	75.803	55.944	110.682	34.703	49.038	122.306	13.593	0.000	517.334
OSS	565	565 Transmission - OSS External	0.918	0.154	0.023	0.591	0.600	0.381	0.000	0.000	0.000	0.000	0.000	0.000	2.667
OSS	565	565 Transmission - OSS Utility	115.975	16.827	3.036	87.081	80.567	59.868	45.394	18.704	46.603	59.245	26.265	62.733	622.297
OSS	557	557 RTO Costs - OSS External	89.684	0.930	0.192	5.291	12.243	4.985	4.427	1.550	3.903	4.329	1.273	3.777	132.584
OSS	502	502 ECR Consumables - OSS External	0.000	0.000	0.000	0.000	0.000	0.000	9.588	3.994	9.505	8.530	5.054	2.195	38.866
OSS	506	506 ECR Consumables - OSS External	7.629	1.955	0.423	14.930	10.440	5.672	0.000	0.000	0.000	0.000	0.000	0.000	41.048
OSS	502	502 Other Consumables - OSS External	5.583	1.470	0.344	9.625	7.590	5.634	9.588	3.994	9.505	8.530	5.054	2.195	69.112
OSS	506	506 Other Consumables - OSS External	2.157	0.753	0.196	4.777	2.274	2.400	0.000	0.000	0.000	0.000	0.000	0.000	12.556
OSS	502	502 Other Consumables - OSS Utility	43.118	3.729	5.543	9.974	4.530	1.811	7.653	5.623	11.941	6.549	15.662	70.151	186.282
OSS	506	506 Other Consumables - OSS Utility	16.660	1.910	3.149	4.950	1.357	0.771	0.000	0.000	0.000	0.000	0.000	0.000	28.798
OSS	501	501 Inter-System Losses	5.781	(0.537)	0.097	2.297	2.152	1.660	1.384	0.572	1.337	1.294	0.605	0.265	16.908
		Total	<u>5272.203</u>	<u>340.420</u>	<u>322.040</u>	<u>1059.390</u>	<u>740.953</u>	<u>503.246</u>	<u>462.683</u>	<u>229.138</u>	<u>513.424</u>	<u>444.490</u>	<u>377.237</u>	<u>1074.225</u>	<u>11339.450</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL \$(000)
ADJ 1 DSM:															
DSM	440	440-RESIDENTIAL	587.771	680.223	1014.555	769.289	783.154	643.940	696.549	780.498	633.414	563.368	558.912	521.722	8233.394
DSM	442.2	442-COMMERCIAL	157.421	165.996	191.646	144.528	156.773	146.763	144.184	123.226	108.427	96.030	105.634	131.577	1672.204
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	42.829	44.851	61.043	38.956	45.958	45.566	43.364	35.258	29.198	27.312	32.000	37.553	483.888
		Total DSM Revenues	788.021	891.069	1267.244	952.773	985.885	836.268	884.097	938.981	771.038	686.709	696.546	690.852	10389.486
DSM	908	908 - DSM PROGRAM EXP	560.954	664.254	1040.682	726.465	759.833	610.473	658.561	713.705	535.475	451.746	462.183	457.089	7641.420
DSM	403-404	403 - DSM DEPRECIATION EXP	99.952	100.197	100.441	100.685	100.930	101.174	101.419	101.663	101.800	101.830	101.860	101.890	1213.841
DSM	409-411	411 - DSM AMORT EXCESS ADIT-FEDERAL	(4.066)	(4.066)	(4.066)	(4.066)	(4.066)	(4.066)	(4.066)	(4.066)	(5.035)	(5.035)	(5.035)	(5.035)	(52.664)
DSM	409-411	411 - DSM AMORT EXCESS ADIT-STATE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.108)	(0.108)	(0.108)	(0.108)	(0.434)
ADJ 2 ECR (Base and Factor):															
ECR	440	440-RESIDENTIAL	5382.925	5937.840	6547.451	6576.014	5876.689	5276.119	5753.307	7197.928	8212.791	7633.235	7022.850	5864.778	77281.926
ECR	442.2	442-COMMERCIAL	4874.287	4916.862	4821.578	4868.132	4926.058	5105.988	4802.567	4556.625	4342.443	4460.849	4464.038	4778.145	56917.573
ECR	442.3	442-INDUSTRIAL	4804.012	4688.797	4417.187	4453.211	4760.332	5233.281	4877.096	4236.351	3826.689	4241.628	4524.878	5169.356	55232.818
ECR	444	444-PUBLIC ST & HWY LIGHTING	142.696	134.291	122.152	134.571	138.543	151.779	144.488	125.698	117.191	132.112	137.651	169.464	1650.638
ECR	445	445-OTHER PUBLIC AUTHORITIES	1467.818	1437.951	1375.750	1406.304	1531.428	1621.723	1486.331	1371.868	1265.099	1360.193	1400.798	1611.510	17336.772
		TOTAL ECR (Base and Factor)	16671.737	17115.742	17284.118	17438.232	17233.049	17388.891	17063.789	17488.470	17764.213	17828.016	17550.215	17593.253	208419.727
ECR Expenses:															
ECR	407.3	407 - ECR CLOSURE COSTS	605.727	632.896	652.624	672.028	686.786	698.662	709.423	745.851	753.330	763.842	775.448	797.357	8493.973
ECR	408	408 - ECR PROPERTY TAX	162.327	162.327	162.327	162.327	162.327	162.327	162.327	160.039	189.953	189.953	187.771	187.771	2051.777
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	(44.354)	(44.354)	(44.354)	(44.354)	(43.854)	(44.354)	(44.354)	(44.354)	(43.847)	(43.847)	(43.847)	(43.347)	(529.220)
ECR	502	502 - ECR BOILER EXPENSE	317.172	295.324	314.814	318.794	307.579	320.226	300.033	323.395	384.222	373.637	380.242	378.202	4013.640
ECR	506	506 - ECR ENVIRONMENTAL EXP	865.364	976.076	1062.908	1099.369	900.767	822.508	608.464	920.162	1075.841	959.328	798.780	839.993	10929.560
ECR	509	509 - ECR SO2/NOX EMISSION ALLOWANCES	0.000	0.000	0.000	2.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.500	5.000
ECR	512	512 - ECR BOILER-ENVRNL	419.043	406.498	390.774	428.015	440.438	508.706	404.934	496.939	435.363	545.749	513.939	583.708	5574.106
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	2325.279	2428.767	2539.093	2638.679	2454.043	2468.075	2140.827	2602.032	2794.862	2788.662	2612.334	2746.184	30538.836
ECR	403-404	ECR Depreciation Expense	5443.769	5689.411	5696.047	5699.821	5703.434	5743.195	5804.290	5936.750	6046.637	6048.613	6051.425	6053.249	69916.640
ECR	409-411	411 - ECR AMORT EXCESS ADIT-FEDERAL	(39.347)	(39.347)	(39.347)	(39.347)	(39.347)	(39.347)	(39.347)	(39.347)	(41.428)	(41.428)	(41.428)	(41.428)	(480.489)
ECR	409-411	411 - ECR AMORT EXCESS ADIT-STATE	(1.943)	(1.943)	(1.943)	(1.943)	(1.943)	(1.943)	(1.943)	(1.943)	(2.116)	(2.116)	(2.116)	(2.116)	(24.007)
ADJ 3 FAC (excl Base Fuel):															
FAC	440	440-RESIDENTIAL	(826.598)	(1085.699)	(1183.742)	(902.333)	(1014.229)	(832.787)	(766.621)	(854.221)	(851.063)	(893.582)	(498.091)	(1025.077)	(10734.044)
FAC	442.2	442-COMMERCIAL	(687.472)	(837.180)	(794.488)	(594.535)	(744.123)	(716.483)	(563.363)	(482.334)	(397.901)	(419.351)	(254.794)	(699.337)	(7191.362)
FAC	442.3	442-INDUSTRIAL	(1306.597)	(1471.222)	(1252.876)	(981.118)	(1204.873)	(1288.291)	(1049.073)	(807.420)	(643.924)	(714.880)	(455.398)	(1275.245)	(12450.916)
FAC	444	444-PUBLIC ST & HWY LIGHTING	(8.362)	(9.578)	(7.972)	(6.144)	(10.163)	(10.949)	(8.575)	(7.898)	(6.512)	(7.481)	(4.191)	(11.237)	(99.062)
FAC	445	445-OTHER PUBLIC AUTHORITIES	(283.474)	(330.168)	(311.639)	(232.966)	(277.198)	(262.120)	(205.874)	(176.488)	(145.983)	(156.982)	(92.352)	(262.799)	(2738.044)
		Total FAC (excl Base Fuel)	(3112.503)	(3733.848)	(3550.718)	(2717.097)	(3250.585)	(3110.630)	(2593.506)	(2328.360)	(2045.384)	(2192.276)	(1304.827)	(3273.696)	(33213.428)
FAC	501	Total FAC Expense	(3112.503)	(3733.848)	(3550.718)	(2717.097)	(3250.585)	(3110.630)	(2593.506)	(2328.360)	(2045.384)	(2192.276)	(1304.827)	(3273.696)	(33213.428)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL \$(000)
ADJ 4		OSS:													
OSS	440	440-RESIDENTIAL	(9.510)	(11.666)	(22.236)	(10.812)	(23.535)	(3.791)	(0.260)	(1.410)	(4.824)	(2.477)	0.000	(9.943)	(100.463)
OSS	442.2	442-COMMERCIAL	(7.909)	(8.996)	(14.924)	(7.124)	(17.267)	(3.261)	(0.191)	(0.796)	(2.255)	(1.163)	0.000	(6.784)	(70.669)
OSS	442.3	442-INDUSTRIAL	(15.032)	(15.809)	(23.535)	(11.756)	(27.959)	(5.864)	(0.356)	(1.332)	(3.650)	(1.982)	0.000	(12.370)	(119.643)
OSS	444	444-PUBLIC ST & HWY LIGHTING	(0.096)	(0.103)	(0.150)	(0.074)	(0.236)	(0.050)	(0.003)	(0.013)	(0.037)	(0.021)	0.000	(0.109)	(0.891)
OSS	445	445-OTHER PUBLIC AUTHORITIES	(3.261)	(3.548)	(5.854)	(2.791)	(6.432)	(1.193)	(0.070)	(0.291)	(0.827)	(0.435)	0.000	(2.549)	(27.253)
		Total	(35.808)	(40.121)	(66.699)	(32.556)	(75.429)	(14.159)	(0.879)	(3.842)	(11.593)	(6.078)	0.001	(31.755)	(318.918)
OSS	447	447-OSS SALES FOR RESALE	330.640	243.203	373.532	236.144	478.134	140.024	5.209	316.657	220.127	115.511	56.938	282.346	2798.465
		OSS Expenses:													
OSS	501	501 Fuel Costs for External OSS	37.080	(0.394)	39.136	16.908	41.758	40.100	0.099	4.298	39.599	8.453	(0.002)	66.101	293.137
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	0.000	0.009	0.000	0.000	0.000	0.000	0.000	0.000	0.009
OSS	501	501 Fuel Costs for Utility OSS	38.527	10.001	7.811	36.314	38.789	22.715	0.003	270.455	136.025	71.686	52.817	25.349	710.491
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	140.471	139.404	169.643	100.926	200.303	29.760	2.770	10.387	1.592	12.848	0.000	88.345	896.448
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	43.075	25.519	43.471	23.498	63.872	18.767	0.800	3.500	9.329	5.311	0.000	38.419	275.561
OSS	557	557 RTO Costs - OSS External	4.834	2.398	4.484	2.128	6.434	1.694	0.049	0.278	2.188	1.436	0.000	3.424	29.347
OSS	502	502 ECR Consumables - OSS External	6.257	4.222	6.727	3.811	8.404	2.504	0.114	0.575	1.696	0.805	(0.000)	6.356	41.470
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	6.257	4.222	6.727	3.811	8.404	2.504	0.114	0.575	1.696	0.805	(0.000)	6.356	41.470
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	2.711	0.606	0.504	2.341	2.692	1.622	0.000	21.033	11.234	5.374	4.126	2.076	54.318
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	0.911	0.704	1.059	0.590	1.229	0.361	0.015	0.075	0.207	0.108	(0.000)	0.796	6.054
		Total	280.121	186.683	279.562	190.327	371.884	120.038	3.964	311.175	203.566	106.825	56.940	237.222	2348.307

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

CALCULATION OF CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: BASE PERIOD FORECASTED PERIOD

SCHEDULE WPD-2

TYPE OF FILING: ORIGINAL UPDATED REVISED

SHEET 5 OF 5

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1 , J-1.1/J-1.2	\$ 3,744,998,304	\$ 4,099,135,883
2	WEIGHTED COST OF DEBT	J-1 , J-1.1/J-1.2	<u>1.91%</u>	<u>2.05%</u>
3	INTEREST SYNCHRONIZATION		\$ 71,552,334	\$ 84,151,924
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		<u>89,772,776</u>	<u>109,200,168</u>
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 18,220,442	\$ 25,048,244
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	<u>24.9500%</u>	<u>24.9500%</u>
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		<u>\$ 4,546,000</u>	<u>\$ 6,249,537</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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 May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
															\$(000)
ADJ 6		ECR FOR OFF-SYSTEM SALES ADJUSTMENT:													
		ECR Revenue	16,672	17,116	17,284	17,438	17,233	17,389	17,064	17,488	17,764	17,828	17,550	17,593	208,420
		12 Month Average Ky Juris Revenue less ECR	111,350	111,003	110,793	111,103	111,504	111,869	112,218	112,723	113,018	113,594	114,016	114,696	1,347,887
		ECR Factor Calculated	14.972%	15.419%	15.600%	15.696%	15.455%	15.544%	15.206%	15.515%	15.718%	15.695%	15.393%	15.339%	15.463%
		Average ECR Factor	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%	15.463%
		447.11 - Sales for Resale - OSS	289	233	365	197	437	116	5	25	73	38	(0)	255	2,034
		447.1 - Intercompany Sales	1,016	1,010	1,192	1,574	1,308	500	170	396	214	157	57	509	8,102
		Total Off-System Sales	1,306	1,243	1,557	1,771	1,745	616	175	421	287	196	57	764	10,136
	OSS 447	ECR for OSS Adjustment (total sales x avg factor)	202	192	241	274	270	95	27	65	44	30	9	118	1,567,282
ADJ 7		ADVERTISING EXPENSES:													
ADV	913	913 - Advertising Expenses	82	57	66	65	166	65	57	57	73	174	124	58	1,044,482
ADV	930.1	930.1 - Gen Public Info Exp	1	1	0	0	1	0	0	0	1	0	0	0	3,317

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE

DESCRIPTION

E-1 ADJUSTED JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

E-2 DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL
FOR THE BASE PERIOD TME DECEMBER 31, 2018 AND FORECAST PERIOD TME APRIL 30, 2020

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	306,781,800	(55,926,128)	250,855,672	(480,538)	250,375,134	111,879,566	362,254,700
2	Interest Charges	71,552,334	12,599,590	84,151,924	0	84,151,924		84,151,924
3	Book Net Income before Income Tax & Credits	235,229,466	(68,525,718)	166,703,748	(480,538)	166,223,210	111,879,566	278,102,776
4	Permanent Differences:							
5	Section 199 Manufacturing Deduction	0	0	0		0	0	0
6	Other Permanent Differences	302,683	586,453	889,136		889,136		889,136
7	Total Permanent Differences	302,683	586,453	889,136	0	889,136	0	889,136
8	Temporary Differences:							
9	Bonus Depreciation	(88,937,071)	(3,056,085)	(91,993,156)	0	(91,993,156)	0	(91,993,156)
10	Federal Tax Depreciation	(268,666,726)	(19,708,434)	(288,375,160)	0	(288,375,160)	0	(288,375,160)
11	Federal Net Operating Loss	(65,546,004)	65,546,004	0	0	0	0	0
12	Other Temporary Differences	190,296,676	376,948	190,673,623	0	190,673,623	0	190,673,623
13	Total Temporary Differences	(232,853,126)	43,158,433	(189,694,693)	0	(189,694,693)	0	(189,694,693)
14	Subtotal	2,679,023	(24,780,832)	(22,101,808)	(480,538)	(22,582,346)	111,879,566	89,297,220
15	Total State Tax Expense	(1,140,422)	5,593,441	4,453,019	24,027	4,477,046	(5,593,978)	(1,116,932)
16	Federal Taxable Income	1,538,601	(19,187,390)	(17,648,789)	(456,511)	(18,105,300)	106,285,588	88,180,288
17	Federal Income Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
18	Current Federal Tax Before Adjustments	323,106	(4,029,352)	(3,706,246)	(95,867)	(3,802,113)	22,319,973	18,517,860
19	Federal tax adjustments:							
20	Other Current Adjustments	(5,203,912)	4,955,292	(248,620)	0	(248,620)	0	(248,620)
21	Prior Period Adjustments	0	0	0	0	0	0	0
22	Total Federal Current Tax Expense	(4,880,806)	925,940	(3,954,865)	(95,867)	(4,050,733)	22,319,973	18,269,241
23	State Current Tax Expense:							
24	Federal Taxable Income	2,679,023	(24,780,832)	(22,101,808)	(480,538)	(22,582,346)	111,879,566	89,297,220
25	State tax adjustments:							
26	Addback Federal Net Operating Loss	65,546,004	(65,546,004)	0	0	0	0	0
27	Addback Bonus Depreciation	88,937,071	3,056,085	91,993,156	0	91,993,156	0	91,993,156
28	Addback Federal Tax Depreciation	268,666,726	19,708,434	288,375,160	0	288,375,160	0	288,375,160
29	State Tax Depreciation	(386,186,742)	(29,405,556)	(415,592,298)	0	(415,592,298)	0	(415,592,298)
30	State Taxable Income	39,642,083	(96,967,873)	(57,325,790)	(480,538)	(57,806,328)	111,879,566	54,073,238
31	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32	State Current Tax Expense Before Adjustments	1,982,104	(4,848,394)	(2,866,289)	(24,027)	(2,890,316)	5,593,978	2,703,662
33	State Tax Credits and Adjustments:							
34	Kentucky Coal Credit	(1,479,721)	(107,008)	(1,586,730)	0	(1,586,730)	0	(1,586,730)
35	Other Current Adjustments	0	0	0	0	0	0	0
36	Prior Period Adjustments	638,039	(638,039)	0	0	0	0	0
37	Total State Current Tax Expense	1,140,422	(5,593,441)	(4,453,019)	(24,027)	(4,477,046)	5,593,978	1,116,932

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL
FOR THE BASE PERIOD TME DECEMBER 31, 2018 AND FORECAST PERIOD TME APRIL 30, 2020

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

SCHEDULE E-1
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)
		\$	\$	\$	\$	\$	\$	
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS							
39	INVESTMENT TAX CREDIT:							
40	Amortization of ITC	0	0	0		0		0
41	TOTAL INVESTMENT TAX CREDIT	0	0	0		0		0
42	INCOME TAX DEFERRED - FEDERAL:							
43	Storm Damages	(714,527)	(236,267)	(950,794)		(950,794)		(950,794)
44	Amortization Loss on Reacquired Debt	(90,133)	(1,184)	(91,317)		(91,317)		(91,317)
45	Bonus Depreciation	18,676,785	641,778	19,318,563		19,318,563		19,318,563
46	CCR Pond Closures	6,180,515	860,836	7,041,351		7,041,351		7,041,351
47	Contributions In Aid of Const. & Capitalized Interest	(3,039,190)	137,522	(2,901,668)		(2,901,668)		(2,901,668)
48	Contingency Reserve	0	0	0		0		0
49	Cost of Removal	5,531,554	1,568,563	7,100,117		7,100,117		7,100,117
50	Demand Side Management	(286,787)	442,695	155,908		155,908		155,908
51	Environmental Cost Recovery	(1,757,215)	2,765,560	1,008,346		1,008,346		1,008,346
52	Fuel Adjustment Clause - KY	(67,250)	129,445	62,195		62,195		62,195
53	Post Retirement Benefits	790,420	75,098	865,518		865,518		865,518
54	Pensions	(78,713)	508,719	430,006		430,006		430,006
55	Federal Net Operating Loss	13,764,661	(13,764,661)	0		0		0
56	Interest Rate Swaps	(221,741)	12,789	(208,952)		(208,952)		(208,952)
57	ARO	0	0	0		0		0
58	Green River Regulatory Asset	(281,081)	281,081	0		0		0
59	Brown Regulatory Asset	0	(125,063)	(125,063)		(125,063)		(125,063)
60	OSS Adjustment Clause - KY	893	(3,081)	(2,188)		(2,188)		(2,188)
61	Tax Gain/Loss	62,556	2,927,523	2,990,079		2,990,079		2,990,079
62	Plant Outage Normalization	329,136	4,060,943	4,390,079		4,390,079		4,390,079
63	R&D Regulatory Asset	(62,802)	49	(62,753)		(62,753)		(62,753)
64	Refined Coal	61,581	(30,793)	30,787		30,787		30,787
65	Regulatory Expenses	467,064	(683,332)	(216,268)		(216,268)		(216,268)
66	Swap Termination	0	0	0		0		0
67	Tax Repair Expensing	5,355,940	259,093	5,615,033		5,615,033		5,615,033
68	TCJA Regulatory Liability - KY	(1,351,951)	1,351,951	0		0		0
69	Tax Depreciation in excess of Book Depreciation	3,535,145	(10,493,928)	(6,958,783)		(6,958,783)		(6,958,783)
70	ADJUSTMENTS:							
71	Prior Period Adjustments	133,988	(133,988)	0		0		0
72	Federal Excess Deferrals - Protected	(7,952,408)	(5,821,683)	(13,774,091)		(13,774,091)		(13,774,091)
73	Federal Excess Deferrals - Unprotected	(660,964)	(53,034)	(713,998)		(713,998)		(713,998)
74	Permanent Loss on Tax Depreciation	369,280	(42,895)	326,385		326,385		326,385
75	Credit Carryforwards	5,013,690	(5,013,690)	0		0		0
76	Other	(363,390)	363,390	0		0		0
77	TOTAL INCOME TAX DEFERRED - FEDERAL	43,345,056	(20,016,564)	23,328,492	0	23,328,492	0	23,328,492
78	TOTAL FEDERAL INCOME TAXES	38,464,250	(19,090,624)	19,373,627	(95,867)	19,277,759	22,319,973	41,597,733

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPUTATION OF FEDERAL AND STATE INCOME TAX - JURISDICTIONAL
FOR THE BASE PERIOD TME DECEMBER 31, 2018 AND FORECAST PERIOD TME APRIL 30, 2020

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

SCHEDULE E-1
PAGE 3 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)	
		\$	\$	\$	\$	\$	\$		
79	INCOME TAX DEFERRED - STATE:								
80	Storm Damages	(179,080)	(59,215)	(238,294)		(238,294)		(238,294)	
81	Amortization Loss on Reacquired Debt	(22,590)	(297)	(22,886)		(22,886)		(22,886)	
82	CCR Pond Closures	1,549,001	315,429	1,864,430		1,864,430		1,864,430	
83	Contributions In Aid of Const. & Capitalized Interest	(761,702)	34,467	(727,235)		(727,235)		(727,235)	
84	Contingency Reserve	0	0	0		0		0	
85	Cost of Removal	1,386,354	393,123	1,779,478		1,779,478		1,779,478	
86	Demand Side Management	(71,876)	110,951	39,075		39,075		39,075	
87	Environmental Cost Recovery	(440,405)	693,123	252,718		252,718		252,718	
88	Fuel Adjustment Clause - KY	(16,855)	32,442	15,588		15,588		15,588	
89	Post Retirement Benefits	198,100	18,822	216,922		216,922		216,922	
90	Pensions	(19,728)	127,499	107,771		107,771		107,771	
91	Interest Rate Swaps	(55,574)	10,601	(44,973)		(44,973)		(44,973)	
92	ARO	0	0	0		0		0	
93	Green River Regulatory Asset	(70,446)	70,446	0		0		0	
94	Brown Regulatory Asset	0	(31,344)	(31,344)		(31,344)		(31,344)	
95	OSS Adjustment Clause - KY	224	(772)	(548)		(548)		(548)	
96	Tax Gain/Loss	15,678	733,715	749,393		749,393		749,393	
97	Plant Outage Normalization	82,490	1,017,780	1,100,271		1,100,271		1,100,271	
98	R&D Regulatory Asset	(15,740)	12	(15,728)		(15,728)		(15,728)	
99	Refined Coal	15,434	(7,718)	7,716		7,716		7,716	
100	Regulatory Expenses	117,059	(171,261)	(54,202)		(54,202)		(54,202)	
101	Swap Termination	0	0	0		0		0	
102	Tax Repair Expensing	1,342,341	64,936	1,407,277		1,407,277		1,407,277	
103	TCJA Regulatory Liability - KY	(338,835)	338,835	0		0		0	
104	Tax Depreciation in excess of Book Depreciation	7,080,651	(2,240,143)	4,840,508		4,840,508		4,840,508	
105	ADJUSTMENTS:								
106	Prior Period Adjustments	(638,039)	638,039	0		0		0	
107	Excess Deferrals - Protected	(848,739)	(584,274)	(1,433,013)		(1,433,013)		(1,433,013)	
108	Excess Deferrals - Unprotected	0	(54,672)	(54,672)		(54,672)		(54,672)	
109	Permanent Loss on Tax Depreciation	89,609	(13,782)	75,828		75,828		75,828	
110	Other	0	0	0		0		0	
111	TOTAL INCOME TAX DEFERRED - STATE	SUM LN 79-110	8,397,335	1,436,742	9,834,077	0	9,834,077	0	9,834,077
112	TOTAL STATE INCOME TAXES	LN 37+111	<u>9,537,757</u>	<u>(4,156,699)</u>	<u>5,381,058</u>	<u>(24,027)</u>	<u>5,357,031</u>	<u>5,593,978</u>	<u>10,951,009</u>
113	TOTAL INCOME TAXES	LN 41+78+112	<u>48,002,007</u>	<u>(23,247,323)</u>	<u>24,754,684</u>	<u>(119,894)</u>	<u>24,634,790</u>	<u>27,913,952</u>	<u>52,548,742</u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY \$	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT \$	JURISDICTIONAL CODE / EXPLANATION
1	Operating Income Before Income Taxes	444,491,513	90.009%	400,084,162	SEE SCHEDULE C-2.1
2	Interest Charges	(100,318,012)	89.488%	(89,772,776)	RATE BASE
3	Book Taxable Income LN 1+2	344,173,501		310,311,386	
4	Permanent Differences:				
5	Medicare Part D Subsidy	(161,000)	89.287%	(143,752)	RATE BASE
6	AFUDC - Book Depreciation	850,000	0.000%	-	DIRECT ASSIGN / DEMAND AVG 12CP
7	Non-Deductible Meals & Entertainment	500,000	89.287%	446,435	RATE BASE
8	Non-Deductible Business Expenses	-	0.000%	-	DIRECT ASSIGN
9	Total Permanent Differences SUM LN 5-8	-		-	
10	Total Federal Temporary Differences:				
11	2008 Wind Storm Damages	219,552	100.000%	219,552	DIRECT ASSIGN
12	2009 Winter Storm Damages	5,723,676	100.000%	5,723,676	DIRECT ASSIGN
13	2018 Summer Storm Damages	(2,361,637)	100.000%	(2,361,637)	DIRECT ASSIGN
14	AFUDC-Debt,Repair Allow.,Misc Book Diff-Federal	(257,691)	0.000%	-	DIRECT ASSIGN
15	Amortization Loss on Reacquired Debt	506,001	89.287%	451,794	RATE BASE
16	Bonus Depreciation - Federal	(99,382,803)	89.489%	(88,937,071)	TOTAL DEFERRED TAXES
17	Book Depreciation	275,369,526	88.817%	244,573,715	DEPRECIATION EXPENSE
18	Contribution In Aid of Const. & Capitalized Interest	17,061,856	0.000%	15,234,033	RATE BASE
19	CCR Pond Closures	(34,630,329)	89.459%	(30,980,024)	DIRECT ASSIGN / DEMAND AVG 12CP
20	Cost of Removal	(31,053,864)	0.000%	(27,727,090)	RATE BASE
21	Demand Side Management	1,437,528	100.000%	1,437,528	DIRECT ASSIGN
22	Environmental Cost Recovery - Current	8,808,093	100.000%	8,808,093	DIRECT ASSIGN
23	FAC Under Recovery KY	337,094	100.000%	337,094	DIRECT ASSIGN
24	FAS 106 Cost Write-Off (Post Retirement)	(4,377,742)	90.503%	(3,962,004)	LABOR
25	FAS 143 - 190	(1,201,422)	89.287%	(1,072,715)	RATE BASE
26	FAS 143 - 283	(3,688,683)	89.287%	(3,293,518)	RATE BASE
27	FAS 143 - ARO	4,890,105	89.287%	4,366,232	RATE BASE
28	FAS 87 Pensions	(5,691,713)	90.503%	(5,151,193)	LABOR
29	Green River Regulatory Asset	1,408,927	100.000%	1,408,927	DIRECT ASSIGN
30	Brown Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
31	Interest Rate Swaps	(1,433,525)	89.287%	(1,279,953)	RATE BASE
32	Interest Rate Swaps - Reg Asset	2,391,436	100.000%	2,391,436	DIRECT ASSIGN
33	Muni True-up - Reg Asset	8,129,313	0.000%	-	DIRECT ASSIGN
34	NOL - KU - Federal	(73,410,398)	89.287%	(65,546,004)	RATE BASE
35	Off-System Sales Tracker - Reg Liab	(4,475)	100.000%	(4,475)	DIRECT ASSIGN
36	Pensions - Regulatory Asset	5,545,745	100.000%	5,545,745	DIRECT ASSIGN
37	Plant Outage Normalization	(1,649,806)	100.000%	(1,649,806)	DIRECT ASSIGN
38	R&D Regulatory Asset	314,797	100.000%	314,797	DIRECT ASSIGN
39	Refined Coal - KY - Reg Liab	(308,675)	100.000%	(308,675)	DIRECT ASSIGN
40	Refined Coal - VA - Reg Liab	(296,943)	0.000%	-	DIRECT ASSIGN
41	Regulatory Expenses	(2,609,909)	89.703%	(2,341,174)	REGULATORY COMMISSION EXP
42	Tax Depreciation - Federal	(300,221,852)	89.489%	(268,666,726)	DIRECT ASSIGN
43	Tax Loss on Disposition	(351,186)	89.287%	(313,563)	RATE BASE
44	Tax Repair Expensing	(30,000,000)	89.489%	(26,846,819)	TOTAL DEFERRED TAXES
45	TCJA Regulatory Liability - KY	6,776,699	100.000%	6,776,699	DIRECT ASSIGN
46	TCJA Regulatory Liability - VA	1,275,561	0.000%	-	DIRECT ASSIGN
47	VA Over/Under Recovery Fuel Clause - Current	(827,083)	0.000%	-	DIRECT ASSIGN
48	Federal Temporary Differences SUM LN 11-47	(253,563,827)		(232,853,126)	
49	Subtotal LN 3+9+48	91,798,675		77,760,943	
50	Total state tax expense LN 74	(5,758,045)		(4,894,518)	
51	Federal Taxable Income LN 49+50	86,040,630		72,866,425	
52	Federal Income Tax Rate	21%		21%	
53	Current Federal Tax Before Adjustments LN 51 x 52	18,068,532		15,301,949	
54	Federal tax adjustments:				
55	Other Current Adjustments	-		-	RATE BASE
56	Prior Period Adjustments	(5,828,292)		(5,203,912)	RATE BASE
57	Total Federal Current Tax Expense LN 53+55+56	12,240,240		10,098,037	
58	State Current Tax Expense:				
59	Federal Taxable Income LN 49	91,798,675		77,760,943	
60	State tax adjustments:				
61	Addback Federal Net Operating Loss	73,410,398	89.287%	65,546,004	RATE BASE
62	Addback Bonus Depreciation	99,382,803	89.489%	88,937,071	TOTAL DEFERRED TAXES
63	Addback Federal Tax Depreciation	300,221,852	89.489%	268,666,726	TOTAL DEFERRED TAXES
64	State Tax Depreciation	(431,544,689)	89.489%	(386,186,742)	TOTAL DEFERRED TAXES
65	State Taxable Income SUM LN 59-64	133,269,038		114,724,003	
66	State Apportionment Income Adjustment	-		-	DIRECT ASSIGN
67	State Taxable Income Adjusted LN 65+66	133,269,038		114,724,003	
68	State Income Tax Rate	5%		5%	
69	State Current Tax Expense Before Adjustments LN 67 x 68	6,663,452		5,736,200	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
70	State Tax Credits and Adjustments:				
71	Kentucky Coal Credit	(1,620,000)	91.341%	(1,479,721)	KENTUCKY DEMAND AVG 12 CP
72	Other Current Adjustments	-	89.287%	-	RATE BASE
73	Prior Period Adjustments	714,593	89.287%	638,039	RATE BASE
74	Total State Current Tax Expense	5,758,045		4,894,518	
	SUM LN 69-73				
75	Income Tax Deferred - Federal:				
76	2008 Wind Storm Damages	(43,801)	100.000%	(43,801)	DIRECT ASSIGN
77	2009 Winter Storm Damages	(1,141,873)	100.000%	(1,141,873)	DIRECT ASSIGN
78	2018 Summer Storm Damages	471,147	100.000%	471,147	DIRECT ASSIGN
79	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal	51,409	0.000%	-	DIRECT ASSIGN
80	Amortization Loss on Recquired Debt	(100,947)	89.287%	(90,133)	RATE BASE
81	Bonus Depreciation - Federal	20,870,389	89.489%	18,676,785	TOTAL DEFERRED TAXES
82	Book Depreciation	(54,936,220)	88.817%	(48,792,456)	DEPRECIATION EXPENSE
83	Contribution In Aid of Const. & Capitalized Interest	(3,403,840)	89.287%	(3,039,190)	RATE BASE
84	CCR Pond Closures	6,908,751	89.459%	6,180,515	DIRECT ASSIGN / DEMAND AVG 12CP
85	Cost of Removal	6,195,246	89.287%	5,531,554	RATE BASE
86	Demand Side Management	(286,787)	100.000%	(286,787)	DIRECT ASSIGN
87	Environmental Cost Recovery - Current	(1,757,215)	100.000%	(1,757,215)	DIRECT ASSIGN
88	FAC Under Recovery KY	(67,250)	100.000%	(67,250)	DIRECT ASSIGN
89	FAS 106 Cost Write-Off (Post Retirement)	873,359	90.503%	790,420	LABOR
90	FAS 143 - 190	239,684	89.287%	214,007	RATE BASE
91	FAS 143 - 283	735,892	89.287%	657,057	RATE BASE
92	FAS 143 - ARO	(975,576)	89.287%	(871,063)	RATE BASE
93	FAS 87 Pensions	1,135,497	90.503%	1,027,663	LABOR
94	Green River Regulatory Asset	(281,081)	100.000%	(281,081)	DIRECT ASSIGN
95	Brown Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
96	Interest Rate Swaps	285,988	89.287%	255,351	RATE BASE
97	Interest Rate Swaps - Reg Asset	(477,091)	100.000%	(477,091)	DIRECT ASSIGN
98	Muni True-up - Reg Asset	(1,621,798)	0.000%	-	DIRECT ASSIGN
99	NOL - KU - Federal	15,416,184	89.287%	13,764,661	RATE BASE
100	Off-System Sales Tracker - Reg Liab	893	100.000%	893	DIRECT ASSIGN
101	Pensions - Regulatory Asset	(1,106,376)	100.000%	(1,106,376)	DIRECT ASSIGN
102	Plant Outage Normalization	329,136	100.000%	329,136	DIRECT ASSIGN
103	R&D Regulatory Asset	(62,802)	100.000%	(62,802)	DIRECT ASSIGN
104	Refined Coal - KY - Reg Liab	61,581	100.000%	61,581	DIRECT ASSIGN
105	Refined Coal - VA - Reg Liab	59,240	0.000%	-	DIRECT ASSIGN
106	Regulatory Expenses	520,677	89.703%	467,064	REGULATORY COMMISSION EXP
107	Tax Depreciation - Federal	58,515,370	89.425%	52,327,601	DIRECT ASSIGN
108	Tax Loss on Disposition	70,062	89.287%	62,556	RATE BASE
109	Tax Repair Expensing	5,985,000	89.489%	5,355,940	TOTAL DEFERRED TAXES
110	TCJA Regulatory Liability - KY	(1,351,951)	100.000%	(1,351,951)	DIRECT ASSIGN
111	TCJA Regulatory Liability - VA	(254,474)	0.000%	-	DIRECT ASSIGN
112	VA over/under Recovery Fuel Clause - Current	165,003	0.000%	-	DIRECT ASSIGN
113	Subtotal Income Tax Deferred - Federal	51,021,422		46,804,860	
114	Adjustments:				
115	Prior Period Adjustments	150,065	89.287%	133,988	RATE BASE
116	Federal Excess Deferrals	(10,216,860)	89.040%	(9,097,124)	TOTAL ELECTRIC PLANT
117	Permanent Loss on Tax Depreciation	413,587	89.287%	369,280	RATE BASE
118	Credit Carryforwards	5,563,292	90.121%	5,013,690	TAX EXPENSE
119	Other	(406,990)	89.287%	(363,390)	RATE BASE
120	Total Income Tax Deferred - Federal	46,524,516		42,861,305	
	SUM LN 113-119				
121	Total Federal Income Taxes	58,764,756		52,959,342	
	LN 57+120				

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE E-2
PAGE 3 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY \$	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT \$	JURISDICTIONAL CODE / EXPLANATION
122	Income Tax Deferred - State:				
123	2008 Wind Storm Damages	(10,978)	100.000%	(10,978)	DIRECT ASSIGN
124	2009 Winter Storm Damages	(286,184)	100.000%	(286,184)	DIRECT ASSIGN
125	2018 Summer Storm Damages	118,082	100.000%	118,082	DIRECT ASSIGN
126	AFUDC-Debt,Repair Allow.,Misc Book Diff-Federal	12,885	0.000%	-	DIRECT ASSIGN
127	Amortization Loss on Reacquired Debt	(25,300)	89.287%	(22,590)	RATE BASE
128	Bonus Depreciation - Federal	-	89.489%	-	TOTAL DEFERRED TAXES
129	Book Depreciation	(13,768,476)	88.817%	(12,228,686)	DEPRECIATION EXPENSE
130	Contribution In Aid of Const. & Capitalized Interest	(853,093)	89.287%	(761,702)	RATE BASE
131	CCR Pond Closures	1,731,516	89.459%	1,549,001	DIRECT ASSIGN / DEMAND AVG 12CP
132	Cost of Removal	1,552,693	89.287%	1,386,354	RATE BASE
133	Demand Side Managemet	(71,876)	100.000%	(71,876)	DIRECT ASSIGN
134	Environmental Cost Recovery - Current	(440,405)	100.000%	(440,405)	DIRECT ASSIGN
135	FAC Under Recovery KY	(16,855)	100.000%	(16,855)	DIRECT ASSIGN
136	FAS 106 Cost Write-Off (Post Retirement)	218,887	90.503%	198,100	LABOR
137	FAS 143 - 190	60,071	89.287%	53,636	RATE BASE
138	FAS 143 - 283	184,434	89.287%	164,676	RATE BASE
139	FAS 143 - ARO	(244,505)	89.287%	(218,312)	RATE BASE
140	FAS 87 Pensions	284,586	90.503%	257,560	LABOR
141	Green River Regulatory Asset	(70,446)	100.000%	(70,446)	DIRECT ASSIGN
142	Brown Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
143	Interest Rate Swaps	71,676	89.287%	63,998	RATE BASE
144	Interest Rate Swaps - Reg Asset	(119,572)	100.000%	(119,572)	DIRECT ASSIGN
145	Muni True-up - Reg Asset	(406,466)	0.000%	-	DIRECT ASSIGN
146	NOL - KU - Federal	-	89.287%	-	RATE BASE
147	Off-System Sales Tracker - Req Liab	224	100.000%	224	DIRECT ASSIGN
148	Pensions - Regulatory Asset	(277,287)	100.000%	(277,287)	DIRECT ASSIGN
149	Plant Outage Normalization	82,490	100.000%	82,490	DIRECT ASSIGN
150	R&D Regulatory Asset	(15,740)	100.000%	(15,740)	DIRECT ASSIGN
151	Refined Coal - KY - Reg Liab	15,434	100.000%	15,434	DIRECT ASSIGN
152	Refined Coal - VA - Reg Liab	14,847	0.000%	-	DIRECT ASSIGN
153	Regulatory Expenses	130,495	89.703%	117,059	REGULATORY COMMISSION EXP
154	Tax Depreciation - Federal	21,577,234	89.489%	19,309,337	DIRECT ASSIGN
155	Tax Loss on Disposition	17,559	89.287%	15,678	RATE BASE
156	Tax Repair Expensing	1,500,000	89.489%	1,342,341	TOTAL DEFERRED TAXES
157	TCJA Regulatory Liability - KY	(338,835)	100.000%	(338,835)	DIRECT ASSIGN
158	TCJA Regulatory Liability - VA	(63,778)	0.000%	-	DIRECT ASSIGN
159	VA over/under Recovery Fuel Clause - Current	41,354	0.000%	-	DIRECT ASSIGN
160	Subtotal Income Tax Deferred - State	SUM LN 123-159 10,604,673		9,794,503	
161	Adjustments:				
162	Prior Period Adjustments	(714,593)	89.287%	(638,039)	RATE BASE
163	Excess Deferrals	(930,205)	93.597%	(870,641)	TOTAL KENTUCKY ELECTRIC PLANT
164	Permanent Loss on Tax Depreciation	100,361	89.287%	89,609	RATE BASE
165	Total Income Tax Deferred - State	SUM LN 160-164 9,060,236		8,375,433	
166	Total State Income Taxes	LN 74+165 <u>14,818,281</u>		<u>13,269,951</u>	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE E-2
PAGE 4 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY \$	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT \$	JURISDICTIONAL CODE / EXPLANATION
1	Operating Income Before Income Taxes	380,412,829	96.285%	366,281,992	SEE SCHEDULE C-2.1
2	Interest Charges	(116,392,492)	93.821%	(109,200,168)	RATE BASE
3	Book Taxable Income LN 1+2	264,020,336		257,081,824	
4	Permanent Differences:				
5	Medicare Part D Subsidy	(161,000)	93.819%	(151,048)	RATE BASE
6	AFUDC - Book Depreciation	800,000	71.386%	571,091	DIRECT ASSIGN / DEMAND AVG 12CP
7	Non-Deductible Meals & Entertainment	500,000	93.819%	469,094	RATE BASE
8	Non-Deductible Business Expenses	-	0.000%	-	DIRECT ASSIGN
9	Total Permanent Differences SUM LN 5-8	-		-	
10	Total Federal Temporary Differences:				
11	2008 Wind Storm Damages	149,886	100.000%	149,886	DIRECT ASSIGN
12	2009 Winter Storm Damages	3,907,510	100.000%	3,907,510	DIRECT ASSIGN
13	2018 Summer Storm Damages	708,491	100.000%	708,491	DIRECT ASSIGN
14	AFUDC-Debt,Repair Allow.,Misc Book Diff-Federal	(7,083)	0.000%	-	DIRECT ASSIGN
15	Amortization Loss on Reacquired Debt	487,886	93.819%	457,728	RATE BASE
16	Bonus Depreciation - Federal	(98,054,457)	93.818%	(91,993,156)	TOTAL DEFERRED TAXES
17	Book Depreciation	340,427,054	93.598%	318,634,226	DEPRECIATION EXPENSE
18	Contribution In Aid of Const. & Capitalized Interest	15,502,982	0.000%	14,544,700	RATE BASE
19	CCR Pond Closures	(39,453,721)	94.512%	(37,288,595)	DIRECT ASSIGN / DEMAND AVG 12CP
20	Cost of Removal	(37,934,389)	0.000%	(35,589,559)	RATE BASE
21	Demand Side Management	(781,495)	100.000%	(781,495)	DIRECT ASSIGN
22	Environmental Cost Recovery - Current	(5,054,365)	100.000%	(5,054,365)	DIRECT ASSIGN
23	FAC Under Recovery KY	(311,752)	100.000%	(311,752)	DIRECT ASSIGN
24	FAS 106 Cost Write-Off (Post Retirement)	(4,611,928)	94.070%	(4,338,435)	LABOR
25	FAS 143 - 190	-	93.819%	-	RATE BASE
26	FAS 143 - 283	-	93.819%	-	RATE BASE
27	FAS 143 - ARO	-	93.819%	-	RATE BASE
28	FAS 87 Pensions	(2,291,295)	94.070%	(2,155,419)	LABOR
29	Green River Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
30	Brown Regulatory Asset	626,883	100.000%	626,883	DIRECT ASSIGN
31	Interest Rate Swaps	(1,434,358)	93.819%	(1,345,696)	RATE BASE
32	Interest Rate Swaps - Reg Asset	2,393,074	100.000%	2,393,074	DIRECT ASSIGN
33	Muni True-up - Reg Asset	-	0.000%	-	DIRECT ASSIGN
34	NOL - KU - Federal	-	93.819%	-	RATE BASE
35	Off-System Sales Tracker - Reg Liab	10,969	100.000%	10,969	DIRECT ASSIGN
36	Pensions - Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
37	Plant Outage Normalization	(22,005,411)	100.000%	(22,005,411)	DIRECT ASSIGN
38	R&D Regulatory Asset	314,551	100.000%	314,551	DIRECT ASSIGN
39	Refined Coal - KY - Reg Liab	(154,322)	100.000%	(154,322)	DIRECT ASSIGN
40	Refined Coal - VA - Reg Liab	(784,515)	0.000%	-	DIRECT ASSIGN
41	Regulatory Expenses	1,121,877	96.628%	1,084,048	REGULATORY COMMISSION EXP
42	Tax Depreciation - Federal	(307,375,796)	93.818%	(288,375,160)	DIRECT ASSIGN
43	Tax Loss on Disposition	(15,975,345)	93.819%	(14,987,864)	RATE BASE
44	Tax Repair Expensing	(30,000,000)	93.818%	(28,145,530)	TOTAL DEFERRED TAXES
45	TCJA Regulatory Liability - KY	-	100.000%	-	DIRECT ASSIGN
46	TCJA Regulatory Liability - VA	-	0.000%	-	DIRECT ASSIGN
47	VA Over/Under Recovery Fuel Clause - Current	57,813	0.000%	-	DIRECT ASSIGN
48	Federal Temporary Differences SUM LN 11-47	(200,521,256)		(189,694,693)	
49	Subtotal LN 3+9+48	64,638,080		68,276,268	
50	Total state tax expense LN 74	265,338		(65,884)	
51	Federal Taxable Income LN 49+50	64,903,418		68,210,383	
52	Federal Income Tax Rate	21%		21%	
53	Current Federal Tax Before Adjustments LN 51 x 52	13,629,718		14,324,180	
54	Federal tax adjustments:				
55	Other Current Adjustments	-		-	RATE BASE
56	Prior Period Adjustments	(265,000)		(248,620)	RATE BASE
57	Total Federal Current Tax Expense LN 53+55+56	13,364,718		14,075,561	
58	State Current Tax Expense:				
59	Federal Taxable Income LN 49	64,638,080		68,276,268	
60	State tax adjustments:				
61	Addback Federal Net Operating Loss	-	93.819%	-	RATE BASE
62	Addback Bonus Depreciation	98,054,457	93.818%	91,993,156	TOTAL DEFERRED TAXES
63	Addback Federal Tax Depreciation	307,375,796	93.818%	288,375,160	TOTAL DEFERRED TAXES
64	State Tax Depreciation	(442,975,094)	93.818%	(415,592,298)	TOTAL DEFERRED TAXES
65	State Taxable Income SUM LN 59-64	27,093,240		33,052,286	
66	State Apportionment Income Adjustment	-		-	DIRECT ASSIGN
67	State Taxable Income Adjusted LN 65+66	27,093,240		33,052,286	
68	State Income Tax Rate	5%		5%	
69	State Current Tax Expense Before Adjustments LN 67 x 68	1,354,662		1,652,614	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE E-2
PAGE 5 OF 6
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
		\$		\$	
70	State Tax Credits and Adjustments:				
71	Kentucky Coal Credit	(1,620,000)	97.946%	(1,586,730)	KENTUCKY DEMAND AVG 12 CP
72	Other Current Adjustments	-	93.819%	-	RATE BASE
73	Prior Period Adjustments	-	93.819%	-	RATE BASE
74	Total State Current Tax Expense	SUM LN 67-71 (265,338)		65,884	
75	Income Tax Deferred - Federal:				
76	2008 Wind Storm Damages	(29,902)	100.000%	(29,902)	DIRECT ASSIGN
77	2009 Winter Storm Damages	(779,548)	100.000%	(779,548)	DIRECT ASSIGN
78	2018 Summer Storm Damages	(141,344)	100.000%	(141,344)	DIRECT ASSIGN
79	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal	1,413	0.000%	-	DIRECT ASSIGN
80	Amortization Loss on Recquired Debt	(97,333)	93.819%	(91,317)	RATE BASE
81	Bonus Depreciation - Federal	20,591,436	93.818%	19,318,563	TOTAL DEFERRED TAXES
82	Book Depreciation	(67,915,197)	92.989%	(63,153,848)	DEPRECIATION EXPENSE
83	Contribution In Aid of Const. & Capitalized Interest	(3,092,845)	93.819%	(2,901,668)	RATE BASE
84	CCR Pond Closures	7,871,017	89.459%	7,041,351	DIRECT ASSIGN / DEMAND AVG 12CP
85	Cost of Removal	7,567,911	93.819%	7,100,117	RATE BASE
86	Demand Side Management	155,908	100.000%	155,908	DIRECT ASSIGN
87	Environmental Cost Recovery - Current	1,008,346	100.000%	1,008,346	DIRECT ASSIGN
88	FAC Under Recovery KY	62,195	100.000%	62,195	DIRECT ASSIGN
89	FAS 106 Cost Write-Off (Post Retirement)	920,080	94.070%	865,518	LABOR
90	FAS 143 - 190	-	93.819%	-	RATE BASE
91	FAS 143 - 283	-	93.819%	-	RATE BASE
92	FAS 143 - ARO	-	93.819%	-	RATE BASE
93	FAS 87 Pensions	457,113	94.070%	430,006	LABOR
94	Green River Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
95	Brown Regulatory Asset	(125,063)	100.000%	(125,063)	DIRECT ASSIGN
96	Interest Rate Swaps	286,154	93.819%	268,466	RATE BASE
97	Interest Rate Swaps - Reg Asset	(477,418)	100.000%	(477,418)	DIRECT ASSIGN
98	Muni True-up - Reg Asset	-	0.000%	-	DIRECT ASSIGN
99	NOL - KU - Federal	-	93.819%	-	RATE BASE
100	Off-System Sales Tracker - Reg Liab	(2,188)	100.000%	(2,188)	DIRECT ASSIGN
101	Pensions - Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
102	Plant Outage Normalization	4,390,079	100.000%	4,390,079	DIRECT ASSIGN
103	R&D Regulatory Asset	(62,753)	100.000%	(62,753)	DIRECT ASSIGN
104	Refined Coal - KY - Reg Liab	30,787	100.000%	30,787	DIRECT ASSIGN
105	Refined Coal - VA - Reg Liab	156,511	0.000%	-	DIRECT ASSIGN
106	Regulatory Expenses	(223,815)	96.628%	(216,268)	REGULATORY COMMISSION EXP
107	Tax Depreciation - Federal	59,897,679	93.818%	56,195,064	DIRECT ASSIGN
108	Tax Loss on Disposition	3,187,081	93.819%	2,990,079	RATE BASE
109	Tax Repair Expensing	5,985,000	93.818%	5,615,033	TOTAL DEFERRED TAXES
110	TCJA Regulatory Liability - KY	-	100.000%	-	DIRECT ASSIGN
111	TCJA Regulatory Liability - VA	-	0.000%	-	DIRECT ASSIGN
112	VA over/under Recovery Fuel Clause - Current	(11,534)	0.000%	-	DIRECT ASSIGN
113	Subtotal Income Tax Deferred - Federal	SUM LN 76-112 39,609,770		37,490,196	
114	Adjustments:				
115	Prior Period Adjustments	-	93.819%	-	RATE BASE
116	Federal Excess Deferrals	(16,062,875)	93.515%	(15,021,243)	TOTAL ELECTRIC PLANT
117	Permanent Loss on Tax Depreciation	347,889	93.819%	326,385	RATE BASE
118	Credit Carryforwards	-	98.532%	-	TAX EXPENSE
119	Other	-	93.819%	-	RATE BASE
120	Total Income Tax Deferred - Federal	SUM LN 113-119 23,894,784		22,795,338	
121	Total Federal Income Taxes	LN 57+120 37,259,502		36,870,899	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

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

LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL COMPANY \$	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT \$	JURISDICTIONAL CODE / EXPLANATION
122	Income Tax Deferred - State:				
123	2008 Wind Storm Damages	(7,494)	100.000%	(7,494)	DIRECT ASSIGN
124	2009 Winter Storm Damages	(195,375)	100.000%	(195,375)	DIRECT ASSIGN
125	2018 Summer Storm Damages	(35,425)	100.000%	(35,425)	DIRECT ASSIGN
126	AFUDC-Debt,Repair Allow.,Misc Book Diffs-Federal	354	0.000%	-	DIRECT ASSIGN
127	Amortization Loss on Reacquired Debt	(24,394)	93.819%	(22,886)	RATE BASE
128	Bonus Depreciation - Federal	-	93.785%	-	TOTAL DEFERRED TAXES
129	Book Depreciation	(17,021,353)	93.598%	(15,931,711)	DEPRECIATION EXPENSE
130	Contribution In Aid of Const. & Capitalized Interest	(775,149)	93.819%	(727,235)	RATE BASE
131	CCR Pond Closures	1,972,686	94.512%	1,864,430	DIRECT ASSIGN / DEMAND AVG 12CP
132	Cost of Removal	1,896,719	93.819%	1,779,478	RATE BASE
133	Demand Side Managemet	39,075	100.000%	39,075	DIRECT ASSIGN
134	Environmental Cost Recovery - Current	252,718	100.000%	252,718	DIRECT ASSIGN
135	FAC Under Recovery KY	15,588	100.000%	15,588	DIRECT ASSIGN
136	FAS 106 Cost Write-Off (Post Retirement)	230,596	94.070%	216,922	LABOR
137	FAS 143 - 190	-	93.819%	-	RATE BASE
138	FAS 143 - 283	-	93.819%	-	RATE BASE
139	FAS 143 - ARO	-	93.819%	-	RATE BASE
140	FAS 87 Pensions	114,565	94.070%	107,771	LABOR
141	Green River Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
142	Brown Regulatory Asset	(31,344)	100.000%	(31,344)	DIRECT ASSIGN
143	Interest Rate Swaps	71,718	93.819%	67,285	RATE BASE
144	Interest Rate Swaps - Reg Asset	(119,654)	93.819%	(112,258)	DIRECT ASSIGN
145	Muni True-up - Reg Asset	-	0.000%	-	DIRECT ASSIGN
146	NOL - KU - Federal	-	93.819%	-	RATE BASE
147	Off-System Sales Tracker - Req Liab	(548)	100.000%	(548)	DIRECT ASSIGN
148	Pensions - Regulatory Asset	-	100.000%	-	DIRECT ASSIGN
149	Plant Outage Normalization	1,100,271	100.000%	1,100,271	DIRECT ASSIGN
150	R&D Regulatory Asset	(15,728)	100.000%	(15,728)	DIRECT ASSIGN
151	Refined Coal - KY - Reg Liab	7,716	100.000%	7,716	DIRECT ASSIGN
152	Refined Coal - VA - Reg Liab	39,226	0.000%	-	DIRECT ASSIGN
153	Regulatory Expenses	(56,094)	96.628%	(54,202)	REGULATORY COMMISSION EXP
154	Tax Depreciation - Federal	22,148,755	93.785%	20,772,219	DIRECT ASSIGN
155	Tax Loss on Disposition	798,767	93.819%	749,393	RATE BASE
156	Tax Repair Expensing	1,500,000	93.818%	1,407,277	TOTAL DEFERRED TAXES
157	TCJA Regulatory Liability - KY	-	100.000%	-	DIRECT ASSIGN
158	TCJA Regulatory Liability - VA	-	0.000%	-	DIRECT ASSIGN
159	VA over/under Recovery Fuel Clause - Current	(2,891)	0.000%	-	DIRECT ASSIGN
160	Subtotal Income Tax Deferred - State	SUM LN 123-159		11,245,934	
161	Adjustments:				
162	Prior Period Adjustments	-	93.819%	-	RATE BASE
163	Excess Deferrals	(1,535,639)	98.469%	(1,512,125)	TOTAL KENTUCKY ELECTRIC PLANT
164	Permanent Loss on Tax Depreciation	80,823	93.819%	75,828	RATE BASE
165	Total Income Tax Deferred - State	SUM LN 160-164		9,809,637	
166	Total State Income Taxes	LN 74+165		9,875,521	

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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.

Kentucky Utilities
Case No. 2018-00294
Filing Requirement Section 16(8)(f)
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU 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

Kentucky Utilities
Case No. 2018-00294
Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-1

Account No.	Organization/Membership	Dues	Jurisdiction %	Total Jurisdiction
Base Period - Recoverable				
930	Baker Botts LLP	32,004.68	90.503%	28,965.32
930	Edison Electric Institute (EEI)	443,040.94	90.503%	400,967.00
930	Electric Power Research Institute (EPRI)	2,050,766.94	90.503%	1,856,013.29
930	Hunton and Williams LLP	66,150.00	90.503%	59,867.98
930	North American Transmission Forum	47,557.25	90.503%	43,040.92
930	PJM Interconnection LLC	7,358.62	90.503%	6,659.80
930	Steptoe & Johnson LLC	44,687.50	90.503%	40,443.70
930	Utility Air Regulatory Group (UARG)	171,923.04	90.503%	155,596.15
930	Utility Water Act Group (UWAG)	26,574.73	90.503%	24,051.03
930	University of Louisville Research Foundation Inc.	31,000.00	90.503%	28,056.05
930	University of Missouri	5,500.00	90.503%	4,977.69
500/903/921/930	Various Vendors < \$5,000	34,977.67	90.503%	31,655.97
Various	Other Non-Specific KU Dues	207,161.51	90.503%	187,488.16
Total Base Period - Recoverable		3,168,702.88		2,867,783.04

Note> Portion of Forecasted Base Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Base Period - Not Recoverable				
426	Edison Electric Institute	64,343.85	0.000%	-
426	Various Vendors < \$2,000	11,504.27	0.000%	-
426	Other Non-Specific KU Dues	38,230.50	0.000%	-
Total Base Period - Non-Recoverable		114,078.62		-

Note> Portion of Forecasted Base Period Non-Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Forecasted Test Period - Recoverable				
930	Edison Electric Institute (EEI)	446,705.80	94.070%	420,215.55
930	Electric Power Research Institute (EPRI)	2,072,700.00	94.070%	1,949,786.10
930	Midwest Ozone Group (MOG)	36,437.50	94.070%	34,276.71
930	Utility Air Regulatory Group (UARG)	148,400.00	94.070%	139,599.68
930	Utility Water Act Group (UWAG)	60,420.00	94.070%	56,837.01
930	Utility Solid Waste Activities Group (USWAG)	36,570.00	94.070%	34,401.35
Various	Other Non-Specific KU Dues	417,286.83	94.070%	392,541.16
Total Forecasted Test Period - Recoverable		3,218,520.13		3,027,657.56

Note> Portion of Forecasted Test Period Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Forecasted Test Period - Not Recoverable				
426	Edison Electric Institute (EEI)	70,071.48	0.000%	-
426	Other Non-Specific KU Dues	68,725.00	0.000%	-
Total Forecasted Test Period - Non-Recoverable		138,796.48		-

Note> Portion of Forecasted Test Period Non-Recoverable Dues are not completed in specific vendor detail and are shown as "Other Non-Specific KU Dues".

Kentucky Utilities
Case No. 2018-00294
Charitable Contributions
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-2

Account No.	Charitable Organization	Total Utility	Jurisdiction %	Total Jurisdiction
Base Period - Not Recoverable				
426.1	HOME ENERGY ASSISTANCE	470,000	0.000%	-
426.1	CENTRE COLLEGE OF KENTUCKY	85,100	0.000%	-
426.1	WINTERCARE INC	56,414	0.000%	-
426.1	LEXINGTON STRIDES AHEAD FOUNDATION	45,000	0.000%	-
426.1	LEXINGTON HABITAT FOR HUMANITY	30,000	0.000%	-
426.1	COMMERCE LEXINGTON INC	27,000	0.000%	-
426.1	KENTUCKY ASSOCIATION OF MANUFACTURERS INC	17,500	0.000%	-
426.1	GODS PANTRY FOOD BANK INC	16,500	0.000%	-
426.1	UNIVERSITY OF KENTUCKY RESEARCH FOUNDATION	15,000	0.000%	-
426.1	LEXINGTON AREA SPORTS AUTHORITY	15,000	0.000%	-
426.1	KENTUCKY ASSOCIATION FOR ECONOMIC DEVELOPMENT	14,800	0.000%	-
426.1	THE NEST CENTER FOR WOMEN CHILDREN & FAMILIES	13,000	0.000%	-
426.1	YMCA OF CENTRAL KENTUCKY	11,000	0.000%	-
426.1	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	10,500	0.000%	-
426.1	CAMPBELLSVILLE UNIVERSITY INC	10,300	0.000%	-
426.1	URBAN LEAGUE OF LEX FAYETTE COUNTY	10,000	0.000%	-
426.1	LEXARTS	10,000	0.000%	-
426.1	BLUEGRASS TOMORROW INC	10,000	0.000%	-
426.1	CARROLL COUNTY TRAINING CONSORTIUM	10,000	0.000%	-
426.1	COMMUNITY ACTION COUNCIL	11,000	0.000%	-
426.1	VARIOUS VENDORS < \$10,000	224,364	0.000%	-
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	334,670	0.000%	-
	Total Base Period	1,447,148		-
Forecasted Test Period - Not Recoverable				
426.1	HOME ENERGY ASSISTANCE	470,000	0.000%	-
426.1	WINTER CARE ENERGY FUND	100,000	0.000%	-
426.1	CENTRE COLLEGE OF KENTUCKY	85,000	0.000%	-
426.1	LEXINGTON STRIDES AHEAD FOUNDATION	45,000	0.000%	-
426.1	LEXINGTON HABITAT FOR HUMANITY	30,000	0.000%	-
426.1	SHAKER VILLAGE OF PLEASANT HILL	25,000	0.000%	-
426.1	PLANT FOR THE PLANET	24,800	0.000%	-
426.1	SOURCE WATER PROTECTION PROGRAM DANVILLE	20,000	0.000%	-
426.1	URBAN LEAGUE OF LEX FAYETTE COUNTY	17,500	0.000%	-
426.1	LEADERSHIP KENTUCKY	15,000	0.000%	-
426.1	LEXINGTON AREA SPORTS AUTHORITY	15,000	0.000%	-
426.1	LUMINATE LEXINGTON	15,000	0.000%	-
426.1	POWER AND ENERGY INSTITUTE OF KENTUCKY	15,000	0.000%	-
426.1	UNIVERSITY OF KENTUCKY COLLEGE OF ENGINEERING	15,000	0.000%	-
426.1	WINTERSHARE MATCH	15,000	0.000%	-
426.1	KENTUCKY CHAMBER OF COMMERCE	13,000	0.000%	-
426.1	BLUEGRASS SPORTS COMMISSION	12,000	0.000%	-
426.1	THE NEST CENTER FOR WOMEN CHILDREN & FAMILIES	11,000	0.000%	-
426.1	KENTUCKY COAL ASSOCIATION	11,000	0.000%	-
426.1	JUNIOR ACHIEVEMENT OF THE BLUEGRASS	10,300	0.000%	-
426.1	ARBORETUM LEXINGTON	10,000	0.000%	-
426.1	CAMPBELLSVILLE UNIVERSITY INC	10,000	0.000%	-
426.1	HERRINGTON LAKE CONSERVATION LEAGUE	10,000	0.000%	-
426.1	KENTUCKY ASSOCIATION OF MANUFACTURERS INC	10,000	0.000%	-
426.1	SCHOOL SUPPLY DRIVE	10,000	0.000%	-
426.1	YMCA OF CENTRAL KENTUCKY	10,000	0.000%	-
426.1	VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS	488,500	0.000%	-
	Total Forecasted Period	1,513,100		-

Kentucky Utilities
Case No. 2018-00294
Expenditures for Employee Parties and Outings, Employee Gift Expenses
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-3

Account No.	Description	Total Utility	Jurisdiction %	Total Jurisdiction
<u>Base Period - Recoverable</u>				
Various	Safety Recognition	28,906	0.000%	-
	Total Safety Recognition	<u>28,906</u>		<u>-</u>
<u>Base Period - Not Recoverable</u>				
426.5	All Other Employee Recognition	515,609	0.000%	-
	Total All Other Employee Recognition	<u>515,609</u>		<u>-</u>
	Total Base Period	<u><u>544,515</u></u>		<u><u>-</u></u>
<u>Forecasted Test Period - Recoverable</u>				
Various	Safety Recognition	33,829	0.000%	-
	Total Safety Recognition	<u>33,829</u>		<u>-</u>
<u>Forecasted Test Period - Not Recoverable</u>				
426.5	All Other Employee Recognition	638,087	0.000%	-
	Total All Other Employee Recognition	<u>638,087</u>		<u>-</u>
	Total Forecast Period	<u><u>671,916</u></u>		<u><u>-</u></u>

Kentucky Utilities
Case No. 2018-00294
Marketing and Sales Expenditures
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-4

Account No.	Description of Expenses	Base Period		Forecasted Test Period			
		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Customer Service & Informational							
907	Supervision	611,036	99.547%	608,268	656,373	98.728%	648,023
908	Customer Assistance	539,364	100.000%	539,364	704,792	100.000%	704,792
910	Miscellaneous Customer Service & Informational	1,511,431	99.818%	1,508,673	1,520,198	99.069%	1,506,052
Totals		2,661,831		2,656,305	2,881,363		2,858,867

NOTE> Account 908, Customer Assistance, excludes amounts from Demand Side Management Programs (DSM), which are not recovered through base rates.

Sales Expense							
911	Supervision	-	99.547%	-	-	98.728%	-
912	Demonstration & Selling	-	94.892%	-	-	94.892%	-
916	Miscellaneous Sales Expense	-	94.892%	-	-	94.892%	-
Totals		-		-	-		-

Kentucky Utilities
Case No. 2018-00294
Advertising Expenditures
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-5

Account No.	Description of Expenses	Base Period			Forecasted Test Period		
		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Recoverable Expenses							
909	Informational or Safety Advertising	574,865	94.892%	545,501	1,859,152	94.892%	1,764,188
	Totals	574,865		545,501	1,859,152		1,764,188
Not Recoverable Expenses							
913	Sales or Promotional Advertising	1,023,564	94.892%	971,281	1,044,482	94.892%	991,131
930.1	Institutional or Other Advertising	31,759	95.150%	30,219	3,317	95.204%	3,158
	Totals	1,055,323		1,001,500	1,047,800		994,289

Note> Account 913 and 930.1 are Non-Recoverable expenses for base rate recovery and have been part of proforma adjustments in historical test year rate cases.

Amount under Base Period reflects 6 months of actuals for the period January 2018 - June 2018.

Kentucky Utilities
Case No. 2018-00294
Professional Service Expenses
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-6

Professional Services Description of Expenses	Base Period			Forecasted Test Period		
	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Computer Hardware and Software	6,588,808	90.503%	5,963,094	7,510,101	94.070%	7,064,742
Contracted Labor and Materials	4,785,585	90.503%	4,331,116	6,228,611	94.070%	5,859,246
Legal Fees	3,691,732	90.503%	3,341,142	4,406,573	94.070%	4,145,257
Consulting Fees	1,059,785	90.503%	959,141	1,235,403	94.070%	1,162,142
Accounting and Audit Fees	854,971	90.503%	773,778	948,717	94.070%	892,457
Other	1,272,284	90.503%	1,151,460	1,741,593	94.070%	1,638,314
Totals	18,253,165		15,368,271	22,070,998		19,123,844

Kentucky Utilities
Case No. 2018-00294
Rate Case Expenses
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-7

Account No.	Description of Expense	Total Utility
Total Estimated Kentucky Rate Case Expenses		
182	Legal	\$ 1,034,473
182	Consultants	255,891
182	Newspaper Advertising	1,738,637
Total Estimated Kentucky Rate Case Expenses		\$ 3,029,001

Account No.	Description of Expenses	Base Period		Forecasted Test Period			
		Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Regulatory Commission Expenses							
928	FERC Annual Charge	410,966	88.026%	361,759	441,708	94.101%	415,651
928	Rate Case Amortization	1,272,256	100.000%	1,272,256	1,547,426	100.000%	1,547,426
928	Virginia Rate Case	158,788	0.000%	-	43,333	0.000%	-
928	Miscellaneous	178,009	100.000%	178,009	25,483	100.000%	25,483
Totals		2,020,019		1,812,024	2,057,951		1,988,560

Kentucky Utilities
Case No. 2018-00294
Civic and Political Activity Expenses
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

KU FR_16(8)(f)

Schedule F-8

		Base Period			Forecasted Test Period		
Account No.	Item	Total Utility	Jurisdiction %	Total Jurisdiction	Total Utility	Jurisdiction %	Total Jurisdiction
Not Recoverable Expenses							
426.4	Civic/Political	795,274	0.000%	-	835,950	0.000%	-
Totals		795,274		-	835,950		-

Amount under Base Period reflects 6 months of actuals for the period January 2018 - June 2018.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(8)(g)
Sponsoring Witnesses: Daniel K. Arbough / 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. Please also see Mr. Meiman's testimony.

With regard to retirement and welfare benefits, the Company strives to keep the levels of those benefits consistent with market. The Company does so by setting benefit levels in the aggregate so that the entire package of benefits is aligned with market. A separate study from Mercer is attached, which validates the Company's current retirement and welfare benefit levels are at market. Please also see Mr. Meiman's testimony.

Payroll Costs

Arbough

Base Period: Twelve Months Ended December 31, 2018

Forecasted Test Period: Twelve Months Ended April 30, 2020

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries:			
Straight & OT/Premium			
Off-duty Costs	\$ 152,982,403	\$ 8,018,601	\$ 161,001,004
Employee Benefits	24,610,312	1,549,296	26,159,608
Payroll Taxes	65,493,176	(4,933,573)	60,559,603
Total Payroll Costs	15,325,536	(350,221)	14,975,315
	<u>\$ 258,411,427</u>	<u>\$ 4,284,103</u>	<u>\$ 262,695,530</u>

Note 1:

The information contained in this filing requirement includes all amounts charged to Kentucky Utilities by Kentucky Utilities, LG&E and KU Services, and Louisville Gas & Electric.

Kentucky Utilities Company
Case No. 2018-00294
Payroll Analysis

Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Description	Base Period	% Change	Forecasted Period
<u>Man Hours</u>			
Salary/Straight Time Hours	3,363,633	5.02%	3,532,574
OverTime Hours	294,396	-13.13%	255,751
Total Man Hours	3,658,029	3.56%	3,788,324
Ratio of OT Hours to ST Hours	8.75%		7.24%
<u>Straight, OT/Premium Dollars</u>			
Salary/Straight Time Dollars	136,178,283	7.77%	146,753,575
OverTime Dollars	16,804,119	-15.21%	14,247,429
Total Labor Dollars	152,982,403	5.24%	161,001,004
Ratio of OT Dollars to ST Dollars	12.34%		9.71%
O&M Labor Dollars	106,338,720	5.71%	112,405,545
Ratio of O&M Labor Dollars to Total Labor Dollars	69.51%		69.82%
<u>Off-duty Dollars</u>			
Total Off-Duty Dollars	24,610,312	6.30%	26,159,608
Off-Duty Dollars O&M	16,929,878	6.07%	17,956,712
Ratio of Off-Duty O&M to Total Off-Duty	68.79%		68.64%
<u>Employee Benefits</u>			
Total Employee Benefits	65,493,176	-7.53%	60,559,603
Employee Benefits O&M	45,458,116	-6.45%	42,527,738
Ratio of Employee Benefits O&M to Total Employee Benefits	69.41%		70.22%
<u>Payroll Taxes</u>			
Total Payroll Taxes	15,325,536	-2.29%	14,975,315
Payroll Taxes O&M	10,784,612	-1.21%	10,653,784
Ratio of Payroll Taxes O&M to Total Payroll Taxes	70.37%		71.14%
<u>Employee Levels</u>			
Average Employee Levels	926	-0.11%	925
Period-End Employee Levels	929	-0.43%	925

Note 1: The information contained in this filing requirement includes all amounts charged to Kentucky Utilities by Kentucky Utilities, LG&E and KU Services, and Louisville Gas & Electric.

Note 2: Headcount information shown on this schedule reflects only those employees of Kentucky Utilities where as labor dollars and man hours also include charges from LG&E and KU Services and Louisville Gas & Electric.

Kentucky Utilities Company

Case No: 2018-00294

Officer Compensation

Base Period: January 1, 2018 - December 31, 2018 ¹

Job Title	Salary	Other Compensation ²
Chairman and CEO ⁴		
Chairman CEO and President		
Chief Financial Officer		
Chief Information Officer		
Chief Operating Officer		
Controller/VP Accounting ⁵		
Gen Counsel/Compl/Corp Secur		
Treasurer		
VP Communications&Corp Respon		
VP Corporate Resp&Comm Affairs		
VP Customer Services		
VP Deputy Gen Cnsl/Env/Corp Sec ³		
VP Electric Distribution		
VP Energy Supply and Analysis		
VP External Affairs		
VP Gas Distribution		
VP Human Resources		
VP Power Production		
VP Project Engineering		
VP State Regulation and Rates		
VP Transmission		
Average of all Officers	\$270,749	\$252,263

¹ Amounts pro-rated to reflect retirements as noted.

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.

³ VP Deputy Gen Cnsl/Env/Corp Sec retired 5/1/18.

⁴ Chairman and CEO retired 4/1/18.

⁵ VP Accounting retired 3/1/18.

Kentucky Utilities Company
Case No: 2018-00294
Officer Compensation
Forecast Test Period: May 1, 2019 - April 30, 2020

Job Title	Forecast Test Salary ¹	Other Compensation ²
Chairman CEO and President		
Chief Financial Officer		
Chief Information Officer		
Chief Operating Officer		
Controller		
Gen Counsel/Compl/ Corp Sec		
Treasurer		
VP Communications&Corp Respon		
VP Corporate Resp&Comm Affairs		
VP Customer Services		
VP Electric Distribution		
VP Energy Supply and Analysis		
VP External Affairs		
VP Gas Distribution		
VP Human Resources		
VP Power Production		
VP Project Engineering		
VP State Regulation and Rates		
VP Transmission		
Average of All Officers	\$295,766	\$269,127

¹ The Company's forecast assumes annual salary adjustments of 3%.

² Of the total salary and other compensation, 27.5% is allocated to the cost of providing service to KU 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.

2018 General Rate Case Target Total Cash Compensation Study
Louisville Gas and Electric Company (LG&E) and
Kentucky Utilities Company (KU)

September 2018

Table of Contents

Introduction	2
Key Findings	2
Salary Budgets	3
Competitive Market Positioning.....	3
Competitive Pay Mix	4
Conclusion	5

Appendix

Appendix A – Glossary of Terms.....	A-1
-------------------------------------	-----

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. Similar to prior rate case support provided, Willis Towers Watson's review consisted of an examination of LG&E's and KU's 2018 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 2018 compensation programs primarily 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 competitive 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 competitive 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 generally fall within the competitive range of the market 50th 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) places slightly less emphasis on short-term at-risk compensation than peers, but approximates market practice overall

Salary Budgets

Using the WorldatWork Salary Budget Surveys from 2013 – 2018, Willis Towers Watson assessed the competitiveness of the base salary budgets at LG&E and KU. The WorldatWork Salary Budget Survey has been collecting data for over 40 years and is one of the most robust surveys of its kind for HR professionals, summarizing data from over 5,000 responses.

Willis Towers Watson was provided the actual average salary budgets provided to all employees at LG&E and KU from 2013 to 2018. 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 Salary Budget Surveys.

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2018 (Actual)	3.0%	3.0%	3.0%
2017 (Actual)	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%

Salary Budget Findings

Based on our assessment, we have determined that LG&E’s and KU’s actual 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 2017 Energy Services and General Industry Compensation Databases (with over 140 and 600 survey participants, respectively). Willis Towers Watson has been conducting the Energy Services and General Industry Compensation surveys for over 25 years.

In conducting the competitive assessment, Willis Towers Watson examined 230 positions, covering 1,939 employees or approximately 57% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 88 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 Median			
			Utility Industry		General Industry	
			Base Salary	Target Total Cash Comp.	Base Salary	Target Total Cash Comp.
Senior Management	30	30	2.7%	-0.6%	6.2%	2.0%
Management	45	85	2.8%	0.8%	8.2%	6.5%
Exempt	99	819	0.5%	-1.2%	1.5%	-0.4%
Bargaining Unit	20	341	-5.4%	-7.9%	-5.4%	-7.9%
Hourly	11	247	-6.3%	-9.0%	-6.3%	-9.0%
Non-Exempt	25	417	-12.2%	-13.2%	2.2%	1.8%
Total	230	1,939	-4.5%	-6.4%	-0.2%	-2.0%

Competitive Market Positioning Findings

When determining the competitiveness of company pay relative to the market, Willis Towers Watson typically defines a position as being competitive 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 almost every job level reviewed against the general and utility industry markets, with the exception of Non-Exempt employees falling just outside the low end of the competitive range for the utility perspective. 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, Willis Towers Watson also assessed the competitiveness of LG&E's and KU's pay mix. LG&E's and KU's use of a short-term at risk compensation plan aligns with the market, as a majority of investor-owned utilities and general industry organizations utilize a short-term at risk compensation plan. The pay mix is the proportion of target total cash compensation that is delivered 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	80.0%	20.0%	77.4%	22.6%	76.8%	23.2%
Management	87.7%	12.3%	86.1%	13.9%	86.4%	13.6%
Exempt	91.8%	8.2%	90.2%	9.8%	90.0%	10.0%
Bargaining Unit	94.3%	5.7%	91.7%	8.3%	91.7%	8.3%
Hourly	94.4%	5.6%	91.6%	8.4%	91.6%	8.4%
Non-Exempt	94.3%	5.7%	93.3%	6.7%	93.9%	6.1%
Total	92.7%	7.3%	91.0%	9.0%	91.0%	9.0%

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 the overall pay mix approximates market practice.

Conclusion

Overall, we find the levels and mix of target total cash compensation of LG&E and KU to be competitive 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

50th 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 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

MARKET RETIREMENT & BENEFITS ASSESSMENT

LOUISVILLE GAS AND ELECTRIC COMPANY
KENTUCKY UTILITIES COMPANY

AUGUST 17, 2018

LaCinda Glover
Principal



MAKE TOMORROW, TODAY 

Case Nos. 2018-00294 and 2018-00295
Attachment to Filing Requirement
807 KAR 5:001 Sec. 16(8)(g) Attachment 4
Page 1 of 13
Meiman

INTRODUCTION

- Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively LKE) engaged Mercer to conduct a retirement and benefits assessment in order to provide a quantitative and qualitative comparison of programs against market.
- In this report, LKE's benefits have been benchmarked against the utility market.*
 - It is Mercer's best practice to evaluate benefits against organizations most similar to the client. Thus, utility companies are the most similar to LKE and are the primary market comparison.
- The organizations comprising each comparison group were selected by Mercer using our standard peer group development process.

METHODOLOGY

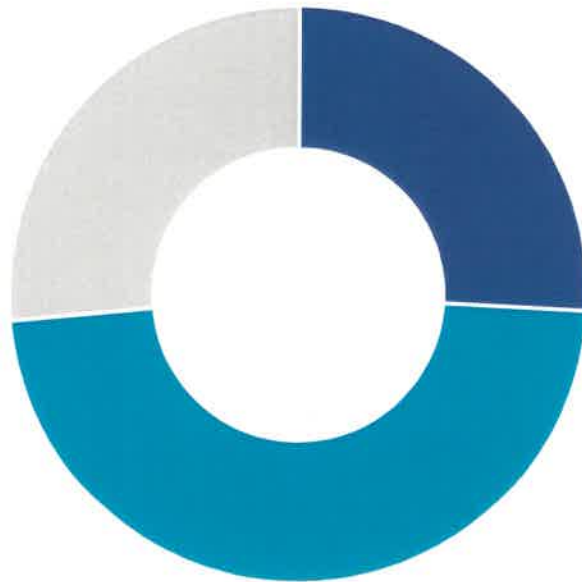
- This report focuses on the national workforce average* employee. The same employee profile is used for all employers, so the effect of different employee demographics is removed from the value comparison. This allows for benefit plan designs to be compared on a pay-neutral basis.
- The benefits are valued as the amount of pre-tax pay the employee would need to replace the employer-provided benefits if he or she left the employer.
- Throughout this summary, positioning is discussed in terms of Index.
 - Index, which is the relationship of benefit values to the median value of the peer group, is anchored at 100. Thus, an index of 104 would mean 4% above the median.
- Mercer considers positioning of +/- 5% to be consistent with the median.
 - Thus, Index of 95 to 105 is considered consistent with the median.

MARKET POSITIONING RESULTS

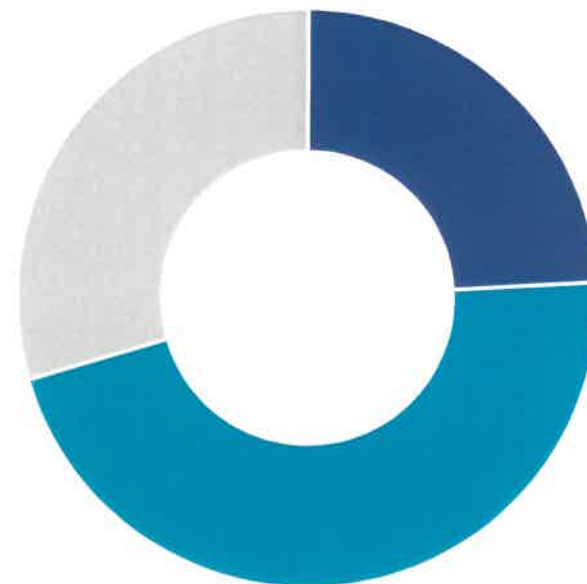
TOTAL BENEFITS

- When evaluating benefits programs, it is important to look at positioning in aggregate across all benefits and employee levels, as benefit plans are designed holistically and not in finite parts. Furthermore, it is also important to view benefits in context of total remuneration (cash + benefits), as compensation and benefits should be designed and assessed in tandem.
- For the LKE population, total benefits are consistent with the market median.

LKE Index: 104



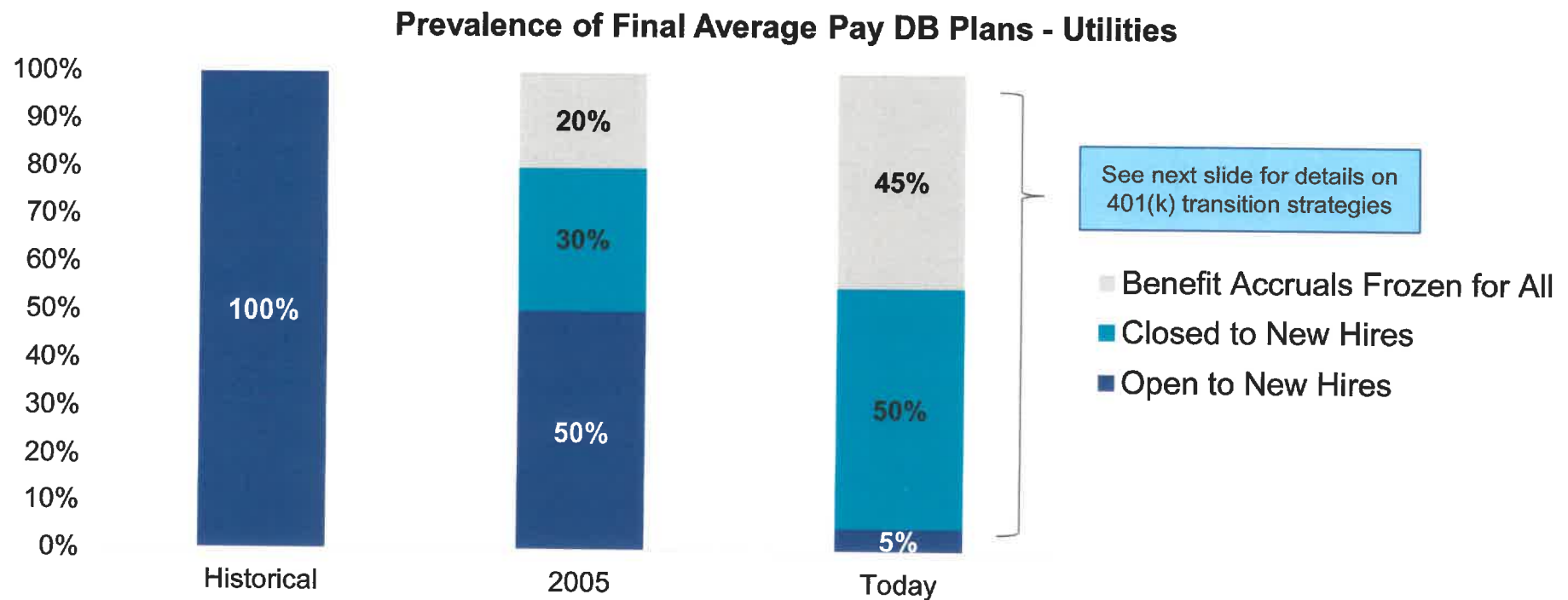
Market Median: 100



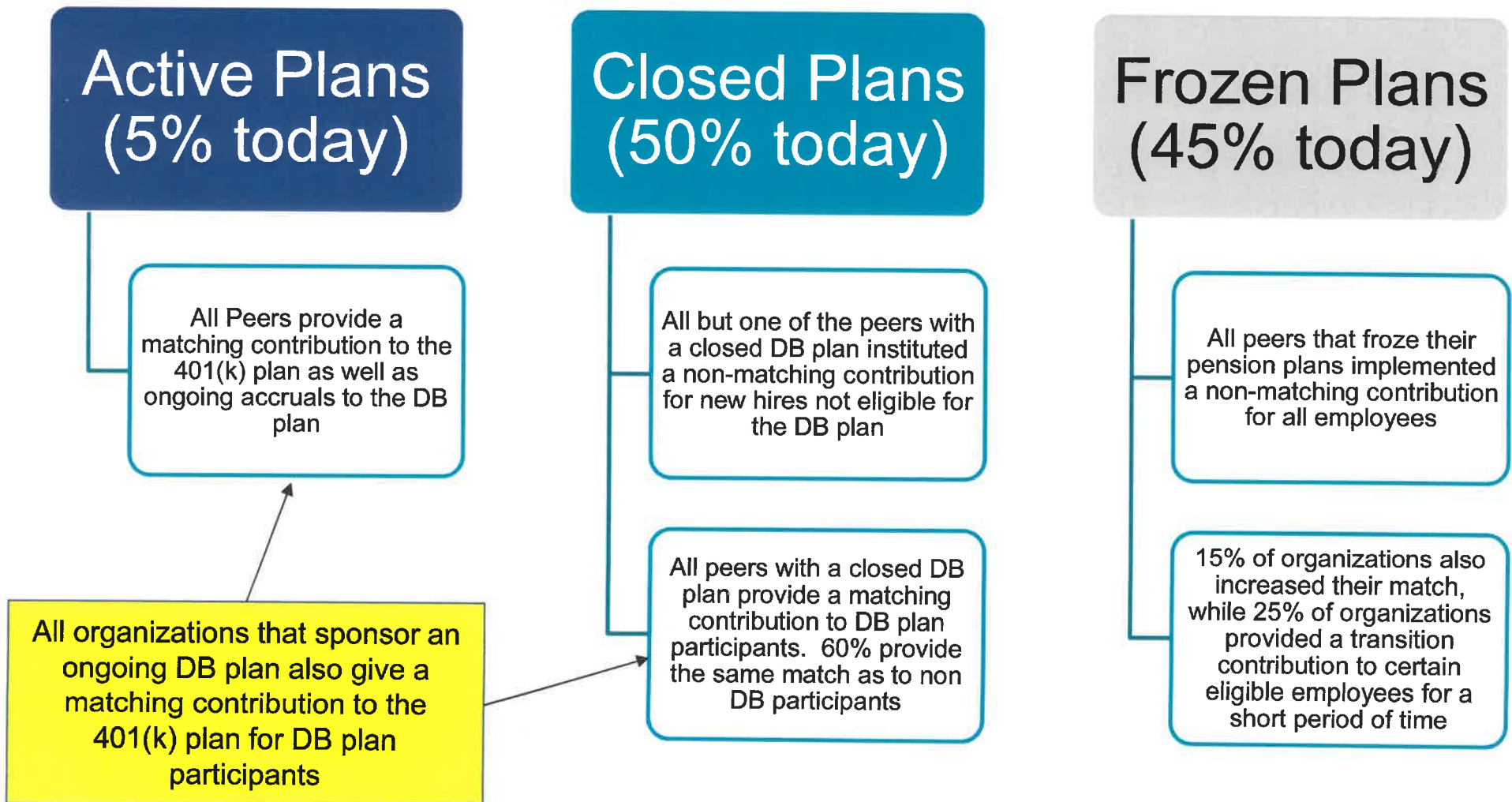
■ Retirement ■ Health & Welfare ■ Time Loss

RETIREMENT PLAN PREVALENCE DETAILS ON FINAL AVERAGE PAY DB PLANS

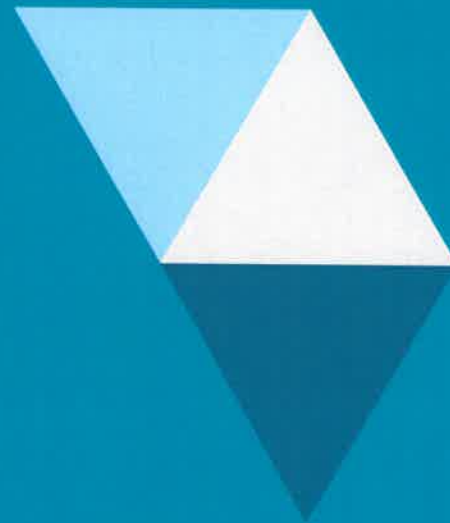
- Like LKE, most utilities do not allow new hires to participate in the final average pay (FAP) DB plan.
- As of 2005, approximately half of utilities had made changes to their FAP DB plans.
- Currently, 55% of utilities have a FAP DB under which employees continue to accrue an ongoing benefit.



RETIREMENT PLAN TRANSITION STRATEGIES DETAILS ON FINAL AVERAGE PAY DB PLANS



APPENDIX



METHODOLOGY

RETIREMENT ASSUMPTIONS

Assumptions

- Retirement age – 65
- Annual base salary increase – 3%
- Target bonus assumed to remain the same for all years
- Annual Consumer Price Index increase – 2.5%
- Annual Taxable Wage Base increase – 3%
- Benefit plans currently available are assumed to continue unchanged for the remainder of career
- Employees are assumed to defer sufficient pay to receive maximum employer matching contributions
- Discretionary contributions are modeled as the most recent three year average available
- Definition of earnings is assumed to be base salary plus annual incentive if not disclosed
- Earnings rate for defined contribution plans with investment options – 6%
- Interest rate for lump sum conversions – 5%
- Mortality table for life income to lump sum conversions – PPA 2018
- Workforce Average Employee (non-DB participant): \$50,000 base salary, \$9,000 annual incentive, current age 38, current service 9
- Workforce Average Employee (DB participant): \$50,000 base salary, \$9,000 annual incentive, current age 44, current service 15

LIST OF UTILITIES HEALTH/GROUP AND TIME LOSS

- Arkansas Electric Cooperatives
- Basin Electric Power Co-op
- Black Hills Corporation
- California ISO
- Central Hudson Gas and Electric Corp.
- Citizens Energy Group
- City Utilities
- Consolidated Edison, Inc.
- Duke Energy Corporation
- Eastern Kentucky Power Cooperative
- Enerplus Resources Corporation (USA)
- ERCOT
- Essential Power Services, LLC
- Fieldwood Energy LLC
- Georgia System Operations
- Georgia Transmission Corporation
- Gibson Energy LLC
- Great Plains Energy, Inc.- KCPL
- Hilcorp Energy Company
- ISO New England, Inc.
- ITC
- Lincoln Electric System
- Los Angeles Dept. of Water and Power
- Metropolitan Sewer District
- Midcontinent Independent System Operator
- MidWest Energy, Inc.
- National Fuel Gas
- Nebraska Public Power District
- New York Independent System Operator
- Northeast Texas Electric Cooperative
- NorthWestern Energy
- Oglethorpe Power Corporation
- Oklahoma Municipal Power Authority
- Omaha Public Power District
- Oncor Electric Delivery Company, Inc.
- ONEOK, Inc.
- Pacific Gas & Electric Company
- Piedmont Natural Gas Company
- PJM Interconnection, L.L.C.
- PowerSouth Energy Cooperative
- QEP Resources, Inc.
- Salt River Project
- Sanitation District No. 1
- Seminole Electric Cooperative, Inc.
- South Jersey Industries, Inc.
- Southern Company Gas
- Southern Company, Inc.
- Southwest Gas Corporation
- Southwest Power Pool
- Sunflower Electric Power Corporation

LIST OF UTILITIES RETIREMENT

- AEP Ohio
- AEP Texas
- Alabama Power
- Ameren Illinois
- Ameren Missouri
- Appalachian Power
- Avista Utilities
- Baltimore Gas & Electric
- Big Rivers Electric Corporation
- Central Maine Power
- Connecticut Light & Power
- Connecticut Natural Gas
- Dayton Power & Light
- DTE Gas
- Duke Energy Indiana
- Duke Energy Ohio/Kentucky
- East Kentucky Power Cooperative
- Entergy Arkansas
- Entergy Louisiana
- Entergy Mississippi
- Entergy New Orleans
- Entergy Texas
- Gulf Power
- Idaho Power Company
- Indiana Michigan Power
- Interstate Power & Light Company
- Kansas City Power & Light Company
- Kentucky Power
- Madison Gas & Electric
- Michigan Gas Utilities
- Minnesota Energy Resources
- Mississippi Power
- Mon Power
- New York State Electric & Gas
- Northern Indiana Public Service Co
- Northshore Gas
- Northwestern Energy
- NSTAR Electric & Gas
- Ohio Edison
- Oklahoma Gas & Electric Company
- Orange and Rockland Utilities
- Pacific Power
- Penn Power
- Peoples Gas
- Portland General Electric
- Potomac Edison
- Potomac Electric Power Company
- Public Service Company of Colorado
- Public Service Company of New Mexico
- Public Service Company of Oklahoma
- Public Service of New Hampshire
- Rochester Gas & Electric
- Rocky Mountain Power
- Sandpiper Energy
- South Carolina Electric & Gas
- South Jersey Gas
- Southwestern Electric Power Company
- Southwestern Public Service Company
- Tampa Electric
- Tennessee Valley Authority
- The Illuminating Company
- Toledo Edison
- Tucson Electric Power
- UniSource Energy Services
- West Penn Power
- Western Massachusetts Electric
- Wisconsin Power & Light Company
- Wisconsin Public Service

MARKET POSITIONING – KENTUCKY AND NATIONAL GENERAL INDUSTRY TOTAL BENEFITS

- When evaluating benefits programs, it is important to look at positioning in aggregate across all benefits and employee levels, as benefit plans are designed holistically and not in finite parts. Furthermore, it is also important to view benefits in context of total remuneration (cash + benefits), as compensation and benefits should be designed and assessed in tandem.
- For the LKE population, total benefits are at an Index of 123 of the market median when compared to companies headquartered in Kentucky.¹
- For the LKE population, total benefits are at an Index of 119 of the market median when compared to the national general industry group.²

¹ 10 Kentucky based companies from Mercer's US Benefits Benchmarking Database and 13 Kentucky based companies from Mercer's Executive and Broad-based Employee Retirement Tool (EBERT).

² 591 national general industry companies from Mercer's US Benefits Benchmarking Database and 380 similarly-sized national general industry companies from Mercer's Executive and Broad-based Employee Retirement Tool (EBERT).

ABOUT MERCER

- In 1945, William M. Mercer, Ltd, began in Canada and grew to become a premier provider of actuarial and benefits consulting services. Acquired by Marsh & McLennan Companies in 1959 and merged with its own employee benefits department, the firm expanded through growth and acquisition to become a global leader in Health, Wealth and Career. Even as times have changed and our firm has evolved, our core purpose has remained clear: We make a positive difference in people's lives. For generations, clients have counted on us to provide actionable insights and forward-thinking solutions, and as our global reach and resources have expanded, so have our capabilities.
- Mercer, as a global force of more than 21,000 unique individuals whose mission is to enhance the health, wealth and careers of more than 110 million people worldwide, we are united by a single idea — to make lives better tomorrow through the actions we take today.
- Today, Mercer works with over 28,000 clients in 140 markets around the world, helping them advance the health, wealth and performance of their most vital asset — their people.



MERCER

MAKE TOMORROW, TODAY

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD: FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED TEST PERIOD: FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE

DESCRIPTION

H-1
WPH-1

GROSS REVENUE CONVERSION FACTOR
COMPOSITE FEDERAL AND STATE INCOME TAX RATE

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018
FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPH-1

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	0.316000%	0.316000%
3	LESS: PSC FEES	0.200000%	0.200000%
4	INCOME BEFORE STATE INCOME TAX	99.484000%	99.484000%
5	STATE INCOME TAX	5.00%	4.974200%
6	INCOME BEFORE FEDERAL INCOME TAX		94.509800%
7	FEDERAL INCOME TAX	21.00%	19.847058%
8	OPERATING INCOME PERCENTAGE (LINES 4 - 5 - 7)		74.662742%
9	GROSS REVENUE CONVERSION FACTOR (100% / LINE 8)		1.339356

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Calculation of Composite Federal and Kentucky
Income Tax Rate

WORKPAPER WPH-1
PAGE 1 OF 1
WITNESS: C. M. GARRETT

1. Assume pre-tax income of	100.0000%
2. State Tax Rate	<u>5.0000%</u>
3. Taxable income for Federal income tax (Line 1 - Line 2)	95.0000%
4. Federal income tax at 21% (Line 3 x 21%)	<u>19.9500%</u>
5. Total State and Federal income taxes (Line 2 + Line 4)	<u><u>24.9500%</u></u>

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(8)(i)
Sponsoring Witness: Daniel K. Arbough

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 2018.

Kentucky Utilities Company
Case No. 2018-00294
Comparative Income Statement
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Schedule I-1

Total Company	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
INCOME STATEMENT										
Operating Revenues										
Electric Operating Revenues	\$ 1,634,793,983	\$ 1,739,900,260	\$ 1,732,900,465	\$ 1,749,336,099	\$ 1,744,333,079	\$ 1,744,297,194	\$ 1,736,087,697	\$ 1,738,844,444	\$ 1,749,542,538	\$ 1,759,493,291
Rate Refunds	-	(2,700,607)	(3,840,132)	-	-	-	-	-	-	-
Total Operating Revenues	1,634,793,983	1,737,199,653	1,729,060,333	1,749,336,099	1,744,333,079	1,744,297,194	1,736,087,697	1,738,844,444	1,749,542,538	1,759,493,291
Operating Expenses										
Fuel for Electric Generation	535,625,319	568,077,779	540,902,679	495,593,569	472,707,320	489,452,786	427,967,733	429,605,215	438,840,384	451,752,006
Power Purchased	79,098,106	108,042,627	52,003,009	39,174,611	45,705,642	48,697,920	58,036,196	53,269,218	58,259,919	58,068,571
Other Operation Expenses	260,213,804	265,953,650	290,543,683	288,619,475	290,559,285	289,884,971	303,384,311	310,475,490	315,870,025	322,542,448
Maintenance	111,758,016	130,920,339	133,441,020	124,991,908	124,242,239	145,817,943	149,598,081	149,914,619	150,460,153	155,117,790
Depreciation & Amortization Expense	185,756,680	196,593,945	220,135,572	234,105,093	254,103,548	275,782,393	358,688,939	369,001,509	373,140,292	383,134,707
Regulatory Debits	-	-	-	151,221	924,553	5,423,562	9,627,285	11,332,400	13,079,197	14,075,715
Current Income Taxes	134,009,461	137,683,605	143,027,809	162,280,172	161,763,817	73,583,037	47,442,654	40,646,149	34,826,674	25,189,198
Property and Other Taxes	32,726,804	35,625,305	38,301,170	39,970,767	41,520,581	44,773,917	48,372,323	49,756,116	52,558,670	56,433,425
Investment Tax Credit	-	-	-	4,601,305	10,450	-	-	-	-	-
Loss(Gain) from Disposition of Allowances	(360)	(546)	(157)	(92)	(52,419)	(27,813)	-	-	-	-
Total Operating Expenses	1,339,187,831	1,442,896,703	1,418,354,785	1,389,488,029	1,391,485,016	1,373,388,717	1,403,117,522	1,414,000,716	1,437,035,313	1,466,313,859
Net Operating Income	295,606,152	294,302,950	310,705,548	359,848,070	352,848,063	370,908,476	332,970,175	324,843,728	312,507,225	293,179,432
Other Income less deductions	2,714,427	2,640,569	4,648,262	1,235,543	882,877	1,691,834	1,095,840	1,102,097	1,121,584	1,160,247
Income before Interest Charges	298,320,579	296,943,519	315,353,809	361,083,613	353,730,940	372,600,310	334,066,015	325,945,825	313,628,809	294,339,679
Interest Charges	70,304,985	77,493,250	82,036,801	95,675,403	96,622,184	100,748,858	116,828,003	120,228,996	131,747,103	134,019,613
Net Income	\$ 228,015,594	\$ 219,450,269	\$ 233,317,008	\$ 265,408,210	\$ 257,108,756	\$ 271,851,452	\$ 217,238,012	\$ 205,716,829	\$ 181,881,707	\$ 160,320,067

Kentucky Utilities Company
Case No. 2018-00294
Comparative Income Statement
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Schedule I-2

Total Company Revenue Statistics Ultimate Consumer	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
Revenue by Customer class:										
Residential	\$ 591,313,426	\$ 631,062,022	\$ 611,903,176	\$ 633,811,482	\$ 622,194,583	\$ 636,753,082	\$ 665,768,166	\$ 665,487,673	\$ 666,465,033	\$ 668,621,508
Commercial	\$ 364,914,813	\$ 381,624,816	\$ 379,981,602	\$ 391,730,927	\$ 400,741,031	\$ 398,308,302	\$ 416,936,628	\$ 417,134,828	\$ 419,276,651	\$ 420,926,613
Industrial	\$ 400,872,504	\$ 433,328,131	\$ 429,469,774	\$ 415,695,729	\$ 416,443,589	\$ 392,835,582	\$ 432,582,971	\$ 433,404,283	\$ 438,093,859	\$ 442,086,954
Public Street and Highway Lighting	\$ 10,769,516	\$ 11,417,588	\$ 11,659,583	\$ 12,980,249	\$ 13,144,391	\$ 12,435,514	\$ 13,596,478	\$ 13,616,673	\$ 13,642,164	\$ 13,650,550
Other Sales to Public Authorities	\$ 119,852,921	\$ 127,593,749	\$ 128,411,369	\$ 131,374,630	\$ 131,177,842	\$ 130,145,506	\$ 130,931,034	\$ 130,964,559	\$ 131,691,716	\$ 132,339,359
Rate Refunds	-	(2,700,607)	(3,840,132)	-	-					
Total	\$ 1,487,723,182	\$ 1,582,325,699	\$ 1,557,585,372	\$ 1,585,593,019	\$ 1,583,701,437	\$ 1,570,477,985	\$ 1,659,815,277	\$ 1,660,608,017	\$ 1,669,169,423	\$ 1,677,624,984
Number of Customers by class:										
Residential	446,188	447,301	449,138	451,827	455,091	455,468	459,169	460,422	462,352	464,109
Commercial	83,703	83,615	83,903	84,580	84,959	84,476	84,502	84,704	84,888	85,104
Industrial	2,939	3,044	3,109	2,819	2,664	2,465	2,362	2,370	2,380	2,391
Public Street and Highway Lighting	1,403	1,471	1,486	1,482	1,475	1,090	707	707	707	707
Other Sales to Public Authorities	8,498	8,215	8,418	8,595	8,880	9,143	9,426	9,448	9,471	9,497
Total	542,731	543,646	546,054	549,303	553,069	552,641	556,167	557,652	559,798	561,808
Average Revenue per class:										
Residential	\$ 1,325.26	\$ 1,410.82	\$ 1,362.39	\$ 1,402.77	\$ 1,367.19	\$ 1,398.02	\$ 1,449.94	\$ 1,445.39	\$ 1,441.47	\$ 1,440.66
Commercial	\$ 4,359.64	\$ 4,564.07	\$ 4,528.82	\$ 4,631.48	\$ 4,716.88	\$ 4,715.04	\$ 4,934.02	\$ 4,924.61	\$ 4,939.16	\$ 4,946.04
Industrial	\$ 136,397.59	\$ 142,354.84	\$ 138,137.59	\$ 147,462.12	\$ 156,322.67	\$ 159,381.93	\$ 183,156.98	\$ 182,906.49	\$ 184,082.93	\$ 184,889.06
Public Street and Highway Lighting	\$ 7,676.06	\$ 7,761.79	\$ 7,846.29	\$ 8,758.60	\$ 8,911.45	\$ 11,411.62	\$ 19,225.38	\$ 19,246.65	\$ 19,284.63	\$ 19,295.20
Other Sales to Public Authorities	\$ 14,103.66	\$ 15,531.80	\$ 15,254.38	\$ 15,285.01	\$ 14,772.28	\$ 14,234.75	\$ 13,890.27	\$ 13,861.72	\$ 13,904.41	\$ 13,934.77

Kentucky Utilities Company
Case No. 2018-00294
Comparative Income Statement
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Schedule I-3

Total Company Sales Statistics Ultimate Consumer	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
Sales (Kwh) by Customer class:										
Residential	6,597,443,768	6,740,813,176	6,368,650,026	6,416,652,459	6,039,478,457	6,499,681,868	6,341,755,278	6,328,613,735	6,285,642,557	6,261,543,685
Commercial	4,094,011,868	4,071,635,049	3,996,048,573	4,041,728,129	3,963,535,199	4,102,961,085	3,998,304,821	3,988,029,150	3,976,043,101	3,967,026,318
Industrial	7,033,644,793	7,235,685,005	7,009,766,697	6,733,922,217	6,601,695,828	6,617,748,912	6,675,244,722	6,680,086,259	6,662,118,181	6,661,289,383
Public Street and Highway Lighting	42,657,023	43,638,776	43,500,132	45,166,270	45,330,449	48,643,586	55,462,610	54,935,289	53,873,094	52,832,756
Other Sales to Public Authorities	1,622,057,694	1,632,876,268	1,628,429,202	1,643,895,141	1,578,698,575	1,622,932,693	1,514,662,799	1,511,842,025	1,504,831,683	1,502,088,366
Total	19,389,815,146	19,724,648,274	19,046,394,630	18,881,364,216	18,228,738,508	18,891,968,143	18,585,430,230	18,563,506,459	18,482,508,617	18,444,780,508
Number of Customers by class:										
Residential	446,188	447,301	449,138	451,827	455,091	455,468	459,169	460,422	462,352	464,109
Commercial	83,703	83,615	83,903	84,580	84,959	84,476	84,502	84,704	84,888	85,104
Industrial	2,939	3,044	3,109	2,819	2,664	2,465	2,362	2,370	2,380	2,391
Public Street and Highway Lighting	1,403	1,471	1,486	1,482	1,475	1,090	707	707	707	707
Other Sales to Public Authorities	8,498	8,215	8,418	8,595	8,880	9,143	9,426	9,448	9,471	9,497
Total	542,731	543,646	546,054	549,303	553,069	552,641	556,167	557,652	559,798	561,808
Average Volume (Kwh) per class:										
Residential	14,786.24	15,069.97	14,179.72	14,201.57	13,270.92	14,270.35	13,811.36	13,745.23	13,594.94	13,491.54
Commercial	48,911.17	48,695.03	47,627.00	47,785.86	46,652.33	48,569.51	47,315.83	47,081.85	46,838.55	46,614.01
Industrial	2,393,210.21	2,377,031.87	2,254,669.25	2,388,762.76	2,478,114.05	2,684,964.51	2,826,319.49	2,819,148.67	2,799,359.58	2,785,876.21
Public Street and Highway Lighting	30,404.15	29,666.06	29,273.31	30,476.57	30,732.51	44,638.45	78,423.96	77,648.96	76,155.29	74,679.68
Other Sales to Public Authorities	190,875.23	198,767.65	193,446.09	191,261.80	177,781.37	177,509.32	160,688.27	160,018.39	158,884.64	158,163.51

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECASTED PERIOD : FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COST OF CAPITAL SUMMARY
AS OF APRIL 30, 2020

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 2

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)	(J-1.1/J-1.2)
			\$	\$	\$	%	\$	\$	\$	%	%	%	%
1	SHORT-TERM DEBT	J-2	116,497,357	(8,667)	116,488,690	93.77%	109,231,445	(24,805,722)	84,425,723	2.02%	3.49%	0.07%	0.04%
2	LONG-TERM DEBT	J-3	2,608,922,196	(194,102)	2,608,728,094	93.77%	2,446,204,334	(555,516,456)	1,890,687,878	45.28%	4.41%	2.00%	2.01%
3	COMMON EQUITY		3,036,931,624	(549,247.16)	3,036,382,377	93.77%	2,847,215,755	(646,583,436)	2,200,632,319	52.70%	10.42%	5.49%	5.51%
4	TOTAL CAPITAL		5,762,351,177	(752.016)	5,761,599,161		5,402,651,534	(1,226,905,614)	4,175,745,919	100.00%		7.56%	7.56%

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COST OF CAPITAL SUMMARY
AS OF DECEMBER 31, 2018

DATA: __X__BASE PERIOD____FORECASTED PERIOD
DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD
TYPE OF FILING: __X__ ORIGINAL _____ UPDATED _____ REVISED
WORKPAPER REFERENCE NO(S):

SCHEDULE J-1
PAGE 2 OF 2
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			\$	\$	\$	%	\$	\$	\$	%	%	%
1	SHORT-TERM DEBT	J-2	256,558,345	(20,152)	256,538,193	89.23%	228,909,030	(52,864,146)	176,044,884	4.70%	2.59%	0.12%
2	LONG-TERM DEBT	J-3	2,308,833,811	(181,351)	2,308,652,460	89.23%	2,060,010,590	(475,737,898)	1,584,272,691	42.30%	4.23%	1.79%
3	COMMON EQUITY		<u>2,892,690,277</u>	<u>(550,513)</u>	<u>2,892,139,763</u>	89.23%	<u>2,580,656,311</u>	<u>(595,975,582)</u>	<u>1,984,680,729</u>	53.00%	10.42%	5.52%
4	TOTAL CAPITAL		<u><u>5,458,082,432</u></u>	<u><u>(752,016)</u></u>	<u><u>5,457,330,416</u></u>		<u><u>4,869,575,930</u></u>	<u><u>(1,124,577,626)</u></u>	<u><u>3,744,998,304</u></u>	100.00%		<u><u>7.43%</u></u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COST OF CAPITAL SUMMARY
THIRTEEN MONTH AVERAGE
FROM MAY 1, 2019 TO APRIL 30, 2020

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 3

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	ADJUSTMENT AMOUNT	ADJUSTED CAPITAL	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	JURISDICTIONAL ADJUSTMENTS	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=C+D)	(F)	(G=ExF)	(H)	(I=G+H)	(J)	(K)	(L=JxK)
			\$	\$	\$		\$	\$	\$		%	%
1	SHORT-TERM DEBT	J-2	70,738,410	(5,339)	70,733,071	93.77%	66,326,401	(15,278,933)	51,047,467	1.25%	3.23%	0.04%
2	LONG-TERM DEBT	J-3	2,607,964,904	(196,821)	2,607,768,083	93.77%	2,445,304,131	(563,299,660)	1,882,004,471	45.91%	4.38%	2.01%
3	COMMON EQUITY		<u>3,001,947,921</u>	<u>(549,857)</u>	<u>3,001,398,065</u>	93.77%	<u>2,814,410,965</u>	<u>(648,327,020)</u>	<u>2,166,083,945</u>	<u>52.84%</u>	10.42%	<u>5.51%</u>
4	TOTAL CAPITAL		<u><u>5,680,651,235</u></u>	<u><u>(752,016)</u></u>	<u><u>5,679,899,219</u></u>		<u><u>5,326,041,498</u></u>	<u><u>(1,226,905,614)</u></u>	<u><u>4,099,135,883</u></u>	<u><u>100.00%</u></u>		<u><u>7.56%</u></u>

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COST OF CAPITAL SUMMARY - ADJUSTMENT AMOUNT
THIRTEEN MONTH AVERAGE
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-1.1/J-1.2

TYPE OF FILING: ___ X ___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED

PAGE 2 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	OTHER COMPREHENSIVE INCOME - EEI	EEI DEFERRED TAXES	INVESTMENT IN OVEC	NET NONUTILITY PROPERTY	ADJUSTMENT AMOUNT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I=E+F+G+H)
			\$		\$	\$	\$	\$	\$
1	SHORT-TERM DEBT	J-2	70,738,410	1.25%	-	-	(3,113)	(2,225)	(5,339)
2	LONG-TERM DEBT	J-3	2,607,964,904	45.91%	-	-	(114,774)	(82,047)	(196,821)
3	COMMON EQUITY		3,001,947,921	52.85%	-	(323,302)	(132,113)	(94,442)	(549,857)
4	TOTAL CAPITAL		5,680,651,235	100.00%	-	(323,302)	(250,000)	(178,714)	(752,016)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
COST OF CAPITAL SUMMARY - JURISDICTIONAL ADJUSTMENTS
THIRTEEN MONTH AVERAGE
FROM MAY 1, 2019 TO APRIL 30, 2020

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 3

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	JURISDICTIONAL CAPITAL	PERCENT OF TOTAL	ECR RATE BASE	DSM RATE BASE	PROFORMA ADJUSTMENT RATE BASE	JURISDICTIONAL ADJUSTMENTS
	(A)	(B)	(C=PAGE 1 COL G)	(D)	(E)	(F)	(G)	(H=E+F+G)
			\$		\$	\$	\$	\$
1	SHORT-TERM DEBT		66,326,401	1.25%	(15,231,007)	(47,927)	-	(15,278,933)
2	LONG-TERM DEBT		2,445,304,131	45.91%	(561,532,708)	(1,766,952)	-	(563,299,660)
3	COMMON EQUITY		2,814,410,965	52.84%	(646,293,355)	(2,033,665)	-	(648,327,020)
4	TOTAL CAPITAL		5,326,041,498	100.00%	(1,223,057,070)	(3,848,544)	-	(1,226,905,614)

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EMBEDDED COST OF SHORT-TERM DEBT
AS OF DECEMBER 31, 2018

DATA: BASE PERIOD FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD

SCHEDULE J-2

TYPE OF FILING: ORIGINAL UPDATED REVISED

PAGE 1 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
1	Commercial Paper	256,558,345	2.594%	6,654,174
2				-
3				-
4	Total	256,558,345	2.594%	6,654,174
5	Weighted Cost of Short-Term Debt	2.594%		

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EMBEDDED COST OF SHORT-TERM DEBT
AS OF APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING: X ORIGINAL _____ UPDATED _____ REVISED

PAGE 2 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
1	Commercial Paper	116,497,357	3.492%	4,068,321
2				-
3		<u> </u>		<u> </u>
4	Total	<u>116,497,357</u>	3.492%	<u>4,068,321</u>
5	Weighted Cost of Short-Term Debt		<u>3.492%</u>	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EMBEDDED COST OF SHORT-TERM DEBT
THIRTEEN MONTH AVERAGE
FROM MAY 1, 2019 TO APRIL 30, 2020

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	Apr-19	302,375,516	2.938%	8,885,244
2	May-19	34,887,648	3.011%	1,050,600
3	Jun-19	24,348,775	3.075%	748,798
4	Jul-19	18,563,403	3.139%	582,752
5	Aug-19	-	3.203%	-
6	Sep-19	28,383,525	3.255%	923,796
7	Oct-19	51,008,848	3.298%	1,682,522
8	Nov-19	107,682,995	3.358%	3,615,790
9	Dec-19	80,985,019	3.401%	2,754,301
10	Jan-20	61,092,937	3.436%	2,099,416
11	Feb-20	14,843,214	3.484%	517,066
12	Mar-20	78,930,090	3.484%	2,749,964
13	Apr-20	<u>116,497,357</u>	3.492%	<u>4,068,321</u>
14	Total	<u>919,599,326</u>		<u>29,678,568</u>
15	13 Month Average	<u>70,738,410</u>	3.227%	<u>2,282,967</u>
16	Weighted Cost of Short-Term Debt		<u>3.227%</u>	

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
EMBEDDED COST OF LONG-TERM DEBT
THIRTEEN MONTH AVERAGE
FROM MAY 1, 2019 TO APRIL 30, 2020

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-3
PAGE 3 OF 3
WITNESS: D. K. ARBOUGH

LINE NO.	DEBT ISSUE TYPE	COUPON RATE (A) %	DATE ISSUED (DAY/MO/YR) (B)	MATURITY DATE (DAY/MO/YR) (C)	AVERAGE PRINCIPAL AMOUNT (D) \$	UNAMORT. (DISCOUNT) OR PREMIUM (E) \$	UNAMORT. DEBT EXPENSE (F) \$	UNAMORT. LOSS ON REACQUIRED DEBT (G) \$	CARRYING VALUE (H=D+E-F-G) \$	INTEREST (I=AxD) \$	AMORT. (DISCOUNT) OR PREMIUM (J) \$	AMORT. DEBT EXPENSE (K) \$	ANNUAL COST		TOTAL (N=H+J+K+L+M) \$
													AMORT. LOSS ON REACQUIRED DEBT (L) \$	LETTER OF CREDIT AND OTHER FEES (M) \$	
1	Kentucky Utilities_PCB Variable due Feb 1, 2032	2.581%	May 23, 2002	Feb. 1, 2032	20,930,000	-	50,702	444,721	20,434,577	540,268	-	4,047	36,377	20,987	601,679
2	Kentucky Utilities_PCB Variable due Feb 1, 2032	2.581%	May 23, 2002	Feb. 1, 2033	2,400,000	-	34,105	50,912	2,314,983	61,951	-	2,605	4,164	2,407	71,127
3	Kentucky Utilities_PCB Variable due Sep 1, 2042	1.841%	Aug. 25, 2016	Sep. 1, 2042	96,000,000	-	349,604	3,671,863	91,978,534	1,767,354	-	369,244	161,130	-	2,297,729
4	Kentucky Utilities_PCB 5.75% due Feb 1, 2026	3.350%	May 24, 2007	Feb. 1, 2026	17,875,000	-	390,180	179,316	17,305,504	598,813	-	57,555	33,411	-	689,779
5	Kentucky Utilities_PCB Variable due Oct 1, 2034	2.381%	Oct. 20, 2004	Oct. 1, 2034	50,000,000	-	155,007	1,416,042	48,428,951	1,190,654	-	9,027	95,140	380,747	1,675,567
6	Kentucky Utilities_PCB Variable due Feb 1, 2032	2.381%	Oct. 17, 2008	Feb. 1, 2032	77,947,405	-	430,907	1,117,472	76,399,026	1,856,167	-	31,297	91,406	594,189	2,573,059
7	Kentucky Utilities_PCB Variable due Oct 1, 2034	2.381%	Feb. 23, 2007	Oct. 1, 2034	54,000,000	-	729,525	196,400	53,074,076	1,285,906	-	42,453	13,269	411,639	1,753,267
8	Kentucky Utilities_PCB Variable due Feb 1, 2032	2.581%	May 23, 2002	Feb. 1, 2032	7,400,000	-	39,654	156,247	7,204,099	191,017	-	2,889	12,781	7,420	214,107
9	Kentucky Utilities_PCB Variable due May 1, 2023	2.381%	May 19, 2000	May 1, 2023	12,900,000	-	39,461	125,434	12,735,105	307,189	-	10,937	35,966	97,819	451,911
10	Kentucky Utilities_PCB Variable due Feb 1, 2032	2.581%	May 23, 2002	Feb. 1, 2032	2,400,000	-	14,322	158,095	2,227,583	61,951	-	1,047	12,932	2,407	78,337
11	Kentucky Utilities_FMB 3.250% due Nov. 1, 2020	3.250%	Nov. 16, 2010	Nov. 1, 2020	500,000,000	(190,503)	421,612	-	499,387,885	16,250,000	189,623	421,081	-	-	16,860,704
12	Kentucky Utilities_FMB 3.300% due Oct. 1, 2025	3.300%	Sep. 28, 2015	Oct. 1, 2025	250,000,000	(63,555)	1,192,801	-	248,743,644	8,250,000	10,762	201,977	-	-	8,462,739
13	Kentucky Utilities_FMB 4.375% due Oct. 1, 2045	4.375%	Sep. 28, 2015	Oct. 1, 2045	250,000,000	(179,207)	2,226,541	-	247,594,252	10,937,500	6,929	86,084	-	-	11,030,513
14	Kentucky Utilities_FMB 4.65% due Nov 15, 2043	4.650%	Nov. 14, 2013	Nov. 15, 2043	250,000,000	(1,442,310)	2,219,057	-	246,338,633	11,625,000	60,120	92,498	-	-	11,777,618
15	Kentucky Utilities_FMB 5.125% due Nov. 1, 2040	5.125%	Nov. 16, 2010	Nov. 1, 2040	750,000,000	(5,704,699)	5,249,940	-	739,045,361	38,437,500	272,167	250,471	-	-	38,960,138
16	KU FMB ISSUANCE due May 1, 2049	4.900%	May 1, 2019	May 1, 2049	300,000,000	-	2,794,974	-	297,205,026	14,700,000	-	94,222	-	-	14,794,222
17	Revolving Credit Facility	-	-	-	-	-	1,725,034	158,338	(1,883,372)	-	-	427,998	39,939	406,667	874,603
18	L of C Facility	-	-	-	-	-	167,534	-	(167,534)	-	-	182,785	-	-	182,785
19	Called Bonds	-	-	-	-	-	-	401,427	(401,427)	-	-	-	21,926	-	21,926
20	2013 30-Year - Swap Hedging FMB - 4.65%	-	-	-	-	-	-	-	-	(1,433,704)	-	-	-	-	(1,433,704)
21	2015 10-Year - Swap Hedging FMB -3.30%	-	-	-	-	-	-	-	-	1,405,380	-	-	-	-	1,405,380
22	2015 30-Year - Swap Hedging FMB - 4.375%	-	-	-	-	-	-	-	-	986,056	-	-	-	-	986,056
23															-
24															
25				TOTALS	2,641,852,405	(7,580,273)	18,230,961	8,076,267	2,607,964,904	109,019,001	539,601	2,288,218	558,441	1,924,281	114,329,543
26															
27															4.38%

EMBEDDED COST OF LONG-TERM DEBT (N / H)

KENTUCKY UTILITIES COMPANY

Net Original Cost Kentucky Jurisdictional Rate Base as of December 31, 2018

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7) (2 - 3 - 4 - 5 - 6)	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9) (2 + 8)
1. Utility Plant at Original Cost	\$ 8,993,064,713	\$ 1,451,167,917	\$ 9,108,524	\$ 175,155,626	\$ -	\$ 7,357,632,645	\$ 1,111,648,829	\$ 10,104,713,542
2. Deduct:								
3. Reserve for Depreciation	3,054,968,319	101,892,789	2,822,504	116,436,917	-	2,833,816,109	403,017,577	3,457,985,896
4. Net Utility Plant	5,938,096,394	1,349,275,128	6,286,020	58,718,709	-	4,523,816,537	708,631,252	6,646,727,646
5. Deduct:								
6. Customer Advances for Construction	951,647	-	-	-	-	951,647	29,335	980,981
7. Accumulated Deferred Income Taxes	1,235,513,891	294,508,461	1,782,749	-	-	939,222,681	145,112,113	1,380,626,004
8. Investment Tax Credit (a)	79,747,726	-	-	-	-	79,747,726	11,876,320	91,624,046
9. Total Deductions	1,316,213,263	294,508,461	1,782,749	-	-	1,019,922,053	157,017,768	1,473,231,031
10. Net Plant Deductions	4,621,883,131	1,054,766,668	4,503,271	58,718,709	-	3,503,894,483	551,613,484	5,173,496,615
11. Add:								
12. Materials and Supplies (b)	109,068,057	-	-	-	-	109,068,057	14,271,244	123,339,301
13. Prepayments (b)(c)	15,330,016	-	-	-	-	15,330,016	956,210	16,286,226
14. Emission Allowances (b)	113,981	113,981	-	-	-	-	16,025	130,006
15. Cash Working Capital	55,728,923	2,900,008	-	-	-	52,828,915	13,134,124	68,863,047
16. Unamortized Closure Costs	62,293,698	62,293,698	-	-	-	-	7,339,924	69,633,622
17. Total Additions	242,534,676	65,307,688	-	-	-	177,226,988	35,717,527	278,252,202
18. Total Net Original Cost Rate Base	\$ 4,864,417,806	\$ 1,120,074,355	\$ 4,503,271	\$ 58,718,709	\$ -	\$ 3,681,121,471	\$ 587,331,010	\$ 5,451,748,817
19. ARO Balance Sheet Offset				(58,718,709)	-	58,718,709		-
20. Total Net Original Cost Rate Base for Capital Allocation	\$ 4,864,417,806	\$ 1,120,074,355	\$ 4,503,271	\$ -	\$ -	\$ 3,739,840,180	\$ 587,331,010	\$ 5,451,748,817
21. Percentage of Rate Base to Total Company Rate Base	89.23%	20.55%	0.08%	0.00%	0.00%	68.60%	10.77%	100.00%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

KENTUCKY UTILITIES COMPANY

Net Original Cost Kentucky Jurisdictional Rate Base as of April 30, 2020

Thirteen Month Average

Title of Account (1)	Kentucky Jurisdictional Rate Base (2)	Kentucky Jurisdictional ECR Rate Base (3)	Kentucky Jurisdictional DSM Rate Base (4)	Kentucky Jurisdictional ARO Rate Base (5)	Kentucky Jurisdictional Pro Forma Adjustments (6)	Kentucky Jurisdictional Pro Forma Base Rate Base (7) (2 - 3 - 4 - 5 - 6)	Other Jurisdictional Rate Base (8)	Total Company Rate Base (9) (2 + 8)
1. Utility Plant at Original Cost	\$ 9,648,247,846	\$ 1,614,467,101	\$ 9,302,787	\$ 169,323,625	\$ -	\$ 7,855,154,334	\$ 671,061,375	\$ 10,319,309,221
2. Deduct:								
3. Reserve for Depreciation	3,249,389,114	150,188,135	3,824,710	121,300,803	-	2,974,075,465	247,799,334	3,497,188,448
4. Net Utility Plant	6,398,858,732	1,464,278,965	5,478,076	48,022,822	-	4,881,078,868	423,262,041	6,822,120,773
5. Deduct:								
6. Customer Advances for Construction	951,647	-	-	-	-	951,647	29,335	980,981
7. Accumulated Deferred Income Taxes	1,318,146,332	340,185,419	1,629,532	-	-	976,331,381	86,850,821	1,404,997,153
8. Investment Tax Credit (a)	84,144,327	-	-	-	-	84,144,327	5,787,249	89,931,576
9. Total Deductions	1,403,242,305	340,185,419	1,629,532	-	-	1,061,427,355	92,667,405	1,495,909,710
10. Net Plant Deductions	4,995,616,427	1,124,093,547	3,848,544	48,022,822	-	3,819,651,514	330,594,635	5,326,211,062
11. Add:								
12. Materials and Supplies (b)	115,326,298	-	-	-	-	115,326,298	7,834,107	123,160,405
13. Prepayments (b)(c)	15,605,034	-	-	-	-	15,605,034	222,936	15,827,970
14. Emission Allowances (b)	121,416	121,416	-	-	-	-	8,106	129,522
15. Cash Working Capital	97,134,649	2,498,511	-	-	-	94,636,138	8,954,105	106,088,754
16. Unamortized Closure Costs	96,343,596	96,343,596	-	-	-	-	5,594,097	101,937,693
17. Total Additions	324,530,992	98,963,523	-	-	-	225,567,470	22,613,351	347,144,343
18. Total Net Original Cost Rate Base	\$ 5,320,147,419	\$ 1,223,057,070	\$ 3,848,544	\$ 48,022,822	\$ -	\$ 4,045,218,983	\$ 353,207,986	\$ 5,673,355,406
19. ARO Balance Sheet Offset				(48,022,822)		48,022,822		-
20. Total Net Original Cost Rate Base for Capital Allocation	\$ 5,320,147,419	\$ 1,223,057,070	\$ 3,848,544	\$ -	\$ -	\$ 4,093,241,805	\$ 353,207,986	\$ 5,673,355,406
21. Percentage of Rate Base to Total Company Rate Base	93.77%	21.56%	0.07%	0.00%	0.00%	72.15%	6.23%	100.00%

(a) Reflects investment tax credit treatment per Case No. 2007-00178.

(b) Average for 13 months.

(c) Excludes PSC fees.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(8)(k)
Sponsoring Witness: Daniel K. Arbough

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 2018.

Kentucky Utilities Company
Case No. 2018-00294
Comparative Financial Data
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years																
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008							
1	Utility Plant in Service (\$000)																			
2	Electric Plant																			
3	Electric Distribution	\$ 2,092,469	\$ 1,949,975	\$ 1,803,849	\$ 1,746,541	\$ 1,662,187	\$ 1,607,084	\$ 1,534,956	\$ 1,475,676	\$ 1,406,474	\$ 1,349,275	\$ 1,302,009	\$ 1,231,342							
4	Electric General	235,340	214,125	186,443	182,877	177,719	174,933	152,501	143,158	137,494	126,013	112,810	109,060							
5	Hydro Production Plant	43,887	43,789	42,379	42,371	39,799	39,469	38,944	33,953	28,640	16,849	12,859	11,843							
6	Electric Intangible Plant	104,004	131,849	118,689	98,266	92,355	81,831	70,120	60,375	58,649	52,326	51,698	27,889							
7	Electric Other Production	1,096,599	1,037,948	1,026,416	997,075	969,359	550,836	548,183	540,195	526,993	523,150	523,200	503,261							
8	Electric Steam Production	5,517,549	5,326,220	5,172,803	5,142,959	5,065,548	4,564,415	3,896,763	3,797,974	3,627,077	2,725,170	2,239,550	2,023,377							
9	Electric Transmission	1,200,108	1,077,592	924,692	874,918	807,381	768,438	728,201	690,259	656,885	627,463	529,058	529,108							
10	Total Electric Plant - Gross	10,289,956	9,781,499	9,275,271	9,085,007	8,814,348	7,787,006	6,969,668	6,741,590	6,442,212	5,420,246	4,771,184	4,435,880							
11	Less: Accumulated Depreciation and Amortization	3,577,807	3,457,986	3,238,142	3,051,198	2,849,852	2,798,969	2,647,411	2,519,600	2,395,038	2,261,927	2,168,491	2,052,492							
12	Electric Plant in Service-Net	\$ 6,712,149	\$ 6,323,513	\$ 6,037,129	\$ 6,033,809	\$ 5,964,496	\$ 4,988,037	\$ 4,322,257	\$ 4,221,990	\$ 4,047,174	\$ 3,158,319	\$ 2,602,693	\$ 2,383,388							
13	Plant Purchased or Sold	-	-	-	-	-	-	-	-	484	484	-	-							
14	Plant Held for Future Use	1,913	1,913	1,913	748	634	634	325	-	793	121,621	120,828	10,138							
15	Construction Work In Progress	199,123	321,302	321,168	180,793	267,027	880,068	1,138,613	490,182	339,711	954,430	1,257,409	1,176,440							
16	Property Under Operating Lease (net Accumulated Depreciation)	21,577	-	-	-	-	-	-	-	-	-	-	-							
17	Net Utility Plant	\$ 6,934,762	\$ 6,646,728	\$ 6,360,210	\$ 6,215,350	\$ 6,232,157	\$ 5,868,739	\$ 5,461,195	\$ 4,712,172	\$ 4,388,162	\$ 4,234,854	\$ 3,980,930	\$ 3,569,966							
18	Capital Structure: (\$000)																			
19	(\$'s Based on Period-End Accounts)																			
20	Short-Term Debt	\$ 116,497	\$ 256,558	\$ 44,958	\$ 15,999	\$ 47,997	\$ 235,592	\$ 149,967	\$ 69,992	\$ -	\$ 10,434	\$ 77,975	\$ 16,247							
21	Long-Term Debt	2,608,922	2,308,834	2,315,328	2,313,016	2,311,299	2,062,562	2,060,555	1,810,590	1,807,216	1,806,360	1,630,952	1,513,752							
22	Common Equity	3,036,932	2,892,690	2,749,497	2,716,575	2,679,353	2,599,430	2,437,296	2,176,783	2,128,238	2,075,467	1,951,966	1,743,493							
23	Total	\$ 5,762,351	\$ 5,458,082	\$ 5,109,783	\$ 5,045,590	\$ 5,038,649	\$ 4,897,584	\$ 4,647,818	\$ 4,057,365	\$ 3,935,454	\$ 3,892,261	\$ 3,660,893	\$ 3,273,492							
24	Condensed Income Statement Data: (\$000)																			
25	Operating Revenues	\$ 1,736,088	\$ 1,744,297	\$ 1,744,333	\$ 1,749,336	\$ 1,729,060	\$ 1,737,200	\$ 1,634,794	\$ 1,523,826	\$ 1,547,517	\$ 1,511,710	\$ 1,356,189	\$ 1,404,042							
26	Operating Expenses (Excluding Income Taxes)	1,307,303	1,255,032	1,188,190	1,182,636	1,237,026	1,269,588	1,172,452	1,177,306	1,167,734	1,139,345	1,065,322	1,124,734							
27	Federal and State Income Taxes	13,099	17,998	7,784	38,719	(18,299)	(87,627)	64,135	(20,749)	(2,486)	74,415	(3,134)	53,239							
28	Deferred Federal and State Income Taxes	34,343	55,585	153,980	123,562	161,327	225,311	69,875	115,044	111,563	25,586	53,275	(13,353)							
29	Property and Other Taxes	48,372	44,774	41,521	39,971	38,300	35,625	32,726	31,090	28,116	19,896	20,955	20,661							
30	Investment Tax Credit	-	-	10	4,601	-	-	-	-	-	-	21,416	25,267							
31	Net Operating Income	332,970	370,908	352,848	359,847	310,706	294,303	295,606	221,135	242,590	252,468	198,355	193,494							
32	AFUDC - Equity	4	367	289	381	1,976	1,388	485	50	43	521	3,906	6,041							
33	Amortization of Investment Tax Credit	1,896	2,234	1,927	1,846	1,846	1,871	1,871	2,800	2,686	-	-	-							
34	Other Income (Deductions), Net	(804)	(909)	(1,333)	(991)	826	(619)	359	(9,181)	1,750	1,130	6,133	29,381							
35	Income before Interest Charges	334,066	372,600	353,731	361,083	315,354	296,943	298,321	214,804	247,069	254,119	208,394	228,916							
36	Interest Charges	116,828	100,749	96,622	95,675	82,037	77,493	70,305	68,803	70,334	78,625	75,067	71,650							
37	Net Income Available for Common Equity	\$ 217,238	\$ 271,851	\$ 257,109	\$ 265,408	\$ 233,317	\$ 219,450	\$ 228,016	\$ 146,001	\$ 176,735	\$ 175,494	\$ 133,327	\$ 157,266							

Kentucky Utilities Company
Case No. 2018-00294
Comparative Financial Data
Base Period: Twelve Months Ended December 31, 2018
Forecasted Test Period: Twelve Months Ended April 30, 2020

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years										
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
38	Cash Flow (in millions)													
39	Net operating cash flows	532	520	634	606	608	566	495	500	444	374	253	292	
40	Net investing cash flows	(533)	(603)	(428)	(349)	(512)	(603)	(853)	(480)	(279)	(429)	(507)	(695)	
41	Net Free Cash Flow before dividends	\$ (1)	\$ (83)	\$ 206	\$ 257	\$ 96	\$ (37)	\$ (358)	\$ 20	\$ 165	\$ (55)	\$ (254)	\$ (403)	
42	Cost of Capital:													
43	Embedded Cost of Debt (Short and Long Term)	4.29%	3.93%	4.14%	4.08%	3.96%	3.36%	3.52%	3.57%	3.68%	3.76%	4.56%	4.64%	
44	Fixed Charge Coverages:													
45	Ratio of Earnings to Fixed Charges	3.2	4.3	5.2	5.3	5.3	5.4	5.9	4.2	4.8	4.2	3.7	3.9	
46	Stock and Bond Ratings:													
47	Moody's Senior Secured	N/A	A1	A1	A1	A1	A1	A2	A2	A2	A2	N/A	N/A	
48	S&P Senior Secured	N/A	A	A	A	A	A-	A-	A-	A-	A	N/A	N/A	
49	Fitch Senior Secured	N/A	N/A	N/A	N/A	N/A	A+	A+	A+	A+	A+	N/A	N/A	
50	Moody's Commercial Paper	N/A	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	
51	S&P Commercial Paper	N/A	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	A-2	
52	Fitch Commercial Paper	N/A	N/A	N/A	N/A	N/A	F2	F2	F2	F2	F2	N/A	N/A	
53	Common Stock Related Data:													
54	Dividend Payout Ratio (Declared Basis)	0.65	0.65	0.88	0.93	0.66	0.67	0.54	0.68	0.70	0.28	-	-	
55	Rate of Return Measures:													
56	Return on Common Equity (13 Month Average)	7.24%	9.67%	9.43%	9.82%	8.81%	8.69%	9.88%	6.78%	8.39%	8.69%	7.22%	9.97%	

(a) Data for forecast does not reflect any impact from rate case activity.

(62) Prior to 2010, under the Company's previous owner, dividends were netted with capital contributions whenever the owner made contributions to Kentucky Utilities Company. In November and December 2010, dividend payments changed due to the acquisition of Kentucky Utilities Company by PPL Corporation.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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 the 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].

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

BASE PERIOD : FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
M-1.1	BASE PERIOD REVENUES AT CURRENT RATES
M-1.2	AVERAGE BILL AT CURRENT RATES
M-1.3, PG 1	SUMMARY OF BASE REVENUES
M-1.3, PGS 2-25	DETAILED CALCULATION OF BASE PERIOD REVENUES

FORECASTED PERIOD: FOR THE 12 MONTHS ENDED APRIL 30, 2020

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
M-2.1	FORECAST PERIOD REVENUES AT CURRENT AND PROPOSED RATES
M-2.2	AVERAGE BILL COMPARISON AT CURRENT AND PROPOSED RATES
M-2.3, PGS 1-2	SUMMARY OF PROPOSED REVENUE INCREASE
M-2.3, PGS 3-25	CALCULATION OF PROPOSED RATE INCREASE

Kentucky Utilities Company
Case No. 2018-00294
Base Period Revenues at Current Rates
for the Twelve Months Ending December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.1
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Total Revenue at Present Rates
Residential Service	\$ 620,464,318
Residential Time-of-Day Service	\$ 54,065
General Service	\$ 225,673,749
All Electric School Service	\$ 12,108,250
Power Service Secondary	\$ 166,567,787
Power Service Primary	\$ 12,893,087
Time-of-Day Secondary Service	\$ 122,710,823
Time-of-Day Primary Service	\$ 247,966,355
Retail Transmission Service	\$ 82,737,746
Fluctuating Load Service	\$ 31,743,495
Curtable Service Riders	\$ (18,140,686)
Lighting Energy Service	\$ 106,875
Traffic Energy Service	\$ 184,616
Outdoor Sports Lighting Service Secondary	\$ 78,007
Outdoor Sports Lighting Service Primary	\$ -
School Power Service	\$ 3,387,208
School Time of Day Service	\$ 8,194,466
Electric Vehicle Charging Service	\$ 1,434
Lighting Service and Restricted Lighting Service	<u>\$ 29,180,386</u>
Sales to Ultimate Customers	\$ 1,545,911,982
Other Operating Revenue:	
Late Payment Charge	\$ 4,052,473
Electric Service Revenues	\$ 2,244,820
Rent from Electric Property	\$ 9,568,404
Other Miscellaneous Revenue	<u>\$ 24,131,282</u>
Total Operating Revenues	\$ 1,585,908,961

Kentucky Utilities Company
Case No. 2018-00294
Average Bill at Current Rates
for the Twelve Months Ending December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.2
Page 1 of 1
Witness: W. S. SEELYE

Rate Class	Customer Months	kWh Billed	Average Consumption in kWh	Annual Revenues at Present Rates	Average Bill at Present Rates
Residential Service Rate	5,182,716	6,229,792,934	1,202	\$ 620,464,318	\$ 119.72
Residential Time-of-Day Service Rate	<u>537</u>	<u>601,156</u>	<u>1,119</u>	<u>\$ 54,065</u>	<u>\$ 100.68</u>
Residential Service Rates	5,183,253	6,230,394,090	1,202	\$ 620,518,383	\$ 119.72
General Service Rate	998,732	1,815,225,271	1,818	\$ 225,673,749	\$ 225.96
All Electric School Service Rate	6,379	141,217,685	22,138	\$ 12,108,250	\$ 1,898.14
Power Service Secondary Rate	53,429	1,844,258,990	34,518	\$ 166,567,787	\$ 3,117.55
Power Service Primary Rate	<u>2,451</u>	<u>143,734,625</u>	<u>58,643</u>	<u>\$ 12,893,086</u>	<u>\$ 5,260.34</u>
Power Service Rates	55,880	1,987,993,615	35,576	\$ 179,460,873	\$ 3,211.54
Time of Day Secondary Service Rate	7,811	1,711,717,412	219,142	\$ 122,710,823	\$ 15,710.00
Time of Day Primary Service Rate	<u>3,064</u>	<u>4,015,430,831</u>	<u>1,310,519</u>	<u>\$ 247,966,355</u>	<u>\$ 80,928.97</u>
Time of Day Service Rates	10,875	5,727,148,243	526,634	\$ 370,677,178	\$ 34,085.26
Retail Transmission Service Rate	302	1,478,224,141	4,894,782	\$ 82,737,745	\$ 273,966.04
Fluctuating Load Service Rate	12	620,227,007	51,685,584	\$ 31,743,495	\$ 2,645,291.26
Curtable Service Riders	105	-	-	\$ (18,140,686)	\$ (172,768.44)
Lighting Energy Service Rate	406	71,105	175	\$ 106,875	\$ 263.24
Traffic Energy Service Rate	9,928	156,234	16	\$ 184,616	\$ 18.60
Outdoor Sports Lighting Service Secondary Rate	73	431,751	5,914	78,007	\$ 1,068.58
Outdoor Sports Lighting Service Primary Rate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Outdoor Sports Lighting Service Rates	73	431,751	5,914	\$ 78,007	\$ 1,068.58
School Power Service Rate	728	35,064,792	48,166	\$ 3,387,208	\$ 4,652.76
School Time of Day Service Rate	703	95,353,601	135,638	\$ 8,194,466	\$ 11,656.42
Electric Vehicle Charging Service Rate	59	2,548	43	\$ 1,434	\$ 24.31
Lighting and Restricted Lighting Service Rates	2,073,521	125,033,204	60	29,180,386	\$ 14.07

Kentucky Utilities Company
Case No. 2018-00294
Summary of Base Revenues
for the Twelve Months Ended December 31, 2018

DATA: X BASE PERIOD FORECAST PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 1 of 25
Witness: W. S. SEELYE

Rate Class	Base Period Revenues	Adjustment to Remove Fuel Adjustment Clause	Adjustment to Remove DSM	Adjustment to Remove ECR	Adjustment to Remove Off-System Sales Adjustment Clause	Adjustment to Remove TCJA	Actual Net Revenue at Base Rates	Calculated Net Base Period Revenue at Base Rates
Residential Service Rate	\$ 620,464,318	\$ (8,800,711)	\$ 15,926,395	\$ 4,958,900	\$ (490,938)	\$ (16,208,003)	\$ 625,078,674	\$ 625,078,674
Residential Time-of-Day Service Rate	\$ 54,065	\$ (893)	\$ 1,390	\$ 366	\$ (45)	\$ -	\$ 55,309	\$ 55,309
Residential Service Rates	\$ 620,518,384	\$ (8,801,604)	\$ 15,927,785	\$ 4,959,266	\$ (490,983)	\$ (16,208,003)	\$ 625,133,983	\$ 625,133,983
General Service Rate	\$ 225,673,749	\$ (2,672,859)	\$ 3,076,815	\$ 2,053,151	\$ (147,930)	\$ -	\$ 225,887,472	\$ 225,887,472
All Electric School Rate	\$ 12,108,250	\$ (200,987)	\$ 204,900	\$ 141,055	\$ (11,763)	\$ -	\$ 12,316,471	\$ 12,316,471
Power Service Secondary Rate	\$ 166,567,787	\$ (2,760,901)	\$ 494,843	\$ 885,810	\$ (152,568)	\$ (4,974,953)	\$ 173,075,556	\$ 173,075,556
Power Service Primary Rate	\$ 12,893,087	\$ (217,204)	\$ 28,946	\$ 71,709	\$ (11,718)	\$ (380,334)	\$ 13,401,688	\$ 13,401,688
Power Service Rates	\$ 179,460,873	\$ (2,978,105)	\$ 523,789	\$ 957,519	\$ (164,286)	\$ (5,355,287)	\$ 186,477,243	\$ 186,477,243
Time of Day Secondary Service Rate	\$ 122,710,823	\$ (2,571,310)	\$ 259,635	\$ 625,582	\$ (142,816)	\$ (4,690,851)	\$ 129,230,584	\$ 129,230,584
Time of Day Primary Service Rate	\$ 247,966,355	\$ (6,018,669)	\$ 259,892	\$ 1,362,045	\$ (339,440)	\$ (8,120,885)	\$ 261,653,836	\$ 261,653,836
Time of Day Service Rates	\$ 370,677,178	\$ (8,589,980)	\$ 519,527	\$ 1,987,627	\$ (482,257)	\$ (12,811,736)	\$ 390,884,419	\$ 390,884,420
Retail Transmission Service Rate	\$ 82,737,746	\$ (2,169,023)	\$ 6,668	\$ 498,283	\$ (127,669)	\$ (3,787,664)	\$ 88,638,155	\$ 88,638,155
Fluctuating Load Service Rate	\$ 31,743,495	\$ (901,409)	\$ -	\$ 206,815	\$ (55,377)	\$ (1,603,030)	\$ 34,096,496	\$ 34,096,497
Curtable Service Riders	\$ (18,140,686)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,140,686)	\$ (18,140,686)
Lighting Energy Rate	\$ 106,875	\$ (2,226)	\$ -	\$ 546	\$ (145)	\$ (3,740)	\$ 112,440	\$ 112,440
Traffic Energy Rate	\$ 184,616	\$ (2,396)	\$ -	\$ 1,483	\$ (149)	\$ (4,060)	\$ 189,739	\$ 189,739
Outdoor Sports Lighting Service Secondary Rate	\$ 78,007	\$ (590)	\$ 179	\$ 486	\$ (38)	\$ (281)	\$ 78,250	\$ 78,250
Outdoor Sports Lighting Service Primary Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outdoor Sports Lighting Service Rates	\$ 78,007	\$ (590)	\$ 179	\$ 486	\$ (38)	\$ (281)	\$ 78,250	\$ 78,250
School Power Service Rate	\$ 3,387,208	\$ (47,655)	\$ 13,264	\$ 24,112	\$ (3,553)	\$ (79,122)	\$ 3,480,162	\$ 3,480,162
School Time of Day Service Rate	\$ 8,194,466	\$ (130,407)	\$ 35,343	\$ 58,439	\$ (9,611)	\$ (219,142)	\$ 8,459,846	\$ 8,459,846
Electric Vehicle Charging Service Rate	\$ 1,434	\$ (7)	\$ -	\$ 13	\$ (0)	\$ (8)	\$ 1,437	\$ 1,437
Lighting Service	\$ 25,600,581	\$ (153,341)	\$ -	\$ 207,736	\$ (8,826)	\$ -	\$ 25,798,933	\$ 25,798,933
Restricted Lighting Service	\$ 3,579,805	\$ (25,237)	\$ -	\$ 32,048	\$ (1,395)	\$ -	\$ 3,613,678	\$ 3,613,678
Lighting and Restricted Lighting Service Rates	\$ 29,180,386	\$ (178,578)	\$ -	\$ 239,784	\$ (10,221)	\$ -	\$ 29,412,612	\$ 29,412,612
TOTAL ULTIMATE CUSTOMERS	\$ 1,545,911,982	\$ (26,675,826)	\$ 20,308,271	\$ 11,128,577	\$ (1,503,981)	\$ (40,072,073)	\$ 1,587,028,039	\$ 1,587,028,039
Late Payment Charges	\$ 4,052,473						\$ 4,052,473	\$ 4,052,473
Electric Service Revenues	\$ 2,244,820						\$ 2,244,820	\$ 2,244,820
Rent from Electric Property	\$ 9,568,404						\$ 9,568,404	\$ 9,568,404
Other Miscellaneous Electric Revenue	\$ 24,131,282						\$ 24,131,282	\$ 24,131,282
TOTAL JURISDICTIONAL	\$ 1,585,908,961	\$ (26,675,826)	\$ 20,308,271	\$ 11,128,577	\$ (1,503,981)	\$ (40,072,073)	\$ 1,627,025,018	\$ 1,627,025,018

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 2 of 25
Witness: W. S. SEELYE

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department				
Basic Service Charge	5,182,716		\$ 12.25	\$ 63,488,271
Partial Month, Prorated and Corrected Billings				\$ 171,645
Energy Charge (Jan)		910,776,720	\$ 0.08795	\$ 80,102,813
Energy Charge (Feb-Dec)		5,319,016,214	\$ 0.09047	\$ 481,211,397
Minimum and Partial Month Billings, Energy				\$ 104,548
Total Calculated at Base Rates				\$ 625,078,674
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 625,078,674
FAC Mechanism Revenue				\$ (8,800,711)
DSM Mechanism Revenue				\$ 15,926,395
ECR Mechanism Revenue				\$ 4,958,900
OSS Mechanism Revenue				\$ (490,938)
TCJA Surcredit				\$ (16,208,003)
Total Base Period Adjusted Revenues				<u>\$ 620,464,318</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 3 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy					
Basic Service Charge	537			\$ 12.25	\$ 6,578
Partial Month, Prorated and Corrected Billings					\$ (23)
Energy Charge (RTOD-Demand Only) (Jan)			0	\$ 0.04226	\$ 0
Energy Charge (RTOD-Demand Only) (Feb-Dec)			0	\$ 0.04478	\$ 0
Energy Charge, Off-Peak (RTOD-Energy Only) (Jan)			63,361	\$ 0.05640	\$ 3,574
Energy Charge, Off-Peak (RTOD-Energy Only) (Feb-Dec)			475,603	\$ 0.05892	\$ 28,023
Energy Charge, Peak (RTOD-Energy Only) (Jan)			8,229	\$ 0.27363	\$ 2,252
Energy Charge, Peak (RTOD-Energy Only) (Feb-Dec)			53,963	\$ 0.27615	\$ 14,902
Minimum and Partial Month Billings, Energy					\$ 4
Peak Demand		0		\$ 7.87	\$ 0
Off-Peak Demand		0		\$ 3.44	\$ 0
Minimum and Partial Month Billings, Demand					\$ 0
Total Calculated at Base Rates					\$ 55,309
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 55,309
FAC Mechanism Revenue					\$ (893)
DSM Mechanism Revenue					\$ 1,390
ECR Mechanism Revenue					\$ 366
OSS Mechanism Revenue					\$ (45)
TCJA Surcredit					\$ (2,061)
Total Base Period Adjusted Revenues					<u>\$ 54,065</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 4 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
GENERAL SERVICE RATE GS					
Single Phase Basic Service Charge	767,417			\$ 31.50	\$ 24,173,636
Single Phase Partial Month, Prorated and Corrected Billings					\$ 234,655
Single Phase Energy Charge (Jan)			94,124,480	\$ 0.10154	\$ 9,557,400
Single Phase Energy Charge (Feb-Dec)			662,035,485	\$ 0.10490	\$ 69,447,522
Single Phase Minimum and Partial Month Billings, Energy					\$ 7,759
Three Phase Basic Service Charge	231,315			\$ 50.40	\$ 11,658,276
Three Phase Partial Month, Prorated and Corrected Billings					\$ 69,198
Three Phase Energy Charge (Jan)			108,704,588	\$ 0.10154	\$ 11,037,864
Three Phase Energy Charge (Feb-Dec)			950,360,719	\$ 0.10490	\$ 99,692,839
Three Phase Minimum and Partial Month Billings, Energy					\$ 8,323
Total Calculated at Base Rates					\$ 225,887,472
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 225,887,472
FAC Mechanism Revenue					\$ (2,672,859)
DSM Mechanism Revenue					\$ 3,076,815
ECR Mechanism Revenue					\$ 2,053,151
OSS Mechanism Revenue					\$ (147,930)
TCJA Surcredit					\$ (2,522,900)
Total Base Period Adjusted Revenues					<u>\$ 225,673,749</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 5 of 25
Witness: W. S. SEELYE

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
ALL ELECTRIC SCHOOLS RATE AES				
Single Phase Customer Charge	3,303		\$ 85.00	\$ 280,755
Single Phase Partial Month, Prorated and Corrected Billings				\$ 1,947
Single Phase Energy Charge (Jan)		966,555	\$ 0.08030	\$ 77,614
Single Phase Energy Charge (Feb-Dec)		6,175,418	\$ 0.08244	\$ 509,101
Single Phase Minimum and Partial Month Billings, Energy				\$ (297)
Three Phase Customer Charge	3,076		\$ 140.00	\$ 430,640
Three Phase Partial Month, Prorated and Corrected Billings				\$ 2,814
Three Phase Energy Charge (Jan)		16,268,415	\$ 0.08030	\$ 1,306,354
Three Phase Energy Charge (Feb-Dec)		117,807,297	\$ 0.08244	\$ 9,712,034
Three Phase Minimum and Partial Month Billings, Energy				\$ (4,491)
Total Calculated at Base Rates				\$ 12,316,471
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 12,316,471
FAC Mechanism Revenue				\$ (200,987)
DSM Mechanism Revenue				\$ 204,900
ECR Mechanism Revenue				\$ 141,055
OSS Mechanism Revenue				\$ (11,763)
TCJA Surcredit				\$ (341,426)
Total Base Period Adjusted Revenues				<u>\$ 12,108,250</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 6 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
POWER SERVICE RATE PS-Secondary					
Basic Service Charge	53,429			\$ 90.00	\$ 4,808,610
Partial Month, Prorated and Corrected Billings					\$ 25,126
Energy Charge			1,844,258,990	\$ 0.03270	\$ 60,307,269
Minimum and Partial Month Billings, Energy					\$ 5
Summer Demand, kW		2,081,931		\$ 21.03	\$ 43,783,017
Winter Demand, kW (Jan)		492,249		\$ 17.95	\$ 8,835,861
Winter Demand, kW (Feb-Apr, Oct-Dec)		2,936,979		\$ 18.81	\$ 55,244,582
Partial Month and Prorated Billings, Demand					\$ (127,502)
Redundant Capacity Rider		190,950		\$ 1.04	\$ 198,588
Total Calculated at Base Rates					\$ 173,075,556
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 173,075,556
FAC Mechanism Revenue					\$ (2,760,901)
DSM Mechanism Revenue					\$ 494,843
ECR Mechanism Revenue					\$ 885,810
OSS Mechanism Revenue					\$ (152,568)
TCJA Surcredit					\$ (4,974,953)
Total Base Period Adjusted Revenues					<u>\$ 166,567,787</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 7 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
POWER SERVICE RATE PS-Primary					
Basic Service Charge	2,451			\$ 240.00	\$ 588,240
Partial Month, Prorated and Corrected Billings					\$ 6,664
Energy Charge			143,734,625	\$ 0.03171	\$ 4,557,825
Minimum and Partial Month Billings, Energy					\$ 0
Summer Demand, kW		159,145		\$ 21.21	\$ 3,375,469
Winter Demand, kW (Jan)		38,835		\$ 18.16	\$ 705,241
Winter Demand, kW (Feb-Apr, Oct-Dec)		216,682		\$ 19.02	\$ 4,121,289
Partial Month and Prorated Billings, Demand					\$ (13,016)
Redundant Capacity Rider		69,740		\$ 0.86	\$ 59,976
Total Calculated at Base Rates					\$ 13,401,688
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 13,401,688
FAC Mechanism Revenue					\$ (217,204)
DSM Mechanism Revenue					\$ 28,946
ECR Mechanism Revenue					\$ 71,709
OSS Mechanism Revenue					\$ (11,718)
TCJA Surcredit					\$ (380,334)
Total Base Period Adjusted Revenues					<u>\$ 12,893,086</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 8 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
TIME OF DAY SECONDARY SERVICE RATE TODS					
Basic Service Charge	7,811			\$ 200.00	\$ 1,562,200
Partial Month, Prorated and Corrected Billings					\$ 9,603
Energy Charge			1,711,717,412	\$ 0.03229	\$ 55,271,355
Minimum and Partial Month Billings, Energy					\$ 4
Demand kW Base (Jan)		453,513		\$ 2.73	\$ 1,238,090
Demand kW Base (Feb-Dec)		4,738,942		\$ 3.03	\$ 14,358,995
Demand kW Intermediate (Jan)		323,906		\$ 6.11	\$ 1,979,065
Demand kW Intermediate (Feb-Dec)		3,596,033		\$ 6.41	\$ 23,050,570
Demand kW Peak (Jan)		314,876		\$ 7.79	\$ 2,452,883
Demand kW Peak (Feb-Dec)		3,505,782		\$ 8.09	\$ 28,361,776
Partial Month and Prorated Billings, Demand					\$ 47,097
Redundant Capacity Rider		864,371		\$ 1.04	\$ 898,946
Economic Development Rider					\$ 0
Total Calculated at Base Rates					\$ 129,230,584
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 129,230,584
FAC Mechanism Revenue					\$ (2,571,310)
DSM Mechanism Revenue					\$ 259,635
ECR Mechanism Revenue					\$ 625,582
OSS Mechanism Revenue					\$ (142,816)
TCJA Surcredit					\$ (4,690,851)
Total Base Period Adjusted Revenues					<u>\$ 122,710,823</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 9 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
TIME OF DAY PRIMARY SERVICE RATE TODP					
Basic Service Charge	3,064			\$ 330.00	\$ 1,011,120
Partial Month, Prorated and Corrected Billings					\$ 7,789
Energy Charge			4,015,430,831	\$ 0.03136	\$ 125,923,911
Minimum and Partial Month Billings, Energy					\$ (0)
Demand kVA Base (Jan)		958,336		\$ 2.75	\$ 2,635,424
Demand kVA Base (Feb-Dec)		9,446,845		\$ 3.03	\$ 28,623,942
Demand kVA Intermediate (Jan)		709,441		\$ 5.03	\$ 3,568,488
Demand kVA Intermediate (Feb-Dec)		8,005,602		\$ 5.31	\$ 42,509,746
Demand kVA Peak (Jan)		700,523		\$ 6.43	\$ 4,504,364
Demand kVA Peak (Feb-Dec)		7,895,702		\$ 6.71	\$ 52,980,160
Partial Month and Prorated Billings, Demand					\$ (165,751)
Redundant Capacity Rider		63,539		\$ 0.86	\$ 54,643
Economic Development Rider					\$ (830,423)
Total Calculated at Base Rates					\$ 260,823,413
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 260,823,412
FAC Mechanism Revenue					\$ (6,018,669)
DSM Mechanism Revenue					\$ 259,892
ECR Mechanism Revenue					\$ 1,362,045
OSS Mechanism Revenue					\$ (339,440)
TCJA Surcredit					\$ (8,120,885)
Total Base Period Adjusted Revenues					\$ <u>247,966,355</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 10 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
RETAIL TRANSMISSION SERVICE RATE RTS					
Basic Service Charge	302			\$ 1,500.00	\$ 453,000
Partial Month, Prorated and Corrected Billings					\$ 7,500
Energy Charge			1,478,224,141	\$ 0.03058	\$ 45,204,094
Minimum and Partial Month Billings, Energy					\$ (0)
Demand kVA Base (Jan)		327,407		\$ 1.99	\$ 651,540
Demand kVA Base (Feb-Dec)		3,073,919		\$ 2.23	\$ 6,854,839
Demand kVA Intermediate (Jan)		294,181		\$ 4.94	\$ 1,453,256
Demand kVA Intermediate (Feb-Dec)		2,759,930		\$ 5.18	\$ 14,296,436
Demand kVA Peak (Jan)		291,184		\$ 6.31	\$ 1,837,369
Demand kVA Peak (Feb-Dec)		2,742,958		\$ 6.55	\$ 17,966,376
Partial Month and Prorated Billings, Demand					\$ (86,254)
Economic Development Rider					\$ (321,004)
Total Calculated at Base Rates					\$ 88,317,151
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 88,317,151
FAC Mechanism Revenue					\$ (2,169,023)
DSM Mechanism Revenue					\$ 6,668
ECR Mechanism Revenue					\$ 498,283
OSS Mechanism Revenue					\$ (127,669)
TCJA Surcredit					\$ (3,787,664)
Total Base Period Adjusted Revenues					\$ <u>82,737,745</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 11 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
FLUCTUATING LOAD SERVICE RATE FLS					
Primary Delivery					
Basic Service Charge	0			\$ 330.00	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.03136	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Demand kVA Base (Jan)		0		\$ 2.45	\$ 0
Demand kVA Base (Feb-Dec)		0		\$ 2.57	\$ 0
Demand kVA Intermediate (Jan)		0		\$ 4.48	\$ 0
Demand kVA Intermediate (Feb-Dec)		0		\$ 4.60	\$ 0
Demand kVA Peak (Jan)		0		\$ 5.91	\$ 0
Demand kVA Peak (Feb-Dec)		0		\$ 6.03	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Transmission Delivery					
Basic Service Charge	12			\$ 1,500.00	\$ 18,000
Partial Month, Prorated and Corrected Billings					\$ 0
All Energy			620,227,007	\$ 0.03036	\$ 18,830,092
Minimum and Partial Month Billings, Energy					\$ 0
Demand kVA Base (Jan)		202,571		\$ 1.53	\$ 309,933
Demand kVA Base (Feb-Dec)		2,221,915		\$ 1.65	\$ 3,666,159
Demand kVA Intermediate (Jan)		202,571		\$ 2.29	\$ 463,887
Demand kVA Intermediate (Feb-Dec)		2,200,692		\$ 2.41	\$ 5,303,667
Demand kVA Peak (Jan)		135,370		\$ 3.25	\$ 439,953
Demand kVA Peak (Feb-Dec)		1,519,296		\$ 3.37	\$ 5,120,029
Partial Month and Prorated Billings, Demand					\$ (55,223)
Total Calculated at Base Rates					\$ 34,096,496
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 34,096,496
FAC Mechanism Revenue					\$ (901,409)
DSM Mechanism Revenue					\$ 0
ECR Mechanism Revenue					\$ 206,815
OSS Mechanism Revenue					\$ (55,377)
TCJA Surcredit					\$ (1,603,030)
Total Base Period Adjusted Revenues					<u>\$ 31,743,495</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 12 of 25
Witness: W. S. SEELYE

	Customer Months	Curtable Demand, kVA	Unit Charges	Calculated Revenue
CURTAILABLE SERVICE RIDERS				
CSR-1 Transmission Voltage Service	0	0	\$ (3.20)	\$ 0
CSR-1 Primary Voltage Service	11	67,015	\$ (3.31)	\$ (221,821)
CSR-2 Transmission Voltage Service	70	2,896,603	\$ (5.90)	\$ (17,089,956)
CSR-2 Primary Voltage Service	24	138,151	\$ (6.00)	\$ (828,909)
Non-Compliance Charge		0	\$ 16.00	\$ 0
Total Calculated at Base Rates				\$ (18,140,686)
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ (18,140,686)
Total Test Year Adjusted Revenues				\$ <u>(18,140,686)</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 13 of 25
Witness: W. S. SEELYE

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
LIGHTING ENERGY SERVICE RATE LE				
Basic Service Charge	406		\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings			\$	0
Energy Charge (Jan)		71,105	\$ 0.07045	\$ 5,009
Energy Charge (Feb-Dec)		1,480,636	\$ 0.07264	\$ 107,553
Minimum and Partial Month Billings, Energy			\$	(122)
Total Calculated at Base Rates			\$	112,440
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor			\$	112,440
FAC Mechanism Revenues			\$	(2,226)
DSM Mechanism Revenues			\$	0
ECR Mechanism Revenues			\$	546
OSS Mechanism Revenues			\$	(145)
TCJA Surcredit			\$	(3,740)
Total Base Period Adjusted Revenues			\$	<u>106,875</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 14 of 25
Witness: W. S. SEELYE

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
TRAFFIC ENERGY SERVICE RATE TE				
Basic Service Charge	9,928		\$ 4.00	\$ 39,712
Partial Month, Prorated and Corrected Billings				\$ 21
Energy Charge (Jan)		156,234	\$ 0.08736	\$ 13,649
Energy Charge (Feb-Dec)		1,524,350	\$ 0.08955	\$ 136,506
Minimum and Partial Month Billings, Energy				\$ (148)
Total Calculated at Base Rates				\$ 189,739
Correction Factor				<u>1.000000</u>
Total After Application of Correction Factor				\$ 189,739
FAC Mechanism Revenues				\$ (2,396)
DSM Mechanism Revenues				\$ 0
ECR Mechanism Revenues				\$ 1,483
OSS Mechanism Revenues				\$ (149)
TCJA Surcredit				\$ (4,060)
Total Base Period Adjusted Revenues				\$ <u>184,616</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 15 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY					
Basic Service Charge	73			\$ 90.00	\$ 6,570
Partial Month, Prorated and Corrected Billings					\$ 39
Energy Charge			431,751	\$ 0.03288	\$ 14,196
Minimum and Partial Month Billings, Energy					\$ (0)
Peak Demand, kW		1,937		\$ 16.75	\$ 32,445
Base Demand, kW (Jan)		4,177		\$ 2.73	\$ 11,403
Base Demand, kW (Feb-Apr, Oct-Dec)		9,950		\$ 3.03	\$ 30,149
Partial Month and Prorated Billings, Demand					\$ (16,552)
Redundant Capacity Rider		0		\$ 1.04	\$ 0
Total Calculated at Base Rates					\$ 78,250
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 78,250
FAC Mechanism Revenue					\$ (590)
DSM Mechanism Revenue					\$ 179
ECR Mechanism Revenue					\$ 486
OSS Mechanism Revenue					\$ (38)
TCJA Surcredit					\$ (281)
Total Base Period Adjusted Revenues					<u>\$ 78,007</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 16 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY					
Basic Service Charge	0			\$ 240.00	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.03189	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Base Demand, kW		0		\$ 16.88	\$ 0
Base Demand, kW (Jan)		0		\$ 2.75	\$ 0
Base Demand, kW (Feb-Apr, Oct-Dec)		0		\$ 3.03	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Redundant Capacity Rider		0		\$ 0.86	\$ 0
Total Calculated at Base Rates					\$ 0
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 0
FAC Mechanism Revenue					\$ 0
DSM Mechanism Revenue					\$ 0
ECR Mechanism Revenue					\$ 0
OSS Mechanism Revenue					\$ 0
TCJA Surcredit					\$ 0
Total Base Period Adjusted Revenues					<u>\$ 0</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 17 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
SCHOOL POWER SERVICE RATE SPS					
Basic Service Charge	728			\$ 90.00	\$ 65,520
Partial Month, Prorated and Corrected Billings					\$ 330
Energy Charge			35,064,792	\$ 0.03289	\$ 1,153,281
Minimum and Partial Month Billings, Energy					\$ 0
Summer Demand, kW		55,479		\$ 18.75	\$ 1,040,233
Winter Demand, kW (Jan)		13,824		\$ 15.92	\$ 220,073
Winter Demand, kW (Feb-Apr, Oct-Dec)		60,837		\$ 16.78	\$ 1,020,846
Partial Month and Prorated Billings, Demand					\$ (22,010)
Redundant Capacity Rider		1,816		\$ 1.04	\$ 1,888
Total Calculated at Base Rates					\$ 3,480,162
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 3,480,162
FAC Mechanism Revenue					\$ (47,655)
DSM Mechanism Revenue					\$ 13,264
ECR Mechanism Revenue					\$ 24,112
OSS Mechanism Revenue					\$ (3,553)
TCJA Surcredit					\$ (79,122)
Total Base Period Adjusted Revenues					\$ <u>3,387,208</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 18 of 25
Witness: W. S. SEELYE

	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
SCHOOL TIME OF DAY SERVICE RATE STOD					
Basic Service Charge	703			\$ 200.00	\$ 140,600
Partial Month, Prorated and Corrected Billings					\$ 800
Energy Charge			95,353,601	\$ 0.03244	\$ 3,093,271
Minimum and Partial Month Billings, Energy					\$ 0
Demand kVA Base (Jan)		40,851		\$ 4.83	\$ 197,310
Demand kVA Base (Feb-Dec)		355,282		\$ 5.13	\$ 1,822,594
Demand kVA Intermediate (Jan)		32,195		\$ 4.25	\$ 136,830
Demand kVA Intermediate (Feb-Dec)		274,860		\$ 4.55	\$ 1,250,615
Demand kVA Peak (Jan)		31,757		\$ 5.76	\$ 182,921
Demand kVA Peak (Feb-Dec)		267,876		\$ 6.06	\$ 1,623,329
Partial Month and Prorated Billings, Demand					\$ (7,042)
Redundant Capacity Rider		17,902		\$ 1.04	\$ 18,618
Total Calculated at Base Rates					\$ 8,459,846
Correction Factor					<u>1.000000</u>
Total After Application of Correction Factor					\$ 8,459,846
FAC Mechanism Revenue					\$ (130,407)
DSM Mechanism Revenue					\$ 35,343
ECR Mechanism Revenue					\$ 58,439
OSS Mechanism Revenue					\$ (9,611)
TCJA Surcredit					\$ (219,142)
Total Base Period Adjusted Revenues					\$ <u>8,194,466</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 19 of 25
Witness: W. S. SEELYE

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
ELECTRIC VEHICLE CHARGING RATE EVC				
Energy Portion of Charging Unit Fee	59	2,548	\$ 2.86	\$ 1,437
Total Calculated at Base Rates			\$	1,437
Correction Factor				<u>1.0000000</u>
Total After Application of Correction Factor			\$	1,437
FAC Mechanism Revenue			\$	(7)
DSM Mechanism Revenue			\$	0
ECR Mechanism Revenue			\$	13
OSS Mechanism Revenue			\$	(0)
TCJA Surcredit			\$	(8)
Total Base Period Adjusted Revenues			\$	<u>1,434</u>

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 20 of 25
Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
LIGHTING SERVICE -- RATE SHEET NO. 35				
Overhead Service				
High Pressure Sodium				
Cobra Head, 5800 Lumen, Standard				
January	462	9,908	\$ 9.78	\$ 96,900
February-December		97,700	\$ 10.10	\$ 986,770
Cobra Head, 5800 Lumen, Ornamental				
January	472	9,236	\$ 13.45	\$ 124,224
February-December		102,817	\$ 13.77	\$ 1,415,790
Cobra Head, 9500 Lumen, Standard				
January	463	21,987	\$ 10.24	\$ 225,147
February-December		232,307	\$ 10.49	\$ 2,436,900
Cobra Head, 9500 Lumen, Ornamental				
January	473	3,496	\$ 14.11	\$ 49,329
February-December		37,299	\$ 14.36	\$ 535,614
Cobra Head, 22000 Lumen, Standard				
January	464	8,600	\$ 15.85	\$ 136,310
February-December		85,983	\$ 16.28	\$ 1,399,803
Cobra Head, 22000 Lumen, Ornamental				
January	474	5,622	\$ 20.00	\$ 112,440
February-December		63,069	\$ 20.43	\$ 1,288,500
Cobra Head, 50000 Lumen, Standard				
January	465	2,993	\$ 25.17	\$ 75,334
February-December		30,468	\$ 25.75	\$ 784,551
Cobra Head, 50000 Lumen, Ornamental				
January	475	571	\$ 27.95	\$ 15,959
February-December		6,217	\$ 28.53	\$ 177,371
Directional, 9500 Lumen, Standard				
January	487	11,792	\$ 10.08	\$ 118,863
February-December		123,123	\$ 10.33	\$ 1,271,861
Directional, 22000 Lumen, Standard				
January	488	7,163	\$ 15.19	\$ 108,806
February-December		73,804	\$ 15.62	\$ 1,152,818
Directional, 50000 Lumen, Standard				
January	489	9,230	\$ 21.51	\$ 198,537
February-December		95,311	\$ 22.09	\$ 2,105,420
Open Bottom, 9500 Lumen, Standard				
January	428	40,213	\$ 8.76	\$ 352,266
February-December		406,217	\$ 9.01	\$ 3,660,015
Metal Halide				
Directional, 32000 Lumen, Standard				
January	451	6,313	\$ 22.47	\$ 141,853
February-December		65,215	\$ 23.07	\$ 1,504,510
Light Emitting Diode (LED)				
Cobra Head, 8179 Lumen, Fixture Only				
January	390	0	\$ 14.84	\$ 0
February-December		15	\$ 15.88	\$ 238
Cobra Head, 14166 Lumen, Fixture Only				
January	391	0	\$ 17.96	\$ 0
February-December		98	\$ 18.60	\$ 1,823
Cobra Head, 23214 Lumen, Fixture Only				
January	392	1	\$ 27.41	\$ 27
February-December		136	\$ 27.95	\$ 3,801

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 21 of 25
Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 35.1				
Overhead Service (continued)				
LED (continued)				
Open Bottom, 5007 Lumen, Fixture Only				
January	393	1	\$ 9.89	\$ 10
February-December		473	\$ 10.71	\$ 5,066
Underground Service				
High Pressure Sodium				
Colonial, 5800 Lumen, Decorative				
January	467	1,601	\$ 12.52	\$ 20,045
February-December		17,382	\$ 12.84	\$ 223,185
Colonial, 9500 Lumen, Decorative				
January	468	4,627	\$ 12.82	\$ 59,318
February-December		48,239	\$ 13.07	\$ 630,484
Acorn, 5800 Lumen, Smooth Pole				
January	401	65	\$ 17.11	\$ 1,112
February-December		715	\$ 17.43	\$ 12,462
Acorn, 5800 Lumen, Fluted Pole				
January	411	141	\$ 24.44	\$ 3,446
February-December		1,443	\$ 24.76	\$ 35,729
Acorn, 9500 Lumen, Smooth Pole				
January	420	532	\$ 17.54	\$ 9,331
February-December		5,778	\$ 17.79	\$ 102,791
Acorn, 9500 Lumen, Fluted Pole				
January	430	1,318	\$ 25.00	\$ 32,950
February-December		13,569	\$ 25.25	\$ 342,617
Victorian, 5800 Lumen, Fluted Pole				
January	414	13	\$ 34.00	\$ 442
February-December		143	\$ 34.32	\$ 4,908
Victorian, 9500 Lumen, Fluted Pole				
January	415	24	\$ 34.28	\$ 823
February-December		264	\$ 34.53	\$ 9,116
Contemporary Fixture and Pole, 5800 Lumen, Second Fixture				
January	492	4	\$ 17.04	\$ 68
February-December		44	\$ 17.36	\$ 764
Contemporary Fixture and Pole, 5800 Lumen				
January	476	4,915	\$ 19.28	\$ 94,761
February-December		54,032	\$ 19.60	\$ 1,059,027
Contemporary Fixture and Pole, 9500 Lumen, Second Fixture				
January	497	18	\$ 16.89	\$ 304
February-December		198	\$ 17.14	\$ 3,394
Contemporary Fixture and Pole, 9500 Lumen				
January	477	1,165	\$ 23.84	\$ 27,774
February-December		11,981	\$ 24.09	\$ 288,622
Contemporary Fixture and Pole, 22000 Lumen, Second Fixture				
January	498	34	\$ 19.61	\$ 667
February-December		350	\$ 20.04	\$ 7,014
Contemporary Fixture and Pole, 22000 Lumen				
January	478	1,593	\$ 30.62	\$ 48,778
February-December		16,472	\$ 31.05	\$ 511,456
Contemporary Fixture and Pole, 50000 Lumen, Second Fixture				
January	499	38	\$ 23.71	\$ 901
February-December		418	\$ 24.29	\$ 10,153
Contemporary Fixture and Pole, 50000 Lumen				
January	479	1,048	\$ 37.68	\$ 39,489
February-December		10,295	\$ 38.26	\$ 393,887
Dark Sky, 4000 Lumen				
January	300	0	\$ 24.81	\$ 0
February-December		0	\$ 25.05	\$ 0
Dark Sky, 9500 Lumen				
January	301	0	\$ 25.88	\$ 0
February-December		0	\$ 26.13	\$ 0

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 22 of 25
Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
LIGHTING SERVICE -- RATE SHEET NO. 35.2				
Underground Service (continued)				
Metal Halide				
Contemporary, 32000 Lumen, Fixture Only				
January	491	303	\$ 24.35	\$ 7,378
February-December		3,411	\$ 24.95	\$ 85,104
Contemporary, 32000 Lumen, Fixture with Smooth Pole				
January	495	729	\$ 38.54	\$ 28,096
February-December		7,879	\$ 39.14	\$ 308,384
Light Emitting Diode (LED)				
Cobra Head, 8179 Lumen, Smooth Pole				
January	396	0	\$ 35.36	\$ 0
February-December		0	\$ 36.40	\$ 0
Cobra Head, 14166 Lumen, Smooth Pole				
January	397	0	\$ 38.48	\$ 0
February-December		0	\$ 39.12	\$ 0
Cobra Head, 23214 Lumen, Smooth Pole				
January	398	0	\$ 47.92	\$ 0
February-December		0	\$ 48.46	\$ 0
Colonial, 5665 Lumen, 4-Sided Decorative				
January	399	0	\$ 37.45	\$ 0
February-December		0	\$ 38.22	\$ 0

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
 TYPE OF FILING: ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

Schedule M-1.3
 Page 23 of 25
 Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE -- RATE SHEET NO. 36				
Overhead Service				
High Pressure Sodium				
Cobra Head, 4000 Lumen, Fixture Only				
January	461	7,333	\$ 8.79	\$ 64,457
February-December		74,624	\$ 9.03	\$ 673,855
Cobra Head, 4000 Lumen, Fixture and Pole				
January	471	3,539	\$ 12.11	\$ 42,857
February-December		37,684	\$ 12.35	\$ 465,397
Cobra Head, 50000 Lumen, Fixture Only				
January	409	133	\$ 13.63	\$ 1,813
February-December		1,439	\$ 14.21	\$ 20,448
Open Bottom, 5800 Lumen, Fixture Only				
January	426	157	\$ 8.46	\$ 1,328
February-December		1,648	\$ 8.78	\$ 14,469
Metal Halide				
Directional, 12000 Lumen, Standard				
January	450	764	\$ 15.99	\$ 12,216
February-December		7,803	\$ 16.47	\$ 128,515
Directional, 12000 Lumen, Flood, Fixture with Pole				
January	454	163	\$ 20.75	\$ 3,382
February-December		1,700	\$ 21.23	\$ 36,091
Directional, 32000 Lumen, Flood, Fixture with Pole				
January	455	1,056	\$ 27.23	\$ 28,755
February-December		10,486	\$ 27.83	\$ 291,825
Directional, 107800 Lumen, Standard				
January	452	962	\$ 46.68	\$ 44,906
February-December		9,729	\$ 48.09	\$ 467,868
Directional, 107800 Lumen, Flood, Fixture with Pole				
January	459	183	\$ 51.43	\$ 9,412
February-December		1,760	\$ 52.84	\$ 92,998
Mercury Vapor				
Cobra Head, 7000 Lumen, Fixture Only				
January	446	993	\$ 10.64	\$ 10,566
February-December		8,809	\$ 10.93	\$ 96,282
Cobra Head, 7000 Lumen, Fixture and Pole				
January	456	108	\$ 13.14	\$ 1,419
February-December		1,138	\$ 13.43	\$ 15,283
Cobra Head, 10000 Lumen, Fixture Only				
January	447	630	\$ 12.57	\$ 7,919
February-December		6,546	\$ 12.90	\$ 84,443
Cobra Head, 10000 Lumen, Fixture and Pole				
January	457	402	\$ 14.79	\$ 5,946
February-December		3,900	\$ 15.12	\$ 58,968
Cobra Head, 20000 Lumen, Fixture Only				
January	448	1,328	\$ 14.10	\$ 18,725
February-December		13,077	\$ 14.56	\$ 190,401
Cobra Head, 20000 Lumen, Fixture and Pole				
January	458	1,327	\$ 16.58	\$ 22,002
February-December		12,720	\$ 17.04	\$ 216,749
Open Bottom, 7000 Lumen, Fixture Only				
January	404	6,005	\$ 11.67	\$ 70,078
February-December		60,843	\$ 11.96	\$ 727,682

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
 TYPE OF FILING: ORIGINAL UPDATED REVISED
 WORK PAPER REFERENCE NO(S):

Schedule M-1.3
 Page 24 of 25
 Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.1				
Overhead Service (continued)				
Incandescent				
Tear Drop, 1000 Lumen, Fixture Only				
January	421	1	\$ 3.71	\$ 4
February-December		11	\$ 3.81	\$ 42
Tear Drop, 2500 Lumen, Fixture Only				
January	422	257	\$ 4.92	\$ 1,264
February-December		2,041	\$ 5.05	\$ 10,307
Tear Drop, 4000 Lumen, Fixture Only				
January	424	23	\$ 7.32	\$ 168
February-December		226	\$ 7.51	\$ 1,697
Tear Drop, 6000 Lumen, Fixture Only				
January	425	2	\$ 9.77	\$ 20
February-December		19	\$ 10.02	\$ 190
Underground Service				
Metal Halide				
Directional, 12000 Lumen, Flood, Fixture with Pole				
January	460	20	\$ 31.09	\$ 622
February-December		220	\$ 31.57	\$ 6,945
Directional, 32000 Lumen, Flood, Fixture with Pole				
January	469	290	\$ 36.67	\$ 10,634
February-December		3,070	\$ 37.27	\$ 114,419
Directional, 107800 Lumen, Flood, Fixture with Pole				
January	470	44	\$ 60.64	\$ 2,668
February-December		470	\$ 62.05	\$ 29,164
Contemporary, 12000 Lumen, Fixture Only				
January	490	61	\$ 17.31	\$ 1,056
February-December		647	\$ 17.79	\$ 11,510
Contemporary, 12000 Lumen, Fixture with Smooth Pole				
January	494	201	\$ 31.28	\$ 6,287
February-December		2,093	\$ 31.76	\$ 66,474
Contemporary, 107800 Lumen, Fixture Only				
January	493	40	\$ 50.30	\$ 2,012
February-December		431	\$ 51.71	\$ 22,287
Contemporary, 107800 Lumen, Fixture with Smooth Pole				
January	496	131	\$ 64.26	\$ 8,418
February-December		1,429	\$ 65.67	\$ 93,842
High Pressure Sodium				
Acorn, 4000 Lumen, Smooth Pole				
January	440	2	\$ 15.64	\$ 31
February-December		22	\$ 15.88	\$ 349
Acorn, 4000 Lumen, Fluted Pole				
January	410	242	\$ 23.09	\$ 5,588
February-December		2,618	\$ 23.33	\$ 61,078
Colonial, 4000 Lumen, Smooth Pole				
January	466	857	\$ 11.13	\$ 9,538
February-December		9,381	\$ 11.37	\$ 106,662
Coach, 5800 Lumen, Smooth Pole				
January	412	57	\$ 33.99	\$ 1,937
February-December		291	\$ 34.31	\$ 9,984
Coach, 9500 Lumen, Smooth Pole				
January	413	111	\$ 34.29	\$ 3,806
February-December		1,065	\$ 34.54	\$ 36,785

Kentucky Utilities Company
Case No. 2018-00294
Detailed Calculation of Base Period Revenues
for the Twelve Months Ended December 31, 2018

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-1.3
Page 25 of 25
Witness: W. S. SEELYE

	Rate Code	Total Lights	Present Rates	Base Period Revenue
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.2				
Underground Service (continued)				
Granville Lights, Pole and Fixture				
January	360	0	\$ 62.13	\$ 0
February-December		0	\$ 63.76	\$ 0
Prorated and corrected billings				<u>\$ (31,872)</u>
Total Lighting Service				\$ 29,412,612
Correction Factor				<u>1.000000000</u>
Total After Application of Correction Factor				\$ 29,412,612
FAC Mechanism Revenues				\$ (178,578)
DSM Mechanism Revenues				\$ 0
ECR Mechanism Revenues				\$ 239,784
OSS Mechanism Revenues				\$ (10,221)
EDR Surcredit				\$ 0
TCJA Surcredit				\$ (283,211)
Total Test Year Adjusted Revenues				<u>\$ 29,180,386</u>

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Forecast Period Revenues at Current and Proposed Rates
for the Twelve Months Ended April 30, 2020

DATA: BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.1
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 Service	\$ 622,371,122	\$ 672,804,774	\$ 50,433,651	8.10%
Residential Time-of-Day Service	\$ 78,993	\$ 85,399	\$ 6,406	8.11%
General Service	\$ 236,178,596	\$ 251,799,645	\$ 15,621,049	6.61%
All Electric School Service	\$ 12,903,300	\$ 13,755,552	\$ 852,252	6.60%
Power Service Secondary	\$ 170,824,745	\$ 182,116,291	\$ 11,291,546	6.61%
Power Service Primary	\$ 13,525,476	\$ 14,419,934	\$ 894,458	6.61%
Time-of-Day Secondary Service	\$ 137,177,942	\$ 145,559,799	\$ 8,381,858	6.11%
Time-of-Day Primary Service	\$ 260,450,405	\$ 276,375,798	\$ 15,925,393	6.11%
Retail Transmission Service	\$ 87,356,288	\$ 92,703,876	\$ 5,347,588	6.12%
Fluctuating Load Service	\$ 33,930,761	\$ 36,008,540	\$ 2,077,780	6.12%
Curtable Service Riders	\$ (18,175,605)	\$ (18,175,605)	\$ -	0.00%
Lighting Energy Service	\$ 104,798	\$ 104,798	\$ -	0.00%
Traffic Energy Service	\$ 184,346	\$ 183,950	\$ (396)	-0.21%
Outdoor Sports Lighting Service Secondary	\$ 59,261	\$ 63,182	\$ 3,921	6.62%
Outdoor Sports Lighting Service Primary	\$ -	\$ -	\$ -	0.00%
Electric Vehicle Charging Service	\$ 2,925	\$ 862	\$ (2,064)	-70.54% *
Solar Capacity Charges	\$ 53,220	\$ 48,212	\$ (5,008)	-9.41% *
Lighting Service & Restricted Lighting Service	\$ 31,621,501	\$ 33,711,941	\$ 2,090,440	6.61%
Sales to Ultimate Customers	\$ 1,588,648,073	\$ 1,701,566,948	112,918,875	7.11%
Other Operating Revenues:				
Late Payment Charges	\$ 3,803,817	\$ 3,466,431	\$ (337,386)	-8.87%
Electric Service Revenue	\$ 2,169,334	\$ 2,169,334	\$ -	0.00%
Rent from Electric Property	\$ 10,023,333	\$ 9,974,257	\$ (49,076)	-0.49%
Other Miscellaneous Revenue	\$ 22,853,925	\$ 22,781,371	\$ (72,554)	-0.32%
Unadjusted Total	\$ 1,627,498,482	\$ 1,739,958,341	\$ 112,459,859	6.91%
Imputed Revenue for Solar and Electric Vehicles	\$ -	\$ 199,767	\$ 199,767	0.00% *
Total	1,627,498,482	1,740,158,108	112,659,626	6.92%

* The impact of the proposed revenue decreases for Electric Vehicle Charging Service and Solar Capacity Charges and any under-recoveries of costs for these programs will be borne by shareholders and thus are reflected in the adjustment for Imputed Revenue for Solar and Electric Vehicles.

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Average Bill Comparison at Current and Proposed Rates
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORK PAPER REFERENCE NO(S):

Schedule M-2.2
 Page 1 of 1
 Witness: W. S. SEELYE

Rate Class	Customer Months	Total 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	5,236,339	5,964,632,818	1,139	\$ 622,371,122	\$ 118.85	\$ 50,433,651	\$ 672,804,774	\$ 128.48	\$ 9.63	8.10%
Residential Time-of-Day Service Rate	<u>738</u>	<u>842,741</u>	<u>1,142</u>	<u>\$ 78,993</u>	<u>\$ 107.04</u>	<u>\$ 6,406</u>	<u>\$ 85,399</u>	<u>\$ 115.72</u>	<u>\$ 8.68</u>	<u>8.11%</u>
Residential Service Rates	5,237,077	5,965,475,558	1,139	\$ 622,450,115	\$ 118.85	\$ 50,440,057	\$ 672,890,172	\$ 128.48	\$ 9.63	8.10%
General Service Rate	1,013,270	1,740,266,836	1,717	\$ 236,178,596	\$ 233.02	\$ 15,621,049	\$ 251,799,645	\$ 248.43	\$ 15.41	6.61%
All Electric School Rate	6,696	132,208,261	19,744	\$ 12,903,300	\$ 1,926.98	\$ 852,252	\$ 13,755,552	\$ 2,054.26	\$ 127.28	6.61%
Power Service Secondary Rate	53,636	1,808,874,932	33,725	\$ 170,824,745	\$ 3,184.89	\$ 11,291,546	\$ 182,116,291	\$ 3,395.41	\$ 210.52	6.61%
Power Service Primary Rate	<u>2,472</u>	<u>144,252,627</u>	<u>58,355</u>	<u>\$ 13,525,476</u>	<u>\$ 5,471.51</u>	<u>\$ 894,458</u>	<u>\$ 14,419,934</u>	<u>\$ 5,833.34</u>	<u>\$ 361.83</u>	<u>6.61%</u>
Power Service Rates	56,108	1,953,127,559	34,810	\$ 184,350,221	\$ 3,285.62	\$ 12,186,004	\$ 196,536,225	\$ 3,502.81	\$ 217.19	6.61%
Time of Day Secondary Service Rate	8,832	1,838,229,887	208,133	\$ 137,177,942	\$ 15,531.93	\$ 8,381,858	\$ 145,559,799	\$ 16,480.96	\$ 949.03	6.11%
Time of Day Primary Service Rate	<u>3,112</u>	<u>4,029,931,451</u>	<u>1,294,965</u>	<u>\$ 260,450,405</u>	<u>\$ 83,692.28</u>	<u>\$ 15,925,393</u>	<u>\$ 276,375,798</u>	<u>\$ 88,809.70</u>	<u>\$ 5,117.42</u>	<u>6.11%</u>
Time of Day Service Rates	11,944	5,868,161,339	491,306	\$ 397,628,347	\$ 33,291.04	\$ 24,307,251	\$ 421,935,597	\$ 35,326.14	\$ 2,035.10	6.11%
Retail Transmision Service Rate	300	1,472,660,548	4,908,868	\$ 87,356,288	\$ 291,187.60	\$ 5,347,588	\$ 92,703,876	\$ 309,012.89	\$ 17,825.29	6.12%
Fluctuating Load Service Rate	12	622,487,994	51,873,999	\$ 33,930,761	\$ 2,827,563.36	\$ 2,077,780	\$ 36,008,540	\$ 3,000,711.67	\$ 173,148.31	6.12%
Curtailable Service Rider	108	-	-	\$ (18,175,605)	\$ (168,292.64)	\$ -	\$ (18,175,605)	\$ (168,292.64)	\$ -	0.00%
Lighting Energy Rate	372	1,329,000	3,573	\$ 104,798	\$ 281.75	\$ -	\$ 104,798	\$ 281.75	\$ -	0.00%
Traffic Energy Rate	9,180	1,569,682	171	\$ 184,346	\$ 20.08	\$ (396)	\$ 183,950	\$ 20.04	\$ (0.04)	-0.20%
Outdoor Sports Lighting Service Secondary Rate	72	374,709	5,204	\$ 59,261	\$ 823.03	\$ 3,920.58	\$ 63,182	\$ 877.48	\$ 54.45	6.62%
Outdoor Sports Lighting Service Primary Rate	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>
Outdoor Sports Lighting Service Rates	72	374,709	5,204	\$ 59,261	\$ 823.03	\$ 3,921	\$ 63,182	\$ 877.48	\$ 54.45	6.62%
Electric Vehicle Charging Service Rate	1,030	4,800	5	\$ 2,925	\$ 3.05	\$ (2,063.69)	\$ 862	\$ 0.90	\$ (2.15)	-70.49%
Solar Capacity Charges	8,488	-	-	\$ 53,220	\$ -	\$ (5,007.92)	\$ 48,212	\$ -	\$ -	0.00%
Lighting and Restricted Lighting Service Rates	2,074,560	123,001,492	59	\$ 31,621,501	\$ 15.17	\$ 2,090,440	\$ 33,711,941	\$ 16.17	\$ 1.00	6.59%

Kentucky Utilities Company
Case No. 2018-00294
Summary of Proposed Revenue Increase
for the Twelve Months Ended April 30, 2020

DATA: ____ BASE PERIOD X FORECAST PERIOD
TYPE OF FILING: X ORIGINAL ____ UPDATED ____ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 1 of 25
Witness: W. S. SEELYE

	Revenue Adjusted to as Billed Basis	Adjustment to Remove Fuel Adjustment Clause	Adjustment to Remove DSM	Adjustment to Remove ECR	Adjustment to Remove Off-System Sales Adj Clause	Test Year Base Revenues	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjusted Billings Net of ECR at Current Rates
Residential Service Rate	\$ 622,371,122	\$ (10,698,790)	\$ 8,236,699	\$ 21,175,337	\$ (100,146)	\$ 603,758,022	\$ (55,411,439)	\$ 548,346,583
Residential Service Rate	\$ 78,993	\$ (1,499)	\$ 977	\$ 2,527	\$ (14)	\$ 77,002	\$ (7,829)	\$ 69,173
Residential Service Rates	\$ 622,450,115	\$ (10,700,289)	\$ 8,237,676	\$ 21,177,864	\$ (100,160)	\$ 603,835,023	\$ (55,419,268)	\$ 548,415,755
General Service Rate	\$ 236,178,596	\$ (3,248,095)	\$ 1,698,365	\$ 18,773,900	\$ (31,789)	\$ 218,986,216	\$ (23,650,226)	\$ 195,335,990
All Electric School Rate	\$ 12,903,301	\$ (243,014)	\$ 139,056	\$ 1,366,182	\$ (2,233)	\$ 11,643,309	\$ (1,062,954)	\$ 10,580,355
Power Service Secondary Rate	\$ 170,824,745	\$ (3,430,804)	\$ 132,434	\$ 2,142,299	\$ (33,822)	\$ 172,014,638	\$ (18,830,035)	\$ 153,184,603
Power Service Primary Rate	\$ 13,525,476	\$ (274,252)	\$ 8,360	\$ 188,395	\$ (2,673)	\$ 13,605,646	\$ (1,453,192)	\$ 12,152,454
Power Service Rates	\$ 184,350,221	\$ (3,705,056)	\$ 140,794	\$ 2,330,694	\$ (36,496)	\$ 185,620,284	\$ (20,283,227)	\$ 165,337,057
Time of Day Secondary Service Rate	\$ 137,177,942	\$ (3,483,838)	\$ 82,928	\$ 2,774,222	\$ (34,278)	\$ 137,838,907	\$ (13,978,924)	\$ 123,859,983
Time of Day Primary Service Rate	\$ 260,450,406	\$ (7,661,525)	\$ 90,626	\$ 6,743,148	\$ (74,679)	\$ 261,352,836	\$ (23,100,841)	\$ 238,251,994
Time of Day Service Rates	\$ 397,628,347	\$ (11,145,363)	\$ 173,553	\$ 9,517,369	\$ (108,956)	\$ 399,191,743	\$ (37,079,766)	\$ 362,111,978
Retail Transmission Service Rate	\$ 87,356,288	\$ (2,764,932)	\$ -	\$ 2,344,016	\$ (25,963)	\$ 87,803,167	\$ (6,905,896)	\$ 80,897,271
Fluctuating Load Service Rate	\$ 33,930,761	\$ (1,174,142)	\$ -	\$ 971,001	\$ (11,230)	\$ 34,145,132	\$ (2,438,140)	\$ 31,706,991
Curtailable Service Rider	\$ (18,175,605)	\$ -	\$ -	\$ -	\$ -	\$ (18,175,605)	\$ -	\$ (18,175,605)
Lighting Energy Rate	\$ 104,798	\$ (2,484)	\$ -	\$ 10,767	\$ (23)	\$ 96,539	\$ (12,626)	\$ 83,913
Traffic Energy Rate	\$ 184,346	\$ (2,923)	\$ -	\$ 10,011	\$ (27)	\$ 177,285	\$ (14,912)	\$ 162,373
Outdoor Sports Lighting Service Secondary Rate	\$ 59,261	\$ (677)	\$ 41	\$ 396	\$ (6)	\$ 59,508	\$ (8,256)	\$ 51,252
Outdoor Sports Lighting Service Primary Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outdoor Sports Lighting Service Rates	\$ 59,261	\$ (677)	\$ 41	\$ 396	\$ (6)	\$ 59,508	\$ (8,256)	\$ 51,252
Electric Vehicle Charging Service Rate	\$ 2,925	\$ (9)	\$ -	\$ 298	\$ (0)	\$ 2,636	\$ (37)	\$ 2,599
Lighting Service	\$ 27,703,726	\$ (194,527)	\$ -	\$ 2,003,379	\$ (1,748)	\$ 25,896,623	\$ (2,346,902)	\$ 23,549,721
Restricted Lighting Service	\$ 3,917,774	\$ (31,918)	\$ -	\$ 328,711	\$ (287)	\$ 3,621,268	\$ (362,931)	\$ 3,258,337
Lighting and Restricted Lighting Service Rates	\$ 31,621,501	\$ (226,445)	\$ -	\$ 2,332,089	\$ (2,034)	\$ 29,517,891	\$ (2,709,832)	\$ 26,808,058
Solar Capacity Charges	\$ 53,220	\$ -	\$ -	\$ -	\$ -	\$ 53,220	\$ -	\$ 53,220
Sales to Ultimate Customers	\$ 1,588,648,074	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ (318,918)	\$ 1,552,956,347	\$ (149,585,140)	\$ 1,403,371,206
Late Payment Charges	\$ 3,803,817					\$ 3,803,817		\$ 3,466,431
Electric Service Revenues	\$ 2,169,334					\$ 2,169,334		\$ 2,169,334
Rent from Electric Property	\$ 10,023,333					\$ 10,023,333		\$ 9,974,257
Other Miscellaneous Electric Revenue	\$ 22,853,925					\$ 22,853,925		\$ 22,781,371
Unadjusted Total	\$ 1,627,498,482	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ (318,918)	\$ 1,591,806,755	\$ (149,585,140)	\$ 1,441,762,599
Imputed Revenue for Solar and Electric Vehicles	\$ -					\$ -		\$ 199,767
Total	\$ 1,627,498,482	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ (318,918)	\$ 1,591,806,755	\$ (149,585,140)	\$ 1,441,962,366

Kentucky Utilities Company
Case No. 2018-00294
Summary of Proposed Revenue Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 2 of 25
Witness: W. S. SEELYE

	Adjusted Billings Net of ECR at Current Rates	Add Back Fuel Adjustment Clause	Add Back DSM	Add Back ECR	Add Back Base ECR Revenues	Add Off-System Sales Adjustment Clause	Adjusted Billings Including All ECR Revenue at Current Rates	Increase	Percentage Increase
Residential Service Rate	\$ 548,346,583	\$ (10,698,790)	\$ 8,236,699	\$ 21,175,337	\$ 55,411,439	\$ (100,146)	\$ 622,371,122	\$ 50,433,651	8.10%
Residential Service Rate	\$ 69,173	\$ (1,499)	\$ 977	\$ 2,527	\$ 7,829	\$ (14)	\$ 78,993	\$ 6,406	8.11%
Residential Service Rates	\$ 548,415,755	\$ (10,700,289)	\$ 8,237,676	\$ 21,177,864	\$ 55,419,268	\$ (100,160)	\$ 622,450,115	\$ 50,440,057	8.10%
General Service Rate	\$ 195,335,990	\$ (3,248,095)	\$ 1,698,365	\$ 18,773,900	\$ 23,650,226	\$ (31,789)	\$ 236,178,596	\$ 15,621,049	6.61%
All Electric School Rate	\$ 10,580,354	\$ (243,014)	\$ 139,056	\$ 1,366,182	\$ 1,062,954	\$ (2,233)	\$ 12,903,300	\$ 852,252	6.60%
Power Service Secondary Rate	\$ 153,184,603	\$ (3,430,804)	\$ 132,434	\$ 2,142,299	\$ 18,830,035	\$ (33,822)	\$ 170,824,745	\$ 11,291,546	6.61%
Power Service Primary Rate	\$ 12,152,454	\$ (274,252)	\$ 8,360	\$ 188,395	\$ 1,453,192	\$ (2,673)	\$ 13,525,476	\$ 894,458	6.61%
Power Service Rates	\$ 165,337,057	\$ (3,705,056)	\$ 140,794	\$ 2,330,694	\$ 20,283,227	\$ (36,496)	\$ 184,350,221	\$ 12,186,004	6.61%
Time of Day Secondary Service Rate	\$ 123,859,983	\$ (3,483,838)	\$ 82,928	\$ 2,774,222	\$ 13,978,924	\$ (34,278)	\$ 137,177,942	\$ 8,381,858	6.11%
Time of Day Primary Service Rate	\$ 238,251,994	\$ (7,661,525)	\$ 90,626	\$ 6,743,148	\$ 23,100,841	\$ (74,679)	\$ 260,450,405	\$ 15,925,393	6.11%
Time of Day Service Rates	\$ 362,111,978	\$ (11,145,363)	\$ 173,553	\$ 9,517,369	\$ 37,079,766	\$ (108,956)	\$ 397,628,347	\$ 24,307,251	6.11%
Retail Transmission Service Rate	\$ 80,897,271	\$ (2,764,932)	\$ -	\$ 2,344,016	\$ 6,905,896	\$ (25,963)	\$ 87,356,288	\$ 5,347,588	6.12%
Fluctuating Load Service Rate	\$ 31,706,991	\$ (1,174,142)	\$ -	\$ 971,001	\$ 2,438,140	\$ (11,230)	\$ 33,930,761	\$ 2,077,780	6.12%
Curtailable Service Rider	\$ (18,175,605)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,175,605)	\$ -	0.00%
Lighting Energy Rate	\$ 83,913	\$ (2,484)	\$ -	\$ 10,767	\$ 12,626	\$ (23)	\$ 104,798	\$ -	0.00%
Traffic Energy Rate	\$ 162,373	\$ (2,923)	\$ -	\$ 10,011	\$ 14,912	\$ (27)	\$ 184,346	\$ (396)	-0.21%
Outdoor Sports Lighting Service Secondary Rate	\$ 51,252	\$ (677)	\$ 41	\$ 396	\$ 8,256	\$ (6)	\$ 59,261	\$ 3,921	6.62%
Outdoor Sports Lighting Service Primary Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Outdoor Sports Lighting Service Rates	\$ 51,252	\$ (677)	\$ 41	\$ 396	\$ 8,256	\$ (6)	\$ 59,261	\$ 3,921	6.62%
Electric Vehicle Charging Service Rate	\$ 2,599	\$ (9)	\$ -	\$ 298	\$ 37	\$ (0)	\$ 2,925	\$ (2,064)	-70.54%
Lighting Service	\$ 23,549,721	\$ (194,527)	\$ -	\$ 2,003,379	\$ 2,346,902	\$ (1,748)	\$ 27,703,726	\$ -	-
Restricted Lighting Service	\$ 3,258,337	\$ (31,918)	\$ -	\$ 328,711	\$ 362,931	\$ (287)	\$ 3,917,774	\$ -	-
Lighting and Restricted Lighting Service Rates	\$ 26,808,058	\$ (226,445)	\$ -	\$ 2,332,089	\$ 2,709,832	\$ (2,034)	\$ 31,621,501	\$ 2,090,440	6.61%
Solar Capacity Charges	\$ 53,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,220	\$ (5,008)	-9.41%
Sales to Ultimate Customers	\$ 1,403,371,206	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ 149,585,140	\$ (318,918)	\$ 1,588,648,074	\$ 112,918,875	7.11%
Late Payment Charges	\$ 3,466,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,466,431	\$ (337,386)	-9.73%
Electric Service Revenues	\$ 2,169,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,169,334	\$ -	0.00%
Rent from Electric Property	\$ 9,974,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,974,257	\$ (49,076)	-0.49%
Other Miscellaneous Electric Revenue	\$ 22,781,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,781,371	\$ (72,554)	-0.32%
Unadjusted Total	\$ 1,441,762,599	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ 149,585,140	\$ (318,918)	\$ 1,627,039,467	\$ 112,459,859	6.91%
Imputed Revenue for Solar and Electric Vehicles	\$ 199,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,767	\$ 199,767	100.00%
Total	\$ 1,441,962,366	\$ (33,213,428)	\$ 10,389,486	\$ 58,834,587	\$ 149,585,140	\$ (318,918)	\$ 1,627,239,234	\$ 112,659,626	6.92%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 3 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department customers						
Basic Service Charge, Monthly	5,236,339		\$ 12.25	\$ 64,145,153		
Basic Service Charge, Daily	159,381,068				\$ 0.53	\$ 84,471,966
Energy Charge		5,964,632,818	\$ 0.09047	\$ 539,620,331		
Infrastructure Charge					\$ 0.06318	\$ 376,845,501
Variable Energy Charge					\$ 0.03234	\$ 192,896,225
Total Energy Charge					\$ 0.09552	
Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable)		(230,526)	\$ 0.03237	\$ (7,462)	\$ 0.09552	\$ (22,020)
Total Calculated at Base Rates				\$ 603,758,022		\$ 654,191,673
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor				\$ 603,758,022		\$ 654,191,673
Adjustment to Reflect Removal of Base ECR Revenue				\$ (55,411,439)		\$ (55,411,439)
Total Base Revenues Net of ECR				\$ 548,346,583		\$ 598,780,234
FAC Mechanism Revenue				\$ (10,698,790)		\$ (10,698,790)
DSM Mechanism Revenue				\$ 8,236,699		\$ 8,236,699
ECR Mechanism Revenue				\$ 21,175,337		\$ 21,175,337
OSS Mechanism Revenue				\$ (100,146)		\$ (100,146)
ECR Base Revenue				\$ 55,411,439		\$ 55,411,439
Total Base Revenues Inclusive of ECR				\$ 622,371,122		\$ 672,804,774
Proposed Increase						\$ 50,433,651
Percentage Increase						8.10%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 5 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
GENERAL SERVICE RATE GS						
Single Phase Basic Service Charge, Monthly	774,420		\$ 31.50	\$ 24,394,230		
Single Phase Basic Service Charge, Daily	23,571,409				\$ 1.04	\$ 24,514,265
Single Phase Energy Charge		719,292,202	\$ 0.10490	\$ 75,453,752		
Single Phase Infrastructure Energy Charge					\$ 0.08108	\$ 58,320,212
Single Phase Variable Energy Charge					\$ 0.03271	\$ 23,528,048
Single Phase Total Energy Charge					\$ 0.11379	
Three Phase Basic Service Charge, Monthly	238,850		\$ 50.40	\$ 12,038,040		
Three Phase Basic Service Charge, Daily	7,269,997				\$ 1.66	\$ 12,068,195
Three Phase Energy Charge		1,020,974,634	\$ 0.10490	\$ 107,100,239		
Three Phase Infrastructure Energy Charge					\$ 0.08108	\$ 82,780,623
Three Phase Variable Energy Charge					\$ 0.03271	\$ 33,396,080
Three Phase Total Energy Charge					\$ 0.11379	
Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable)		(1,389)	\$ 0.03241	\$ (45)	\$ 0.11379	\$ (158)
Total Calculated at Base Rates				\$ 218,986,216		\$ 234,607,265
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor				\$ 218,986,216		\$ 234,607,265
Adjustment to Reflect Removal of Base ECR Revenue				\$ (23,650,226)		\$ (23,650,226)
Total Base Revenues Net of ECR				\$ 195,335,990		\$ 210,957,039
FAC Mechanism Revenue				\$ (3,248,095)		\$ (3,248,095)
DSM Mechanism Revenue				\$ 1,698,365		\$ 1,698,365
ECR Mechanism Revenue				\$ 18,773,900		\$ 18,773,900
OSS Mechanism Revenue				\$ (31,789)		\$ (31,789)
ECR Base Revenue				\$ 23,650,226		\$ 23,650,226
Total Base Revenues Inclusive of ECR				\$ 236,178,596		\$ 251,799,645
Proposed Increase						\$ 15,621,049
Percentage Increase						6.61%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 6 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
ALL ELECTRIC SCHOOLS RATE AES						
Single Phase Customer Charge, Monthly	3,516		\$ 85.00	\$ 298,860		
Single Phase Customer Charge, Daily	107,018				\$ 2.80	\$ 299,651
Single Phase Energy Charge		6,910,431	\$ 0.08244	\$ 569,696	\$ 0.05637	\$ 389,541
Single Phase Infrastructure Energy Charge					\$ 0.03251	\$ 224,658
Single Phase Variable Energy Charge					\$ 0.08888	
Single Phase Total Energy Charge						
Three Phase Customer Charge, Monthly	3,180		\$ 140.00	\$ 445,200		
Three Phase Customer Charge, Daily	96,791				\$ 4.60	\$ 445,240
Three Phase Energy Charge		125,297,830	\$ 0.08244	\$ 10,329,553	\$ 0.05637	\$ 7,063,039
Three Phase Infrastructure Energy Charge					\$ 0.03251	\$ 4,073,432
Three Phase Variable Energy Charge					\$ 0.08888	
Three Phase Total Energy Charge						
Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable)		0	\$ 0.03243	\$ 0	\$ 0.08888	\$ 0
Total Calculated at Base Rates				\$ 11,643,309		\$ 12,495,561
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor				\$ 11,643,309		\$ 12,495,561
Adjustment to Reflect Removal of Base ECR Revenue				\$ (1,062,954)		\$ (1,062,954)
Total Base Revenues Net of ECR				\$ 10,580,354		\$ 11,432,606
FAC Mechanism Revenue				\$ (243,014)		\$ (243,014)
DSM Mechanism Revenue				\$ 139,056		\$ 139,056
ECR Mechanism Revenue				\$ 1,366,182		\$ 1,366,182
OSS Mechanism Revenue				\$ (2,233)		\$ (2,233)
ECR Base Revenue				\$ 1,062,954		\$ 1,062,954
Total Base Revenues Inclusive of ECR				\$ 12,903,300		\$ 13,755,552
Proposed Increase						\$ 852,252
Percentage Increase						6.60%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISIED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 13 of 25
Witness: W. S. SEELYE

	Billing Periods Months	Curtailable Demand, kVA	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
CURTAILABLE SERVICE RIDERS						
CSR-1 Transmission Voltage Service	0	0	\$ (3.20)	\$ 0	\$ (3.20)	\$ 0
CSR-1 Primary Voltage Service	12	58,524	\$ (3.31)	\$ (193,714)	\$ (3.31)	\$ (193,714)
CSR-2 Transmission Voltage Service	72	2,904,132	\$ (5.90)	\$ (17,134,379)	\$ (5.90)	\$ (17,134,379)
CSR-2 Primary Voltage Service	24	141,252	\$ (6.00)	\$ (847,512)	\$ (6.00)	\$ (847,512)
Non-Compliance Charge		0	\$ 16.00	\$ 0	\$ 16.00	\$ 0
Total Calculated at Base Rates				\$ (18,175,605)		\$ (18,175,605)
Correction Factor				1.000000		1.000000
Total After Application of Correction Factor				\$ (18,175,605)		\$ (18,175,605)
Total Base Revenues				<u>\$ (18,175,605)</u>		<u>\$ (18,175,605)</u>
Proposed Increase					\$	0
Percentage Increase						0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD FORECAST PERIOD
TYPE OF FILING: ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 14 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
LIGHTING ENERGY SERVICE RATE LE						
Basic Service Charge, Monthly	372		\$ 0	\$ 0		
Basic Service Charge, Daily	11,323				\$ 0	\$ 0
Energy Charge		1,329,000	\$ 0.07264	\$ 96,539	\$ 0.07264	\$ 96,539
Total Calculated at Base Rates				\$ 96,539		\$ 96,539
Correction Factor				<u>0.999999</u>		<u>0.999999</u>
Total After Application of Correction Factor				\$ 96,539		\$ 96,539
Adjustment to Reflect Removal of Base ECR Revenue				\$ (12,626)		\$ (12,626)
Total Base Revenues Net of ECR				<u>\$ 83,913</u>		<u>\$ 83,913</u>
FAC Mechanism Revenue				\$ (2,484)		\$ (2,484)
DSM Mechanism Revenue				\$ 0		\$ 0
ECR Mechanism Revenue				\$ 10,767		\$ 10,767
OSS Mechanism Revenue				\$ (23)		\$ (23)
ECR Base Revenue				\$ 12,626		\$ 12,626
Total Base Revenues Inclusive of Base ECR				<u>\$ 104,798</u>		<u>\$ 104,798</u>
Proposed Increase						\$ 0
Percentage Increase						0.00%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 15 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
TRAFFIC ENERGY SERVICE RATE TE						
Basic Service Charge, Monthly	9,180		\$ 4.00	\$ 36,720		
Basic Service Charge, Daily	279,416				\$ 0.13	\$ 36,324
Energy Charge		1,569,682	\$ 0.08955	\$ 140,565	\$ 0.08955	\$ 140,565
Total Calculated at Base Rates				\$ 177,285		\$ 176,889
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor				\$ 177,285		\$ 176,889
Adjustment to Reflect Removal of Base ECR Revenue				\$ (14,912)		\$ (14,912)
Total Base Revenues Net of ECR				<u>\$ 162,373</u>		<u>\$ 161,977</u>
FAC Mechanism Revenue				\$ (2,923)		\$ (2,923)
DSM Mechanism Revenue				\$ 0		\$ 0
ECR Mechanism Revenue				\$ 10,011		\$ 10,011
OSS Mechanism Revenue				\$ (27)		\$ (27)
ECR Base Revenue				\$ 14,912		\$ 14,912
Total Base Revenues Inclusive of Base ECR				<u>\$ 184,346</u>		<u>\$ 183,950</u>
Proposed Increase						\$ (396)
Percentage Increase						-0.21%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 16 of 25
Witness: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY						
Basic Service Charge, Monthly	72		\$ 90.00	\$ 6,480		
Basic Service Charge, Daily	2,192				\$ 2.96	\$ 6,487
Energy Charge		374,709	\$ 0.03288	\$ 12,320	\$ 0.03270	\$ 12,253
Peak Demand, kW		1,491	\$ 16.75	\$ 24,975	\$ 19.42	\$ 28,957
Base Demand, kW		5,192	\$ 3.03	\$ 15,732	\$ 3.03	\$ 15,732
Total Calculated at Base Rates				\$ 59,508		\$ 63,428
Correction Factor				<u>0.999999</u>		<u>0.999999</u>
Total After Application of Correction Factor				\$ 59,508		\$ 63,428
Adjustment to Reflect Removal of Base ECR Revenue				\$ (8,256)		\$ (8,256)
Total Base Revenues Net of ECR				\$ 51,252		\$ 55,172
FAC Mechanism Revenue				\$ (677)		\$ (677)
DSM Mechanism Revenue				\$ 41		\$ 41
ECR Mechanism Revenue				\$ 396		\$ 396
OSS Mechanism Revenue				\$ (6)		\$ (6)
ECR Base Revenue				\$ 8,256		\$ 8,256
Total Base Revenues Inclusive of ECR				\$ 59,261		\$ 63,182
Proposed Increase						\$ 3,921
Percentage Increase						6.62%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 18 of 25
Witness: W. S. SEELYE

	Total Hours	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
ELECTRIC VEHICLE CHARGING RATE EVC						
Energy Portion of Charging Unit Fee	1,030	4,800	\$ 2.84	\$ 2,925		
First Two Hours Charging Unit Fee	673				\$ 0.75	\$ 505
Fee for Every Hour After the First Two Hours Charging Unit Fee	357				\$ 1.00	\$ 357
Total Calculated at Base Rates				\$ 2,925		\$ 862
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor				\$ 2,925		\$ 862
Adjustment to Reflect Removal of Base ECR Revenue				\$ (37)		\$ (37)
Adjustment to Reflect Removal of FAC Mechanism Revenue				\$ 9		\$ 9
Adjustment to Reflect Removal of DSM Mechanism Revenue				\$ 0		\$ 0
Adjustment to Reflect Removal of ECR Mechanism Revenue				\$ (298)		\$ (298)
Adjustment to Reflect Removal of OSS Mechanism Revenue				\$ 0		\$ 0
Total Base Revenues Net of Mechanisms				\$ 2,599		\$ 536
Mechanism Revenue Included in the Above Charging Revenue						
FAC Mechanism Revenue				\$ (9)		\$ (9)
DSM Mechanism Revenue				\$ 0		\$ 0
ECR Mechanism Revenue				\$ 298		\$ 298
OSS Mechanism Revenue				\$ (0)		\$ (0)
ECR Base Revenue				\$ 37		\$ 37
Total Base Revenues Inclusive of Base ECR				\$ 2,925		\$ 862
Proposed Increase						\$ (2,064)
Percentage Increase						-70.54%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD __X__ FORECAST PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 19 of 25
Witness: W. S. SEELYE

	Share Months	Present Rates Capacity Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
Solar Capacity Charges					
Solar Share Capacity Charge	8,488	\$ 6.27	\$ 53,220	\$ 5.68	\$ 48,212
Total Calculated at Base Rates			\$ 53,220		\$ 48,212
Correction Factor			<u>1.000000</u>		<u>1.000000</u>
Total After Application of Correction Factor			\$ 53,220		\$ 48,212
Proposed Increase					\$ (5,008)
Percentage Increase					-9.41%

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISIED
 WORK PAPER REFERENCE NO(S):

Schedule M-2.3
 Page 20 of 25
 Witness: W. S. SEELYE

	Total Fixture/Pole Months	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
LIGHTING SERVICE -- RATE SHEET NO. 35					
Overhead Service					
High Pressure Sodium					
Cobra Head, 5800 Lumen, Fixture Only (Moved to 36)	106,668	\$ 10.10	\$ 1,077,347		
Cobra Head, 5800 Lumen, Fixture Only (Moved to 36)	112,248	\$ 13.77	\$ 1,545,655		
Cobra Head, 9500 Lumen, Fixture Only (Moved to 36)	255,720	\$ 10.49	\$ 2,682,503		
Cobra Head, 9500 Lumen, Fixture Only (Moved to 36)	40,788	\$ 14.36	\$ 585,716		
Cobra Head, 22000 Lumen, Fixture Only (Moved to 36)	94,224	\$ 16.28	\$ 1,533,967		
Cobra Head, 22000 Lumen, Fixture Only (Moved to 36)	68,784	\$ 20.43	\$ 1,405,257		
Cobra Head, 50000 Lumen, Fixture Only (Moved to 36)	33,492	\$ 25.75	\$ 862,419		
Cobra Head, 50000 Lumen, Fixture Only (Moved to 36)	6,816	\$ 28.53	\$ 194,460		
Directional, 9500 Lumen, Fixture Only (Moved to 36)	135,216	\$ 10.33	\$ 1,396,781		
Directional, 22000 Lumen, Fixture Only (Moved to 36)	81,024	\$ 15.62	\$ 1,265,595		
Directional, 50000 Lumen, Fixture Only (Moved to 36)	104,688	\$ 22.09	\$ 2,312,558		
Open Bottom, 9500 Lumen, Fixture Only (Moved to 36)	446,868	\$ 9.01	\$ 4,026,281		
Metal Halide					
Directional, 32000 Lumen, Fixture Only (Moved to 36.1)	71,532	\$ 23.07	\$ 1,650,243		
Light Emitting Diode (LED)					
Cobra Head, 8179 Lumen, Fixture Only	12	\$ 15.88	\$ 191	\$ 10.23	\$ 123
Cobra Head, 14166 Lumen, Fixture Only	96	\$ 18.60	\$ 1,786	\$ 12.34	\$ 1,185
Cobra Head, 23214 Lumen, Fixture Only	144	\$ 27.95	\$ 4,025	\$ 15.67	\$ 2,256
Open Bottom, 5007 Lumen, Fixture Only (Moved from 35.1)		\$ 10.71		\$ 8.80	\$ 3,379
Cobra Head, 2500-4000 Lumen				\$ 8.95	\$ 0
Directional, Flood, 4500-6000 Lumen				\$ 11.65	\$ 0
Directional, Flood, 14000-17500 Lumen				\$ 13.51	\$ 0
Directional, Flood, 22000-28000 Lumen				\$ 15.96	\$ 0
Directional, Flood, 35000-50000 Lumen				\$ 22.87	\$ 0

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVIS
 WORK PAPER REFERENCE NO(S):

Schedule M-2.3
 Page 21 of 25
 Witness: W. S. SEELYE

	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 35.1					
Overhead Service, continued					
LED, continued					
Open Bottom, 5007 Lumen, Fixture Only (Moved to 35)	384	\$ 10.71	\$ 4,113		
Underground Service					
High Pressure Sodium					
Colonial, 5800 Lumen, Decorative (Moved to 36.2)	19,008	\$ 12.84	\$ 244,063		
Colonial, 9500 Lumen, Decorative (Moved to 36.2)	52,824	\$ 13.07	\$ 690,410		
Acorn, 5800 Lumen, Smooth Pole (Moved to 36.2)	780	\$ 17.43	\$ 13,595		
Acorn, 5800 Lumen, Fluted Pole (Moved to 36.2)	1,584	\$ 24.76	\$ 39,220		
Acorn, 9500 Lumen, Smooth Pole (Moved to 36.2)	6,312	\$ 17.79	\$ 112,290		
Acorn, 9500 Lumen, Fluted Pole (Moved to 36.2)	14,904	\$ 25.25	\$ 376,326		
Victorian, 5800 Lumen, Fluted Pole (Moved to 35.2)	156	\$ 34.32	\$ 5,354		
Victorian, 9500 Lumen, Fluted Pole (Moved to 35.2)	288	\$ 34.53	\$ 9,945		
Contemporary Fixture and Pole, 5800 Lumen, Second Fixture (Moved to 36.2)	48	\$ 17.36	\$ 833		
Contemporary Fixture and Pole, 5800 Lumen (Moved to 36.2)	58,944	\$ 19.60	\$ 1,155,302		
Contemporary Fixture and Pole, 9500 Lumen, Second Fixture (Moved to 36.2)	216	\$ 17.14	\$ 3,702		
Contemporary Fixture and Pole, 9500 Lumen (Moved to 36.2)	13,104	\$ 24.09	\$ 315,675		
Contemporary Fixture and Pole, 22000 Lumen, Second Fixture (Moved to 36.2)	384	\$ 20.04	\$ 7,695		
Contemporary Fixture and Pole, 22000 Lumen (Moved to 36.2)	18,108	\$ 31.05	\$ 562,253		
Contemporary Fixture and Pole, 50000 Lumen, Second Fixture (Moved to 36.2)	456	\$ 24.29	\$ 11,076		
Contemporary Fixture and Pole, 50000 Lumen (Moved to 36.2)	11,328	\$ 38.26	\$ 433,409		
Dark Sky, 4000 Lumen, Decorative (Moved to 36.2)	0	\$ 25.05	\$ 0		
Dark Sky, 9500 Lumen, Decorative (Moved to 36.2)	0	\$ 26.13	\$ 0		
LED					
Cobra Head, 2500-4000 Lumen			\$ 4.13	\$ 0	
Cobra Head, 8179 Lumen, Smooth Pole (Moved from 35.2)		\$ 36.40	\$ 5.40	\$ 0	
Cobra Head, 14166 Lumen, Smooth Pole (Moved from 35.2)		\$ 39.12	\$ 7.52	\$ 0	
Cobra Head, 23214 Lumen, Smooth Pole (Moved from 35.2)		\$ 48.46	\$ 10.85	\$ 0	
Colonial, 5665 Lumen, 4-Sided Decorative (Moved from 35.2)		\$ 38.22	\$ 7.65	\$ 0	
Acorn, 4000-7000 Lumen			\$ 9.12	\$ 0	
Contemporary, 4000-7000 Lumen			\$ 7.09	\$ 0	
Contemporary, 8000-11000 Lumen			\$ 8.25	\$ 0	
Contemporary, 13500-16500 Lumen			\$ 10.03	\$ 0	
Contemporary, 21000-28000 Lumen			\$ 14.55	\$ 0	
Contemporary, 45000-50000 Lumen			\$ 21.95	\$ 0	
Directional, Flood, 4500-6000 Lumen			\$ 8.45	\$ 0	
Directional, Flood, 14000-17500 Lumen			\$ 10.31	\$ 0	
Directional, Flood, 22000-28000 Lumen			\$ 12.75	\$ 0	
Directional, Flood, 35000-50000 Lumen			\$ 19.67	\$ 0	

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISIED
 WORK PAPER REFERENCE NO(S):

Schedule M-2.3
 Page 22 of 25
 Witness: W. S. SEELYE

	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 35.2					
Underground Service, continued					
Metal Halide					
Contemporary, 32000 Lumen, Fixture Only (Moved to 36.2)	3,732	\$ 24.95	\$ 93,113		
Contemporary, 32000 Lumen, Fixture with Smooth Pole (Moved to 36.2)	8,604	\$ 39.14	\$ 336,761		
LED					
Cobra Head, 8179 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 36.40	\$ 0		
Cobra Head, 14166 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 39.12	\$ 0		
Cobra Head, 23214 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 48.46	\$ 0		
Colonial, 5665 Lumen, 4-Sided Decorative (Moved to 35.1)	0	\$ 38.22	\$ 0		
High Pressure Sodium					
Victorian, 5800 Lumen, Fluted Pole (Moved from 35.1)		\$ 34.32		\$ 36.75	\$ 5,733
Victorian, 9500 Lumen, Fluted Pole (Moved from 35.1)		\$ 34.53		\$ 36.98	\$ 10,650
Pole Charges					
Pole 1 Cobra				\$ 12.49	\$ 0
Pole 2 Contemporary				\$ 12.00	\$ 0
Pole 3 Post Top - Decorative Smooth				\$ 8.25	\$ 0
Pole 4 Post Top - Historic Fluted				\$ 15.48	\$ 0
Conversion Fee					
Per Month				\$ 6.12	

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISED
 WORK PAPER REFERENCE NO(S):

Schedule M-2.3
 Page 23 of 25
 Witness: W. S. SEELYE

	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RESTRICTED LIGHTING SERVICE -- RATE SHEET NO. 36					
Overhead Service					
High Pressure Sodium					
Cobra Head, 4000 Lumen, Fixture Only	81,744	\$ 9.03	\$ 738,148	\$ 9.67	\$ 790,464
Cobra Head, 4000 Lumen, Fixture and Pole	41,100	\$ 12.35	\$ 507,585	\$ 13.23	\$ 543,753
Cobra Head, 5800 Lumen, Fixture Only (Moved from 35)		\$ 10.10		\$ 10.82	\$ 1,154,148
Cobra Head, 5800 Lumen, Fixture and Pole (Moved from 35)		\$ 13.77		\$ 14.75	\$ 1,655,658
Cobra Head, 9500 Lumen, Fixture Only (Moved from 35)		\$ 10.49		\$ 11.23	\$ 2,871,736
Cobra Head, 9500 Lumen, Fixture and Pole (Moved from 35)		\$ 14.36		\$ 15.38	\$ 627,319
Cobra Head, 22000 Lumen, Fixture Only (Moved from 35)		\$ 16.28		\$ 17.43	\$ 1,642,324
Cobra Head, 22000 Lumen, Fixture and Pole (Moved from 35)		\$ 20.43		\$ 21.88	\$ 1,504,994
Cobra Head, 50000 Lumen, Fixture Only (Moved from 35)		\$ 25.75		\$ 27.58	\$ 923,709
Cobra Head, 50000 Lumen, Fixture and Pole (Moved from 35)		\$ 28.53		\$ 30.55	\$ 208,229
Cobra Head, 50000 Lumen, Fixture Only	1,572	\$ 14.21	\$ 22,338	\$ 15.22	\$ 23,926
Open Bottom, 5800 Lumen, Fixture Only	1,812	\$ 8.78	\$ 15,909	\$ 9.40	\$ 17,033
Open Bottom, 9500 Lumen, Fixture Only (Moved from 35)		\$ 9.01		\$ 9.65	\$ 4,312,276
Directional, 9500 Lumen, Fixture Only (Moved from 35)		\$ 10.33		\$ 11.06	\$ 1,495,489
Directional, 22000 Lumen, Fixture Only (Moved from 35)		\$ 15.62		\$ 16.73	\$ 1,355,532
Directional, 50000 Lumen, Fixture Only (Moved from 35)		\$ 22.09		\$ 23.66	\$ 2,476,918
Metal Halide					
Directional, 12000 Lumen, Fixture Only (Moved to 36.1)	8,592	\$ 16.47	\$ 141,510		
Directional, 12000 Lumen, Flood, Fixture with Pole (Moved to 36.1)	1,860	\$ 21.23	\$ 39,488		
Directional, 32000 Lumen, Flood, Fixture with Pole (Moved to 36.1)	11,544	\$ 27.83	\$ 321,270		
Directional, 107800 Lumen, Fixture Only (Moved to 36.1)	10,692	\$ 48.09	\$ 514,178		
Directional, 107800 Lumen, Flood, Fixture with Pole (Moved to 36.1)	1,932	\$ 52.84	\$ 102,087		
Mercury Vapor					
Cobra Head, 7000 Lumen, Fixture Only (Moved to 36.1)	9,804	\$ 10.93	\$ 107,158		
Cobra Head, 7000 Lumen, Fixture and Pole (Moved to 36.1)	1,284	\$ 13.43	\$ 17,244		
Cobra Head, 10000 Lumen, Fixture Only (Moved to 36.1)	7,140	\$ 12.90	\$ 92,106		
Cobra Head, 10000 Lumen, Fixture and Pole (Moved to 36.1)	4,248	\$ 15.12	\$ 64,230		
Cobra Head, 20000 Lumen, Fixture Only (Moved to 36.1)	14,280	\$ 14.56	\$ 207,917		
Cobra Head, 20000 Lumen, Fixture and Pole (Moved to 36.1)	13,836	\$ 17.04	\$ 235,765		
Open Bottom, 7000 Lumen, Fixture Only (Moved to 36.1)	66,996	\$ 11.96	\$ 801,272		

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 24 of 25
Witness: W. S. SEELYE

	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.1					
Overhead Service, continued					
Metal Halide					
Directional, 12000 Lumen, Fixture Only (Moved from 36)		\$ 16.47		\$ 17.64	\$ 151,563
Directional, 12000 Lumen, Flood, Fixture with Pole (Moved from 36)		\$ 21.23		\$ 22.74	\$ 42,296
Directional, 32000 Lumen, Flood, Fixture with Pole (Moved from 36)		\$ 27.83		\$ 29.80	\$ 344,011
Directional, 107800 Lumen, Fixture Only (Moved from 36)		\$ 48.09		\$ 51.50	\$ 550,638
Directional, 107800 Lumen, Flood, Fixture with Pole (Moved from 36)		\$ 52.84		\$ 56.59	\$ 109,332
Directional, 32000 Lumen, Fixture Only (Moved from 35)		\$ 23.07		\$ 24.71	\$ 1,767,556
Mercury Vapor					
Cobra Head, 7000 Lumen, Fixture Only (Moved from 36)		\$ 10.93		\$ 11.71	\$ 114,805
Cobra Head, 7000 Lumen, Fixture and Pole (Moved from 36)		\$ 13.43		\$ 14.38	\$ 18,464
Cobra Head, 10000 Lumen, Fixture Only (Moved from 36)		\$ 12.90		\$ 13.82	\$ 98,675
Cobra Head, 10000 Lumen, Fixture and Pole (Moved from 36)		\$ 15.12		\$ 16.19	\$ 68,775
Cobra Head, 20000 Lumen, Fixture Only (Moved from 36)		\$ 14.56		\$ 15.59	\$ 222,625
Cobra Head, 20000 Lumen, Fixture and Pole (Moved from 36)		\$ 17.04		\$ 18.25	\$ 252,507
Open Bottom, 7000 Lumen, Fixture Only (Moved from 36)		\$ 11.96		\$ 12.81	\$ 858,219
Incandescent					
Tear Drop, 1000 Lumen, Fixture Only	12	\$ 3.81	\$ 46	\$ 4.09	\$ 49
Tear Drop, 2500 Lumen, Fixture Only	2,484	\$ 5.05	\$ 12,544	\$ 5.41	\$ 13,438
Tear Drop, 4000 Lumen, Fixture Only	276	\$ 7.51	\$ 2,073	\$ 8.03	\$ 2,216
Tear Drop, 6000 Lumen, Fixture Only	24	\$ 10.02	\$ 240	\$ 10.74	\$ 258
Underground Service					
Metal Halide					
Directional, 12000 Lumen, Flood, Fixture with Pole	240	\$ 31.57	\$ 7,577	\$ 33.81	\$ 8,114
Directional, 32000 Lumen, Flood, Fixture with Pole	3,372	\$ 37.27	\$ 125,674	\$ 39.91	\$ 134,577
Directional, 107800 Lumen, Flood, Fixture with Pole	504	\$ 62.05	\$ 31,273	\$ 66.45	\$ 33,491
Contemporary, 12000 Lumen, Fixture Only (Moved to 36.2)	708	\$ 17.79	\$ 12,595		
Contemporary, 12000 Lumen, Fixture with Smooth Pole (Moved to 36.2)	2,304	\$ 31.76	\$ 73,175		
Contemporary, 107800 Lumen, Fixture Only (Moved to 36.2)	480	\$ 51.71	\$ 24,821		
Contemporary, 107800 Lumen, Fixture with Smooth Pole (Moved to 36.2)	1,572	\$ 65.67	\$ 103,233		
High Pressure Sodium					
Acorn, 4000 Lumen, Smooth Pole (Moved to 36.2)	24	\$ 15.88	\$ 381		
Acorn, 4000 Lumen, Fluted Pole (Moved to 36.2)	2,880	\$ 23.33	\$ 67,190		
Colonial, 4000 Lumen, Smooth Pole (Moved to 36.2)	10,236	\$ 11.37	\$ 116,383		
Coach, 5800 Lumen, Smooth Pole (Moved to 36.2)	348	\$ 34.31	\$ 11,940		
Coach, 9500 Lumen, Smooth Pole (Moved to 36.2)	1,176	\$ 34.54	\$ 40,619		

KENTUCKY UTILITIES COMPANY
Case No. 2018-00294
Calculation of Proposed Rate Increase
for the Twelve Months Ended April 30, 2020

DATA: ___ BASE PERIOD ___X___ FORECAST PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORK PAPER REFERENCE NO(S):

Schedule M-2.3
Page 25 of 25
Witness: W. S. SEELYE

	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
RESTRICTED LIGHTING SERVICE, CONTINUED, RATE SHEET NO. 36.2					
Underground Service, continued					
Metal Halide, continued					
Contemporary, 12000 Lumen, Fixture Only (Moved from 36.1)		\$ 17.79		\$ 19.05	\$ 13,487
Contemporary, 32000 Lumen, Fixture Only (Moved from 35.2)		\$ 24.95		\$ 26.72	\$ 99,719
Contemporary, 107800 Lumen, Fixture Only (Moved from 36.1)		\$ 51.71		\$ 55.38	\$ 26,582
Contemporary, 12000 Lumen, Fixture with Smooth Pole (Moved from 36.1)		\$ 31.76		\$ 34.01	\$ 78,359
Contemporary, 32000 Lumen, Fixture with Smooth Pole (Moved from 35.2)		\$ 39.14		\$ 41.92	\$ 360,680
Contemporary, 107800 Lumen, Fixture with Smooth Pole (Moved from 36.1)		\$ 65.67		\$ 70.33	\$ 110,559
High Pressure Sodium					
Acorn, 4000 Lumen, Smooth Pole (Moved from 36.1)		\$ 15.88		\$ 17.02	\$ 408
Acorn, 4000 Lumen, Fluted Pole (Moved from 36.1)		\$ 23.33		\$ 24.98	\$ 71,942
Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)		\$ 17.43		\$ 18.67	\$ 14,563
Acorn, 5800 Lumen, Fluted Pole (Moved from 35.1)		\$ 24.76		\$ 26.52	\$ 42,008
Acorn, 9500 Lumen, Smooth Pole (Moved from 35.1)		\$ 17.79		\$ 19.05	\$ 120,244
Acorn, 9500 Lumen, Fluted Pole (Moved from 35.1)		\$ 25.25		\$ 27.04	\$ 403,004
Colonial, 4000 Lumen, Smooth Pole (Moved from 36.1)		\$ 11.37		\$ 12.18	\$ 124,674
Coach, 5800 Lumen, Smooth Pole (Moved from 36.1)		\$ 34.31		\$ 36.74	\$ 12,786
Coach, 9500 Lumen, Smooth Pole (Moved from 36.1)		\$ 34.54		\$ 36.99	\$ 43,500
Colonial, 5800 Lumen, Decorative (Moved from 35.1)		\$ 12.84		\$ 13.75	\$ 261,360
Colonial, 9500 Lumen, Decorative (Moved from 35.1)		\$ 13.07		\$ 14.00	\$ 739,536
Contemporary Fixture and Pole, 5800 Lumen, Second Fixture (Moved from 35.1)		\$ 17.36		\$ 18.59	\$ 892
Contemporary Fixture and Pole, 5800 Lumen (Moved from 35.1)		\$ 19.60		\$ 20.99	\$ 1,237,235
Contemporary Fixture and Pole, 9500 Lumen, Second Fixture (Moved from 35.1)		\$ 17.14		\$ 18.36	\$ 3,966
Contemporary Fixture and Pole, 9500 Lumen (Moved from 35.1)		\$ 24.09		\$ 25.80	\$ 338,083
Contemporary Fixture and Pole, 22000 Lumen, Second Fixture (Moved from 35.1)		\$ 20.04		\$ 21.46	\$ 8,241
Contemporary Fixture and Pole, 22000 Lumen (Moved from 35.1)		\$ 31.05		\$ 33.25	\$ 602,091
Contemporary Fixture and Pole, 50000 Lumen, Second Fixture (Moved from 35.1)		\$ 24.29		\$ 26.01	\$ 11,861
Contemporary Fixture and Pole, 50000 Lumen (Moved from 35.1)		\$ 38.26		\$ 40.97	\$ 464,108
Dark Sky, 4000 Lumen, Decorative (Moved from 35.1)		\$ 25.05		\$ 26.83	\$ 0
Dark Sky, 9500 Lumen, Decorative (Moved from 35.1)		\$ 26.13		\$ 27.98	\$ 0
Partial Month and Prorated Bills			\$ 0		\$ 0
Total Calculated at Base Rates			\$ 29,517,891		\$ 31,608,331
Correction Factor			<u>1.00000000</u>		<u>1.00000000</u>
Total After Application of Correction Factor			\$ 29,517,891		\$ 31,608,331
Adjustment to Reflect Removal of Base ECR Revenues			\$ (2,709,832)		\$ (2,709,832)
Total Net Base Revenues			<u>\$ 26,808,058</u>		<u>\$ 28,898,499</u>
FAC Mechanism Revenues			\$ (226,445)		\$ (226,445)
DSM Mechanism Revenues			\$ 0		\$ 0
ECR Mechanism Revenues			\$ 2,332,090		\$ 2,332,090
OSS Mechanism Revenues			\$ (2,034)		\$ (2,034)
ECR Base Revenues			\$ 2,709,832		\$ 2,709,832
Total Base Revenues Inclusive of ECR			<u>\$ 31,621,501</u>		<u>\$ 33,711,941</u>
Proposed Increase					\$ 2,090,440
Percentage Increase					6.61%

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

Filing Requirement
807 KAR 5:001 Section 16(8)(n)
Sponsoring Witness: Robert M. Conroy

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

KENTUCKY UTILITIES COMPANY

CASE NO. 2018-00294

FORECASTED PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 1 of 24
WITNESS: R. M. CONROY

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	\$57.49	\$63.89	\$ 6.41	11.2%	\$ (0.91)	\$ 0.69	\$ 1.78	\$ 59.05	\$ 65.45	10.9%				
750	\$80.10	\$87.77	\$ 7.67	9.6%	\$ (1.36)	\$ 1.04	\$ 2.66	\$ 82.44	\$ 90.11	9.3%				
1,000	\$102.72	\$111.65	\$ 8.93	8.7%	\$ (1.81)	\$ 1.38	\$ 3.55	\$ 105.84	\$ 114.77	8.4%				
1,139	\$115.30	\$124.93	\$ 9.63	8.4%	\$ (2.06)	\$ 1.57	\$ 4.04	\$ 118.85	\$ 128.48	8.1%				
1,500	\$147.96	\$159.41	\$ 11.46	7.7%	\$ (2.72)	\$ 2.07	\$ 5.33	\$ 152.64	\$ 164.09	7.5%				
2,000	\$193.19	\$207.17	\$ 13.98	7.2%	\$ (3.62)	\$ 2.76	\$ 7.10	\$ 199.43	\$ 213.41	7.0%				
2,500	\$238.43	\$254.93	\$ 16.51	6.9%	\$ (4.53)	\$ 3.45	\$ 8.88	\$ 246.23	\$ 262.73	6.7%				
3,000	\$283.66	\$302.69	\$ 19.03	6.7%	\$ (5.43)	\$ 4.14	\$ 10.65	\$ 293.02	\$ 312.05	6.5%				

Assumptions:

Average usage = 1,139 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 2 of 24
 WITNESS: R. M. CONROY

Residential Time-of-Day Energy

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill (Rate LEV)	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	\$52.57	\$58.55	\$ 5.98	11.4%	\$ (0.91)	\$ 0.69	\$ 1.78	\$ 54.13	\$ 60.11	11.1%
750	\$72.73	\$79.77	\$ 7.03	9.7%	\$ (1.36)	\$ 1.04	\$ 2.66	\$ 75.07	\$ 82.11	9.4%
1,000	\$92.89	\$100.98	\$ 8.08	8.7%	\$ (1.81)	\$ 1.38	\$ 3.55	\$ 96.01	\$ 104.10	8.4%
1,500	\$133.21	\$143.40	\$ 10.18	7.7%	\$ (2.72)	\$ 2.07	\$ 5.33	\$ 137.89	\$ 148.08	7.4%
2,000	\$173.54	\$185.82	\$ 12.29	7.1%	\$ (3.62)	\$ 2.76	\$ 7.10	\$ 179.78	\$ 192.06	6.8%
2,500	\$213.86	\$228.24	\$ 14.39	6.7%	\$ (4.53)	\$ 3.45	\$ 8.88	\$ 221.66	\$ 236.04	6.5%
3,000	\$254.18	\$270.67	\$ 16.49	6.5%	\$ (5.43)	\$ 4.14	\$ 10.65	\$ 263.54	\$ 280.03	6.3%
5,000	\$415.47	\$440.36	\$ 24.89	6.0%	\$ (9.05)	\$ 6.90	\$ 17.75	\$ 431.07	\$ 455.96	5.8%

Assumptions:

Average usage = 1,142 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 3 of 24
 WITNESS: R. M. CONROY

Residential Time-of-Day Demand

CURRENT RATES			A	B	C	D	E			F	G	H	I	J
kW	Load Factor	kWh	Base Rate Current Bill (Rate RS)	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	Billing Factors			DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
							FAC+OSS							
2	30%	438	\$ 54.48	\$ 60.43	\$ 5.94	10.9%	\$ (0.79)	\$ 0.60	\$ 1.55	\$ 55.84	\$ 61.79	10.6%		
	50%	730	\$ 67.56	\$ 73.50	\$ 5.94	8.8%	\$ (1.32)	\$ 1.01	\$ 2.59	\$ 69.84	\$ 75.78	8.5%		
	70%	1,022	\$ 80.64	\$ 86.58	\$ 5.94	7.4%	\$ (1.85)	\$ 1.41	\$ 3.63	\$ 83.83	\$ 89.77	7.1%		
5	30%	1,095	\$ 117.83	\$ 126.87	\$ 9.03	7.7%	\$ (1.98)	\$ 1.51	\$ 3.89	\$ 121.25	\$ 130.29	7.5%		
	50%	1,825	\$ 150.52	\$ 159.56	\$ 9.03	6.0%	\$ (3.30)	\$ 2.52	\$ 6.48	\$ 156.22	\$ 165.26	5.8%		
	70%	2,555	\$ 183.21	\$ 192.24	\$ 9.03	4.9%	\$ (4.63)	\$ 3.53	\$ 9.07	\$ 191.18	\$ 200.21	4.7%		
7	30%	1,533	\$ 160.07	\$ 171.16	\$ 11.09	6.9%	\$ (2.78)	\$ 2.12	\$ 5.44	\$ 164.85	\$ 175.94	6.7%		
	50%	2,555	\$ 205.83	\$ 216.92	\$ 11.09	5.4%	\$ (4.63)	\$ 3.53	\$ 9.07	\$ 213.80	\$ 224.89	5.2%		
	70%	3,577	\$ 251.60	\$ 262.69	\$ 11.09	4.4%	\$ (6.48)	\$ 4.94	\$ 12.70	\$ 262.76	\$ 273.85	4.2%		
10	30%	2,190	\$ 223.42	\$ 237.60	\$ 14.18	6.4%	\$ (3.96)	\$ 3.02	\$ 7.77	\$ 230.25	\$ 244.43	6.2%		
	50%	3,650	\$ 288.80	\$ 302.98	\$ 14.18	4.9%	\$ (6.61)	\$ 5.04	\$ 12.96	\$ 300.19	\$ 314.37	4.7%		
	70%	5,110	\$ 354.18	\$ 368.36	\$ 14.18	4.0%	\$ (9.25)	\$ 7.06	\$ 18.14	\$ 370.13	\$ 384.31	3.8%		
15	30%	3,285	\$ 329.00	\$ 348.33	\$ 19.33	5.9%	\$ (5.95)	\$ 4.54	\$ 11.66	\$ 339.25	\$ 358.58	5.7%		
	50%	5,475	\$ 427.07	\$ 446.40	\$ 19.33	4.5%	\$ (9.91)	\$ 7.56	\$ 19.44	\$ 444.16	\$ 463.49	4.4%		
	70%	7,665	\$ 525.14	\$ 544.47	\$ 19.33	3.7%	\$ (13.88)	\$ 10.58	\$ 27.21	\$ 549.05	\$ 568.38	3.5%		

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 4 of 24
WITNESS: R. M. CONROY

All Electric Schools - Single Phase

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	FAC+OSS	DSM	ECR	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				Bill	Bill	(%)
			[B - A]	[C / A]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
500	\$126.22	\$129.67	\$ 3.44	2.7%	\$ (0.93)	\$ 0.53	\$ 5.17	\$ 130.99	\$ 134.44	2.6%
1,000	\$167.44	\$174.11	\$ 6.66	4.0%	\$ (1.86)	\$ 1.05	\$ 10.33	\$ 176.96	\$ 183.63	3.8%
1,500	\$208.66	\$218.55	\$ 9.88	4.7%	\$ (2.78)	\$ 1.58	\$ 15.50	\$ 222.96	\$ 232.85	4.4%
2,000	\$249.88	\$262.99	\$ 13.11	5.2%	\$ (3.71)	\$ 2.10	\$ 20.67	\$ 268.94	\$ 282.05	4.9%
2,500	\$291.10	\$307.43	\$ 16.32	5.6%	\$ (4.64)	\$ 2.63	\$ 25.83	\$ 314.92	\$ 331.25	5.2%
3,000	\$332.32	\$351.87	\$ 19.55	5.9%	\$ (5.57)	\$ 3.16	\$ 31.00	\$ 360.91	\$ 380.46	5.4%
3,500	\$373.54	\$396.31	\$ 22.76	6.1%	\$ (6.49)	\$ 3.68	\$ 36.17	\$ 406.90	\$ 429.67	5.6%
4,000	\$414.76	\$440.75	\$ 25.99	6.3%	\$ (7.42)	\$ 4.21	\$ 41.33	\$ 452.88	\$ 478.87	5.7%

Assumptions:

Average usage = 1,965 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 5 of 24
WITNESS: R. M. CONROY

All Electric Schools - 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]
5,000	\$552.20	\$584.41	\$ 32.21	5.8%	\$ (9.28)	\$ 5.26	\$ 51.67	\$ 599.85	\$ 632.06	5.4%
10,000	\$964.40	\$1,028.81	\$ 64.41	6.7%	\$ (18.55)	\$ 10.52	\$ 103.34	\$ 1,059.71	\$ 1,124.12	6.1%
20,000	\$1,788.80	\$1,917.61	\$ 128.81	7.2%	\$ (37.10)	\$ 21.04	\$ 206.67	\$ 1,979.41	\$ 2,108.22	6.5%
30,000	\$2,613.20	\$2,806.41	\$ 193.21	7.4%	\$ (55.65)	\$ 31.55	\$ 310.01	\$ 2,899.11	\$ 3,092.32	6.7%
40,000	\$3,437.60	\$3,695.21	\$ 257.61	7.5%	\$ (74.20)	\$ 42.07	\$ 413.34	\$ 3,818.81	\$ 4,076.42	6.8%
50,000	\$4,262.00	\$4,584.01	\$ 322.01	7.6%	\$ (92.75)	\$ 52.59	\$ 516.68	\$ 4,738.52	\$ 5,060.53	6.8%
60,000	\$5,086.40	\$5,472.81	\$ 386.41	7.6%	\$ (111.30)	\$ 63.11	\$ 620.01	\$ 5,658.22	\$ 6,044.63	6.8%
70,000	\$5,910.80	\$6,361.61	\$ 450.81	7.6%	\$ (129.85)	\$ 73.63	\$ 723.35	\$ 6,577.93	\$ 7,028.74	6.9%

Assumptions:

Average usage = 39,402 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 6 of 24
 WITNESS: R. M. CONROY

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]
100	\$41.99	\$43.03	\$ 1.04	2.5%	\$ (0.19)	\$ 0.10	\$ 1.16	\$ 43.06	\$ 44.10	2.4%
250	\$57.73	\$60.10	\$ 2.38	4.1%	\$ (0.47)	\$ 0.24	\$ 2.90	\$ 60.40	\$ 62.77	3.9%
500	\$83.95	\$88.55	\$ 4.60	5.5%	\$ (0.93)	\$ 0.48	\$ 5.80	\$ 89.30	\$ 93.90	5.2%
1,000	\$136.40	\$145.45	\$ 9.05	6.6%	\$ (1.86)	\$ 0.95	\$ 11.61	\$ 147.10	\$ 156.15	6.2%
1,500	\$188.85	\$202.34	\$ 13.49	7.1%	\$ (2.79)	\$ 1.43	\$ 17.41	\$ 204.90	\$ 218.39	6.6%
2,000	\$241.30	\$259.24	\$ 17.94	7.4%	\$ (3.73)	\$ 1.90	\$ 23.22	\$ 262.69	\$ 280.63	6.8%
3,000	\$346.20	\$373.03	\$ 26.83	7.8%	\$ (5.59)	\$ 2.85	\$ 34.82	\$ 378.28	\$ 405.11	7.1%
4,000	\$451.10	\$486.82	\$ 35.72	7.9%	\$ (7.45)	\$ 3.80	\$ 46.43	\$ 493.88	\$ 529.60	7.2%
5,000	\$556.00	\$600.61	\$ 44.61	8.0%	\$ (9.31)	\$ 4.76	\$ 58.04	\$ 609.49	\$ 654.10	7.3%

Assumptions:

Average usage = 929 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 7 of 24
WITNESS: R. M. CONROY

General Service - Three Phase

kWh	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			DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$102.85	\$107.42	\$ 4.57	4.4%	\$ (0.95)	\$ 0.48	\$ 5.80	\$ 108.18	\$ 112.75	4.2%		
1,000	\$155.30	\$164.32	\$ 9.02	5.8%	\$ (1.90)	\$ 0.95	\$ 11.61	\$ 165.96	\$ 174.98	5.4%		
2,500	\$312.65	\$335.00	\$ 22.35	7.2%	\$ (4.75)	\$ 2.38	\$ 29.02	\$ 339.30	\$ 361.65	6.6%		
5,000	\$574.90	\$619.48	\$ 44.58	7.8%	\$ (9.50)	\$ 4.76	\$ 58.04	\$ 628.20	\$ 672.78	7.1%		
7,500	\$837.15	\$903.95	\$ 66.80	8.0%	\$ (14.25)	\$ 7.13	\$ 87.06	\$ 917.09	\$ 983.89	7.3%		
10,000	\$1,099.40	\$1,188.43	\$ 89.03	8.1%	\$ (19.00)	\$ 9.51	\$ 116.08	\$ 1,205.99	\$ 1,295.02	7.4%		
15,000	\$1,623.90	\$1,757.38	\$ 133.48	8.2%	\$ (28.50)	\$ 14.27	\$ 174.12	\$ 1,783.79	\$ 1,917.27	7.5%		
20,000	\$2,148.40	\$2,326.33	\$ 177.93	8.3%	\$ (38.00)	\$ 19.02	\$ 232.16	\$ 2,361.58	\$ 2,539.51	7.5%		

Assumptions:

Average usage = 4,275 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 8 of 24
WITNESS: R. M. CONROY

Power Service Secondary (Rate PSS)

kW	Load Factor	kWh	A	B	C	D	E			G	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	\$ 1,434.82	\$ 1,537.99	\$ 103.18	7.2%	\$ (20.97)	\$ 0.80	\$ 12.97	\$ 1,427.62	\$ 1,530.79	7.2%	
	50%	18,250	\$ 1,673.53	\$ 1,776.70	\$ 103.18	6.2%	\$ (34.96)	\$ 1.34	\$ 21.61	\$ 1,661.52	\$ 1,764.69	6.2%	
	70%	25,550	\$ 1,912.24	\$ 2,015.41	\$ 103.18	5.4%	\$ (48.94)	\$ 1.87	\$ 30.26	\$ 1,895.43	\$ 1,998.60	5.4%	
75	30%	16,425	\$ 2,107.23	\$ 2,261.94	\$ 154.72	7.3%	\$ (31.46)	\$ 1.20	\$ 19.45	\$ 2,096.42	\$ 2,251.13	7.4%	
	50%	27,375	\$ 2,465.29	\$ 2,620.01	\$ 154.72	6.3%	\$ (52.43)	\$ 2.00	\$ 32.42	\$ 2,447.28	\$ 2,602.00	6.3%	
	70%	38,325	\$ 2,823.36	\$ 2,978.07	\$ 154.72	5.5%	\$ (73.41)	\$ 2.81	\$ 45.39	\$ 2,798.15	\$ 2,952.86	5.5%	
100	30%	21,900	\$ 2,779.63	\$ 2,985.90	\$ 206.27	7.4%	\$ (41.95)	\$ 1.60	\$ 25.94	\$ 2,765.22	\$ 2,971.49	7.5%	
	50%	36,500	\$ 3,257.05	\$ 3,463.32	\$ 206.27	6.3%	\$ (69.91)	\$ 2.67	\$ 43.23	\$ 3,233.04	\$ 3,439.31	6.4%	
	70%	51,100	\$ 3,734.47	\$ 3,940.74	\$ 206.27	5.5%	\$ (97.87)	\$ 3.74	\$ 60.52	\$ 3,700.86	\$ 3,907.13	5.6%	
150	30%	32,850	\$ 4,124.45	\$ 4,433.79	\$ 309.35	7.5%	\$ (62.92)	\$ 2.41	\$ 38.91	\$ 4,102.85	\$ 4,412.19	7.5%	
	50%	54,750	\$ 4,840.58	\$ 5,149.92	\$ 309.35	6.4%	\$ (104.87)	\$ 4.01	\$ 64.84	\$ 4,804.56	\$ 5,113.90	6.4%	
	70%	76,650	\$ 5,556.71	\$ 5,866.05	\$ 309.34	5.6%	\$ (146.81)	\$ 5.61	\$ 90.78	\$ 5,506.29	\$ 5,815.63	5.6%	
250	30%	54,750	\$ 6,814.08	\$ 7,329.59	\$ 515.52	7.6%	\$ (104.87)	\$ 4.01	\$ 64.84	\$ 6,778.06	\$ 7,293.57	7.6%	
	50%	91,250	\$ 8,007.63	\$ 8,523.14	\$ 515.51	6.4%	\$ (174.78)	\$ 6.68	\$ 108.07	\$ 7,947.60	\$ 8,463.11	6.5%	
	70%	127,750	\$ 9,201.18	\$ 9,716.69	\$ 515.51	5.6%	\$ (244.69)	\$ 9.35	\$ 151.30	\$ 9,117.14	\$ 9,632.65	5.7%	

Assumptions:

Average usage = 33,725 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 9 of 24
WITNESS: R. M. CONROY

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]	E			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	F				
50	30%	10,950	\$ 1,583.85	\$ 1,687.25	\$ 103.39	6.5%	\$ (21.02)	\$ 0.63	\$ 14.30	\$ 1,577.76	\$ 1,681.16	6.6%	
	50%	18,250	\$ 1,815.34	\$ 1,921.50	\$ 106.17	5.9%	\$ (35.03)	\$ 1.06	\$ 23.83	\$ 1,805.20	\$ 1,911.36	5.9%	
	70%	25,550	\$ 2,046.82	\$ 2,155.76	\$ 108.94	5.3%	\$ (49.05)	\$ 1.48	\$ 33.37	\$ 2,032.62	\$ 2,141.56	5.4%	
100	30%	21,900	\$ 2,927.70	\$ 3,134.34	\$ 206.64	7.1%	\$ (42.04)	\$ 1.27	\$ 28.60	\$ 2,915.53	\$ 3,122.17	7.1%	
	50%	36,500	\$ 3,390.67	\$ 3,602.86	\$ 212.19	6.3%	\$ (70.07)	\$ 2.12	\$ 47.67	\$ 3,370.39	\$ 3,582.58	6.3%	
	70%	51,100	\$ 3,853.63	\$ 4,071.37	\$ 217.74	5.7%	\$ (98.10)	\$ 2.96	\$ 66.74	\$ 3,825.23	\$ 4,042.97	5.7%	
150	30%	32,850	\$ 4,271.55	\$ 4,581.44	\$ 309.88	7.3%	\$ (63.06)	\$ 1.90	\$ 42.90	\$ 4,253.29	\$ 4,563.18	7.3%	
	50%	54,750	\$ 4,966.00	\$ 5,284.21	\$ 318.21	6.4%	\$ (105.10)	\$ 3.17	\$ 71.50	\$ 4,935.57	\$ 5,253.78	6.5%	
	70%	76,650	\$ 5,660.45	\$ 5,986.98	\$ 326.53	5.8%	\$ (147.15)	\$ 4.44	\$ 100.11	\$ 5,617.85	\$ 5,944.38	5.8%	
250	30%	54,750	\$ 6,959.25	\$ 7,475.62	\$ 516.37	7.4%	\$ (105.10)	\$ 3.17	\$ 71.50	\$ 6,928.82	\$ 7,445.19	7.5%	
	50%	91,250	\$ 8,116.67	\$ 8,646.90	\$ 530.24	6.5%	\$ (175.17)	\$ 5.29	\$ 119.17	\$ 8,065.96	\$ 8,596.19	6.6%	
	70%	127,750	\$ 9,274.08	\$ 9,818.19	\$ 544.11	5.9%	\$ (245.24)	\$ 7.40	\$ 166.84	\$ 9,203.08	\$ 9,747.19	5.9%	
500	30%	109,500	\$ 13,678.50	\$ 14,711.09	\$ 1,032.59	7.6%	\$ (210.21)	\$ 6.35	\$ 143.01	\$ 13,617.65	\$ 14,650.24	7.6%	
	50%	182,500	\$ 15,993.33	\$ 17,053.66	\$ 1,060.33	6.6%	\$ (350.35)	\$ 10.58	\$ 238.35	\$ 15,891.91	\$ 16,952.24	6.7%	
	70%	255,500	\$ 18,308.16	\$ 19,396.23	\$ 1,088.07	5.9%	\$ (490.49)	\$ 14.81	\$ 333.69	\$ 18,166.17	\$ 19,254.24	6.0%	

Assumptions:

- Average usage = 58,355 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 10 of 24
WITNESS: R. M. CONROY

Time-of-Day Secondary (Rate TODS)

kW	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]
								FAC+OSS	DSM	F Billing Factors				
222	250	30%	54,750	\$5,855.72	\$6,301.06	\$ 445.34	7.6%	\$ (104.78)	\$ 2.47	\$ 82.63	\$ 5,836.04	\$ 6,281.38	7.6%	
		50%	91,250	\$ 7,034.30	\$ 7,486.58	\$ 452.28	6.4%	\$ (174.64)	\$ 4.12	\$ 137.71	\$ 7,001.49	\$ 7,453.77	6.5%	
		70%	127,750	\$ 8,212.89	\$ 8,672.10	\$ 459.21	5.6%	\$ (244.50)	\$ 5.76	\$ 192.80	\$ 8,166.95	\$ 8,626.16	5.6%	
444	500	30%	109,500	\$ 11,511.43	\$ 12,401.84	\$ 890.40	7.7%	\$ (209.57)	\$ 4.94	\$ 165.26	\$ 11,472.06	\$ 12,362.47	7.8%	
		50%	182,500	\$ 13,868.60	\$ 14,772.88	\$ 904.27	6.5%	\$ (349.28)	\$ 8.23	\$ 275.43	\$ 13,802.98	\$ 14,707.26	6.6%	
		70%	255,500	\$ 16,225.77	\$ 17,143.92	\$ 918.14	5.7%	\$ (488.99)	\$ 11.53	\$ 385.60	\$ 16,133.91	\$ 17,052.06	5.7%	
887	1,000	30%	219,000	\$ 22,822.87	\$ 24,603.40	\$ 1,780.53	7.8%	\$ (419.14)	\$ 9.88	\$ 330.51	\$ 22,744.12	\$ 24,524.65	7.8%	
		50%	365,000	\$ 27,537.21	\$ 29,345.48	\$ 1,808.27	6.6%	\$ (698.56)	\$ 16.47	\$ 550.85	\$ 27,405.97	\$ 29,214.24	6.6%	
		70%	511,000	\$ 32,251.55	\$ 34,087.56	\$ 1,836.01	5.7%	\$ (977.98)	\$ 23.05	\$ 771.19	\$ 32,067.81	\$ 33,903.82	5.7%	
2,218	2,500	30%	547,500	\$ 56,757.17	\$ 61,208.08	\$ 4,450.91	7.8%	\$ (1,047.84)	\$ 24.70	\$ 826.28	\$ 56,560.31	\$ 61,011.22	7.9%	
		50%	912,500	\$ 68,543.02	\$ 73,063.28	\$ 4,520.26	6.6%	\$ (1,746.40)	\$ 41.17	\$ 1,377.13	\$ 68,214.92	\$ 72,735.18	6.6%	
		70%	1,277,500	\$ 80,328.87	\$ 84,918.48	\$ 4,589.61	5.7%	\$ (2,444.96)	\$ 57.63	\$ 1,927.98	\$ 79,869.52	\$ 84,459.13	5.8%	
4,436	5,000	30%	1,095,000	\$ 113,314.34	\$ 122,215.88	\$ 8,901.54	7.9%	\$ (2,095.68)	\$ 49.40	\$ 1,652.55	\$ 112,920.61	\$ 121,822.15	7.9%	
		50%	1,825,000	\$ 136,886.04	\$ 145,926.28	\$ 9,040.24	6.6%	\$ (3,492.80)	\$ 82.33	\$ 2,754.26	\$ 136,229.83	\$ 145,270.07	6.6%	
		70%	2,555,000	\$ 160,457.74	\$ 169,636.68	\$ 9,178.94	5.7%	\$ (4,889.91)	\$ 115.26	\$ 3,855.96	\$ 159,539.05	\$ 168,717.99	5.8%	

Assumptions:

Average usage = 208,133 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 11 of 24
WITNESS: R. M. CONROY

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			F			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			Billing Factors						
							FAC+OSS	DSM								
500	30%	109,500	\$ 11,288.92	\$ 12,201.24	\$ 912.32	8.1%	\$ (210.21)	\$ 2.46	\$ 183.22	\$ 11,264.39	\$ 12,176.71	8.1%				
	50%	182,500	\$ 13,578.20	\$ 14,508.77	\$ 930.57	6.9%	\$ (350.34)	\$ 4.10	\$ 305.37	\$ 13,537.33	\$ 14,467.90	6.9%				
	70%	255,500	\$ 15,867.48	\$ 16,816.30	\$ 948.82	6.0%	\$ (490.48)	\$ 5.75	\$ 427.52	\$ 15,810.27	\$ 16,759.09	6.0%				
5,000	30%	1,095,000	\$ 109,919.20	\$ 119,042.89	\$ 9,123.69	8.3%	\$ (2,102.06)	\$ 24.62	\$ 1,832.23	\$ 109,673.99	\$ 118,797.68	8.3%				
	50%	1,825,000	\$ 132,812.00	\$ 142,118.19	\$ 9,306.19	7.0%	\$ (3,503.43)	\$ 41.04	\$ 3,053.71	\$ 132,403.32	\$ 141,709.51	7.0%				
	70%	2,555,000	\$ 155,704.80	\$ 165,193.49	\$ 9,488.69	6.1%	\$ (4,904.80)	\$ 57.46	\$ 4,275.19	\$ 155,132.65	\$ 164,621.34	6.1%				
10,000	30%	2,190,000	\$ 219,508.40	\$ 237,755.84	\$ 18,247.44	8.3%	\$ (4,204.11)	\$ 49.25	\$ 3,664.45	\$ 219,017.99	\$ 237,265.43	8.3%				
	50%	3,650,000	\$ 265,294.00	\$ 283,906.44	\$ 18,612.44	7.0%	\$ (7,006.85)	\$ 82.08	\$ 6,107.42	\$ 264,476.65	\$ 283,089.09	7.0%				
	70%	5,110,000	\$ 311,079.60	\$ 330,057.04	\$ 18,977.44	6.1%	\$ (9,809.60)	\$ 114.91	\$ 8,550.39	\$ 309,935.30	\$ 328,912.74	6.1%				
25,000	30%	5,475,000	\$ 548,276.00	\$ 593,894.69	\$ 45,618.69	8.3%	\$ (10,510.28)	\$ 123.12	\$ 9,161.13	\$ 547,049.97	\$ 592,668.66	8.3%				
	50%	9,125,000	\$ 662,740.00	\$ 709,271.19	\$ 46,531.19	7.0%	\$ (17,517.14)	\$ 205.20	\$ 15,268.55	\$ 660,696.61	\$ 707,227.80	7.0%				
	70%	12,775,000	\$ 777,204.00	\$ 824,647.69	\$ 47,443.69	6.1%	\$ (24,523.99)	\$ 287.29	\$ 21,375.97	\$ 774,343.27	\$ 821,786.96	6.1%				
50,000	30%	10,950,000	\$ 1,096,222.00	\$ 1,187,459.44	\$ 91,237.44	8.3%	\$ (21,020.56)	\$ 246.24	\$ 18,322.26	\$ 1,093,769.94	\$ 1,185,007.38	8.3%				
	50%	18,250,000	\$ 1,325,150.00	\$ 1,418,212.44	\$ 93,062.44	7.0%	\$ (35,034.27)	\$ 410.41	\$ 30,537.11	\$ 1,321,063.25	\$ 1,414,125.69	7.0%				
	70%	25,550,000	\$ 1,554,078.00	\$ 1,648,965.44	\$ 94,887.44	6.1%	\$ (49,047.98)	\$ 574.57	\$ 42,751.95	\$ 1,548,356.54	\$ 1,643,243.98	6.1%				

Assumptions:

- Average usage = 1,294,965 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 12 of 24
 WITNESS: R. M. CONROY

Retail Transmission Service (Rate RTS)

kVA	Load Factor	kWh	A	B	C	D	E			F	G	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]		
1,000	30%	219,000	\$ 22,157.02	\$ 23,861.15	\$ 1,704.13	7.7%	\$ (415.04)	\$ -	\$ 348.58	\$ 22,090.56	\$ 23,794.69	7.7%		
	50%	365,000	\$ 26,621.70	\$ 28,388.61	\$ 1,766.91	6.6%	\$ (691.73)	\$ -	\$ 580.97	\$ 26,510.94	\$ 28,277.85	6.7%		
	70%	511,000	\$ 31,086.38	\$ 32,916.07	\$ 1,829.69	5.9%	\$ (968.42)	\$ -	\$ 813.35	\$ 30,931.31	\$ 32,761.00	5.9%		
10,000	30%	2,190,000	\$ 208,070.20	\$ 225,111.86	\$ 17,041.66	8.2%	\$ (4,150.35)	\$ -	\$ 3,485.80	\$ 207,405.65	\$ 224,447.31	8.2%		
	50%	3,650,000	\$ 252,717.00	\$ 270,386.46	\$ 17,669.46	7.0%	\$ (6,917.25)	\$ -	\$ 5,809.66	\$ 251,609.41	\$ 269,278.87	7.0%		
	70%	5,110,000	\$ 297,363.80	\$ 315,661.06	\$ 18,297.26	6.2%	\$ (9,684.16)	\$ -	\$ 8,133.53	\$ 295,813.17	\$ 314,110.43	6.2%		
25,000	30%	5,475,000	\$ 517,925.50	\$ 560,529.71	\$ 42,604.21	8.2%	\$ (10,375.88)	\$ -	\$ 8,714.49	\$ 516,264.11	\$ 558,868.32	8.3%		
	50%	9,125,000	\$ 629,542.50	\$ 673,716.21	\$ 44,173.71	7.0%	\$ (17,293.13)	\$ -	\$ 14,524.15	\$ 626,773.52	\$ 670,947.23	7.1%		
	70%	12,775,000	\$ 741,159.50	\$ 786,902.71	\$ 45,743.21	6.2%	\$ (24,210.39)	\$ -	\$ 20,333.81	\$ 737,282.92	\$ 783,026.13	6.2%		
50,000	30%	10,950,000	\$ 1,034,351.00	\$ 1,119,559.46	\$ 85,208.46	8.2%	\$ (20,751.76)	\$ -	\$ 17,428.98	\$ 1,031,028.22	\$ 1,116,236.68	8.3%		
	50%	18,250,000	\$ 1,257,585.00	\$ 1,345,932.46	\$ 88,347.46	7.0%	\$ (34,586.27)	\$ -	\$ 29,048.31	\$ 1,252,047.04	\$ 1,340,394.50	7.1%		
	70%	25,550,000	\$ 1,480,819.00	\$ 1,572,305.46	\$ 91,486.46	6.2%	\$ (48,420.78)	\$ -	\$ 40,667.63	\$ 1,473,065.85	\$ 1,564,552.31	6.2%		
75,000	30%	16,425,000	\$ 1,550,776.50	\$ 1,678,589.21	\$ 127,812.71	8.2%	\$ (31,127.64)	\$ -	\$ 26,143.47	\$ 1,545,792.33	\$ 1,673,605.04	8.3%		
	50%	27,375,000	\$ 1,885,627.50	\$ 2,018,148.71	\$ 132,521.21	7.0%	\$ (51,879.40)	\$ -	\$ 43,572.46	\$ 1,877,320.56	\$ 2,009,841.77	7.1%		
	70%	38,325,000	\$ 2,220,478.50	\$ 2,357,708.21	\$ 137,229.71	6.2%	\$ (72,631.16)	\$ -	\$ 61,001.44	\$ 2,208,848.78	\$ 2,346,078.49	6.2%		

Assumptions:

- Average usage = 4,908,868 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: ___X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 13 of 24
WITNESS: R. M. CONROY

Fluctuating Load Service -Transmission (Rate FLS)

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]
							Billing Factors			Billing Factors						
							FAC+OSS	DSM								
50,000	30%	10,950,000	\$ 621,192.00	\$ 658,559.46	\$ 37,367.46	6.0%	\$ (20,851.52)	\$ -	\$ 17,080.58	\$ 617,421.06	\$ 654,788.52	6.1%				
	50%	18,250,000	\$ 842,820.00	\$ 884,932.46	\$ 42,112.46	5.0%	\$ (34,752.54)	\$ -	\$ 28,467.63	\$ 836,535.09	\$ 878,647.55	5.0%				
	70%	25,550,000	\$ 1,064,448.00	\$ 1,111,305.46	\$ 46,857.46	4.4%	\$ (48,653.56)	\$ -	\$ 39,854.69	\$ 1,055,649.13	\$ 1,102,506.59	4.4%				
75,000	30%	16,425,000	\$ 931,038.00	\$ 987,089.21	\$ 56,051.21	6.0%	\$ (31,277.29)	\$ -	\$ 25,620.87	\$ 925,381.58	\$ 981,432.79	6.1%				
	50%	27,375,000	\$ 1,263,480.00	\$ 1,326,648.71	\$ 63,168.71	5.0%	\$ (52,128.81)	\$ -	\$ 42,701.45	\$ 1,254,052.64	\$ 1,317,221.35	5.0%				
	70%	38,325,000	\$ 1,595,922.00	\$ 1,666,208.21	\$ 70,286.21	4.4%	\$ (72,980.33)	\$ -	\$ 59,782.03	\$ 1,582,723.70	\$ 1,653,009.91	4.4%				
100,000	30%	21,900,000	\$ 1,240,884.00	\$ 1,315,618.96	\$ 74,734.96	6.0%	\$ (41,703.05)	\$ -	\$ 34,161.16	\$ 1,233,342.11	\$ 1,308,077.07	6.1%				
	50%	36,500,000	\$ 1,684,140.00	\$ 1,768,364.96	\$ 84,224.96	5.0%	\$ (69,505.08)	\$ -	\$ 56,935.27	\$ 1,671,570.19	\$ 1,755,795.15	5.0%				
	70%	51,100,000	\$ 2,127,396.00	\$ 2,221,110.96	\$ 93,714.96	4.4%	\$ (97,307.11)	\$ -	\$ 79,709.38	\$ 2,109,798.27	\$ 2,203,513.23	4.4%				
150,000	30%	32,850,000	\$ 1,860,576.00	\$ 1,972,678.46	\$ 112,102.46	6.0%	\$ (62,554.57)	\$ -	\$ 51,241.74	\$ 1,849,263.17	\$ 1,961,365.63	6.1%				
	50%	54,750,000	\$ 2,525,460.00	\$ 2,651,797.46	\$ 126,337.46	5.0%	\$ (104,257.62)	\$ -	\$ 85,402.90	\$ 2,506,605.28	\$ 2,632,942.74	5.0%				
	70%	76,650,000	\$ 3,190,344.00	\$ 3,330,916.46	\$ 140,572.46	4.4%	\$ (145,960.67)	\$ -	\$ 119,564.07	\$ 3,163,947.40	\$ 3,304,519.86	4.4%				
200,000	30%	43,800,000	\$ 2,480,268.00	\$ 2,629,737.96	\$ 149,469.96	6.0%	\$ (83,406.10)	\$ -	\$ 68,322.32	\$ 2,465,184.22	\$ 2,614,654.18	6.1%				
	50%	73,000,000	\$ 3,366,780.00	\$ 3,535,229.96	\$ 168,449.96	5.0%	\$ (139,010.16)	\$ -	\$ 113,870.54	\$ 3,341,640.38	\$ 3,510,090.34	5.0%				
	70%	102,200,000	\$ 4,253,292.00	\$ 4,440,721.96	\$ 187,429.96	4.4%	\$ (194,614.22)	\$ -	\$ 159,418.75	\$ 4,218,096.53	\$ 4,405,526.49	4.4%				

Assumptions:

- Average usage = 51,873,999 kWh per month
- 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 14 of 24
WITNESS: R. M. CONROY

Fluctuating Load Service - Primary (Rate FLS) - No KU 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	\$ 852,972.00	\$ 955,459.44	\$ 102,487.44	12.0%	\$ (20,851.52)	\$ -	\$ 17,080.58	\$ 849,201.06	\$ 951,688.50	12.1%				
	50%	18,250,000	\$ 1,081,900.00	\$ 1,186,212.44	\$ 104,312.44	9.6%	\$ (34,752.54)	\$ -	\$ 28,467.63	\$ 1,075,615.09	\$ 1,179,927.53	9.7%				
	70%	25,550,000	\$ 1,310,828.00	\$ 1,416,965.44	\$ 106,137.44	8.1%	\$ (48,653.56)	\$ -	\$ 39,854.69	\$ 1,302,029.13	\$ 1,408,166.57	8.2%				
75,000	30%	16,425,000	\$ 1,279,293.00	\$ 1,433,024.19	\$ 153,731.19	12.0%	\$ (31,277.29)	\$ -	\$ 25,620.87	\$ 1,273,636.58	\$ 1,427,367.77	12.1%				
	50%	27,375,000	\$ 1,622,685.00	\$ 1,779,153.69	\$ 156,468.69	9.6%	\$ (52,128.81)	\$ -	\$ 42,701.45	\$ 1,613,257.64	\$ 1,769,726.33	9.7%				
	70%	38,325,000	\$ 1,966,077.00	\$ 2,125,283.19	\$ 159,206.19	8.1%	\$ (72,980.33)	\$ -	\$ 59,782.03	\$ 1,952,878.70	\$ 2,112,084.89	8.2%				
100,000	30%	21,900,000	\$ 1,705,614.00	\$ 1,910,588.94	\$ 204,974.94	12.0%	\$ (41,703.05)	\$ -	\$ 34,161.16	\$ 1,698,072.11	\$ 1,903,047.05	12.1%				
	50%	36,500,000	\$ 2,163,470.00	\$ 2,372,094.94	\$ 208,624.94	9.6%	\$ (69,505.08)	\$ -	\$ 56,935.27	\$ 2,150,900.19	\$ 2,359,525.13	9.7%				
	70%	51,100,000	\$ 2,621,326.00	\$ 2,833,600.94	\$ 212,274.94	8.1%	\$ (97,307.11)	\$ -	\$ 79,709.38	\$ 2,603,728.27	\$ 2,816,003.21	8.2%				
150,000	30%	32,850,000	\$ 2,558,256.00	\$ 2,865,718.44	\$ 307,462.44	12.0%	\$ (62,554.57)	\$ -	\$ 51,241.74	\$ 2,546,943.17	\$ 2,854,405.61	12.1%				
	50%	54,750,000	\$ 3,245,040.00	\$ 3,557,977.44	\$ 312,937.44	9.6%	\$ (104,257.62)	\$ -	\$ 85,402.90	\$ 3,226,185.28	\$ 3,539,122.72	9.7%				
	70%	76,650,000	\$ 3,931,824.00	\$ 4,250,236.44	\$ 318,412.44	8.1%	\$ (145,960.67)	\$ -	\$ 119,564.07	\$ 3,905,427.40	\$ 4,223,839.84	8.2%				
200,000	30%	43,800,000	\$ 3,410,898.00	\$ 3,820,847.94	\$ 409,949.94	12.0%	\$ (83,406.10)	\$ -	\$ 68,322.32	\$ 3,395,814.22	\$ 3,805,764.16	12.1%				
	50%	73,000,000	\$ 4,326,610.00	\$ 4,743,859.94	\$ 417,249.94	9.6%	\$ (139,010.16)	\$ -	\$ 113,870.54	\$ 4,301,470.38	\$ 4,718,720.32	9.7%				
	70%	102,200,000	\$ 5,242,322.00	\$ 5,666,871.94	\$ 424,549.94	8.1%	\$ (194,614.22)	\$ -	\$ 159,418.75	\$ 5,207,126.53	\$ 5,631,676.47	8.2%				

Assumptions:

Average usage = 0 kWh per month ***No KU 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 15 of 24
 WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A Monthly kW	B Base Rate Current Bill	C Base Rate Proposed Bill	D Increase (\$) [C - B]	E Increase (%) [D / B]	F		G ECR	H Total Current Bill (\$) [B+F+G]	I Total Proposed Bill (\$) [C+F+G]	J Increase (%) [(I - H)/H]
						Billing Factors					
						FAC+OSS					
OVERHEAD SERVICE											
<i>Light Emitting Diode (LED)</i>											
390 Cobra Head – 8,179 Lumen	0.071	\$ 15.88	\$ 10.23	\$ (5.65)	-35.6%	\$ (0.05)	\$ 0.50	\$ 16.33	\$ 10.68	-34.6%	
391 Cobra Head – 14,166 Lumen	0.122	\$ 18.60	\$ 12.34	\$ (6.26)	-33.7%	\$ (0.08)	\$ 0.85	\$ 19.37	\$ 13.11	-32.3%	
392 Cobra Head – 23,214 Lumen	0.194	\$ 27.95	\$ 15.67	\$ (12.28)	-43.9%	\$ (0.13)	\$ 1.35	\$ 29.17	\$ 16.89	-42.1%	
393 Cobra Head – 5,007 Lumen	0.048	\$ 10.71	\$ 8.80	\$ (1.91)	-17.8%	\$ (0.03)	\$ 0.33	\$ 11.01	\$ 9.10	-17.3%	
KC1 Cobra Head - 2500-4000 lumen	0.022	NA	\$ 8.95	NA	NA	\$ (0.02)	\$ 0.15	NA	\$ 9.09	NA	
KF1 Directional Flood - 4500-6000 lumen	0.030	NA	\$ 11.65	NA	NA	\$ (0.02)	\$ 0.21	NA	\$ 11.84	NA	
KF2 Directional Flood - 14000-17500 lumen	0.096	NA	\$ 13.51	NA	NA	\$ (0.07)	\$ 0.67	NA	\$ 14.11	NA	
KF3 Directional Flood - 22000-28000 lumen	0.175	NA	\$ 15.96	NA	NA	\$ (0.12)	\$ 1.22	NA	\$ 17.06	NA	
KF4 Directional Flood - 35000-50000 lumen	0.297	NA	\$ 22.87	NA	NA	\$ (0.20)	\$ 2.07	NA	\$ 24.74	NA	
KC2 Cobra Head - 2500-4000 lumen	0.022	NA	\$ 4.13	NA	NA	\$ (0.02)	\$ 0.15	NA	\$ 4.27	NA	
396 Cobra Head – 8,179 Lumen	0.071	\$ 36.40	\$ 5.40	\$ (31.00)	N/A	\$ (0.05)	\$ 0.50	\$ 36.85	\$ 5.85	N/A	
397 Cobra Head – 14,166 Lumen	0.122	\$ 39.12	\$ 7.52	\$ (31.60)	N/A	\$ (0.08)	\$ 0.85	\$ 39.89	\$ 8.29	N/A	
398 Cobra Head – 23,214 Lumen	0.194	\$ 48.46	\$ 10.85	\$ (37.61)	N/A	\$ (0.13)	\$ 1.35	\$ 49.68	\$ 12.07	N/A	
399 Cobra Head – 5,655 Lumen	0.044	\$ 38.22	\$ 7.65	\$ (30.57)	N/A	\$ (0.03)	\$ 0.31	\$ 38.50	\$ 7.93	N/A	
KA1 Acorn - 4000-7000 lumen	0.040	NA	\$ 9.12	NA	N/A	\$ (0.03)	\$ 0.28	NA	\$ 9.37	N/A	
KN1 Contemporary - 4000-7000 lumen	0.057	NA	\$ 7.09	NA	N/A	\$ (0.04)	\$ 0.40	NA	\$ 7.45	N/A	
KN2 Contemporary - 8000-11000 lumen	0.087	NA	\$ 8.25	NA	N/A	\$ (0.06)	\$ 0.61	NA	\$ 8.80	N/A	
KN3 Contemporary - 13500-16500 lumen	0.143	NA	\$ 10.03	NA	N/A	\$ (0.10)	\$ 1.00	NA	\$ 10.93	N/A	
KN4 Contemporary - 21000-28000 lumen	0.220	NA	\$ 14.55	NA	N/A	\$ (0.15)	\$ 1.53	NA	\$ 15.93	N/A	
KN5 Contemporary - 45000-50000 lumen	0.380	NA	\$ 21.95	NA	N/A	\$ (0.26)	\$ 2.65	NA	\$ 24.34	N/A	
KF5 Directional Flood - 4500-6000 lumen	0.030	NA	\$ 8.45	NA	N/A	\$ (0.02)	\$ 0.21	NA	\$ 8.64	N/A	
KF6 Directional Flood - 14000-17500 lumen	0.096	NA	\$ 10.31	NA	N/A	\$ (0.07)	\$ 0.67	NA	\$ 10.91	N/A	
KF7 Directional Flood - 22000-28000 lumen	0.175	NA	\$ 12.75	NA	N/A	\$ (0.12)	\$ 1.22	NA	\$ 13.85	N/A	
KF8 Directional Flood - 35000-50000 lumen	0.297	NA	\$ 19.67	NA	N/A	\$ (0.20)	\$ 2.07	NA	\$ 21.54	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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL ___ ___UPDATED ___ ___REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 16 of 24
WITNESS: R. M. CONROY

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	
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	Increase
		Bill	Bill	[C - B]	[D / B]				Bill	Bill	(\$)
									(\$)	(\$)	[(I - H)/H]
UNDERGROUND SERVICE											
<i>High Pressure Sodium</i>											
414 Victorian 5,800 Lumen – Fluted Pole	0.083	\$ 34.32	\$ 36.75	\$ 2.43	7.1%	\$ (0.06)	\$ 0.58		\$ 34.84	\$ 37.27	7.0%
415 Victorian 9,500 Lumen – Fluted Pole	0.117	\$ 34.53	\$ 36.98	\$ 2.45	7.1%	\$ (0.08)	\$ 0.82		\$ 35.27	\$ 37.72	6.9%
PK1 Pole 1 Cobra	NA	NA	\$ 12.49	NA	N/A				NA	\$ 12.49	N/A
PK2 Pole 2 Contemporary	NA	NA	\$ 12.00	NA	N/A				NA	\$ 12.00	N/A
PK3 Pole 3 Post Top - Decorative Smooth	NA	NA	\$ 8.25	NA	N/A				NA	\$ 8.25	N/A
PK4 Pole 4 Post Top - Historic Fluted	NA	NA	\$ 15.48	NA	N/A				NA	\$ 15.48	N/A
Conversion Fee	NA	NA	\$ 6.12	NA	N/A				NA	\$ 6.12	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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 17 of 24
 WITNESS: R. M. CONROY

Restricted Lighting Service - Rate RLS	A Monthly kW	B Base Rate Current Bill	C Base Rate Proposed Bill	D Increase (\$) [C - B]	E Increase (%) [D / B]	F		G ECR	H Total Current Bill (\$) [B+F+G]	I Total Proposed Bill (\$) [C+F+G]	J Increase (%) [(I - H)/H]
						FAC+OSS	ECR				
OVERHEAD SERVICE											
<i>High Pressure Sodium</i>											
461 Cobra Head – 4,000 Lumen – Fixture Only	0.600	\$ 9.03	\$ 9.67	\$ 0.64	7.1%	\$ (0.41)	\$ 4.19	\$ 12.81	\$ 13.45	5.0%	
471 Cobra Head – 4,000 Lumen – Fixture & Pole	0.600	\$ 12.35	\$ 13.23	\$ 0.88	7.1%	\$ (0.41)	\$ 4.19	\$ 16.13	\$ 17.01	5.5%	
462 Cobra Head – 5,800 Lumen – Fixture Only *	0.083	\$ 10.10	\$ 10.82	\$ 0.72	7.1%	\$ (0.06)	\$ 0.58	\$ 10.62	\$ 11.34	6.8%	
472 Cobra Head – 5,800 Lumen – Ornamental *	0.083	\$ 13.77	\$ 14.75	\$ 0.98	7.1%	\$ (0.06)	\$ 0.58	\$ 14.29	\$ 15.27	6.9%	
463 Cobra Head – 9,500 Lumen – Fixture Only *	0.117	\$ 10.49	\$ 11.23	\$ 0.74	7.1%	\$ (0.08)	\$ 0.82	\$ 11.23	\$ 11.97	6.6%	
473 Cobra Head – 9,500 Lumen – Ornamental *	0.117	\$ 14.36	\$ 15.38	\$ 1.02	7.1%	\$ (0.08)	\$ 0.82	\$ 15.10	\$ 16.12	6.8%	
464 Cobra Head – 22,000 Lumen – Fixture Only *	0.242	\$ 16.28	\$ 17.43	\$ 1.15	7.1%	\$ (0.17)	\$ 1.69	\$ 17.80	\$ 18.95	6.5%	
474 Cobra Head – 22,000 Lumen – Ornamental *	0.242	\$ 20.43	\$ 21.88	\$ 1.45	7.1%	\$ (0.17)	\$ 1.69	\$ 21.95	\$ 23.40	6.6%	
465 Cobra Head – 50,000 Lumen – Fixture Only *	0.471	\$ 25.75	\$ 27.58	\$ 1.83	7.1%	\$ (0.32)	\$ 3.29	\$ 28.71	\$ 30.54	6.4%	
475 Cobra Head – 50,000 Lumen – Ornamental *	0.471	\$ 28.53	\$ 30.55	\$ 2.02	7.1%	\$ (0.32)	\$ 3.29	\$ 31.49	\$ 33.51	6.4%	
409 Cobra Head – 50,000 Lumen – Fixture Only *	0.471	\$ 14.21	\$ 15.22	\$ 1.01	7.1%	\$ (0.32)	\$ 3.29	\$ 17.17	\$ 18.18	5.9%	
426 Open Bottom – 5,800 Lumen – Fixture Only	0.083	\$ 8.78	\$ 9.40	\$ 0.62	7.1%	\$ (0.06)	\$ 0.58	\$ 9.30	\$ 9.92	6.7%	
428 Open Bottom – 9,500 Lumen – Fixture Only	0.117	\$ 9.01	\$ 9.65	\$ 0.64	7.1%	\$ (0.08)	\$ 0.82	\$ 9.75	\$ 10.39	6.6%	
487 Directional – 9,500 Lumen – Fixture Only *	0.117	\$ 10.33	\$ 11.06	\$ 0.73	7.1%	\$ (0.08)	\$ 0.82	\$ 11.07	\$ 11.80	6.6%	
488 Directional – 22,000 Lumen – Fixture Only *	0.242	\$ 15.62	\$ 16.73	\$ 1.11	7.1%	\$ (0.17)	\$ 1.69	\$ 17.14	\$ 18.25	6.5%	
489 Directional – 50,000 Lumen – Fixture Only *	0.471	\$ 22.09	\$ 23.66	\$ 1.57	7.1%	\$ (0.32)	\$ 3.29	\$ 25.05	\$ 26.62	6.3%	
<i>Metal Halide</i>											
450 Direct – 12,000 Lumen – Fixture Only	0.150	\$ 16.47	\$ 17.64	\$ 1.17	7.1%	\$ (0.10)	\$ 1.05	\$ 17.41	\$ 18.58	6.7%	
454 Direct – 12,000 Lumen – Flood Fixture & Pole	0.150	\$ 21.23	\$ 22.74	\$ 1.51	7.1%	\$ (0.10)	\$ 1.05	\$ 22.17	\$ 23.68	6.8%	
455 Direct – 32,000 Lumen – Flood Fixture & Pole	0.350	\$ 27.83	\$ 29.80	\$ 1.97	7.1%	\$ (0.24)	\$ 2.44	\$ 30.03	\$ 32.00	6.6%	
452 Direct – 107,800 Lumen – Fixture Only	1.080	\$ 48.09	\$ 51.50	\$ 3.41	7.1%	\$ (0.74)	\$ 7.54	\$ 54.89	\$ 58.30	6.2%	
459 Direct – 107,800 Lumen – Flood Fixture & Pole	1.080	\$ 52.84	\$ 56.59	\$ 3.75	7.1%	\$ (0.74)	\$ 7.54	\$ 59.64	\$ 63.39	6.3%	
451 Directional – 32,000 Lumen – Fixture Only *	0.350	\$ 23.07	\$ 24.71	\$ 1.64	7.1%	\$ (0.24)	\$ 2.44	\$ 25.27	\$ 26.91	6.5%	
<i>Mercury Vapor</i>											
446 Cobra Head – 7,000 Lumen – Fixture Only	0.207	\$ 10.93	\$ 11.71	\$ 0.78	7.1%	\$ (0.14)	\$ 1.44	\$ 12.23	\$ 13.01	6.4%	
456 Cobra Head – 7,000 Lumen – Fixture & Pole	0.207	\$ 13.43	\$ 14.38	\$ 0.95	7.1%	\$ (0.14)	\$ 1.44	\$ 14.73	\$ 15.68	6.4%	
447 Cobra Head – 10,000 Lumen – Fixture Only	0.294	\$ 12.90	\$ 13.82	\$ 0.92	7.1%	\$ (0.20)	\$ 2.05	\$ 14.75	\$ 15.67	6.2%	
457 Cobra Head – 10,000 Lumen – Fixture & Pole	0.294	\$ 15.12	\$ 16.19	\$ 1.07	7.1%	\$ (0.20)	\$ 2.05	\$ 16.97	\$ 18.04	6.3%	
448 Cobra Head – 20,000 Lumen – Fixture Only	0.453	\$ 14.56	\$ 15.59	\$ 1.03	7.1%	\$ (0.31)	\$ 3.16	\$ 17.41	\$ 18.44	5.9%	
458 Cobra Head – 20,000 Lumen – Fixture & Pole	0.453	\$ 17.04	\$ 18.25	\$ 1.21	7.1%	\$ (0.31)	\$ 3.16	\$ 19.89	\$ 21.10	6.1%	
404 Open Bottom – 7,000 Lumen – Fixture Only	0.207	\$ 11.96	\$ 12.81	\$ 0.85	7.1%	\$ (0.14)	\$ 1.44	\$ 13.26	\$ 14.11	6.4%	

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE N
PAGE 18 of 24
WITNESS: R. M. CONROY

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

Restricted Lighting Service - Rate RLS	A	B	C	D	E	F	G	H	I	J
	Monthly kW	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [C - B]	Increase (%) [D / B]	Billing Factors FAC+OSS ECR		Total Current Bill (\$) [B+F+G]	Total Proposed Bill (\$) [C+F+G]	Increase (%) [(I - H)/H]
OVERHEAD SERVICE										
<i>Incandescent</i>										
421 Tear Drop – 1,000 Lumen – Fixture Only	0.102	\$ 3.81	\$ 4.09	\$ 0.28	7.3%	\$ (0.07)	\$ 0.71	\$ 4.45	\$ 4.73	6.3%
422 Tear Drop – 2,500 Lumen – Fixture Only	0.201	\$ 5.05	\$ 5.41	\$ 0.36	7.1%	\$ (0.14)	\$ 1.40	\$ 6.32	\$ 6.68	5.7%
424 Tear Drop – 4,000 Lumen – Fixture Only	0.327	\$ 7.51	\$ 8.03	\$ 0.52	6.9%	\$ (0.22)	\$ 2.28	\$ 9.57	\$ 10.09	5.4%
425 Tear Drop – 6,000 Lumen – Fixture Only	0.447	\$ 10.02	\$ 10.74	\$ 0.72	7.2%	\$ (0.31)	\$ 3.12	\$ 12.83	\$ 13.55	5.6%
UNDERGROUND SERVICE										
<i>Metal Halide</i>										
460 Direct – 12,000 Lumen – Flood Fixture & Pole	0.150	\$ 31.57	\$ 33.81	\$ 2.24	7.1%	\$ (0.10)	\$ 1.05	\$ 32.51	\$ 34.75	6.9%
469 Direct – 32,000 Lumen – Flood Fixture & Pole	0.350	\$ 37.27	\$ 39.91	\$ 2.64	7.1%	\$ (0.24)	\$ 2.44	\$ 39.47	\$ 42.11	6.7%
470 Direct – 107,800 Lumen – Flood Fixture & Pole	1.080	\$ 62.05	\$ 66.45	\$ 4.40	7.1%	\$ (0.74)	\$ 7.54	\$ 68.85	\$ 73.25	6.4%
490 Contemporary – 12,000 Lumen – Fixture Only	0.150	\$ 17.79	\$ 19.05	\$ 1.26	7.1%	\$ (0.10)	\$ 1.05	\$ 18.73	\$ 19.99	6.7%
491 Contemporary – 32,000 Lumen – Fixture Only *	0.350	\$ 24.95	\$ 26.72	\$ 1.77	7.1%	\$ (0.24)	\$ 2.44	\$ 27.15	\$ 28.92	6.5%
493 Contemporary – 107,800 Lumen – Fixture Only	1.080	\$ 51.71	\$ 55.38	\$ 3.67	7.1%	\$ (0.74)	\$ 7.54	\$ 58.51	\$ 62.18	6.3%
494 Contemporary – 12,000 Lumen – Smooth Pole	0.150	\$ 31.76	\$ 34.01	\$ 2.25	7.1%	\$ (0.10)	\$ 1.05	\$ 32.70	\$ 34.95	6.9%
495 Contemporary – 32,000 Lumen – Smooth Pole *	0.350	\$ 39.14	\$ 41.92	\$ 2.78	7.1%	\$ (0.24)	\$ 2.44	\$ 41.34	\$ 44.12	6.7%
496 Contemporary – 107,800 Lumen – Smooth Pole	1.080	\$ 65.67	\$ 70.33	\$ 4.66	7.1%	\$ (0.74)	\$ 7.54	\$ 72.47	\$ 77.13	6.4%
<i>High Pressure Sodium</i>										
440 Acorn – 4,000 Lumen – Flood Fixture & Pole	0.060	\$ 15.88	\$ 17.02	\$ 1.14	7.2%	\$ (0.04)	\$ 0.42	\$ 16.26	\$ 17.40	7.0%
410 Acorn – 4,000 Lumen – Fluted Pole	0.060	\$ 23.33	\$ 24.98	\$ 1.65	7.1%	\$ (0.04)	\$ 0.42	\$ 23.71	\$ 25.36	7.0%
401 Acorn – 5,800 Lumen – Smooth Pole *	0.083	\$ 17.43	\$ 18.67	\$ 1.24	7.1%	\$ (0.06)	\$ 0.58	\$ 17.95	\$ 19.19	6.9%
411 Acorn – 5,800 Lumen – Fluted Pole *	0.083	\$ 24.76	\$ 26.52	\$ 1.76	7.1%	\$ (0.06)	\$ 0.58	\$ 25.28	\$ 27.04	7.0%
420 Acorn – 9,500 Lumen – Smooth Pole *	0.117	\$ 17.79	\$ 19.05	\$ 1.26	7.1%	\$ (0.08)	\$ 0.82	\$ 18.53	\$ 19.79	6.8%
430 Acorn – 9,500 Lumen – Fluted Pole *	0.117	\$ 25.25	\$ 27.04	\$ 1.79	7.1%	\$ (0.08)	\$ 0.82	\$ 25.99	\$ 27.78	6.9%
466 Colonial – 4,000 Lumen – Smooth Pole	0.060	\$ 11.37	\$ 12.18	\$ 0.81	7.1%	\$ (0.04)	\$ 0.42	\$ 11.75	\$ 12.56	6.9%
412 Coach – 5,800 Lumen – Smooth Pole	0.083	\$ 34.41	\$ 36.74	\$ 2.33	6.8%	\$ (0.06)	\$ 0.58	\$ 34.93	\$ 37.26	6.7%
413 Coach – 9,500 Lumen – Smooth Pole	0.117	\$ 34.54	\$ 36.99	\$ 2.45	7.1%	\$ (0.08)	\$ 0.82	\$ 35.28	\$ 37.73	6.9%
467 Colonial – 5,800 Lumen – Decorative *	0.083	\$ 12.84	\$ 13.75	\$ 0.91	7.1%	\$ (0.06)	\$ 0.58	\$ 13.36	\$ 14.27	6.8%
468 Colonial – 9,500 Lumen – Decorative *	0.117	\$ 13.07	\$ 14.00	\$ 0.93	7.1%	\$ (0.08)	\$ 0.82	\$ 13.81	\$ 14.74	6.7%
492 Contemporary – 5,800 Lumen – 2nd Fixture *	0.083	\$ 17.36	\$ 18.59	\$ 1.23	7.1%	\$ (0.06)	\$ 0.58	\$ 17.88	\$ 19.11	6.9%
476 Contemporary – 5,800 Lumen – Fixture/Pole *	0.083	\$ 19.60	\$ 20.99	\$ 1.39	7.1%	\$ (0.06)	\$ 0.58	\$ 20.12	\$ 21.51	6.9%
497 Contemporary – 9,500 Lumen – 2nd Fixture *	0.117	\$ 17.14	\$ 18.36	\$ 1.22	7.1%	\$ (0.08)	\$ 0.82	\$ 17.88	\$ 19.10	6.8%
477 Contemporary – 9,500 Lumen – Fixture/Pole *	0.117	\$ 24.09	\$ 25.80	\$ 1.71	7.1%	\$ (0.08)	\$ 0.82	\$ 24.83	\$ 26.54	6.9%
498 Contemporary – 22,000 Lumen – 2nd Fixture *	0.242	\$ 20.04	\$ 21.46	\$ 1.42	7.1%	\$ (0.17)	\$ 1.69	\$ 21.56	\$ 22.98	6.6%
478 Contemporary – 22,000 Lumen – Fixture/Pole *	0.242	\$ 31.05	\$ 33.25	\$ 2.20	7.1%	\$ (0.17)	\$ 1.69	\$ 32.57	\$ 34.77	6.8%
499 Contemporary – 50,000 Lumen – 2nd Fixture *	0.471	\$ 24.29	\$ 26.01	\$ 1.72	7.1%	\$ (0.32)	\$ 3.29	\$ 27.25	\$ 28.97	6.3%
479 Contemporary – 50,000 Lumen – Fixture/Pole *	0.471	\$ 38.26	\$ 40.97	\$ 2.71	7.1%	\$ (0.32)	\$ 3.29	\$ 41.22	\$ 43.93	6.6%
300 Dark Sky – 4,000 Lumen *	0.060	\$ 25.05	\$ 26.83	\$ 1.78	7.1%	\$ (0.04)	\$ 0.42	\$ 25.43	\$ 27.21	7.0%
301 Dark Sky – 9,500 Lumen *	0.117	\$ 26.13	\$ 27.98	\$ 1.85	7.1%	\$ (0.08)	\$ 0.82	\$ 26.87	\$ 28.72	6.9%

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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 19 of 24
 WITNESS: R. M. CONROY

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+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(H - G)/G]			
500	\$36.32	\$36.32	\$ -	0.0%	\$	(0.94)	\$	4.05	\$	39.43	\$	39.43	0.0%
1,000	\$72.64	\$72.64	\$ -	0.0%	\$	(1.89)	\$	8.10	\$	78.85	\$	78.85	0.0%
2,500	\$181.60	\$181.60	\$ -	0.0%	\$	(4.72)	\$	20.25	\$	197.13	\$	197.13	0.0%
5,000	\$363.20	\$363.20	\$ -	0.0%	\$	(9.43)	\$	40.51	\$	394.28	\$	394.28	0.0%
10,000	\$726.40	\$726.40	\$ -	0.0%	\$	(18.86)	\$	81.01	\$	788.55	\$	788.55	0.0%
12,500	\$908.00	\$908.00	\$ -	0.0%	\$	(23.58)	\$	101.27	\$	985.69	\$	985.69	0.0%
15,000	\$1,089.60	\$1,089.60	\$ -	0.0%	\$	(28.30)	\$	121.52	\$	1,182.82	\$	1,182.82	0.0%
17,500	\$1,271.20	\$1,271.20	\$ -	0.0%	\$	(33.01)	\$	141.78	\$	1,379.97	\$	1,379.97	0.0%

Assumptions:

- Average usage = 3,573 kWh per month
- Calculations may vary from other schedules due to rounding
- Billing Factors calculated as a unit charge based on forecast period revenues and volumes
- DSM does not apply to this rate schedule

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
 PAGE 20 of 24
 WITNESS: R. M. CONROY

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+F+G]	Total Proposed Bill (\$) [B+F+G]	Increase (%) [(H - G)/G]
50	\$8.48	\$8.43	\$ (0.04)	-0.5%	\$	(0.09)	\$ 0.32	\$ 8.71	\$ 8.66	-0.5%
100	\$12.96	\$12.91	\$ (0.04)	-0.3%	\$	(0.19)	\$ 0.64	\$ 13.41	\$ 13.36	-0.3%
200	\$21.91	\$21.87	\$ (0.04)	-0.2%	\$	(0.38)	\$ 1.28	\$ 22.81	\$ 22.77	-0.2%
300	\$30.87	\$30.82	\$ (0.04)	-0.1%	\$	(0.56)	\$ 1.91	\$ 32.22	\$ 32.17	-0.1%
400	\$39.82	\$39.78	\$ (0.04)	-0.1%	\$	(0.75)	\$ 2.55	\$ 41.62	\$ 41.58	-0.1%
500	\$48.78	\$48.73	\$ (0.04)	-0.1%	\$	(0.94)	\$ 3.19	\$ 51.03	\$ 50.98	-0.1%
750	\$71.16	\$71.12	\$ (0.04)	-0.1%	\$	(1.41)	\$ 4.78	\$ 74.53	\$ 74.49	-0.1%
1,000	\$93.55	\$93.51	\$ (0.04)	-0.1%	\$	(1.88)	\$ 6.38	\$ 98.05	\$ 98.01	0.0%

Assumptions:

- Average usage = 171 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
 TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 21 of 24
WITNESS: R. M. CONROY

Outdoor Sports Lighting Service OSL - Secondary

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	Billing Factors					
5	30%	1,095	\$262.51	\$275.76	\$ 13.25	5.1%	\$ (2.00)	\$ 0.12	\$ 1.16	\$ 261.79	\$ 275.04	5.1%			
	50%	1,825	\$286.52	\$299.63	\$ 13.12	4.6%	\$ (3.33)	\$ 0.20	\$ 1.93	\$ 285.32	\$ 298.43	4.6%			
	70%	2,555	\$310.52	\$323.50	\$ 12.99	4.2%	\$ (4.66)	\$ 0.28	\$ 2.70	\$ 308.84	\$ 321.82	4.2%			
10	30%	2,190	\$435.02	\$461.42	\$ 26.40	6.1%	\$ (3.99)	\$ 0.24	\$ 2.31	\$ 433.58	\$ 459.98	6.1%			
	50%	3,650	\$483.02	\$509.16	\$ 26.14	5.4%	\$ (6.65)	\$ 0.40	\$ 3.86	\$ 480.63	\$ 506.77	5.4%			
	70%	5,110	\$531.03	\$556.90	\$ 25.88	4.9%	\$ (9.31)	\$ 0.56	\$ 5.40	\$ 527.68	\$ 553.55	4.9%			
15	30%	3,285	\$607.53	\$647.08	\$ 39.55	6.5%	\$ (5.99)	\$ 0.36	\$ 3.47	\$ 605.37	\$ 644.92	6.5%			
	50%	5,475	\$679.54	\$718.70	\$ 39.16	5.8%	\$ (9.98)	\$ 0.60	\$ 5.79	\$ 675.95	\$ 715.11	5.8%			
	70%	7,665	\$751.55	\$790.31	\$ 38.77	5.2%	\$ (13.97)	\$ 0.84	\$ 8.10	\$ 746.52	\$ 785.28	5.2%			
20	30%	4,380	\$780.03	\$832.74	\$ 52.71	6.8%	\$ (7.98)	\$ 0.48	\$ 4.63	\$ 777.16	\$ 829.87	6.8%			
	50%	7,300	\$876.04	\$928.23	\$ 52.18	6.0%	\$ (13.31)	\$ 0.80	\$ 7.71	\$ 871.24	\$ 923.43	6.0%			
	70%	10,220	\$972.05	\$1,023.71	\$ 51.66	5.3%	\$ (18.63)	\$ 1.12	\$ 10.80	\$ 965.34	\$ 1,017.00	5.4%			
25	30%	5,475	\$952.55	\$1,018.41	\$ 65.86	6.9%	\$ (9.98)	\$ 0.60	\$ 5.79	\$ 948.96	\$ 1,014.82	6.9%			
	50%	9,125	\$1,072.56	\$1,137.76	\$ 65.20	6.1%	\$ (16.63)	\$ 1.00	\$ 9.64	\$ 1,066.57	\$ 1,131.77	6.1%			
	70%	12,775	\$1,192.57	\$1,257.12	\$ 64.55	5.4%	\$ (23.29)	\$ 1.40	\$ 13.50	\$ 1,184.18	\$ 1,248.73	5.5%			

Assumptions:

Average usage = 5,204 kWh per month
 Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 Analysis assumes Peak Demand at 50% of base demand
 Calculations may vary from other schedules due to rounding

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
PAGE 22 of 24
WITNESS: R. M. CONROY

Outdoor Sports Lighting Service OSL - Secondary

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]	
							Billing Factors			Billing Factors							ECR
							FAC+OSS	DSM	ECR	FAC+OSS	DSM	ECR					
5	30%	1,095	\$412.08	\$422.89	\$ 10.81	2.6%	\$ (2.00)	\$ 0.12	\$ 1.16	\$ 411.36	\$ 422.17	2.6%					
	50%	1,825	\$435.36	\$446.17	\$ 10.81	2.5%	\$ (3.33)	\$ 0.20	\$ 1.93	\$ 434.16	\$ 444.97	2.5%					
	70%	2,555	\$458.64	\$469.45	\$ 10.81	2.4%	\$ (4.66)	\$ 0.28	\$ 2.70	\$ 456.96	\$ 467.77	2.4%					
10	30%	2,190	\$584.15	\$605.63	\$ 21.48	3.7%	\$ (3.99)	\$ 0.24	\$ 2.31	\$ 582.71	\$ 604.19	3.7%					
	50%	3,650	\$630.71	\$652.19	\$ 21.48	3.4%	\$ (6.65)	\$ 0.40	\$ 3.86	\$ 628.32	\$ 649.80	3.4%					
	70%	5,110	\$677.27	\$698.75	\$ 21.48	3.2%	\$ (9.31)	\$ 0.56	\$ 5.40	\$ 673.92	\$ 695.40	3.2%					
15	30%	3,285	\$756.23	\$788.37	\$ 32.14	4.3%	\$ (5.99)	\$ 0.36	\$ 3.47	\$ 754.07	\$ 786.21	4.3%					
	50%	5,475	\$826.07	\$858.21	\$ 32.14	3.9%	\$ (9.98)	\$ 0.60	\$ 5.79	\$ 822.48	\$ 854.62	3.9%					
	70%	7,665	\$895.91	\$928.05	\$ 32.14	3.6%	\$ (13.97)	\$ 0.84	\$ 8.10	\$ 890.88	\$ 923.02	3.6%					
20	30%	4,380	\$928.30	\$971.11	\$ 42.81	4.6%	\$ (7.98)	\$ 0.48	\$ 4.63	\$ 925.43	\$ 968.24	4.6%					
	50%	7,300	\$1,021.42	\$1,064.23	\$ 42.81	4.2%	\$ (13.31)	\$ 0.80	\$ 7.71	\$ 1,016.62	\$ 1,059.43	4.2%					
	70%	10,220	\$1,114.54	\$1,157.35	\$ 42.81	3.8%	\$ (18.63)	\$ 1.12	\$ 10.80	\$ 1,107.83	\$ 1,150.64	3.9%					
25	30%	5,475	\$1,100.38	\$1,153.85	\$ 53.47	4.9%	\$ (9.98)	\$ 0.60	\$ 5.79	\$ 1,096.79	\$ 1,150.26	4.9%					
	50%	9,125	\$1,216.78	\$1,270.25	\$ 53.47	4.4%	\$ (16.63)	\$ 1.00	\$ 9.64	\$ 1,210.79	\$ 1,264.26	4.4%					
	70%	12,775	\$1,333.17	\$1,386.65	\$ 53.47	4.0%	\$ (23.29)	\$ 1.40	\$ 13.50	\$ 1,324.78	\$ 1,378.26	4.0%					

Assumptions:

- Average usage = 0 kWh per month
 - Billing Factors calculated as a unit charge based on forecast period revenues and volumes
 - Analysis assumes Peak Demand at 50% of base demand
 - Calculations may vary from other schedules due to rounding
- **No KU customers on this rate schedule**

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N
PAGE 23 of 24
 WITNESS: R. M. CONROY

Electric Vehicle Charging Rate EVC

Hours	A	B	C	D	Billing Factors			H	I	J
	Base Rate	Base Rate	Increase	Increase	FAC+OSS	DSM	ECR	Total	Total	Increase
	Current	Proposed								
	Bill	Bill	(\$)	(%)				(\$)	(\$)	(%)
			[B - A]	[C / A]				[A+E+F+G]	[B+E+F+G]	[(I - H)/H]
1	\$2.84	\$0.75	\$ (2.09)	-73.6%	\$ -	\$ -	\$ 0.06	\$ 2.90	\$ 0.81	-72.1%
2	\$5.68	\$1.50	\$ (4.18)	-73.6%	\$ -	\$ -	\$ 0.12	\$ 5.80	\$ 1.62	-72.1%
3	\$8.52	\$2.50	\$ (6.02)	-70.7%	\$ (0.01)	\$ -	\$ 0.19	\$ 8.70	\$ 2.68	-69.2%
4	\$11.36	\$3.50	\$ (7.86)	-69.2%	\$ (0.01)	\$ -	\$ 0.25	\$ 11.60	\$ 3.74	-67.8%
5	\$14.20	\$4.50	\$ (9.70)	-68.3%	\$ (0.01)	\$ -	\$ 0.31	\$ 14.50	\$ 4.80	-66.9%
6	\$17.04	\$5.50	\$ (11.54)	-67.7%	\$ (0.01)	\$ -	\$ 0.37	\$ 17.40	\$ 5.86	-66.3%
7	\$19.88	\$6.50	\$ (13.38)	-67.3%	\$ (0.01)	\$ -	\$ 0.43	\$ 20.30	\$ 6.92	-65.9%
8	\$22.72	\$7.50	\$ (15.22)	-67.0%	\$ (0.01)	\$ -	\$ 0.50	\$ 23.21	\$ 7.99	-65.6%

Assumptions:

Average usage = 5 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

KENTUCKY UTILITIES COMPANY
CASE NO. 2018-00294
Typical Bill Comparison under Present & Proposed Rates
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
 TYPE OF FILING: __X__ ORIGINAL ___ ___ UPDATED ___ ___ REVISED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE N
 PAGE 24 of 24
 WITNESS: R. M. CONROY

Pole and Structure Attachment Charges – Rate PSA

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%

Other Attachment Charges: \$ 0.81 per year for each linear foot of duct.
 \$36.25 per year for each Wireless Facility.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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.

Kentucky Utilities Company
Case No. 2018-00294
Forecasted Test Period Filing Requirements
(Forecasted Test Period 12ME 4/30/20; Base Period 12ME 12/31/18)

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 full customer notice and Application will be posted at One Quality Street, Lexington, KY. KU will also make available on the Company website a copy of the public notice, full customer notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

Section 17(2)

KU 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. See KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(3)

KU 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 KU filed its Application.

Section 17(4)

See KU's Application and a copy of the Certificate of Notice attached to KU's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

Section 17(5)

The Commission granted the request of KU and LG&E to publish an abbreviated newspaper customer notice.⁵ As part of the Order granting that request, KU and LG&E are required to post full customer notice in each public library located in their service territories throughout the pendency of the proceedings. As of the filing of this Application, the Companies have forwarded to each public library in their service territories a copy of the full customer notice with a written request that such notice be posted in an area readily accessible to patrons and remain posted throughout the pendency of these proceedings.

⁵ *In the Matter of: Joint Application of Kentucky Utilities Company and Louisville Gas and Electric Company for a Declaratory Order Establishing the Form of Notice and Number of Copies of Certain Documents Filed in Support of Upcoming Applications for Rate Adjustments*, Case No. 2018-00250, Order (Ky. PSC August 31, 2018), Ordering Paragraph No. 1.