# Louisville Gas and Electric Company Case No. 2018-00295 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]. LG&E has not received any written communication from its independent auditor that there are any material weaknesses in LG&E's internal controls.

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Filing Requirement 807 KAR 5:001 Section 16(7)(r) Sponsoring Witness: 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 LG&E's stockholders during the period referenced.

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

### **Description of Filing Requirement:**

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

### Response:

A 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. 2016-00371, *In the Matter of: Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, Certificates of Public Convenience and Necessity*.

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

### Description of Filing Requirement:

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

### Response:

See attached.

### 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<br>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. |   | UI Planner was used to create the<br>budget data and forecast data used<br>in the development of the base and<br>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)<br>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<br>Red Hat Enterprise Linux Server release<br>6.3 (Santiago)  | Windows Server 2008 R2 SP1                                | Windows 7 or higher<br>Java Jdk6.0.24 or higher  | Windows XP or<br>Windows 7                          | Windows 7 or higher  | Windows XP or<br>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<br>Enterprise Guide 7.1  | MetrixND 4.4  | @Risk 5.5  | Proprietary Model prepared by<br>Gannett Fleming, Inc. | PeopleSoft version<br>9.2.26/PeopleTools version 8.56.10  | Acrobat Pro 2017<br>Adobe Reader X 10.1.2<br>Adobe Acrobat XI              |
| Description and Use in<br>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<br>statistical modeling in Microsoft<br>Excel that was used in the<br>preparation of the load forecast. | Prepared the depreciation study.                       | Maintains Human<br>Resource/Benefits information and<br>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<br>Xeon CPU's and 16B of RAM<br>and<br>2 Webservers with 2 Intel Xeon<br>CPU's with 10GB or RAM. | Intel 2 GHz processor or greater   |
| Operating System Specifications       | Windows XP or<br>Windows 7   | Windows 2000/XP   | Windows 95 or higher   | Microsoft Office 365 Pro,<br>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<br>Plus 2013   | Word - MicroSoft Office Professional<br>Plus 2013 | PowerPoint - MicroSoft Office<br>Professional Plus 2013   | Access MicroSoft Office<br>Professional Plus 2013   |
| Description and Use in<br>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. | electronic word processing application.           | Microsoft Power Point is a<br>presentation program used in<br>various attachments used in<br>testimony and filing requirements as<br>part of presentations provided to<br>officers. | Microsoft Access was used to store<br>the results of the load (electric and<br>gas forecast) and generation<br>forecasts as well as process data in<br>the development of the load and<br>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  |

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### **Description of Filing Requirement:**

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

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

### Response:

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

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- (i) the allocations are based on objective criteria and appropriately reflect costcausation 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.

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

**Cost Allocation Manual** 

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CAM Cost Allocation Manual CCS Customer Care System

FERC Federal Energy Regulatory Commission

HR Human Resources
IT Information Technology

KPSC Kentucky Public Service Commission

KU Kentucky Utilities Company
LEM LG&E Energy Marketing Inc.
LG&E Louisville Gas and Electric Company

LKC LG&E and KU Capital LLC
LKE LG&E and KU Energy LLC
LKE Foundation LG&E and KU Foundation
LKS LG&E and KU Services Company

PPL PPL Corporation

PPL Capital PPL Capital Funding, Inc.

PPLEU PPL Electric Utilities Corporation
PPLEU Services PPL EU Services Corporation
PPL Services PPL Services Corporation

PUHCA 2005 The Public Utility Holding Company Act of 2005
SEC U.S. Securities and Exchange Commission
VSCC Virginia State Corporation Commission

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### I. INTRODUCTION

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

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

### II. CORPORATE ORGANIZATION

### **OVERVIEW**

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

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

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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

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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.

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### 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

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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

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| <u>Service</u> |   | <u>Description</u>  | Assignment Method  | <u>Frequency</u> | Primary<br>Affiliate |
|----------------|---|---|--|------------------|----------------------|
| Customer and   | <b>Customer-Related Services</b>        |   |  |                  |                      |
|                | Customer Service                        | Providing call center and customer communication services for both electric and gas customers.  | Number of<br>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<br>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<br>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<br>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<br>Customers Ratio;<br>Number of Meters<br>Ratio | Ongoing          | R                    |

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| Service                                  | <u>Description</u>   | Assignment Method            | <u>Frequency</u> | Primary<br>Affiliate |  |  |
|--|--|------------------------------|------------------|----------------------|--|--|
| Energy Efficiency                        | Providing energy efficiency programs to residential<br>and commercial customers to encourage<br>implementation of energy saving measures.  | Number of<br>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<br>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<br>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<br>Customers Ratio | Ongoing          | R                    |  |  |
| Power Production and Generation Services |  |                              |                  |                      |  |  |
| Project Engineering                      | Coordinating and managing all major generation construction.   | Generation Ratio             | Infrequent       | R                    |  |  |

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| <u>Service</u>                     |                                   | <u>Description</u>   | Assignment Method  | Frequency | <u>Primary</u><br><u>Affiliate</u> |
|------------------------------------|-----------------------------------|--|--|-----------|------------------------------------|
|                                    | System Laboratory                 | Providing system laboratory services to the generating stations.   | Total Utility Plant<br>Assets Ratio  | Ongoing   | R                                  |
|                                    | Generation                        | Providing centralized, fleet-wide technical expertise<br>for generation asset management, technical guidance<br>for various functional initiatives and coordination of<br>operational research and development.        | Total Utility Plant<br>Assets Ratio  | Ongoing   | R                                  |
|                                    | Generation Services and Safety    | Providing management services and oversight to<br>Energy Services, including Power Generation, Safety,<br>and Technical Training.  | Total Utility Plant<br>Assets Ratio; Total<br>Utility Electric Plant<br>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;<br>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<br>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                                  |

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| <u>Service</u> |                             | <u>Description</u>   | Assignment Method   | <b>Frequency</b> | Primary<br>Affiliate |
|----------------|-----------------------------|--|---|------------------|----------------------|
|                |                             | 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;<br>Total Assets Ratio;<br>Total Utility Plant<br>Assets Ratio | Ongoing          | R                    |
|                | Reliability and Compliance  | Ensuring that the Transmission Department is complying with all applicable regulatory standards.   | Transmission Ratio  | Ongoing          | R                    |
| Energy Suppl   | y 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                    |

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| <u>Service</u> |                                  | <u>Description</u>   | Assignment Method                                   | Frequency | Primary<br>Affiliate |
|----------------|----------------------------------|--|---|-----------|----------------------|
|                | 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 O | perations Services               |  |   |           |                      |
|                | Network Trouble and Dispatch     | Providing dispatch services, reporting outage situations and coordinating restoration.   | Number of<br>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<br>Customers Ratio;<br>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                    |

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| <u>Service</u>                   |                              | <u>Description</u>   | Assignment Method  | <b>Frequency</b> | Primary<br>Affiliate |  |
|----------------------------------|------------------------------|--|--|------------------|----------------------|--|
|                                  | Maintenance                  | areas.   | Assets Ratio   |                  |                      |  |
| Financial Plan                   | nning and Budgeting Services |  |  |                  |                      |  |
|                                  | Budgeting                    | Providing services related to managing, coordinating and reporting for the budgeting and forecasting process.  | Revenue, Total<br>Assets and Number<br>of Employees Ratio;<br>Transmission Ratio;<br>Generation Ratio;<br>Number of<br>Customers Ratio | Frequent         | A                    |  |
|                                  | Financial Planning           | Providing financial planning and forecasting, investment analysis and investment planning reporting.   | Revenue, Total<br>Assets and Number<br>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<br>Assets and Number<br>of Employees Ratio  | Ongoing          | A                    |  |

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| <u>Service</u> |  | <u>Description</u>   | Assignment Method   | <u>Frequency</u> | Primary<br>Affiliate |
|----------------|--|--|---|------------------|----------------------|
|                | Property Accounting                      | Maintaining, analyzing and reporting related to property records.  | Total Utility Plant<br>Assets Ratio                       | Ongoing          | A                    |
|                | Revenue Accounting                       | Managing and analyzing internal and external revenue reporting.  | Revenue Ratio   | Ongoing          | R                    |
| Corporate Ta   | x and Payroll Organization Services      |  |   |                  |                      |
|                | Payroll                                  | Providing payroll services including the managing of payroll systems.  | Number of<br>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<br>Assets and Number<br>of Employees Ratio | Ongoing          | A                    |
| Audit Service  | s  |  |   |                  |                      |
|                | Audit Services                           | Providing independent and objective assurance along with consulting services and internal controls system review.  | Revenue, Total<br>Assets and Number<br>of Employees Ratio | Ongoing          | A                    |

**Sarbanes-Oxley Compliance Services** 

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| <u>Service</u> |                                   | <u>Description</u>  | Assignment Method   | Frequency | <u>Primary</u><br><u>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<br>Assets and Number<br>of Employees Ratio | Ongoing   | A                                  |
| Treasury Serv  | ices                              |   |   |           |                                    |
|                | 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<br>Assets and Number<br>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<br>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                                  |

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| Service                             | <u>Description</u>   | Assignment Method   | <u>Frequency</u> | Primary<br>Affiliate |
|-------------------------------------|--|---|------------------|----------------------|
|                                     | 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<br>and Services<br>Expenditures Ratio;<br>Network Users<br>Ratio; Ultimate<br>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<br>Transactions Ratio;<br>Non-Fuel Material<br>and Services<br>Expenditures Ratio                 | Ongoing          | A                    |

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| <u>Service</u> |   | <u>Description</u>   | Assignment Method  | <u>Frequency</u> | Primary<br>Affiliate |
|----------------|---|--|--|------------------|----------------------|
| 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<br>Ratio;<br>Number of<br>Employees Ratio;<br>Ultimate Users Ratio                           | Ongoing          | A                    |

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| <u>Service</u>  | <u>Description</u>  | Assignment Method  | <b>Frequency</b> | Primary<br>Affiliate |
|---|---|--|------------------|----------------------|
|   | 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<br>Ratio;<br>Number of<br>Employees Ratio;<br>Ultimate Users Ratio | Ongoing          | A                    |
| IT Business Services                                  | Providing services including business analysis, testing, service management and process management  | Network Users<br>Ratio;<br>Number of<br>Employees Ratio;<br>Ultimate Users Ratio | Ongoing          | A                    |
| IT Major Projects                                     | Providing services including software system implementations projects and software system upgrade projects.   | Network Users<br>Ratio;<br>Number of<br>Employees Ratio;<br>Ultimate Users Ratio | Ongoing          | A                    |
| Compliance, Legal, and Environmental Affairs Services |   |  |                  |                      |
| Legal   | Providing various legal services for all affiliated<br>entities including in-house counsel and staff assistance<br>in the areas of, among others, corporate and securities<br>law, employment law, energy, public utility and | Revenue, Total<br>Assets and Number<br>of Employees Ratio                        | Ongoing          | A                    |

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

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| <u>Service</u> |                                      | <u>Description</u>   | Assignment Method  | Frequency | <u>Primary</u><br><u>Affiliate</u> |
|----------------|--------------------------------------|--|--|-----------|------------------------------------|
|                | Government Affairs Management        | Maintaining relationships with government policy makers and conducting lobbying activities.  | Revenue Ratio  | Frequent  | A                                  |
| Corporate Co   | mmunications and Public Affairs Mana | gement 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<br>Employees Ratio   | Frequent  | A                                  |
|                | External and Brand Communications    | Providing all administrative and management support<br>for external communication services, brand image<br>management and corporate events.  | Number of<br>Customers Ratio;<br>Revenue, Total<br>Assets and Number<br>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<br>Assets and Number<br>of Employees Ratio                                  | Frequent  | A                                  |
| Operating Ser  | vices                                |  |  |           |                                    |
|                | Facilities and Buildings             | Providing building and grounds maintenance including coordination of office furniture and equipment  | Number of<br>Customers Ratio;<br>Number of   | Ongoing   | A                                  |

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| <u>Service</u> |                                    | <u>Description</u>  | Assignment Method   | <b>Frequency</b> | Primary<br>Affiliate |
|----------------|------------------------------------|---|---|------------------|----------------------|
|                |                                    | purchases/leases, space utilization and layout, and building code and fire protection services.   | Employees Ratio;<br>Facilities Ratio                              |                  |                      |
|                | Security                           | Providing security personnel, security and monitoring devices for all affiliated entities.  | Number of<br>Employees Ratio                                      | Ongoing          | A                    |
|                | Production Mail                    | Providing production mail services for customer bills and other large customer mailings.  | Number of<br>Customers Ratio                                      | Ongoing          | R                    |
|                | Document                           | Providing document printing, reproduction services including mail delivery, scanning, off-site storage and document service desk support.   | Number of<br>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<br>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<br>Customers Ratio                                      | Ongoing          | R                    |
| Transportatio  | n Services                         |   |   |                  |                      |
|                | Transportation                     | Providing and operating transportation fleet for all affiliated companies including developing fleet policy, administering regulatory compliance programs,  | Number of<br>Employees Ratio;<br>Vehicle Cost<br>Allocation Ratio | Ongoing          | A                    |

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| <u>Service</u> |                   | <u>Description</u>   | Assignment Method            | <u>Frequency</u> | Primary<br>Affiliate |
|----------------|-------------------|--|------------------------------|------------------|----------------------|
|                |                   | 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<br>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<br>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<br>Employees Ratio | Frequent         | A                    |

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| <u>Service</u> |                      | <u>Description</u>  | Assignment Method   | <b>Frequency</b> | Primary<br>Affiliate |
|----------------|----------------------|---|---|------------------|----------------------|
|                |                      | planning and employee engagement. Providing communication and oversight for union matters, negotiation of union contracts and union dispute resolution services.  |   |                  |                      |
|                | Health and Safety    | 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. | Number of<br>Employees<br>Ratio   | Frequent         | A                    |
| Executive Ma   | anagement Services   |   |   |                  |                      |
|                | Executive Management | Providing executive leadership to the corporation, the cost of which is comprised of the compensation and benefits of the corporate officers and executive assistants.  | 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                    |

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### V. COST ASSIGNMENT METHODS

### **OVERVIEW**

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

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

*Directly Attributable* – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using direct measures of costs causation.

*Indirectly Attributable* – Expenses incurred for activities and services that benefit more than one affiliate and which can be apportioned using general measures of cost causation.

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

### ASSIGNMENT METHODS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Transmission Ratio** –The Transmission Coordination Agreement (TCA) provides "the contractual basis for the coordinated planning, operation, and maintenance of the combined" LG&E and KU transmission system. Pursuant to the terms of the TCA, LG&E/KU "operate their transmission systems as a single control area." The TCA establishes cost and revenue allocations between LG&E and KU. The Transmission Ratio is based upon Schedule A (Allocation of Operating Expenses of the Transmission System Operator) of the TCA. Transmission System Operator Company allocation percentages are calculated during June of each year to be effective July 1st of each year using the previous year's summation of the Transmission Peak Demands as found in FERC Form 1 for Kentucky Utilities Company (KU) and Louisville Gas & Electric Company (LG&E) page 400 line 17(b).

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

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

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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.

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# 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

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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.

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# AMENDED AND RESTATED POWER SUPPLY SYSTEM AGREEMENT

# Between

Louisville Gas and Electric Company

And

**Kentucky Utilities Company** 

March 2, 2018

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#### 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:

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#### **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. <u>Agreement</u> shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.
- 2.2. <u>Ancillary Services</u> shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.
- 2.3. <u>Capacity</u> shall be expressed in megawatts (MW).
- 2.4. <u>Company Demand</u> 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. <u>Company Operating Capability</u> 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. <u>Company Peak Demand</u> for a period shall be the highest Company Demand for any Hour during the period.
- 2.8. <u>Economic Dispatch</u> 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. <u>Generating Unit</u> 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.

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- 2.13. <u>Incremental Energy Cost</u> shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.
- 2.14. <u>Internal Economy Energy</u> 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. <u>LG&E-KU Open Access Transmission Tariff</u> shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.
- 2.17. <u>Margin</u> for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.
- 2.18. <u>Margin on Energy Sales</u> 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. <u>Month</u> 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. <u>Power Supply Control Center</u> 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. <u>Power Supply Resources</u> 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. <u>Transmission System</u> 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.

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# **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.

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# 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.

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#### **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.

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#### 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.

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#### **ARTICLE VIII**

# INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

# 8.1. <u>Energy Exchanges Between the Companies</u>

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. <u>Energy Exchange Pricing</u>

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.

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# **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.

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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. <u>Independent Contractors</u>

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.

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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.

Name: Lounie E. Bellar

KENTUCKY UTILITIES COMPANY

By: Lounie E. Bellar

Title: SUP Ops

Title: SUP Ops

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#### **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 CAS AND ELECTRIC COMPANY |
|-------------------------------------|
| By: Me Belle                        |
| Name: Lounie E. Bellar              |
| Title: SVP OPS                      |
|                                     |
| KENTUCKY UTILITIES COMPANY          |
| 8 782 11 1                          |
|                                     |
| Name: Lonnie E. Bellar              |
| Title: SUP OPS                      |
|                                     |

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#### **SCHEDULE B**

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

# 1. <u>Purpose</u>

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.

| By: Man & Belle            |
|----------------------------|
| Name: Lounie E. Bellar     |
| Title: SUP OPS             |
|                            |
| KENTUCKY UTILITIES COMPANY |
| By: Now Ebelly             |
| Name: Lonnie E. Bellon     |
| Title: 5VP Ops             |

LOUISVILLE GAS AND ELECTRIC COMPANY

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#### **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.

| By: Mon & Belle            |
|----------------------------|
| Name: Lonnie E. Bellar     |
| Title: SVP OPS             |
|                            |
| KENTUCKY UTILITIES COMPANY |
| By: Jan E Belle            |
| Name: Lonnie E. Bellar     |
| Title: SUP Of5             |

LOUISVILLE GAS AND ELECTRIC COMPANY

Case Nos. 2018-00294 and 2018-00295
Attachment to Filing Requirement
807 KAR 5:001 Section 16(7)(u)(1)
AMENDED AND RESTATED age 21 of 21
POWER SUPPLY SYSTEM AGREEMENT
Garrett

#### **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.

| By: Monde E. Bellane  Name: Lonnie E. Bellane |
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| Name: Lonnie E. Bellare                       |
| Title: SUP Ops                                |
|   |
| KENTUCKY UTILITIES COMPANY                    |
| By: June Della                                |
| By: June Belle<br>Name: Lonnie E. Beller      |
| Title: SUP OPS                                |
|   |

LOUISVILLE GAS AND ELECTRIC COMPANY

| od                         | Allocation Method                                       | LG&E and<br>KU Capital<br>LLC | LG&E and KU<br>Services<br>Company | Kentucky<br>Utilities<br>Company | LG&E and<br>KU Energy<br>LLC | LG&E and<br>KU Energy<br>Marketing<br>Inc. | Subtotal     |
|----------------------------|---|-------------------------------|------------------------------------|----------------------------------|------------------------------|--|--------------|
| dar Year 2015¹             |   |                               |                                    |                                  |                              |  |              |
| COMBINATION REVENUE/TO     | TAL ASSETS/NO. OF EMPLOYEES                             | 2,766                         | 7,974,802                          | (1,976)                          |                              |  | 7,975,591    |
| CONTRACT RATIO - LG&E, K   | U (coal)  | 724                           | 943,854                            |                                  |                              |  | 944,579      |
| DEPT CHARGE RATIO: NO. O   | F EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO  |                               | 3,352                              |                                  |                              |  | 3,352        |
| DEPT CHARGE RATIO: RIVER   | PORT FACILITY - SQUARE FOOTAGE                          |                               | 16,454                             |                                  |                              |  | 16,454       |
| DEPT CHARGE RATIO: TRAN    | SMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE |                               | 224,897                            |                                  |                              |  | 224,897      |
| DIRECT <sup>2</sup>        |   | 239,512                       | 512,763,920                        | 56,745,877                       | 11,778,835                   |  | 581,528,145  |
| ELECTRIC PEAK LOAD RATIO   | O(LG&E & KU)  |                               | 1,029,647                          | (730)                            |                              |  | 1,028,917    |
| GENERATION RATIO - LG&E    |   | 33                            | 4,542,332                          | (1,093)                          |                              |  | 4,541,271    |
| INSURANCE COST BASED AI    |   | 33                            | 1,0 12,002                         | (1,072)                          |                              |  | - 1,0 11,271 |
|                            | VICES EXPENDITURES RATIO                                |                               | 2,040,994                          | (87)                             |                              |  | 2,040,907    |
| NUMBER OF CUSTOMERS RA     |   | 6,694                         | 24,147,202                         | 35,842                           |                              |  | 24,189,738   |
| NUMBER OF EMPLOYEES RA     |   | 275                           | 53,878,973                         | 761,326                          | 169,947                      |  | 54,810,519   |
| NUMBER OF METERS RATIO     |   | 2.0                           | 823,783                            | 701,520                          | 10,,,,,,                     |  | 823,783      |
| NUMBER OF TRANSACTION      | S RATIO - A/P INVOICES                                  |                               | 528,034                            | 44                               |                              |  | 528,078      |
| OWNERSHIP %                | ANTIO IN INVOICED                                       |                               | 4,397,874                          | 36,593,650                       |                              |  | 40,991,524   |
|                            | REEMENT / AFTER-THE-FACT BILLING MODEL                  |                               | 4,577,074                          | 21,566,828                       |                              |  | 21,566,828   |
| REVENUE RATIO - LG&E & K   |   | 367                           | 2,140,839                          | 21,500,020                       |                              |  | 2,141,205    |
| TOTAL ASSETS RATIO         |   | 307                           | 2,673,290                          | 17,416                           |                              |  | 2,690,706    |
| TOTAL UTILITY PLANT ASSE   | TS RATIO  |                               | 6,309,991                          | 207,265                          |                              |  | 6,517,256    |
| TRANSMISSION RATIO         | III KITIO   | 1,138                         | 7,050,486                          | 514,793                          |                              |  | 7,566,417    |
|                            | CE MANAGEMENT SYSTEM CHARGEBACK RATIO                   | 1,130                         | 401,021                            | 378,803                          |                              |  | 779.824      |
| Grand Total                | EL WILL VIGENER VI GIGIEM CHARGEBACK RATIO              | 251,508                       | 631,891,745                        | 116,817,957                      | 11,948,782                   |  | 760,909,991  |
|                            |   | 251,500                       | 031,031,713                        | 110,017,207                      | 11,7 10,702                  |  | 700,707,771  |
| dar Year 2016 <sup>1</sup> |   |                               |                                    |                                  |                              |  |              |
|                            | TAL ASSETS/NO. OF EMPLOYEES                             | 5,142                         | 9,657,939                          | 2,660                            |                              |  | 9,665,741    |
| CONTRACT RATIO - LG&E, K   |   |                               | 1,654,927                          | 7                                |                              |  | 1,654,934    |
| DEPT CHARGE RATIO: NO. O   |   |                               | 265,039                            | (15,326)                         |                              |  | 249,713      |
|                            | PORT FACILITY - SQUARE FOOTAGE                          |                               | 13,512                             |                                  |                              |  | 13,512       |
| DIRECT <sup>2</sup>        |   | 86,759                        | 445,022,652                        | 7,662,605                        | 7,206,090                    |  | 459,978,106  |
| ELECTRIC PEAK LOAD RATIO   | O (LG&E & KU)   |                               | 2,331,046                          | 343                              |                              |  | 2,331,389    |
| FACILITIES RATIO           |   |                               | 5,927,268                          |                                  |                              |  | 5,927,268    |
| GENERATION RATIO - LG&E    | & KU  | 1,206                         | 6,049,499                          | 24,821                           |                              |  | 6,075,526    |
| NETWORK USERS RATIO        |   | 686                           | 32,497,639                         | 552,470                          |                              |  | 33,050,794   |
| NON-FUEL MATERIAL & SER    | VICES EXPENDITURES RATIO                                |                               | 1,925,304                          | (52)                             |                              |  | 1,925,252    |
| NUMBER OF CUSTOMERS RA     | ATIO  | 1,379                         | 34,104,023                         | 79,463                           |                              |  | 34,184,865   |
| NUMBER OF EMPLOYEES RA     | TIO   | 2,765                         | 20,467,388                         | 178,427                          |                              |  | 20,648,580   |
| NUMBER OF METERS RATIO     |   |                               | 1,012,960                          |                                  |                              |  | 1,012,960    |
| NUMBER OF TRANSACTIONS     | S RATIO - A/P INVOICES                                  |                               | 523,309                            | (81)                             |                              |  | 523,229      |
| OWNERSHIP %                |   |                               | 3,156,166                          | 68,035,343                       |                              |  | 71,191,509   |
| POWER SUPPLY SYSTEM AG     | REEMENT / AFTER-THE-FACT BILLING MODEL                  |                               |                                    | 15,231,474                       |                              |  | 15,231,474   |
| REVENUE RATIO - LG&E & K   | U   | 2,324                         | 2,801,692                          | (121)                            |                              |  | 2,803,895    |
| TOTAL ASSETS RATIO         |   |                               | 2,682,595                          | 2,226                            |                              |  | 2,684,821    |
| TOTAL UTILITY PLANT ASSE   | TS RATIO  | 463                           | 9,774,167                          | 1,422,510                        |                              |  | 11,197,140   |
| TRANSMISSION RATIO         |   | 850                           | 9,318,831                          | 742,758                          |                              |  | 10,062,438   |
| ULTIMATE USERS RATIO       |   |                               | 26,093                             |                                  |                              |  | 26,093       |
| VEHICLE COST ALLOCATION    | RATIO   | (157)                         |                                    | 285,605                          |                              |  | 702,278      |
|                            |   | 101.416                       | 589,628,880                        | 94,205,132                       | 7,206,090                    |  |              |

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

#### Louisville Gas & Electric Company Intercompany Charges

| d   | Allocation Method  | Carryforward<br>Subtotal from<br>Previous Page | PPL Capital<br>Funding, Inc. | PPL<br>Corporation | PPL<br>Energy<br>Supply<br>LLC | PPL Services<br>Corporation | PPL EU<br>Services<br>Corporation | PPL Electric<br>Utilities<br>Corporation | Grand Total |
|---|--|--|------------------------------|--------------------|--------------------------------|-----------------------------|-----------------------------------|--|-------------|
| ar Year 2015¹                                   |  |  |                              |                    |                                |                             |                                   |  |             |
| COMBINATION REVENUE/                            | TOTAL ASSETS/NO. OF EMPLOYEES  | 7,975,591                                      |                              |                    |                                |                             |                                   |  | 7,975,59    |
| CONTRACT RATIO - LG&E,                          | KU (coal)  | 944,579  |                              |                    |                                |                             |                                   |  | 944.57      |
|   | OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO  | 3,352  |                              |                    |                                |                             |                                   |  | 3,3:        |
| DEPT CHARGE RATIO: RIV                          | ERPORT FACILITY - SQUARE FOOTAGE   | 16,454   |                              |                    |                                |                             |                                   |  | 16,4        |
|   | NSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE   | 224,897  |                              |                    |                                |                             |                                   |  | 224,8       |
| DIRECT <sup>2</sup>                             |  | 581,528,145                                    |                              | 11,108,937         | 557                            | 328,566                     |                                   |  | 592,966,2   |
| ELECTRIC PEAK LOAD RA                           | TIO (LG&E & KU)  | 1.028.917                                      |                              |                    |                                |                             |                                   |  | 1.028.9     |
| GENERATION RATIO - LG&                          |  | 4,541,271                                      |                              |                    |                                |                             |                                   |  | 4,541,2     |
| INSURANCE COST BASED                            |  |  |                              |                    |                                | 336,322                     |                                   |  | 336.3       |
|   | ERVICES EXPENDITURES RATIO   | 2,040,907                                      |                              |                    |                                | 550,522                     |                                   |  | 2,040,9     |
| NUMBER OF CUSTOMERS                             |  | 24,189,738                                     |                              |                    |                                |                             |                                   |  | 24,189,7    |
| NUMBER OF EMPLOYEES                             |  | 54,810,519                                     |                              |                    |                                |                             |                                   |  | 54.810.5    |
| NUMBER OF METERS RAT                            |  | 823,783  |                              |                    |                                |                             |                                   |  | 823.        |
| NUMBER OF TRANSACTIO                            |  | 528,078  |                              |                    |                                |                             |                                   |  | 528.0       |
| OWNERSHIP %                                     | NS RATIO - AF INVOICES   | 40,991,524                                     |                              |                    |                                |                             |                                   |  | 40,991,     |
|   | AGREEMENT / AFTER-THE-FACT BILLING MODEL   |  |                              |                    |                                |                             |                                   |  | 21,566,     |
|   |  | 21,566,828                                     |                              |                    |                                |                             |                                   |  | 2,141,      |
| REVENUE RATIO - LG&E &                          | KU   | 2,141,205                                      |                              |                    |                                |                             |                                   |  |             |
| TOTAL ASSETS RATIO                              | CETC DATEO   | 2,690,706                                      |                              |                    |                                |                             |                                   |  | 2,690,      |
| TOTAL UTILITY PLANT AS                          | SEIS KAIIO   | 6,517,256                                      |                              |                    |                                |                             |                                   |  | 6,517,      |
| TRANSMISSION RATIO                              |  | 7,566,417                                      |                              |                    |                                |                             |                                   |  | 7,566,      |
|   | RCE MANAGEMENT SYSTEM CHARGEBACK RATIO   | 779,824  |                              |                    |                                |                             |                                   |  | 779,        |
| Grand Total                                     |  | 760,909,991                                    | -                            | 11,108,937         | 557                            | 664,888                     | -                                 | -  | 772,684,    |
| ar Year 2016 <sup>1</sup>                       |  |  |                              |                    |                                |                             |                                   |  |             |
|   | TOTAL ASSETS/NO. OF EMPLOYEES  | 9,665,741                                      |                              |                    |                                |                             |                                   |  | 9,665,7     |
| CONTRACT RATIO - LG&E,                          |  | 1,654,934                                      |                              |                    |                                |                             |                                   |  | 1,654.      |
| DEPT CHARGE RATIO: NO.                          |  | 249,713  |                              |                    |                                |                             |                                   |  | 249,        |
|   | ERPORT FACILITY - SQUARE FOOTAGE   | 13,512   |                              |                    |                                |                             |                                   |  | 13.         |
| DIRECT <sup>2</sup>                             | ERI OKT THEILITT SQUIKE FOOTHOE  | 459,978,106                                    | 1,222                        | (24,341)           |                                | 2,496,847                   |                                   |  | 462,451.    |
|   |  |  | 1,222                        | (24,541)           |                                | 2,470,047                   |                                   |  | . , . ,     |
| ELECTRIC PEAK LOAD RA                           | HO (LG&E & KU)   | 2,331,389                                      |                              |                    |                                |                             |                                   |  | 2,331,      |
| FACILITIES RATIO                                | E A WIY  | 5,927,268                                      |                              |                    |                                |                             |                                   |  | 5,927,      |
| GENERATION RATIO - LG&                          | E & KU   | 6,075,526                                      |                              |                    |                                |                             |                                   |  | 6,075       |
| NETWORK USERS RATIO                             | EDITION DATE OF THE PARTY OF TH | 33,050,794                                     |                              |                    |                                |                             |                                   |  | 33,050      |
|   | ERVICES EXPENDITURES RATIO   | 1,925,252                                      |                              |                    |                                |                             |                                   |  | 1,925.      |
| NUMBER OF CUSTOMERS                             |  | 34,184,865                                     |                              |                    |                                |                             |                                   |  | 34,184      |
| NUMBER OF EMPLOYEES                             |  | 20,648,580                                     |                              |                    |                                |                             |                                   |  | 20,648      |
| NUMBER OF METERS RAT                            |  | 1,012,960                                      |                              |                    |                                |                             |                                   |  | 1,012,      |
| NUMBER OF TRANSACTIO                            | NS RATIO - A/P INVOICES  | 523,229  |                              |                    |                                |                             |                                   |  | 523,        |
| OWNERSHIP %                                     |  | 71,191,509                                     |                              |                    |                                |                             |                                   |  | 71,191,     |
| POWER SUPPLY SYSTEM A                           | AGREEMENT / AFTER-THE-FACT BILLING MODEL   | 15,231,474                                     |                              |                    |                                |                             |                                   |  | 15,231,     |
| REVENUE RATIO - LG&E &                          | KU   | 2,803,895                                      |                              |                    |                                |                             |                                   |  | 2,803,      |
| TOTAL ASSETS RATIO                              |  | 2,684,821                                      |                              |                    |                                |                             |                                   |  | 2,684,      |
| TOTAL UTILITY PLANT AS                          | SETS RATIO   | 11,197,140                                     |                              |                    |                                |                             |                                   |  | 11,197,     |
| TRANSMISSION RATIO                              |  | 10,062,438                                     |                              |                    |                                |                             |                                   |  | 10,062,     |
|   |  | 26,093   |                              |                    |                                |                             |                                   |  | 26,         |
| ULTIMATE USERS RATIO                            |  |  |                              |                    |                                |                             |                                   |  |             |
| ULTIMATE USERS RATIO<br>VEHICLE COST ALLOCATION | ON RATIO   | 702,278  |                              |                    |                                |                             |                                   |  | 702.        |

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

|                     |  | LG&E and          |                     | Kentucky             | LG&E and         | LG&E and<br>KU Energy |             |
|---------------------|--|-------------------|---------------------|----------------------|------------------|-----------------------|-------------|
| Period              | Allocation Method                                      | KU Capital<br>LLC | Services<br>Company | Utilities<br>Company | KU Energy<br>LLC | Marketing<br>Inc.     | Subtotal    |
| Calendar Year 2017  | ı  |                   |                     |                      |                  |                       |             |
| COMBIN              | IATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES           | 266               | 11,102,451          | 17,514               |                  |                       | 11,120,232  |
| CONTRA              | ACT RATIO - LG&E, KU (coal)                            |                   | 1,677,169           | (23)                 |                  |                       | 1,677,147   |
| DEPT CH             | HARGE RATIO: DISTRIBUTION OPS IT SUPPORT               |                   | 48,559              |                      |                  |                       | 48,559      |
| DEPT CH             | HARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM |                   | 40,395              |                      |                  |                       | 40,395      |
| DEPT CH             | HARGE RATIO: NO. OF VEHICLE COST POOLS                 |                   | 243,231             | 1,995                |                  |                       | 245,226     |
| DEPT CH             | HARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE       |                   | 382,305             | 150                  |                  |                       | 382,455     |
| DIRECT <sup>2</sup> |  | 180,006           | 418,764,447         | 13,430,635           | 46,257,573       | (1,625)               | 478,631,037 |
| ELECTR              | IC PEAK LOAD RATIO (LG&E & KU)                         |                   | 1,611,354           | 37                   |                  |                       | 1,611,391   |
| FACILIT             | IES RATIO  |                   | 1,724,458           |                      |                  |                       | 1,724,458   |
| GENERA              | ATION RATIO - LG&E & KU                                |                   | 5,878,521           | 2,725                |                  |                       | 5,881,246   |
| NETWO               | RK USERS RATIO   |                   | 31,907,818          | 684,096              |                  |                       | 32,591,914  |
| NON-FU              | EL MATERIAL & SERVICES EXPENDITURES RATIO              |                   | 2,176,121           |                      |                  |                       | 2,176,121   |
| NUMBEI              | R OF CUSTOMERS RATIO                                   |                   | 36,643,199          | 100,938              |                  |                       | 36,744,136  |
| NUMBEI              | R OF EMPLOYEES RATIO                                   | 31                | 15,699,895          | 272,823              |                  |                       | 15,972,749  |
| NUMBEI              | R OF METERS RATIO                                      |                   | 1,099,655           |                      |                  |                       | 1,099,655   |
| NUMBEI              | R OF TRANSACTIONS RATIO - A/P INVOICES                 | (0)               | 419,797             |                      |                  |                       | 419,796     |
| OWNER:              | SHIP %   |                   | 2,462,564           | 67,676,672           |                  |                       | 70,139,236  |
| POWER               | SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL |                   |                     | 11,095,781           |                  |                       | 11,095,781  |
| REVENU              | JE RATIO - LG&E & KU                                   | 135               | 2,754,469           | (22)                 |                  |                       | 2,754,582   |
| TOTAL A             | ASSETS RATIO   | (1)               | 3,242,967           | 356                  |                  |                       | 3,243,322   |
| TOTAL U             | UTILITY PLANT ASSETS RATIO                             | 25                | 10,730,124          | 56,970               |                  |                       | 10,787,119  |
| TRANSM              | MISSION RATIO  | 16                | 9,372,916           | 615,593              |                  |                       | 9,988,524   |
| ULTIMA              | TE USERS RATIO   |                   | (9,457)             |                      |                  |                       | (9,457)     |
| VEHICL              | E COST ALLOCATION RATIO                                |                   | 466,618             | 246,663              |                  |                       | 713,281     |
| Grand T             | otal   | 180,478           | 558,439,578         | 94,202,902           | 46,257,573       | (1,625)               | 699,078,906 |

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

#### Louisville Gas & Electric Company Intercompany Charges

|  |               |               |             | PPL    |              |             |              |             |
|--|---------------|---------------|-------------|--------|--------------|-------------|--------------|-------------|
|  | Carryforward  |               |             | Energy |              | PPL EU      | PPL Electric |             |
|  | Subtotal from | PPL Capital   | PPL         | Supply | PPL Services | Services    | Utilities    |             |
| od Allocation Method   | Previous Page | Funding, Inc. | Corporation | LLC    | Corporation  | Corporation | Corporation  | Grand Total |
| lar Year 2017 <sup>1</sup>                                   |               |               |             |        |              |             |              |             |
| COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES            | 11,120,232    |               |             |        |              |             |              | 11,120,232  |
| CONTRACT RATIO - LG&E, KU (coal)                             | 1,677,147     |               |             |        |              |             |              | 1,677,147   |
| DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT               | 48,559        |               |             |        |              |             |              | 48,559      |
| DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM | 40,395        |               |             |        |              |             |              | 40,395      |
| DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS                 | 245,226       |               |             |        |              |             |              | 245,226     |
| DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE       | 382,455       |               |             |        |              |             |              | 382,455     |
| DIRECT <sup>2</sup>  | 478,631,037   | 2,028         | 283,505     |        | 3,683,561    |             |              | 482,600,130 |
| ELECTRIC PEAK LOAD RATIO (LG&E & KU)                         | 1,611,391     |               |             |        |              |             |              | 1,611,391   |
| FACILITIES RATIO   | 1,724,458     |               |             |        |              |             |              | 1,724,458   |
| GENERATION RATIO - LG&E & KU                                 | 5,881,246     |               |             |        |              |             |              | 5,881,246   |
| NETWORK USERS RATIO  | 32,591,914    |               |             |        |              |             |              | 32,591,914  |
| NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO              | 2,176,121     |               |             |        |              |             |              | 2,176,121   |
| NUMBER OF CUSTOMERS RATIO                                    | 36,744,136    |               |             |        |              |             |              | 36,744,136  |
| NUMBER OF EMPLOYEES RATIO                                    | 15,972,749    |               |             |        |              |             |              | 15,972,749  |
| NUMBER OF METERS RATIO                                       | 1,099,655     |               |             |        |              |             |              | 1,099,655   |
| NUMBER OF TRANSACTIONS RATIO - A/P INVOICES                  | 419,796       |               |             |        |              |             |              | 419,796     |
| OWNERSHIP %  | 70,139,236    |               |             |        |              |             |              | 70,139,236  |
| POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL | 11,095,781    |               |             |        |              |             |              | 11,095,781  |
| REVENUE RATIO - LG&E & KU                                    | 2,754,582     |               |             |        |              |             |              | 2,754,582   |
| TOTAL ASSETS RATIO   | 3,243,322     |               |             |        |              |             |              | 3,243,322   |
| TOTAL UTILITY PLANT ASSETS RATIO                             | 10,787,119    |               |             |        |              |             |              | 10,787,119  |
| TRANSMISSION RATIO   | 9,988,524     |               |             |        |              |             |              | 9,988,524   |
| ULTIMATE USERS RATIO   | (9,457)       |               |             |        |              |             |              | (9,457)     |
| VEHICLE COST ALLOCATION RATIO                                | 713,281       |               |             |        |              |             |              | 713,281     |
| Grand Total  | 699,078,906   | 2,028         | 283,505     | -      | 3,683,561    | -           | -            | 703,047,999 |

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

| d  | Allocation Method                          | LG&E and<br>KU Capital<br>LLC | LG&E and KU<br>Services<br>Company   | Kentucky<br>Utilities<br>Company | LG&E and<br>KU Energy<br>LLC | LG&E and<br>KU Energy<br>Marketing<br>Inc. | Subtotal  |
|--|--|-------------------------------|--------------------------------------|----------------------------------|------------------------------|--|-----------|
| eriod¹:  |  |                               |                                      |                                  |                              |  |           |
| COMBINATION REVENUE/TO   | TAL ASSETS/NO. OF EMPLOYEES                | 22,408                        | 13,404,886                           | 1,815                            |                              |  | 13,429,10 |
| CONTRACT RATIO - LG&E, K   | U (coal)                                   |                               | 1,431,343                            |                                  |                              |  | 1,431,34  |
| DEPT CHARGE RATIO: DISTR   | IBUTION OPS IT SUPPORT                     |                               | 463,614                              |                                  |                              |  | 463,6     |
| DEPT CHARGE RATIO: DISTR   | IBUTION OPS/ADVANCED METERING SYSTEM       |                               | 455,939                              |                                  |                              |  | 455,9     |
| DEPT CHARGE RATIO: NO. O   | F VEHICLE COST POOLS                       |                               | 87,969                               |                                  |                              |  | 87,9      |
| DEPT CHARGE RATIO: RIVER   | PORT FACILITY - SQUARE FOOTAGE             |                               | 550,527                              | (64)                             |                              |  | 550,4     |
| DIRECT <sup>2</sup>  |  |                               | 38,137,458                           | 2,990,223                        |                              |  | 41,127,€  |
| ELECTRIC PEAK LOAD RATIO   | (LG&E & KU)                                |                               | 2,401,431                            |                                  |                              |  | 2,401,4   |
| FACILITIES RATIO   |  |                               | 2,187,480                            | 59,072                           |                              |  | 2,246,5   |
| GENERATION RATIO - LG&E  | & KU                                       |                               | 4,784,446                            | (394)                            |                              |  | 4,784,0   |
| NETWORK USERS RATIO  |  |                               | 30,672,339                           | 1,273,804                        |                              |  | 31,946,1  |
| NON-FUEL MATERIAL & SER  | VICES EXPENDITURES RATIO                   |                               | 2,713,398                            | 35                               |                              |  | 2,713,4   |
| NUMBER OF CUSTOMERS RA   | OIT  |                               | 33,492,496                           | 56,718                           |                              |  | 33,549,2  |
| NUMBER OF EMPLOYEES RA   | TIO  | 10,717                        | 15,403,614                           | 71,539                           |                              |  | 15,485,8  |
| NUMBER OF METERS RATIO   |  |                               | 1,249,469                            | (94)                             |                              |  | 1,249,    |
| NUMBER OF TRANSACTIONS   | RATIO - A/P INVOICES                       |                               | 420,958                              | ( )                              |                              |  | 420,      |
| OWNERSHIP %  |  |                               | 777,837                              | 2,546,038                        |                              |  | 3,323,    |
|  | REEMENT / AFTER-THE-FACT BILLING MODEL     |                               | ,                                    | 12,624,116                       |                              |  | 12,624,   |
| REVENUE RATIO - LG&E & K   |  |                               | 5,402,787                            | , , ,                            |                              |  | 5,402,    |
| TOTAL ASSETS RATIO   |  |                               | 2,597,114                            | 809                              |                              |  | 2,597,    |
| TOTAL UTILITY PLANT ASSE   | TS RATIO                                   |                               | 10,732,571                           | 90,670                           |                              |  | 10,823,   |
| TRANSMISSION RATIO   |  |                               | 9,189,753                            | 205,100                          |                              |  | 9,394,    |
| ULTIMATE USERS RATIO   |  |                               | (35)                                 |                                  |                              |  | .,,       |
| VEHICLE COST ALLOCATION  | RATIO                                      |                               | 295,535                              | 51,602                           |                              |  | 347,      |
| Grand Total  |  | 33,125                        | 176,852,930                          | 19,970,991                       | ÷                            | =  | 196,857,0 |
| sted Test Period <sup>1</sup> :  |  |                               |                                      |                                  |                              |  |           |
|  | TAL ASSETS/NO. OF EMPLOYEES                |                               | 20,894,066                           |                                  |                              |  | 20,894.0  |
| CONTRACT RATIO - LG&E, K   |  |                               | 1,003,854                            |                                  |                              |  | 1,003,8   |
| DEPT CHARGE RATIO: DISTR   |  |                               | 426,359                              |                                  |                              |  | 426,      |
|  | IBUTION OPS/ADVANCED METERING SYSTEM       |                               | 558,730                              |                                  |                              |  | 558,      |
|  | PORT FACILITY - SQUARE FOOTAGE             |                               | 525,098                              |                                  |                              |  | 525,      |
| DIRECT <sup>2</sup>  | ONT THE EAST OF THE POSITION               |                               | 44,582,883                           | 6,056,630                        |                              |  | 50,639,   |
| ELECTRIC PEAK LOAD RATIO   | A C & E & KII)                             |                               | 3,121,628                            | 0,020,030                        |                              |  | 3,121,    |
| FACILITIES RATIO   | (LUXE & KU)                                |                               | 3,844,595                            | 142,669                          |                              |  | 3,987.    |
|  | 0 1/11                                     |                               | - /- /                               | 142,669                          |                              |  | - , ,     |
| GENERATION RATIO - LG&E  | & KU                                       |                               | 3,325,480                            | 570 410                          |                              |  | 3,325,    |
| NETWORK USERS RATIO  | VICES EVENINITHES DATIO                    |                               | 31,494,848                           | 570,418                          |                              |  | 32,065,   |
|  | VICES EXPENDITURES RATIO                   |                               | 2,866,311                            |                                  |                              |  | 2,866,    |
| NUMBER OF CUSTOMERS RA   |  |                               | 32,026,497                           |                                  |                              |  | 32,026,   |
| NUMBER OF EMPLOYEES RA   | .110                                       |                               | 19,319,400                           |                                  |                              |  | 19,319    |
| NUMBER OF METERS RATIO   | DATE A DIVINOVOES                          |                               | 1,322,965                            |                                  |                              |  | 1,322,    |
| NUMBER OF TRANSACTIONS   | RATIO - A/P INVOICES                       |                               | 633,663                              | 1 505 102                        |                              |  | 633,      |
|  | DEEL CONT. (A PETER THE EACT DWANTS AND EA |                               | 273,486                              | 1,696,102                        |                              |  | 1,969,    |
| OWNERSHIP %  |  |                               |                                      | 8,102,292                        |                              |  | 8,102,    |
| POWER SUPPLY SYSTEM AG   |  |                               | 3,018,436                            |                                  |                              |  | 3,018,    |
| POWER SUPPLY SYSTEM AG<br>REVENUE RATIO - LG&E & K                       | O .  |                               |                                      |                                  |                              |  |           |
| POWER SUPPLY SYSTEM AG<br>REVENUE RATIO - LG&E & K<br>TOTAL ASSETS RATIO |  |                               | 3,091,763                            |                                  |                              |  | 3,091,7   |
| POWER SUPPLY SYSTEM AG<br>REVENUE RATIO - LG&E & K                       |  |                               | 3,091,763<br>14,444,746<br>9,602,963 |                                  |                              |  | 14,444,7  |

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

#### Louisville Gas & Electric Company Intercompany Charges

| SEC   Part   | pital PP<br>, Inc. Corpoi |   | Energy<br>Supply<br>LLC |           | PPL EU<br>Services<br>Corporation | PPL Electric<br>Utilities<br>Corporation | Grand T      |
|--|---------------------------|---|-------------------------|-----------|-----------------------------------|--|--------------|
| CONTRACT RATIO - LOSÉE RU (GODI)   1.431,343   1.691   |                           |   |                         |           |                                   |  |              |
| DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT   455.919   |                           |   |                         |           |                                   |  | 13,42        |
| DEPT CHARGE RATIO: DISTRIBUTION OPS:ADVANCED METERING SYSTEM   58,999  |                           |   |                         |           |                                   |  | 1,43         |
| DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS         87.969           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         550.463           DIRECT*         41.127.682           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         2,401.431           FACILITIES RATIO         2,246.552           GENERATION RATIO - LG&E & KU         4,784.102           NETWORK USERS RATIO         31.946.143           NON-PUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,713.434           NUMBER OF CUSTOMERS RATIO         15.488.371           NUMBER OF EMPLOYEES RATIO         15.488.371           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420.958           OWNERSHIP *8         33.23.875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12.624.116           REVENUE RATIO - LG&E & KU         5,402.787           TOTAL ASSETS RATIO         363.5           VEHICLE COST ALLOCATION RATIO         363.5           VEHICLE COST ALLOCATION RATIO         363.5           VEHICLE COST ALLOCATION RATIO         53.9           VEHICLE COST ALLOCATION RATIO         53.9           VEHICLE COST ALLOCATION RATIO         53.9           SECTOR         50.69.9           SECTOR         50.69.9           GENERATION DISTRIBUTION ON SI TI   |                           |   |                         |           |                                   |  | 40           |
| DEPT CHARGE RATIO : RIVERPORT FACILITY - SQUARE FOOTAGE         \$1,90,463           DRECT**         \$1,127,682           ELECTRIC FEAX I. JOAD RATIO (LG&E & KU)         2,401,431           FACILITIES BATIO         2,246,552           GENERATION RATIO - LG&E & KU         4,784,052           NETWORK USERS RATIO         31,946,143           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         33,549,215           NUMBER OF CUSTOMERS RATIO         33,549,215           NUMBER OF EMPLOYEES RATIO         1,249,574           NUMBER OF EMPLOYEES RATIO         1,249,574           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         33,233,573           OWNERSHIP **         3,323,573           POWER SUPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         16,262,116           REVENUE RATIO - LOSE & KU         5,402,787           TOTAL ASSETS RATIO         1,823,241           TRANSMISSION RATIO         10,823,241           TRANSMISSION RATIO         10,823,241           TRANSMISSION RATIO         35,402,787           O'EMICLE CEST ALLOCATION RATIO         9,948,853           ULITIMATE USERS RATIO         10,823,241           VEHICLE CEST ALLOCATION RATIO         2,884,966           CONTRACT RATIO - LGEE, KU (cest)         10,03,854           <  |                           |   |                         |           |                                   |  | 4            |
| DRECT  |                           |   |                         |           |                                   |  |              |
| ELECTRIC PEAK LOAD RATIO (LG&E & KU)   |                           |   |                         |           |                                   |  | 5            |
| FACILITIES RATIO   4,784,052     GENERATION RATIO - LGGE & KU   4,784,052     NETWORK USERS RATIO   31,946,143     NON-PUEL MATERIAL & SERVICES EXPENDITURES RATIO   2,713,434     NUMBER OF CUSTOMERS RATIO   15,485,871     NUMBER OF FUNDIVES RATIO   15,485,871     NUMBER OF FEMPLOYEES RATIO   12,49,374     NUMBER OF METERS RATIO   12,49,374     NUMBER OF METERS RATIO   12,249,374     NUMBER OF METERS RATIO   12,249,374     NUMBER OF TRANSACTIONS RATIO - AP INVOICES   3,323,875     POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL   12,624,116     REVENUE RATIO - LGGE & KU   10,823,241     TOTAL ASSETS RATIO   10,823,241     TOTAL ASSETS RATIO   10,823,241     TRANSMISSION RATIO   9,394,853     ULITIMATE USERS RATIO   3,371,37     Grand Total   196,857,046     Steef Test Period   196,857,046     Steef Test Period   20,894,066     CONTRACT RATIO - LGGE & KU (000)   1,003,854     DEFT CHARGE RATIO : DISTRIBUTION OPSI TS UPPORT   426,599     DEFT CHARGE RATIO: DISTRIBUTION OPSI TS UPPOR   |                           |   |                         | 2,363,690 | 931                               | l  | 43,4         |
| GENERATION RATIO - LGRE & KU         3,946,143           NETWORK USERS RATIO         3,946,143           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,713,434           NUMBER OF FEMILOYEES RATIO         13,485,871           NUMBER OF EMPLOYEES RATIO         12,49,374           NUMBER OF METERS RATIO         12,49,374           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,323,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,624,116           REVENUE RATIO - LGRE & KU         5,402,787           TOTAL JUTILITY PLANT ASSETS RATIO         10,823,241           TRANSMISSION RATIO         10,823,241           TRANSMISSION RATIO         10,823,241           TRANSMISSION RATIO         13,737           VEHICLE COST ALLOCATION RATIO         13,737           Grand Total         196,857,046           VEHICLE COST ALLOCATION RATIO         147,137           Grand Total         196,857,046           COMBINATION REVENUE TOTAL ASSETS/NO. OF EMPLOYEES         20,844,66           CONTRACT RATIO - LGRE & KU (cost)         1,003,854           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         58,730           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         50,693,513   |                           |   |                         |           |                                   |  | 2,4          |
| NETWORK USERS RATIO         31,946,143           NON-PUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,71,344           NUMBER OF CUSTOMERS RATIO         33,549,215           NUMBER OF MEILENS RATIO         12,485,871           NUMBER OF MEILENS RATIO         12,249,374           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,323,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         1,2624,116           REVENUE RATIO - LOGE & KU         5,407,787           TOTAL ASSETS RATIO         1,032,324           TRANSMISSION RATIO         1,032,324           TRANSMISSION RATIO         3,371,37           GENERAL EXPENSE RATIO         3,371,37           GENERAL EXPENSE RATIO         3,371,37           GENERAL EXPENSE RATIO         3,371,37           GENERAL EXPENSE RATIO         1,038,84           ULITIMATE USERS RATIO         20,894,666           CONTRACT RATIO - LOGE, KU (coal)         1,038,84           DET CHARGE RATIO: DISTRIBUTION OPSI TSUPPORT         426,359           DET CHARGE RATIO: DISTRIBUTION OPSI ADVANCED METERING SYSTEM         558,730           DET CHARGE RATIO: DISTRIBUTION OPSI ADVANCED METERING SYSTEM         3,907,265           GENERAL TON RATIO: LOGE & KU         3,907,265<  |                           |   |                         |           |                                   |  | 2,2          |
| NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,713,434           NUMBER OF CUSTOMERS RATIO         33,549,215           NUMBER OF EMPLOYEES RATIO         11,249,374           NUMBER OF METERS RATIO         12,49,374           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,223,875           OWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,624,116           REVENUE RATIO - LG&E & KU         5,402,787           TOTAL ASSETS RATIO         2,597,924           TOTAL ASSETS RATIO         10,823,241           TRANSMISSION RATIO         9,304,853           ULTIMATE USERS RATIO         347,137           Grand Total         347,137           Grand Total         96,857,046           sted Test Period¹:         ***           COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES         20,894,066           CONTRACT RATIO - LG&E, KU (coal)         1,003,854           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,559           DEPT CHARGE RATIO: DISTRIBUTION OPS ADVANCED METERING SYSTEM         558,730           DEPT CHARGE RATIO: INVERPORT FACILITY - SQUARE FOOTAGE         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,   |                           |   |                         |           |                                   |  | 4,7          |
| NUMBER OF CUSTOMERS RATIO         33,549,215           NUMBER OF EMPLOYEES RATIO         15,485,871           NUMBER OF EMPLOYEES RATIO         1,249,374           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,233,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,624,116           REVENUE RATIO - LOE& & KU         5,402,787           TOTAL ASSETS RATIO         10,823,241           TARANSMISSION RATIO         9,394,853           ULTIMATE USERS RATIO         (35)           VEHICLE COST ALLOCATION RATIO         36,50           VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046           Sted         20,894,066           CONTRACT RATIO - LIGRE, KU (coal)         1,003,884           DET CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,559           DET CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM         55,873           DETC CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT <sup>2</sup> 50,639,513           ELECTRIC PEAK LOAD RATIO (LIGRE & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LIGRE & KU         3,206,266           NO  |                           |   |                         |           |                                   |  | 31,9         |
| NUMBER OF EMPLOYEES RATIO NUMBER OF METERS RATIO NUMBER OF METERS RATIO NUMBER OF TRANSACTIONS RATIO - AP INVOICES OWNERSHIP % OWNERSHIP X |                           |   |                         |           |                                   |  | 2,7          |
| NUMBER OF METERS RATIO         1,249,374           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,323,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,662,4116           REVENUE RATIO - LGÆE & KU         5,402,787           TOTAL ASSETS RATIO         2,597,924           TOTAL UTILITY PLANT ASSETS RATIO         10,823,241           TRANSMISSION RATIO         9,544,853           ULTIMATE USERS RATIO         347,137           VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046           ************************************   |                           |   |                         |           |                                   |  | 33,5         |
| NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,323,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,624,116           REVENUE RATIO - LG&E & KU         5,402,787           TOTAL ASSETS RATIO         10,823,241           TOTAL UTILITY PLANT ASSETS RATIO         10,823,241           TRANSMISSION RATIO         334,137           VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046           COMINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES         20,894,066           COMINACT RATIO - LG&E, KU (coal)         1,003,884           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: BISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT <sup>2</sup> 50,699,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,255,480           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         3,205,296           NUMBER OF EMPLOYEES RATIO         1,319,400           NUMBER OF EMPLOYEES RATIO         1,322,965           OWNESSUPPLY SYSTEM AGREEME   |                           |   |                         |           |                                   |  | 15,4         |
| NUMBER OF TRANSACTIONS RATIO - AP INVOICES         420,958           OWNERSHIP %         3,323,875           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         12,624,116           REVENUE RATIO - LG&E & KU         5,402,787           TOTAL ASSETS RATIO         10,823,241           TOTAL UTILITY PLANT ASSETS RATIO         10,823,241           TRANSMISSION RATIO         334,137           VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046           COMINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES         20,894,066           COMINACT RATIO - LG&E, KU (coal)         1,003,884           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: BISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT <sup>2</sup> 50,699,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,255,480           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         3,205,296           NUMBER OF EMPLOYEES RATIO         1,319,400           NUMBER OF EMPLOYEES RATIO         1,322,965           OWNESSUPPLY SYSTEM AGREEME   |                           |   |                         |           |                                   |  | 1,2          |
| OWNERSHIP %   3.323.875     POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL   12.624.116     REVENUE RATIO - LGÉE & KU  |                           |   |                         |           |                                   |  | ,            |
| POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL   REVENUE RATIO - LG&E & KU   |                           |   |                         |           |                                   |  | 3.3          |
| REVENUE RATIO - LG&E & KU         5,402,787           TOTAL ASSETS RATIO         2,597,924           TOTAL UTILITY PLANT ASSETS RATIO         10,823,241           TRANSMISSION RATIO         9,394,853           ULTIMATE USERS RATIO         347,137           VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046           Sted Test Period*:           COMBINATION REVENUETOTAL ASSETS/NO. OF EMPLOYEES           CONTRACT RATIO - LG&E, KU (coal)         1,003,854           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         558,730           DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM         558,730           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIECCT <sup>2</sup> 50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,225,480           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF CUSTOMERS RATIO         32,065,296           NUMBER OF EMPLOYEES RATIO         1,322,965           NUMBER OF FERDERS RATIO         1,322,965 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>12,0</td></tr<>  |                           |   |                         |           |                                   |  | 12,0         |
| TOTAL UTILITY PLANT ASSETS RATIO   10,823,241   TRANSMISSION RATIO   9,394,853   ULTIMATE USERS RATIO   (35)   |                           |   |                         |           |                                   |  | 5,4          |
| TOTAL UTILITY PLANT ASSETS RATIO   10,823,241   TRANSMISSION RATIO   9,394,853   ULTIMATE USERS RATIO   (35)     VEHICLE COST ALLOCATION RATIO   347,137     TOTAL UTILITY PLANT ASSETS RATIO   196,857,046       Sted Test Period   1       COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES   20,894,066     CONTRACT RATIO - LG&E, KU (coal)   1,003,854     DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT   426,359     DEPT CHARGE RATIO: DISTRIBUTION OPS INSUPPORT   426,359     DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM   558,730     DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE   525,098     DIRECT   50,695,133     ELECTRIC FEAK LOAD RATIO (LG&E & KU)   3,987,265     GENERATION RATIO - LG&E & KU   3,325,480     NETWORK USERS RATIO   32,265,266     NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   32,265,266     NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   32,265,497     NUMBER OF EMPLOYEES RATIO   1,322,965     NUMBER OF METRES RATIO   1,322,965     NUMBER OF TRANSACTIONS RATIO - AP INVOICES   1,969,588     POWER SUPPLY SYSTEM AGREEMENT / AFTER-HE-FACT BILLING MODEL   8,102,292     REVENUE RATIO - LG&E & KU   3,091,763   |                           |   |                         |           |                                   |  | 2,5          |
| ULTIMATE USERS RATIO   347,137   3   |                           |   |                         |           |                                   |  | 10.3         |
| ULTIMATE USERS RATIO   347,137   3   |                           |   |                         |           |                                   |  | 9,           |
| VEHICLE COST ALLOCATION RATIO         347,137           Grand Total         196,857,046         -           sted Test Period¹:         -           COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES         20,894,066           CONTRACT RATIO: LG&E, KU (coal)         1,003,884           DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM         558,730           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT²         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,225,480           NETWORK USERS RATIO         32,065,266           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF EMPLOYEES RATIO         19,319,400           NUMBER OF EMPLOYEES RATIO         11,322,965           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         633,663           OWNERSHIP %         1,969,588           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         8,102,292           REVENUE RATIO - LG&E & KU         3,018,436           TOTAL ASSETS RATIO         3,091,763   |                           |   |                         |           |                                   |  | . ,          |
| Sted Test Period   COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES   20,894,066   CONTRACT RATIO - LG&E, KU (coal)   1,003,854   DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT   426,359   DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM   558,730   DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE   525,098   DIRECT   50,639,513   ELECTRIC PEAK LOAD RATIO (LG&E & KU)   3,121,628   FACILITIES RATIO   3,987,265   GENERATION RATIO - LG&E & KU   3,205,266   NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   32,065,266   NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   32,065,266   NON-BUL MATERIAL & SERVICES EXPENDITURES RATIO   32,026,497   NUMBER OF CUSTOMERS RATIO   19,319,400   NUMBER OF EMPLOYEES RATIO   19,319,400   NUMBER OF TRANSACTIONS RATIO - AP INVOICES   633,663   OWNERSHIP %   1,969,588   POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL   REVENUE RATIO - LG&E & KU   3,018,436   TOTAL ASSETS RATIO   3,091,763  |                           |   |                         |           |                                   |  | 3            |
| COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES       20,894,066         CONTRACT RATIO - LG&E, KU (coal)       1,003,854         DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT       426,359         DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM       588,70         DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE       525,098         DIRECT       50,639,513         ELECTRIC PEAK LOAD RATIO (LG&E & KU)       3,121,628         FACILITIES RATIO       3,987,265         GENERATION RATIO - LG&E & KU       3,325,480         NETWORK USERS RATIO       32,065,266         NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       32,065,266         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF TRANSACTIONS RATIO - AP INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763  | =                         | - | -                       | 2,363,690 | 931                               | -  | 199,2        |
| COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES       20,894,066         CONTRACT RATIO - LG&E, KU (coal)       1,003,854         DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT       426,359         DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM       588,730         DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE       525,098         DIRECT <sup>2</sup> 50,639,513         ELECTRIC PEAK LOAD RATIO (LG&E & KU)       3,121,628         FACILITIES RATIO       3,987,265         GENERATION RATIO - LG&E & KU       3,325,480         NETWORK USERS RATIO       32,065,266         NON-FUEL MATTERIAL & SERVICES EXPENDITURES RATIO       32,065,266         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF TRANSACTIONS RATIO - AP INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763   |                           |   |                         |           |                                   |  |              |
| CONTRACT RATIO - LG&E, KU (coal)       1,003,854         DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT       426,359         DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM       558,730         DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE       525,098         DIRECT²       50,639,513         ELECTRIC PEAK LOAD RATIO (LG&E & KU)       3,121,628         FACILITIES RATIO       3,987,265         GENERATION RATIO - LG&E & KU       32,065,266         NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       32,065,266         NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       2,866,311         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       1,312,2965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763  |                           |   |                         |           |                                   |  | 20,8         |
| DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT         426,359           DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM         558,730           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         522,098           DIRECT²         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,205,480           NETWORK USERS RATIO         32,065,266           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF CUSTOMERS RATIO         32,026,497           NUMBER OF EMPLOYEES RATIO         19,319,400           NUMBER OF SMPLOYEES RATIO         1,322,965           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         633,663           OWNERSHIP %         1,969,588           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         8,102,292           REVENUE RATIO - LG&E & KU         3,018,436           TOTAL ASSETS RATIO         3,091,763   |                           |   |                         |           |                                   |  | 1,0          |
| DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM         558,730           DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT²         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,255,480           NETWORK USERS RATIO         32,065,266           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF CUSTOMERS RATIO         32,026,497           NUMBER OF EMPLOYEES RATIO         19,319,400           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         633,663           OWNERSHIP %         1,969,588           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         8,102,292           REVENUE RATIO - LG&E & KU         3,018,436           TOTAL ASSETS RATIO         3,091,763  |                           |   |                         |           |                                   |  | -,-          |
| DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE         525,098           DIRECT²         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,325,480           NETWORK USERS RATIO         32,065,266           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF CUSTOMERS RATIO         32,026,497           NUMBER OF EMPLOYEES RATIO         1,322,965           NUMBER OF METERS RATIO         1,322,965           NUMBER OF TRANSACTIONS RATIO - AP INVOICES         633,663           OWNERSHIP %         1,969,588           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         8,102,292           REVENUE RATIO - LG&E & KU         3,018,436           TOTAL ASSETS RATIO         3,091,763   |                           |   |                         |           |                                   |  |              |
| DIRECT²         50,639,513           ELECTRIC PEAK LOAD RATIO (LG&E & KU)         3,121,628           FACILITIES RATIO         3,987,265           GENERATION RATIO - LG&E & KU         3,325,480           NETWORK USERS RATIO         32,065,266           NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO         2,866,311           NUMBER OF CUSTOMERS RATIO         32,026,497           NUMBER OF EMPLOYEES RATIO         19,319,400           NUMBER OF METERS RATIO         1,322,965           NUMBER OF TRANSACTIONS RATIO - A/P INVOICES         633,663           OWNERSHIP %         1,969,588           POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL         8,102,292           REVENUE RATIO - LG&E & KU         3,018,436           TOTAL ASSETS RATIO         3,091,763  |                           |   |                         |           |                                   |  |              |
| ELECTRIC PEAK LOAD RATIO (LG&E & KU)  5.121,628  FACILITIES RATIO  3.987,265  GENERATION RATIO - LG&E & KU  3.325,480  NETWORK USERS RATIO  NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO  NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO  NUMBER OF CUSTOMERS RATIO  NUMBER OF EMPLOYEES RATIO  NUMBER OF EMPLOYEES RATIO  NUMBER OF METERS RATIO  19,319,400  NUMBER OF TRANSACTIONS RATIO - A/P INVOICES  OWNERSHIP %  FOWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL  REVENUE RATIO - LG&E & KU  3,018,436  TOTAL ASSETS RATIO  3,091,763   |                           |   |                         | 2,404,893 |                                   |  | 53.0         |
| FACILITIES RATIO   3,987,265   GENERATION RATIO - LG&E & KU   3,325,480   NETWORK USERS RATIO   32,065,266   NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   32,065,266   NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO   2,866,311   NUMBER OF CUSTOMERS RATIO   32,026,497   NUMBER OF EMPLOYEES RATIO   19,319,400   NUMBER OF METERS RATIO   1,322,965   NUMBER OF TRANSACTIONS RATIO - A/P INVOICES   633,663   OWNERSHIP %   1,969,588   POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL   8,102,292   REVENUE RATIO - LG&E & KU   3,018,436   TOTAL ASSETS RATIO   3,091,763   |                           |   |                         | , . ,     |                                   |  | 3,           |
| GENERATION RATIO - LG&E & KU       3,325,480         NETWORK USERS RATIO       32,065,266         NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       2,866,311         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF METERS RATIO       1,322,965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763   |                           |   |                         |           |                                   |  | 3.           |
| NETWORK USERS RATIO       32,065,266         NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       2,866,311         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF METERS RATIO       1,322,965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763  |                           |   |                         |           |                                   |  | 3,           |
| NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO       2,866,311         NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF METERS RATIO       1,322,965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763   |                           |   |                         |           |                                   |  | 32,0         |
| NUMBER OF CUSTOMERS RATIO       32,026,497         NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF METERS RATIO       1,322,965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763   |                           |   |                         |           |                                   |  | 2,8          |
| NUMBER OF EMPLOYEES RATIO       19,319,400         NUMBER OF METERS RATIO       1,322,965         NUMBER OF TRANSACTIONS RATIO - A/P INVOICES       633,663         OWNERSHIP %       1,969,588         POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL       8,102,292         REVENUE RATIO - LG&E & KU       3,018,436         TOTAL ASSETS RATIO       3,091,763  |                           |   |                         |           |                                   |  | 32,0         |
| NUMBER OF METERS RATIO  NUMBER OF TRANSACTIONS RATIO - A/P INVOICES  OWNERSHIP %  POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL  REVENUE RATIO - LG&E & KU  TOTAL ASSETS RATIO  1,322,965  633,663  8,106,588  8,102,292  8,102,391  3,018,436  3,091,763   |                           |   |                         |           |                                   |  |              |
| NUMBER OF TRANSACTIONS RATIO - A/P INVOICES  OWNERSHIP %  POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL  REVENUE RATIO - LG&E & KU  TOTAL ASSETS RATIO  3,091,763   |                           |   |                         |           |                                   |  | 19,3<br>1,3  |
| OWNERSHIP % 1,969,588  POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL 8,102,292  REVENUE RATIO - LG&E & KU 3,018,436  TOTAL ASSETS RATIO 3,091,763   |                           |   |                         |           |                                   |  | 1,:          |
| POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL 8,102,292 REVENUE RATIO - LG&E & KU 3,018,436 TOTAL ASSETS RATIO 3,091,763  |                           |   |                         |           |                                   |  | 1,9          |
| REVENUE RATIO - LG&E & KU 3,018,436 TOTAL ASSETS RATIO 3,091,763   |                           |   |                         |           |                                   |  |              |
| TOTAL ASSETS RATIO 3,091,763   |                           |   |                         |           |                                   |  | 8,1<br>3,0   |
|  |                           |   |                         |           |                                   |  | - ,          |
|  |                           |   |                         |           |                                   |  | 3,0          |
|  |                           |   |                         |           |                                   |  | 14,4         |
| TRANSMISSION RATIO         9,602,963           Grand Total         212,945,884         -   |                           | _ |                         | 2,404,893 |                                   |  | 9,6<br>215,3 |

PPL

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

<sup>&</sup>lt;sup>2</sup>Includes 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 LG&E, 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).

# Louisville Gas and Electric Company Case No. 2018-00295 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: William Steven Seelye

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

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

# Response:

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

# Louisville Gas and Electric Company Case No. 2018-00295

# 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 LG&E's Application.

# Louisville Gas and Electric Company Case No. 2018-00295 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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### OVERALL FINANCIAL SUMMARY

#### BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODXFORECASTED PERIOD       | SCHEDULE A             |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 1            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | DESCRIPTION                                     | SUPPORTING<br>SCHEDULE<br>REFERENCE | BASE PERIOD<br>JURISDICTIONAL<br>REVENUE<br>REQUIREMENT | FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT |
|-------------|---|-------------------------------------|---|--|
|             |   |                                     | \$  | \$   |
| 1           | CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS | J                                   | 2,465,167,090   | 2,593,434,547  |
| 2           | ADJUSTED OPERATING INCOME                       | C-1                                 | 183,311,097   | 171,415,400  |
| 3           | EARNED RATE OF RETURN (2 / 1)                   |                                     | 7.44%   | 6.61%  |
| 4           | REQUIRED RATE OF RETURN                         | J                                   | 7.37%   | 7.62%  |
| 5           | REQUIRED OPERATING INCOME (1 x 4)               |                                     | 181,586,749   | 197,563,876  |
| 6           | OPERATING INCOME DEFICIENCY (5 - 2)             |                                     | (1,724,348)   | 26,148,476   |
| 7           | GROSS REVENUE CONVERSION FACTOR                 | Н                                   | 1.337554  | 1.337554   |
| 8           | REVENUE DEFICIENCY (6 x 7)                      |                                     | (2,306,410)   | 34,975,012   |
| 9           | REVENUE INCREASE REQUESTED                      | C-1                                 |   | 34,887,485   |
| 10          | ADJUSTED OPERATING REVENUES                     | C-1                                 |   | 1,013,722,855  |
| 11          | REVENUE REQUIREMENTS (9 + 10)                   |                                     |   | 1,048,610,340  |

#### SCHEDULE A

#### JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - GAS OPERATIONS

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>

A OVERALL FINANCIAL SUMMARY

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### OVERALL FINANCIAL SUMMARY

#### BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECASTED PERIOD |         | SCHEDULE A            |
|---------------------------------------|---------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED    | REVISED | PAGE 1 OF             |
| WORKPAPER REFERENCE NO(S).:           |         | WITNESS: C. M. GARRET |

| LINE<br>NO. | DESCRIPTION                                | SUPPORTING<br>SCHEDULE<br>REFERENCE | BASE PERIOD<br>JURISDICTIONAL<br>REVENUE<br>REQUIREMENT | FORECASTED PERIOD<br>JURISDICTIONAL<br>REVENUE<br>REQUIREMENT |
|-------------|--|-------------------------------------|---|---|
|             |  |                                     | \$  | \$  |
| 1           | CAPITALIZATION ALLOCATED TO GAS OPERATIONS | J                                   | 752,823,239   | 788,382,062   |
| 2           | ADJUSTED OPERATING INCOME                  | C-1                                 | 43,576,924  | 41,422,432  |
| 3           | EARNED RATE OF RETURN (2 / 1)              |                                     | 5.79%   | 5.25%   |
| 4           | REQUIRED RATE OF RETURN                    | J                                   | 7.37%   | 7.62%   |
| 5           | REQUIRED OPERATING INCOME (1 x 4)          |                                     | 55,453,736  | 60,057,739  |
| 6           | OPERATING INCOME DEFICIENCY (5 - 2)        |                                     | 11,876,812  | 18,635,307  |
| 7           | GROSS REVENUE CONVERSION FACTOR            | Н                                   | 1.337554  | 1.337554  |
| 8           | REVENUE DEFICIENCY (6 x 7)                 |                                     | 15,885,883  | 24,925,739  |
| 9           | REVENUE INCREASE REQUESTED                 | C-1                                 |   | 24,924,874  |
| 10          | ADJUSTED OPERATING REVENUES                | C-1                                 |   | 190,548,383   |
| 11          | REVENUE REQUIREMENTS (9 + 10)              |                                     |   | 215,473,257   |

# Louisville Gas and Electric Company Case No. 2018-00295 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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

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

| SCHEDULE | <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 ACCOU |
| B-4      | CONSTRUCTION WORK IN PROGRESS                                |
| B-4.1    | ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS                 |
| B-4.2    | CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE             |
| B-5      | ALLOWANCE FOR WORKING CAPITAL                                |
| B-5.1    | OTHER WORKING CAPITAL COMPONENTS                             |
| B-5.2    | CASH WORKING CAPITAL COMPONENTS                              |
| B-6      | DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES       |
| B-7      | JURISDICTIONAL PERCENTAGES                                   |
| B-7.1    | JURISDICTIONAL STATISTICS - RATE BASE                        |
| B-7.2    | EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES          |
| B-8      | COMPARATIVE BALANCE SHEETS                                   |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL RATE BASE SUMMARY AS OF DECEMBER 31, 2018 AS OF APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECASTED PERIOD |         | SCHEDULE B-1       |
|---------------------------------------|---------|--------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED    | REVISED | PAGE 1 OF 1        |
| WORKPAPER REFERENCE NO(S).: SEE BELOW | WITN    | ESS: C. M. GARRETT |

| LINE<br>NO. | RATE BASE COMPONENT                       | SUPPORTING<br>SCHEDULE<br>REFERENCE | BASE PERIOD     | 13 MONTH AVG<br>FORECAST<br>PERIOD |
|-------------|---|-------------------------------------|-----------------|------------------------------------|
|             |   |                                     | \$              | \$                                 |
|             | ELECTRIC:                                 |                                     |                 |                                    |
| 1           | Plant in Service                          | B-2                                 | 4,590,528,404   | 4,709,619,047                      |
| 2           | Property Held for Future Use              | B-2.6                               | 3,120,150       | 3,120,150                          |
| 3           | Accumulated Depreciation and Amortization | B-3                                 | (1,738,844,873) | (1,768,064,904)                    |
| 4           | Net Plant in Service (Lines 1+2+3)        |                                     | 2,854,803,682   | 2,944,674,293                      |
| 5           | Construction Work in Progress             | B-4                                 | 42,298,869      | 81,468,643                         |
| 6           | Net Plant (Lines 4+5)                     |                                     | 2,897,102,551   | 3,026,142,936                      |
| 7           | Cash Working Capital Allowance            | B-5                                 | 73,608,387      | 114,229,325                        |
| 8           | Other Working Capital Allowances          | B-5                                 | 90,757,343      | 86,291,871                         |
| 9           | Customer Advances for Construction        | B-6                                 | (6,462,455)     | (6,462,455)                        |
| 10          | Deferred Income Taxes                     | B-6                                 | (674,479,101)   | (672,124,527)                      |
| 11          | Investment Tax Credits                    | B-6                                 | -               | -                                  |
| 12          | Other Items                               | B-6                                 |                 |                                    |
| 13          | Rate Base (Lines 6 through 12)            |                                     | 2,380,526,725   | 2,548,077,150                      |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY MAJOR PROPERTY GROUPING AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | MAJOR PROPERTY GROUPING | BASE PERIOD<br>TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS     | ADJUSTED<br>JURISDICTION |
|-------------|-------------------------|---------------------------------|-------------------|-------------------------|-----------------|--------------------------|
|             |                         | \$                              |                   | \$                      | \$              | \$                       |
|             | ELECTRIC:               |                                 |                   |                         |                 |                          |
| 1           | INTANGIBLE PLANT        | 2,240                           | 100.000%          | 2,240                   | -               | 2,240                    |
| 2           | STEAM PRODUCTION        | 3,209,611,913                   | 100.000%          | 3,209,611,913           | (1,343,586,810) | 1,866,025,103            |
| 3           | HYDO PRODUCTION         | 158,217,936                     | 100.000%          | 158,217,936             | (463,569)       | 157,754,367              |
| 4           | OTHER PRODUCTION        | 400,171,068                     | 100.000%          | 400,171,068             | (111,984)       | 400,059,084              |
| 5           | TRANSMISSION            | 476,244,410                     | 100.000%          | 476,244,410             | (195,962)       | 476,048,447              |
| 6           | DISTRIBUTION            | 1,469,504,866                   | 100.000%          | 1,469,504,866           | (2,020,729)     | 1,467,484,137            |
| 7           | GENERAL                 | 22,982,825                      | 100.000%          | 22,982,825              | (6,978,087)     | 16,004,738               |
| 8           | COMMON                  | 207,150,288                     | 100.000%          | 207,150,288             | -               | 207,150,288              |
| 9           | TOTAL ELECTRIC          | 5,943,885,545                   |                   | 5,943,885,545           | (1,353,357,141) | 4,590,528,404            |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY MAJOR PROPERTY GROUPING AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-2           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| ACCOUNT / SUBACCOUNT TITLES | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL<br>COMPANY  | JURIS.<br>PERCENT   | JURISDICTIONAL<br>TOTAL                                | ADJUSTMENTS   | 13 MO AVG<br>ADJUSTED<br>JURISDICTION                     |
|-----------------------------|--|---|--|---|---|
|                             | \$   |   | \$   | \$  | \$  |
| ELECTRIC:                   |  |   |  |   |   |
| INTANGIBLE PLANT            | 2,240  | 100.000%  | 2,240  | -   | 2,240   |
|                             | •  |   | ·  |   |   |
| STEAM PRODUCTION            | 3,477,278,350  | 100.000%  | 3,477,278,350  | (1,590,454,325)   | 1,886,824,025   |
|                             |  |   |  |   |   |
| HYDO PRODUCTION             | 158,273,297  | 100.000%  | 158,273,297  | (463,569)   | 157,809,727   |
|                             |  |   |  |   |   |
| OTHER PRODUCTION            | 410,044,098  | 100.000%  | 410,044,098  | (111,984)   | 409,932,114   |
|                             |  |   |  |   |   |
| TRANSMISSION                | 500,821,069  | 100.000%  | 500,821,069  | (195,962)   | 500,625,107   |
| DICTRIPLITION               | 4 557 440 005  | 400.0000/   | 4 557 446 005  | (0.000.700)   | 4 555 005 500   |
| DISTRIBUTION                | 1,557,116,235  | 100.000%  | 1,557,116,235  | (2,020,729)   | 1,555,095,506   |
| GENERAL                     | 23 321 573   | 100 000%  | 23 321 573   | (7 172 350)   | 16,149,224  |
| OLIVE! VIE                  | 20,021,070   | 100.00070   | 20,021,070   | (1,112,000)   | 10,140,224  |
| COMMON                      | 183,181,104  | 100.000%  | 183,181,104  | -   | 183,181,104   |
|                             |  |   |  |   |   |
| TOTAL ELECTRIC              | 6,310,037,966  |   | 6,310,037,966  | (1,600,418,919)   | 4,709,619,047   |
|                             | ELECTRIC: INTANGIBLE PLANT  STEAM PRODUCTION  HYDO PRODUCTION  OTHER PRODUCTION  TRANSMISSION  DISTRIBUTION  GENERAL  COMMON | ## FORECAST PERIOD TOTAL COMPANY  ### ELECTRIC: INTANGIBLE PLANT 2,240  STEAM PRODUCTION 3,477,278,350  HYDO PRODUCTION 158,273,297  OTHER PRODUCTION 410,044,098  TRANSMISSION 500,821,069  DISTRIBUTION 1,557,116,235  GENERAL 23,321,573  COMMON 183,181,104 | FORECAST   PERIOD   TOTAL   JURIS.   COMPANY   PERCENT | FORECAST   PERIOD   TOTAL   JURIS.   JURISDICTIONAL   COMPANY   PERCENT   TOTAL   TOTAL   TOTAL   S   S   S   S   S   S   S   S   S | FORECAST   PERIOD   JURIS.   JURISDICTIONAL   ADJUSTMENTS |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. | ACCOUNT / SUBACCOUNT TITLES          | BASE PERIOD<br>TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS     | ADJUSTED<br>JURISDICTION |
|-------------|-------|--------------------------------------|---------------------------------|-------------------|-------------------------|-----------------|--------------------------|
|             |       |                                      | \$                              | 100%              | \$                      | \$              | \$                       |
| 1           |       | Electric Intangible Plant            |                                 |                   |                         |                 |                          |
| 2           | 301   | Organization                         | 2,240                           |                   | 2,240                   | _               | 2,240                    |
| 3           | 302   | Franchises and Consents              | -                               |                   | -                       | -               | -                        |
| 4           | 303   | Misc Intangible Plant                | -                               |                   | -                       | -               | -                        |
| 5           |       | Total Intangible Plant               | 2,240                           |                   | 2,240                   | -               | 2,240                    |
| 6           |       | Electric Steam Production            |                                 |                   |                         |                 |                          |
| 7           | 310   | Land and Land Rights                 | 11,234,131                      |                   | 11,234,131              | (3,967,521)     | 7,266,610                |
| 8           | 311   | Structures and Improvements          | 311,454,486                     |                   | 311,454,486             | (31,664,291)    | 279,790,195              |
| 9           | 312   | Boiler Plant Equipment               | 2,359,229,470                   |                   | 2,359,229,470           | (1,170,478,381) | 1,188,751,090            |
| 10          | 313   | Engines and engine-driven generators | -                               |                   | -                       | -               | -                        |
| 11          | 314   | Turbogenerator Units                 | 234,779,173                     |                   | 234,779,173             | -               | 234,779,173              |
| 12          | 315   | Accessory Electric Equipment         | 183,299,673                     |                   | 183,299,673             | (47,379,453)    | 135,920,220              |
| 13          | 316   | Misc Power Plant Equip               | 20,428,080                      |                   | 20,428,080              | (910,265)       | 19,517,815               |
| 14          | 317   | ARO Cost Steam Production            | 89,186,900                      |                   | 89,186,900              | (89,186,900)    | -                        |
| 15          |       | Total Electric Steam Production      | 3,209,611,913                   |                   | 3,209,611,913           | (1,343,586,810) | 1,866,025,103            |
| 16          |       | Electric Hydro Production            |                                 |                   |                         |                 |                          |
| 17          | 330   | Land and Land Rights                 | 7                               |                   | 7                       | -               | 7                        |
| 18          | 331   | Structures and Improvements          | 12,870,685                      |                   | 12,870,685              | -               | 12,870,685               |
| 19          | 332   | Reservoirs, Dams, and Water          | 26,209,847                      |                   | 26,209,847              | -               | 26,209,847               |
| 20          | 333   | Water Wheels, Turbines, Generators   | 101,920,448                     |                   | 101,920,448             | -               | 101,920,448              |
| 21          | 334   | Accessory Electric Equipment         | 13,160,324                      |                   | 13,160,324              | -               | 13,160,324               |
| 22          | 335   | Misc Power Plant Equipment           | 3,563,126                       |                   | 3,563,126               | -               | 3,563,126                |
| 23          | 336   | Roads, Railroads, and Bridges        | 29,931                          |                   | 29,931                  | -               | 29,931                   |
| 24          | 337   | ARO Cost Hydro Production            | 463,569                         |                   | 463,569                 | (463,569)       | -                        |
| 25          |       | Total Electric Hydro Production      | 158,217,936                     |                   | 158,217,936             | (463,569)       | 157,754,367              |
| 26          |       | Electric Other Production            |                                 |                   |                         |                 |                          |
| 27          | 340   | Land and Land Rights                 | 414,278                         |                   | 414,278                 | -               | 414,278                  |
| 28          | 341   | Structures and Improvements          | 33,942,182                      |                   | 33,942,182              | -               | 33,942,182               |
| 29          | 342   | Fuel Holders, Producers, Accessories | 24,767,193                      |                   | 24,767,193              | -               | 24,767,193               |
| 30          | 343   | Prime Movers                         | 243,935,568                     |                   | 243,935,568             | -               | 243,935,568              |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

| DATA:XBASE PERIODFORECASTED PERIOD         | SCHEDULE B-2.         |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 6           |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRET |

| LINE<br>NO. | ACCT. | ACCOUNT / SUBACCOUNT TITLES      | BASE PERIOD<br>TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |
|-------------|-------|----------------------------------|---------------------------------|-------------------|-------------------------|-------------|--------------------------|
|             |       |                                  | \$                              | <u>100%</u>       | \$                      | \$          | \$                       |
| 31          | 344   | Generators                       | 59,666,441                      |                   | 59,666,441              | -           | 59,666,441               |
| 32          | 345   | Accessory Electric Equipment     | 32,099,836                      |                   | 32,099,836              | -           | 32,099,836               |
| 33          | 346   | Misc Power Plant Equipment       | 5,233,586                       |                   | 5,233,586               | -           | 5,233,586                |
| 34          | 347   | ARO Cost Other Production        | 111,984                         |                   | 111,984                 | (111,984)   | -                        |
| 35          |       | Total Electric Other Production  | 400,171,068                     |                   | 400,171,068             | (111,984)   | 400,059,084              |
| 36          |       | Electric Transmission            |                                 |                   |                         |             |                          |
| 37          | 350   | Land and Land Rights             | 11,144,162                      |                   | 11,144,162              | -           | 11,144,162               |
| 38          | 352   | Structures and Improvements      | 17,704,470                      |                   | 17,704,470              | -           | 17,704,470               |
| 39          | 353   | Station Equipment                | 232,170,481                     |                   | 232,170,481             | -           | 232,170,481              |
| 40          | 354   | Towers and Fixtures              | 43,849,203                      |                   | 43,849,203              | -           | 43,849,203               |
| 41          | 355   | Poles and Fixtures               | 100,474,530                     |                   | 100,474,530             | -           | 100,474,530              |
| 42          | 356   | OH Conductors and Devices        | 61,372,372                      |                   | 61,372,372              | -           | 61,372,372               |
| 43          | 357   | Underground Conduit              | 1,804,059                       |                   | 1,804,059               | -           | 1,804,059                |
| 44          | 358   | UG Conductors and Devices        | 7,529,170                       |                   | 7,529,170               | -           | 7,529,170                |
| 45          | 359   | ARO Cost Elec Transmission       | 195,962                         |                   | 195,962                 | (195,962)   | -                        |
| 46          |       | Total Electric Transmission      | 476,244,410                     |                   | 476,244,410             | (195,962)   | 476,048,447              |
| 47          |       | Electric Distribution            |                                 |                   |                         |             |                          |
| 48          | 360   | Land and Land Rights             | 4,103,253                       |                   | 4,103,253               | -           | 4,103,253                |
| 49          | 361   | Structures and Improvements      | 14,978,150                      |                   | 14,978,150              | -           | 14,978,150               |
| 50          | 362   | Station Equipment                | 144,316,578                     |                   | 144,316,578             | -           | 144,316,578              |
| 51          | 364   | Poles, Towers, and Fixtures      | 208,981,296                     |                   | 208,981,296             | -           | 208,981,296              |
| 52          | 365   | OH Conductors and Devices        | 355,099,508                     |                   | 355,099,508             | -           | 355,099,508              |
| 53          | 366   | Underground Conduit              | 96,675,000                      |                   | 96,675,000              | -           | 96,675,000               |
| 54          | 367   | UG Conductors and Devices        | 276,659,562                     |                   | 276,659,562             | -           | 276,659,562              |
| 55          | 368   | Line Transformers                | 171,974,837                     |                   | 171,974,837             | -           | 171,974,837              |
| 56          | 369   | Services                         | 37,462,117                      |                   | 37,462,117              | -           | 37,462,117               |
| 57          | 370   | Meters                           | 42,689,362                      |                   | 42,689,362              | (1,652,765) | 41,036,597               |
| 58          | 371   | Install on Customer Premise      | 156,536                         |                   | 156,536                 | -           | 156,536                  |
| 59          | 373   | Street Lighting / Signal Systems | 116,040,704                     |                   | 116,040,704             | -           | 116,040,704              |
| 60          | 374   | ARO Cost Elec Distribution       | 367,964                         |                   | 367,964                 | (367,964)   | -                        |
| 61          |       | Total Electric Distribution      | 1,469,504,866                   |                   | 1,469,504,866           | (2,020,729) | 1,467,484,137            |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

DATA: \_X\_BASE PERIOD\_\_FORECASTED PERIOD SCHEDULE B-2.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 3 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE | ACCT. |  | BASE PERIOD<br>TOTAL | JURIS.      | JURISDICTIONAL |                 | ADJUSTED      |
|------|-------|--|----------------------|-------------|----------------|-----------------|---------------|
| NO.  | NO.   | ACCOUNT / SUBACCOUNT TITLES              | COMPANY              | PERCENT     | TOTAL          | ADJUSTMENTS     |               |
|      |       |  | \$                   | <u>100%</u> | \$             | \$              | \$            |
| 62   |       | Electric General Plant                   |                      |             |                |                 |               |
| 63   | 389   | Land and Land Rights                     | -                    |             | -              | -               | -             |
| 64   | 390   | Structures and Improvements              | -                    |             | -              | -               | -             |
| 65   | 391   | Office Furniture and Equipment           | -                    |             | -              | -               | -             |
| 66   | 392   | Transportation Equipment                 | 7,134,532            |             | 7,134,532      | -               | 7,134,532     |
| 67   | 393   | Stores Equipment                         | -                    |             | -              | -               | -             |
| 68   | 394   | Tools, Shop, and Garage Equipment        | 6,786,023            |             | 6,786,023      | -               | 6,786,023     |
| 69   | 395   | Laboratory Equipment                     | -                    |             | -              | -               | -             |
| 70   | 396   | Power Operated Equipment                 | 2,084,182            |             | 2,084,182      | -               | 2,084,182     |
| 71   | 397   | Communication Equipment                  | 6,978,087            |             | 6,978,087      | (6,978,087)     | -             |
| 72   | 398   | Miscellaneous Equipment                  |                      |             |                | -               |               |
| 73   |       | Total Electric General Plant             | 22,982,825           |             | 22,982,825     | (6,978,087)     | 16,004,738    |
| 74   |       | Common Plant (1)                         |                      |             |                |                 |               |
| 75   | 301   | Organization                             | 57,810               |             | 57,810         | -               | 57,810        |
| 76   | 302   | Franchises and Consents                  | -                    |             | -              | -               | -             |
| 77   | 303   | Misc Intangible Plant                    | 86,924,814           |             | 86,924,814     | -               | 86,924,814    |
| 78   | 389   | Land and Land Rights                     | 1,079,432            |             | 1,079,432      | -               | 1,079,432     |
| 79   | 390   | Structures and Improvements              | 58,705,354           |             | 58,705,354     | -               | 58,705,354    |
| 80   | 391   | Office Furniture and Equipment           | 30,171,685           |             | 30,171,685     | -               | 30,171,685    |
| 81   | 392   | Transportation Equipment                 | 224,488              |             | 224,488        | -               | 224,488       |
| 82   | 393   | Stores Equipment                         | 1,181,433            |             | 1,181,433      | -               | 1,181,433     |
| 83   | 394   | Tools, Shop, and Garage Equipment        | 2,904,111            |             | 2,904,111      | -               | 2,904,111     |
| 84   | 395   | Laboratory Equipment                     | -                    |             | -              | -               | -             |
| 85   | 396   | Power Operated Equipment                 | 365,596              |             | 365,596        | -               | 365,596       |
| 86   | 397   | Communication Equipment                  | 25,535,566           |             | 25,535,566     | -               | 25,535,566    |
| 87   | 398   | Miscellaneous Equipment                  | -                    |             | -              | -               | -             |
| 88   | 399   | ARO Cost Common                          |                      |             |                |                 |               |
| 89   |       | Total Common Plant allocated to Electric | 207,150,288          |             | 207,150,288    | -               | 207,150,288   |
| 90   |       | TOTAL ELECTRIC PLANT IN SERVICE          | 5,943,885,545        |             | 5,943,885,545  | (1,353,357,141) | 4,590,528,404 |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

DATA: \_\_BASE PERIOD\_X\_FORECASTED PERIOD SCHEDULE B-2.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 4 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

|             |              |                                      | 13 MO AVG<br>FORECAST |                   |                         |                 |                          |
|-------------|--------------|--------------------------------------|-----------------------|-------------------|-------------------------|-----------------|--------------------------|
|             | 100T         |                                      | PERIOD                | II IDIO           | II IDIODIOTIONIAI       |                 | 4.0.11.10750             |
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT / SUBACCOUNT TITLES          | TOTAL<br>COMPANY      | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS     | ADJUSTED<br>JURISDICTION |
|             |              |                                      | \$                    | 100%              | \$                      | \$              | \$                       |
| 1           |              | Electric Intangible Plant            |                       |                   |                         |                 |                          |
| 2           | 301          | Organization                         | 2,240                 |                   | 2,240                   | -               | 2,240                    |
| 3           | 302          | Franchises and Consents              | -                     |                   | -                       | -               | -                        |
| 4           | 303          | Misc Intangible Plant                | -                     |                   | -                       | -               | -                        |
| 5           |              | Total Intangible Plant               | 2,240                 |                   | 2,240                   | -               | 2,240                    |
| 6           |              | Electric Steam Production            |                       |                   |                         |                 |                          |
| 7           | 310          | Land and Land Rights                 | 11,234,131            |                   | 11,234,131              | (3,967,521)     | 7,266,610                |
| 8           | 311          | Structures and Improvements          | 305,898,611           |                   | 305,898,611             | (31,664,291)    | 274,234,320              |
| 9           | 312          | Boiler Plant Equipment               | 2,617,706,023         |                   | 2,617,706,023           | (1,421,400,181) | 1,196,305,842            |
| 10          | 313          | Engines and engine-driven generators | -                     |                   | -                       | -               | -                        |
| 11          | 314          | Turbogenerator Units                 | 239,942,781           |                   | 239,942,781             | -               | 239,942,781              |
| 12          | 315          | Accessory Electric Equipment         | 184,975,688           |                   | 184,975,688             | (47,379,453)    | 137,596,235              |
| 13          | 316          | Misc Power Plant Equip               | 32,388,501            |                   | 32,388,501              | (910,265)       | 31,478,236               |
| 14          | 317          | ARO Cost Steam Production            | 85,132,615            |                   | 85,132,615              | (85,132,615)    |                          |
| 15          |              | Total Electric Steam Production      | 3,477,278,350         |                   | 3,477,278,350           | (1,590,454,325) | 1,886,824,025            |
| 16          |              | Electric Hydro Production            |                       |                   |                         |                 |                          |
| 17          | 330          | Land and Land Rights                 | 7                     |                   | 7                       | -               | 7                        |
| 18          | 331          | Structures and Improvements          | 12,870,685            |                   | 12,870,685              | -               | 12,870,685               |
| 19          | 332          | Reservoirs, Dams, and Water          | 26,209,847            |                   | 26,209,847              | -               | 26,209,847               |
| 20          | 333          | Water Wheels, Turbines, Generators   | 101,920,448           |                   | 101,920,448             | -               | 101,920,448              |
| 21          | 334          | Accessory Electric Equipment         | 13,160,324            |                   | 13,160,324              | -               | 13,160,324               |
| 22          | 335          | Misc Power Plant Equipment           | 3,563,126             |                   | 3,563,126               | -               | 3,563,126                |
| 23          | 336          | Roads, Railroads, and Bridges        | 85,291                |                   | 85,291                  | -               | 85,291                   |
| 24          | 337          | ARO Cost Hydro Production            | 463,569               |                   | 463,569                 | (463,569)       |                          |
| 25          |              | Total Electric Hydro Production      | 158,273,297           |                   | 158,273,297             | (463,569)       | 157,809,727              |
| 26          |              | Electric Other Production            |                       |                   |                         |                 |                          |
| 27          | 340          | Land and Land Rights                 | 414,278               |                   | 414,278                 | -               | 414,278                  |
| 28          | 341          | Structures and Improvements          | 33,942,182            |                   | 33,942,182              | -               | 33,942,182               |
| 29          | 342          | Fuel Holders, Producers, Accessories | 24,767,193            |                   | 24,767,193              | -               | 24,767,193               |
| 30          | 343          | Prime Movers                         | 252,457,121           |                   | 252,457,121             | -               | 252,457,121              |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

DATA: \_\_BASE PERIOD\_X\_FORECASTED PERIOD SCHEDULE B-2.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 5 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT / SUBACCOUNT TITLES      | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |
|-------------|--------------|----------------------------------|---|-------------------|-------------------------|-------------|--------------------------|
|             |              |                                  | \$  | 100%              | \$                      | \$          | \$                       |
| 31          | 344          | Generators                       | 59,993,739  |                   | 59,993,739              | -           | 59,993,739               |
| 32          | 345          | Accessory Electric Equipment     | 32,561,503  |                   | 32,561,503              | -           | 32,561,503               |
| 33          | 346          | Misc Power Plant Equipment       | 5,796,099   |                   | 5,796,099               | -           | 5,796,099                |
| 34          | 347          | ARO Cost Other Production        | 111,984   |                   | 111,984                 | (111,984)   | -                        |
| 35          |              | Total Electric Other Production  | 410,044,098   |                   | 410,044,098             | (111,984)   | 409,932,114              |
| 36          |              | Electric Transmission            |   |                   |                         |             |                          |
| 37          | 350          | Land and Land Rights             | 11,144,162  |                   | 11,144,162              | -           | 11,144,162               |
| 38          | 352          | Structures and Improvements      | 17,728,931  |                   | 17,728,931              | -           | 17,728,931               |
| 39          | 353          | Station Equipment                | 247,685,388   |                   | 247,685,388             | -           | 247,685,388              |
| 40          | 354          | Towers and Fixtures              | 43,849,203  |                   | 43,849,203              | -           | 43,849,203               |
| 41          | 355          | Poles and Fixtures               | 108,569,894   |                   | 108,569,894             | -           | 108,569,894              |
| 42          | 356          | OH Conductors and Devices        | 62,314,300  |                   | 62,314,300              | -           | 62,314,300               |
| 43          | 357          | Underground Conduit              | 1,804,059   |                   | 1,804,059               | -           | 1,804,059                |
| 44          | 358          | UG Conductors and Devices        | 7,529,170   |                   | 7,529,170               | -           | 7,529,170                |
| 45          | 359          | ARO Cost Elec Transmission       | 195,962   |                   | 195,962                 | (195,962)   | -                        |
| 46          |              | Total Electric Transmission      | 500,821,069   |                   | 500,821,069             | (195,962)   | 500,625,107              |
| 47          |              | Electric Distribution            |   |                   |                         |             |                          |
| 48          | 360          | Land and Land Rights             | 4,103,253   |                   | 4,103,253               | -           | 4,103,253                |
| 49          | 361          | Structures and Improvements      | 31,522,131  |                   | 31,522,131              | -           | 31,522,131               |
| 50          | 362          | Station Equipment                | 155,480,834   |                   | 155,480,834             | -           | 155,480,834              |
| 51          | 364          | Poles, Towers, and Fixtures      | 215,120,719   |                   | 215,120,719             | -           | 215,120,719              |
| 52          | 365          | OH Conductors and Devices        | 377,289,104   |                   | 377,289,104             | -           | 377,289,104              |
| 53          | 366          | Underground Conduit              | 101,000,073   |                   | 101,000,073             | -           | 101,000,073              |
| 54          | 367          | UG Conductors and Devices        | 294,177,307   |                   | 294,177,307             | -           | 294,177,307              |
| 55          | 368          | Line Transformers                | 176,418,522   |                   | 176,418,522             | -           | 176,418,522              |
| 56          | 369          | Services                         | 37,740,878  |                   | 37,740,878              | -           | 37,740,878               |
| 57          | 370          | Meters                           | 43,691,864  |                   | 43,691,864              | (1,652,765) | 42,039,099               |
| 58          | 371          | Install on Customer Premise      | 156,536   |                   | 156,536                 | -           | 156,536                  |
| 59          | 373          | Street Lighting / Signal Systems | 120,047,050   |                   | 120,047,050             | -           | 120,047,050              |
| 60          | 374          | ARO Cost Elec Distribution       | 367,964   |                   | 367,964                 | (367,964)   | -                        |
| 61          |              | Total Electric Distribution      | 1,557,116,235                                       |                   | 1,557,116,235           | (2,020,729) | 1,555,095,506            |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

DATA:\_\_BASE PERIOD\_X\_FORECASTED PERIOD SCHEDULE B-2.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 6 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. | ACCOUNT / SUBACCOUNT TITLES              | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS     | ADJUSTED<br>JURISDICTION |
|-------------|-------|--|---|-------------------|-------------------------|-----------------|--------------------------|
|             |       |  | \$  | 100%              | \$                      | \$              | \$                       |
| 62          |       | Electric General Plant                   |   |                   |                         |                 |                          |
| 63          | 389   | Land and Land Rights                     | -   |                   | -                       | -               | -                        |
| 64          | 390   | Structures and Improvements              | -   |                   | -                       | -               | -                        |
| 65          | 391   | Office Furniture and Equipment           | -   |                   | -                       | -               | -                        |
| 66          | 392   | Transportation Equipment                 | 7,107,527   |                   | 7,107,527               | -               | 7,107,527                |
| 67          | 393   | Stores Equipment                         | -   |                   | -                       | -               | -                        |
| 68          | 394   | Tools, Shop, and Garage Equipment        | 6,957,514   |                   | 6,957,514               | -               | 6,957,514                |
| 69          | 395   | Laboratory Equipment                     | -   |                   | -                       | -               | -                        |
| 70          | 396   | Power Operated Equipment                 | 2,084,182   |                   | 2,084,182               | -               | 2,084,182                |
| 71          | 397   | Communication Equipment                  | 7,172,350   |                   | 7,172,350               | (7,172,350)     | -                        |
| 72          | 398   | Miscellaneous Equipment                  | -   |                   | -                       | -               | -                        |
| 73          |       | Total Electric General Plant             | 23,321,573  |                   | 23,321,573              | (7,172,350)     | 16,149,224               |
| 74          |       | Common Plant (1)                         |   |                   |                         |                 |                          |
| 75          | 301   | Organization                             | 57,810  |                   | 57,810                  | -               | 57,810                   |
| 76          | 302   | Franchises and Consents                  | -   |                   | -                       | -               | -                        |
| 77          | 303   | Misc Intangible Plant                    | 59,950,103  |                   | 59,950,103              | -               | 59,950,103               |
| 78          | 389   | Land and Land Rights                     | 1,079,432   |                   | 1,079,432               | -               | 1,079,432                |
| 79          | 390   | Structures and Improvements              | 62,105,491  |                   | 62,105,491              | -               | 62,105,491               |
| 80          | 391   | Office Furniture and Equipment           | 28,747,766  |                   | 28,747,766              | -               | 28,747,766               |
| 81          | 392   | Transportation Equipment                 | 224,488   |                   | 224,488                 | -               | 224,488                  |
| 82          | 393   | Stores Equipment                         | 1,181,433   |                   | 1,181,433               | -               | 1,181,433                |
| 83          | 394   | Tools, Shop, and Garage Equipment        | 2,893,188   |                   | 2,893,188               | -               | 2,893,188                |
| 84          | 395   | Laboratory Equipment                     | -   |                   | -                       | -               | -                        |
| 85          | 396   | Power Operated Equipment                 | 365,596   |                   | 365,596                 | -               | 365,596                  |
| 86          | 397   | Communication Equipment                  | 26,575,798  |                   | 26,575,798              | -               | 26,575,798               |
| 87          | 398   | Miscellaneous Equipment                  | -   |                   | -                       | -               | -                        |
| 88          | 399   | ARO Cost Common                          | <u>-</u> _  |                   |                         | -               | <u>-</u>                 |
| 89          |       | Total Common Plant allocated to Electric | 183,181,104   |                   | 183,181,104             | -               | 183,181,104              |
| 90          |       | TOTAL ELECTRIC PLANT IN SERVICE          | 6,310,037,966                                       |                   | 6,310,037,966           | (1,600,418,919) | 4,709,619,047            |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PROPOSED ADJUSTMENTS TO PLANT IN SERVICE AS OF DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

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

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|------------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
| 1           | 310          | Land and Land Rights         | (3,967,521)                          | 100.000%                  | (3,967,521)                         |                               | ECR amounts excluded from rate base   |
| 2           | 311          | Structures and Improvements  | (31,664,291)                         | 100.000%                  | (31,664,291)                        |                               | ECR amounts excluded from rate base   |
| 3           | 312          | Boiler Plant Equipment       | (1,170,478,381)                      | 100.000%                  | (1,170,478,381)                     |                               | ECR amounts excluded from rate base   |
| 4           | 315          | Accessory Electric Equipment | (47,379,453)                         | 100.000%                  | (47,379,453)                        |                               | ECR amounts excluded from rate base   |
| 5           | 316          | Misc Power Plant Equip       | (910,265)                            | 100.000%                  | (910,265)                           |                               | ECR amounts excluded from rate base   |
| 6           | 317          | ARO Cost Steam Production    | (89,186,900)                         | 100.000%                  | (89,186,900)                        |                               | ARO amounts excluded from rate base   |
| 7           | 337          | ARO Cost Hydro Production    | (463,569)                            | 100.000%                  | (463,569)                           |                               | ARO amounts excluded from rate base   |
| 8           | 347          | ARO Cost Other Production    | (111,984)                            | 100.000%                  | (111,984)                           |                               | ARO amounts excluded from rate base   |
| 9           | 359          | ARO Cost Elec Transmission   | (195,962)                            | 100.000%                  | (195,962)                           |                               | ARO amounts excluded from rate base   |
| 10          | 374          | ARO Cost Elec Distribution   | (367,964)                            | 100.000%                  | (367,964)                           |                               | ARO amounts excluded from rate base   |
| 11          | 370          | Meters                       | (1,652,765)                          | 100.000%                  | (1,652,765)                         |                               | DSM amounts excluded from rate base   |
| 12          | 397          | Communication Equipment      | (6,978,087)                          | 100.000%                  | (6,978,087)                         |                               | DSM amounts excluded from rate base   |
| 13          |              | TOTAL ADJUSTMENTS            | (1,353,357,141)                      | :                         | (1,353,357,141)                     |                               |                                       |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|------------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
| 1           | 310          | Land and Land Rights         | (3,967,521)                          | 100.000%                  | (3,967,521)                         |                               | ECR amounts excluded from rate base   |
| 2           | 311          | Structures and Improvements  | (31,664,291)                         | 100.000%                  | (31,664,291)                        |                               | ECR amounts excluded from rate base   |
| 3           | 312          | Boiler Plant Equipment       | (1,421,400,181)                      | 100.000%                  | (1,421,400,181)                     |                               | ECR amounts excluded from rate base   |
| 4           | 315          | Accessory Electric Equipment | (47,379,453)                         | 100.000%                  | (47,379,453)                        |                               | ECR amounts excluded from rate base   |
| 5           | 316          | Misc Power Plant Equip       | (910,265)                            | 100.000%                  | (910,265)                           |                               | ECR amounts excluded from rate base   |
| 6           | 317          | ARO Cost Steam Production    | (85,132,615)                         | 100.000%                  | (85,132,615)                        |                               | ARO amounts excluded from rate base   |
| 7           | 337          | ARO Cost Hydro Production    | (463,569)                            | 100.000%                  | (463,569)                           |                               | ARO amounts excluded from rate base   |
| 8           | 347          | ARO Cost Other Production    | (111,984)                            | 100.000%                  | (111,984)                           |                               | ARO amounts excluded from rate base   |
| 9           | 359          | ARO Cost Elec Transmission   | (195,962)                            | 100.000%                  | (195,962)                           |                               | ARO amounts excluded from rate base   |
| 10          | 370          | Meters                       | (1,652,765)                          | 100.000%                  | (1,652,765)                         |                               | DSM amounts excluded from rate base   |
| 11          | 374          | ARO Cost Elec Distribution   | (367,964)                            | 100.000%                  | (367,964)                           |                               | ARO amounts excluded from rate base   |
| 12          | 397          | Communication Equipment      | (7,172,350)                          | 100.000%                  | (7,172,350)                         |                               | DSM amounts excluded from rate base   |
| 13          |              | TOTAL ADJUSTMENTS            | (1,600,418,919)                      | :                         | (1,600,418,919)                     |                               |                                       |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.3         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. | ACCOUNT TITLE                        | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS  | TRANSFERS   | BASE PERIOD<br>ENDING<br>BALANCE |
|-------------|-------|--------------------------------------|-------------------------------------|-------------|--------------|-------------|----------------------------------|
|             |       |                                      | \$                                  | \$          | \$           | \$          | \$                               |
| 1           |       | Electric Intangible Plant            |                                     |             |              |             |                                  |
| 2           | 301   | Organization                         | 2,240                               | _           |              | _           | 2,240                            |
| 3           | 302   | Franchises and Consents              | _,                                  | -           | . <u>-</u>   | _           | _,                               |
| 4           | 303   | Misc Intangible Plant                | _                                   | -           |              | _           | _                                |
| 5           |       | Total Intangible Plant               | 2,240                               | -           | -            | -           | 2,240                            |
| 6           |       | Electric Steam Production            |                                     |             |              |             |                                  |
| 7           | 310   | Land and Land Rights                 | 8,872,704                           | 2,361,427   | -            | -           | 11,234,131                       |
| 8           | 311   | Structures and Improvements          | 302,035,559                         | 2,270,020   | (530,675)    | 7,679,582   | 311,454,486                      |
| 9           | 312   | Boiler Plant Equipment               | 2,186,630,366                       | 193,345,264 | (14,856,264) | (5,889,895) | 2,359,229,470                    |
| 10          | 313   | Engines and engine-driven generators | -                                   | -           | · -          | -           | -                                |
| 11          | 314   | Turbogenerator Units                 | 226,849,693                         | 9,390,249   | (280,326)    | (1,180,444) | 234,779,173                      |
| 12          | 315   | Accessory Electric Equipment         | 182,395,484                         | 1,656,550   | (751,240)    | (1,121)     | 183,299,673                      |
| 13          | 316   | Misc Power Plant Equip               | 20,317,675                          | 727,055     | (8,528)      | (608,122)   | 20,428,080                       |
| 14          | 317   | ARO Cost Steam Production            | 96,996,110                          | -           | (2,465,169)  | (5,344,041) | 89,186,900                       |
| 15          |       | Total Electric Steam Production      | 3,024,097,591                       | 209,750,565 | (18,892,203) | (5,344,041) | 3,209,611,913                    |
| 16          |       | Electric Hydro Production            |                                     |             |              |             |                                  |
| 17          | 330   | Land and Land Rights                 | 7                                   | -           | · -          | -           | 7                                |
| 18          | 331   | Structures and Improvements          | 12,870,708                          | (24)        | -            | -           | 12,870,685                       |
| 19          | 332   | Reservoirs, Dams, and Water          | 24,492,839                          | 1,717,008   | -            | -           | 26,209,847                       |
| 20          | 333   | Water Wheels, Turbines, Generators   | 91,627,246                          | 10,899,715  | (606,513)    | -           | 101,920,448                      |
| 21          | 334   | Accessory Electric Equipment         | 13,070,390                          | 90,887      | (953)        | -           | 13,160,324                       |
| 22          | 335   | Misc Power Plant Equipment           | 3,586,293                           | (23,167)    | -            | -           | 3,563,126                        |
| 23          | 336   | Roads, Railroads, and Bridges        | 29,931                              | -           | -            | -           | 29,931                           |
| 24          | 337   | ARO Cost Hydro Production            | 466,646                             | -           | (3,077)      | -           | 463,569                          |
| 25          |       | Total Electric Hydro Production      | 146,144,059                         | 12,684,420  | (610,543)    | -           | 158,217,936                      |
| 26          |       | Electric Other Production            |                                     |             |              |             |                                  |
| 27          | 340   | Land and Land Rights                 | 123,878                             | 290,400     | -            | -           | 414,278                          |
| 28          | 341   | Structures and Improvements          | 33,615,343                          | 326,839     | -            | -           | 33,942,182                       |
| 29          | 342   | Fuel Holders, Producers, Accessories | 24,642,026                          | 125,167     | -            | -           | 24,767,193                       |
| 30          | 343   | Prime Movers                         | 244,053,094                         | 3,407,033   | (3,501,109)  | (23,450)    | 243,935,568                      |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

DATA:\_X\_BASE PERIOD\_\_FORECASTED PERIOD SCHEDULE B-2.3

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 2 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. | ACCOUNT TITLE                    | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS | TRANSFERS | BASE PERIOD<br>ENDING<br>BALANCE |
|-------------|-------|----------------------------------|-------------------------------------|-------------|-------------|-----------|----------------------------------|
|             |       |                                  | \$                                  | \$          | \$          | \$        | \$                               |
| 31          | 344   | Generators                       | 59,025,352                          | 617,640     | -           | 23,450    | 59,666,441                       |
| 32          | 345   | Accessory Electric Equipment     | 32,064,060                          | 35,776      | -           | -         | 32,099,836                       |
| 33          | 346   | Misc Power Plant Equipment       | 5,002,220                           | 231,366     | -           | -         | 5,233,586                        |
| 34          | 347   | ARO Cost Other Production        | 111,984                             | -           | -           | -         | 111,984                          |
| 35          |       | Total Electric Other Production  | 398,637,956                         | 5,034,221   | (3,501,109) | -         | 400,171,068                      |
| 36          |       | Electric Transmission            |                                     |             |             |           |                                  |
| 37          | 350   | Land and Land Rights             | 11,144,162                          | -           | -           | -         | 11,144,162                       |
| 38          | 352   | Structures and Improvements      | 17,126,017                          | 589,954     | (11,500)    | -         | 17,704,470                       |
| 39          | 353   | Station Equipment                | 196,595,056                         | 37,090,810  | (2,000,672) | 485,287   | 232,170,481                      |
| 40          | 354   | Towers and Fixtures              | 43,846,469                          | 3,434       | (700)       | -         | 43,849,203                       |
| 41          | 355   | Poles and Fixtures               | 95,073,398                          | 5,553,501   | (152,369)   | -         | 100,474,530                      |
| 42          | 356   | OH Conductors and Devices        | 59,692,008                          | 1,770,698   | (90,334)    | -         | 61,372,372                       |
| 43          | 357   | Underground Conduit              | 1,783,443                           | (95,630)    | 116,246     | -         | 1,804,059                        |
| 44          | 358   | UG Conductors and Devices        | 7,372,066                           | 2,831       | 154,273     | -         | 7,529,170                        |
| 45          | 359   | ARO Cost Elec Transmission       | 197,171                             | -           | (1,209)     | -         | 195,962                          |
| 46          |       | Total Electric Transmission      | 432,829,790                         | 44,915,599  | (1,986,266) | 485,287   | 476,244,410                      |
| 47          |       | Electric Distribution            |                                     |             |             |           |                                  |
| 48          | 360   | Land and Land Rights             | 4,100,654                           | 2,598       | -           | -         | 4,103,253                        |
| 49          | 361   | Structures and Improvements      | 6,974,553                           | 8,003,597   | -           | -         | 14,978,150                       |
| 50          | 362   | Station Equipment                | 139,539,803                         | 5,497,534   | (235,472)   | (485,287) | 144,316,578                      |
| 51          | 364   | Poles, Towers, and Fixtures      | 201,966,681                         | 7,639,404   | (624,789)   | -         | 208,981,296                      |
| 52          | 365   | OH Conductors and Devices        | 325,928,931                         | 30,849,534  | (1,678,957) | -         | 355,099,508                      |
| 53          | 366   | Underground Conduit              | 84,150,165                          | 12,524,855  | (20)        | -         | 96,675,000                       |
| 54          | 367   | UG Conductors and Devices        | 254,218,957                         | 24,168,883  | (1,728,278) | -         | 276,659,562                      |
| 55          | 368   | Line Transformers                | 165,811,256                         | 6,412,425   | (248,843)   | -         | 171,974,837                      |
| 56          | 369   | Services                         | 35,226,840                          | 2,268,489   | (33,212)    | -         | 37,462,117                       |
| 57          | 370   | Meters                           | 41,755,548                          | 1,064,876   | (131,062)   | -         | 42,689,362                       |
| 58          | 371   | Install on Customer Premise      | -                                   | 156,536     |             | -         | 156,536                          |
| 59          | 373   | Street Lighting / Signal Systems | 110,508,570                         | 5,532,134   | -           | -         | 116,040,704                      |
| 60          | 374   | ARO Cost Elec Distribution       | 367,964                             |             | <u> </u>    |           | 367,964                          |
| 61          |       | Total Electric Distribution      | 1,370,549,922                       | 104,120,865 | (4,680,634) | (485,287) | 1,469,504,866                    |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

DATA:\_X\_BASE PERIOD\_\_FORECASTED PERIOD SCHEDULE B-2.3

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 3 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. | ACCOUNT TITLE                            | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS  | TRANSFERS   | BASE PERIOD<br>ENDING<br>BALANCE |
|-------------|-------|--|-------------------------------------|-------------|--------------|-------------|----------------------------------|
|             |       |  | \$                                  | \$          | \$           | \$          | \$                               |
| 62          |       | Electric General Plant                   |                                     |             |              |             |                                  |
| 63          | 389   | Land and Land Rights                     | -                                   | -           | -            | -           | -                                |
| 64          | 390   | Structures and Improvements              | -                                   | -           | -            | -           | -                                |
| 65          | 391   | Office Furniture and Equipment           | -                                   | -           | -            | -           | -                                |
| 66          | 392   | Transportation Equipment                 | 6,068,369                           | 1,237,769   | (171,606)    | -           | 7,134,532                        |
| 67          | 393   | Stores Equipment                         | -                                   | -           | -            | -           | -                                |
| 68          | 394   | Tools, Shop, and Garage Equipment        | 6,291,795                           | 660,118     | (165,890)    | -           | 6,786,023                        |
| 69          | 395   | Laboratory Equipment                     | -                                   | -           | -            | -           | -                                |
| 70          | 396   | Power Operated Equipment                 | 1,999,075                           | 85,107      | -            | -           | 2,084,182                        |
| 71          | 397   | Communication Equipment                  | 6,852,293                           | 125,794     | -            | -           | 6,978,087                        |
| 72          | 398   | Miscellaneous Equipment                  |                                     |             | <u>-</u>     | -           | <u>-</u>                         |
| 73          |       | Total Electric General Plant             | 21,211,532                          | 2,108,788   | (337,496)    | -           | 22,982,825                       |
| 74          |       | Common Plant (1)                         |                                     |             |              |             |                                  |
| 75          | 301   | Organization                             | 57,810                              | -           | -            | -           | 57,810                           |
| 76          | 302   | Franchises and Consents                  | -                                   | -           | -            | -           | -                                |
| 77          | 303   | Misc Intangible Plant                    | 78,447,969                          | 13,202,220  | (4,725,375)  | -           | 86,924,814                       |
| 78          | 389   | Land and Land Rights                     | 1,079,432                           | -           | -            | -           | 1,079,432                        |
| 79          | 390   | Structures and Improvements              | 56,085,703                          | 2,852,866   | (233,216)    | -           | 58,705,354                       |
| 80          | 391   | Office Furniture and Equipment           | 24,420,232                          | 8,878,974   | (3,127,521)  | -           | 30,171,685                       |
| 81          | 392   | Transportation Equipment                 | 191,958                             | 51,155      | (18,625)     | -           | 224,488                          |
| 82          | 393   | Stores Equipment                         | 1,015,042                           | 166,391     | -            | -           | 1,181,433                        |
| 83          | 394   | Tools, Shop, and Garage Equipment        | 2,898,038                           | 97,616      | (91,543)     | -           | 2,904,111                        |
| 84          | 395   | Laboratory Equipment                     | -                                   | -           | -            | -           | -                                |
| 85          | 396   | Power Operated Equipment                 | 373,784                             | 41,800      | (49,988)     | -           | 365,596                          |
| 86          | 397   | Communication Equipment                  | 23,523,646                          | 2,011,920   | -            | -           | 25,535,566                       |
| 87          | 398   | Miscellaneous Equipment                  | -                                   | -           | -            | -           | -                                |
| 88          | 399   | ARO Cost Common                          |                                     | -           | -            | -           | <u> </u>                         |
| 89          |       | Total Common Plant allocated to Electric | 188,093,615                         | 27,302,941  | (8,246,268)  | -           | 207,150,288                      |
| 90          |       | TOTAL ELECTRIC PLANT IN SERVICE          | 5,581,566,707                       | 405,917,399 | (38,254,520) | (5,344,041) | 5,943,885,545                    |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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<br>NO. | ACCT. | ACCOUNT TITLE                        | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS  | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|-------|--------------------------------------|--|-------------|--------------|-----------|---|---|
|             |       |                                      | \$   | \$          | \$           | \$        | \$                                      | \$  |
| 1           |       | Electric Intangible Plant            |  |             |              |           |   |   |
| 2           | 301   | Organization                         | 2,240                                      |             | -            | -         | 2,240                                   | 2,240                                     |
| 3           | 302   | Franchises and Consents              | -  |             | <u>-</u>     | -         | -                                       | -   |
| 4           | 303   | Misc Intangible Plant                | -  |             | -            | -         | -                                       | -   |
| 5           |       | Total Intangible Plant               | 2,240                                      |             | -            | -         | 2,240                                   | 2,240                                     |
| 6           |       | Electric Steam Production            |  |             |              |           |   |   |
| 7           | 310   | Land and Land Rights                 | 11,234,131                                 | -           | -            | -         | 11,234,131                              | 11,234,131                                |
| 8           | 311   | Structures and Improvements          | 311,454,486                                | 1,564,651   | (16,810,648) | -         | 296,208,489                             | 305,898,611                               |
| 9           | 312   | Boiler Plant Equipment               | 2,567,170,950                              | 118,754,387 | (20,122,200) | -         | 2,665,803,137                           | 2,617,706,023                             |
| 10          | 313   | Engines and engine-driven generators | -  |             | -            | -         | -                                       | -   |
| 11          | 314   | Turbogenerator Units                 | 234,071,399                                | 12,965,193  | (3,093,934)  | -         | 243,942,658                             | 239,942,781                               |
| 12          | 315   | Accessory Electric Equipment         | 183,557,541                                | 3,151,518   | (1,121)      | -         | 186,707,938                             | 184,975,688                               |
| 13          | 316   | Misc Power Plant Equip               | 20,731,715                                 | 23,800,980  | (608,122)    | -         | 43,924,573                              | 32,388,501                                |
| 14          | 317   | ARO Cost Steam Production            | 89,186,900                                 |             | (13,078,638) | -         | 76,108,262                              | 85,132,615                                |
| 15          |       | Total Electric Steam Production      | 3,417,407,123                              | 160,236,730 | (53,714,664) | -         | 3,523,929,189                           | 3,477,278,350                             |
| 16          |       | Electric Hydro Production            |  |             |              |           |   |   |
| 17          | 330   | Land and Land Rights                 | 7  |             | -            | -         | 7                                       | 7   |
| 18          | 331   | Structures and Improvements          | 12,870,685                                 |             | -            | -         | 12,870,685                              | 12,870,685                                |
| 19          | 332   | Reservoirs, Dams, and Water          | 26,209,847                                 |             | -            | -         | 26,209,847                              | 26,209,847                                |
| 20          | 333   | Water Wheels, Turbines, Generators   | 101,920,448                                |             | -            | -         | 101,920,448                             | 101,920,448                               |
| 21          | 334   | Accessory Electric Equipment         | 13,160,324                                 | -           | -            | -         | 13,160,324                              | 13,160,324                                |
| 22          | 335   | Misc Power Plant Equipment           | 3,563,126                                  | -           | -            | -         | 3,563,126                               | 3,563,126                                 |
| 23          | 336   | Roads, Railroads, and Bridges        | 29,931                                     | 102,813     | -            | -         | 132,743                                 | 85,291                                    |
| 24          | 337   | ARO Cost Hydro Production            | 463,569                                    | -           | -            | -         | 463,569                                 | 463,569                                   |
| 25          |       | Total Electric Hydro Production      | 158,217,936                                | 102,813     | -            | -         | 158,320,749                             | 158,273,297                               |
| 26          |       | Electric Other Production            |  |             |              |           |   |   |
| 27          | 340   | Land and Land Rights                 | 414,278                                    |             | -            | -         | 414,278                                 | 414,278                                   |
| 28          | 341   | Structures and Improvements          | 33,942,182                                 |             | -            | -         | 33,942,182                              | 33,942,182                                |
| 29          | 342   | Fuel Holders, Producers, Accessories | 24,767,193                                 |             | -            | -         | 24,767,193                              | 24,767,193                                |
| 30          | 343   | Prime Movers                         | 244,334,182                                | 14,069,998  | (1,140,984)  | -         | 257,263,195                             | 252,457,121                               |
| 31          | 344   | Generators                           | 59,666,441                                 | 713,358     | -            | -         | 60,379,799                              | 59,993,739                                |
| 32          | 345   | Accessory Electric Equipment         | 32,129,983                                 | 1,333,259   | -            | -         | 33,463,243                              | 32,561,503                                |
| 33          | 346   | Misc Power Plant Equipment           | 5,537,528                                  | 922,691     | -            | -         | 6,460,219                               | 5,796,099                                 |
| 34          | 347   | ARO Cost Other Production            | 111,984                                    |             | _            | -         | 111,984                                 | 111,984                                   |
| 35          |       | Total Electric Other Production      | 400,903,772                                | 17,039,306  | (1,140,984)  | -         | 416,802,094                             | 410,044,098                               |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                     | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|--------------|-----------------------------------|--|-------------|-------------|-----------|---|---|
|             |              |                                   | \$   | \$          | \$          | \$        | \$                                      | \$  |
| 36          |              | Electric Transmission             |  |             |             |           |   |   |
| 37          | 350          | Land and Land Rights              | 11,144,162                                 | -           | -           | -         | 11,144,162                              | 11,144,162                                |
| 38          | 352          | Structures and Improvements       | 17,704,470                                 | 46,998      | -           | -         | 17,751,468                              | 17,728,931                                |
| 39          | 353          | Station Equipment                 | 237,589,447                                | 19,547,455  | (1,960,915) | -         | 255,175,987                             | 247,685,388                               |
| 40          | 354          | Towers and Fixtures               | 43,849,203                                 | -           | -           | -         | 43,849,203                              | 43,849,203                                |
| 41          | 355          | Poles and Fixtures                | 102,772,234                                | 7,638,083   | -           | -         | 110,410,317                             | 108,569,894                               |
| 42          | 356          | OH Conductors and Devices         | 61,404,207                                 | 1,217,202   | -           | -         | 62,621,410                              | 62,314,300                                |
| 43          | 357          | Underground Conduit               | 1,804,059                                  | -           | -           | -         | 1,804,059                               | 1,804,059                                 |
| 44          | 358          | UG Conductors and Devices         | 7,529,170                                  | -           | -           | -         | 7,529,170                               | 7,529,170                                 |
| 45          | 359          | ARO Cost Elec Transmission        | 195,962                                    | -           | -           | -         | 195,962                                 | 195,962                                   |
| 46          |              | Total Electric Transmission       | 483,992,915                                | 28,449,738  | (1,960,915) | -         | 510,481,738                             | 500,821,069                               |
| 47          |              | Electric Distribution             |  |             |             |           |   |   |
| 48          | 360          | Land and Land Rights              | 4,103,253                                  | -           | -           | -         | 4,103,253                               | 4,103,253                                 |
| 49          | 361          | Structures and Improvements       | 19,719,162                                 | 19,667,049  | -           | -         | 39,386,210                              | 31,522,131                                |
| 50          | 362          | Station Equipment                 | 145,671,788                                | 15,436,126  | -           | -         | 161,107,914                             | 155,480,834                               |
| 51          | 364          | Poles, Towers, and Fixtures       | 211,648,101                                | 9,095,072   | (1,896,722) | -         | 218,846,452                             | 215,120,719                               |
| 52          | 365          | OH Conductors and Devices         | 362,102,214                                | 35,165,781  | (2,416,237) | -         | 394,851,758                             | 377,289,104                               |
| 53          | 366          | Underground Conduit               | 96,675,000                                 | 11,245,191  | -           | -         | 107,920,191                             | 101,000,073                               |
| 54          | 367          | UG Conductors and Devices         | 282,784,497                                | 24,380,464  | (1,024,229) | -         | 306,140,731                             | 294,177,307                               |
| 55          | 368          | Line Transformers                 | 173,525,385                                | 7,000,576   | (1,178,841) | -         | 179,347,121                             | 176,418,522                               |
| 56          | 369          | Services                          | 37,462,117                                 | 732,113     | -           | -         | 38,194,230                              | 37,740,878                                |
| 57          | 370          | Meters                            | 43,083,034                                 | 1,385,540   | -           | -         | 44,468,574                              | 43,691,864                                |
| 58          | 371          | Install on Customer Premise       | 156,536                                    | -           | -           | -         | 156,536                                 | 156,536                                   |
| 59          | 373          | Street Lighting / Signal Systems  | 117,557,141                                | 4,927,134   | -           | -         | 122,484,275                             | 120,047,050                               |
| 60          | 374          | ARO Cost Elec Distribution        | 367,964                                    | -           | -           | -         | 367,964                                 | 367,964                                   |
| 61          |              | Total Electric Distribution       | 1,494,856,192                              | 129,035,046 | (6,516,030) | -         | 1,617,375,208                           | 1,557,116,235                             |
| 62          |              | Electric General Plant            |  |             |             |           |   |   |
| 63          | 389          | Land and Land Rights              | -  | -           | -           | -         | -                                       | -   |
| 64          | 390          | Structures and Improvements       | -  | -           | -           | -         | -                                       | -   |
| 65          | 391          | Office Furniture and Equipment    | -  | -           | -           | -         | -                                       | -   |
| 66          | 392          | Transportation Equipment          | 7,134,532                                  | -           | (87,767)    | -         | 7,046,765                               | 7,107,527                                 |
| 67          | 393          | Stores Equipment                  | -  | -           | -           | -         | -                                       | -   |
| 68          | 394          | Tools, Shop, and Garage Equipment | 6,786,023                                  | 599,881     | (73,231)    | -         | 7,312,673                               | 6,957,514                                 |
| 69          | 395          | Laboratory Equipment              | -  | -           | -           | -         | -                                       | -   |
| 70          | 396          | Power Operated Equipment          | 2,084,182                                  | -           | -           | -         | 2,084,182                               | 2,084,182                                 |
| 71          | 397          | Communication Equipment           | 7,061,420                                  | 176,833     | -           | -         | 7,238,254                               | 7,172,350                                 |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM MAY 1, 2019 TO APRIL 30, 2020

DATA: \_\_BASE PERIOD\_X\_FORECASTED PERIOD SCHEDULE B-2.3

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 6 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                            | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS  | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|--------------|--|--|-------------|--------------|-----------|---|---|
|             |              |  | \$   | \$          | \$           | \$        | \$                                      | \$  |
| 72          | 398          | Miscellaneous Equipment                  | -  | -           | -            | -         | -                                       | -   |
| 73          |              | Total Electric General Plant             | 23,066,158                                 | 776,715     | (160,998)    | -         | 23,681,875                              | 23,321,573                                |
| 74          |              | Common Plant (1)                         |  |             |              |           |   |   |
| 75          | 301          | Organization                             | 57,810                                     | -           | -            | -         | 57,810                                  | 57,810                                    |
| 76          | 302          | Franchises and Consents                  | -  | -           | -            | -         | -                                       | -   |
| 77          | 303          | Misc Intangible Plant                    | 57,199,630                                 | 14,438,513  | (7,456,030)  | -         | 64,182,113                              | 59,950,103                                |
| 78          | 389          | Land and Land Rights                     | 1,079,432                                  | -           | -            | -         | 1,079,432                               | 1,079,432                                 |
| 79          | 390          | Structures and Improvements              | 59,185,823                                 | 4,268,622   | -            | -         | 63,454,444                              | 62,105,491                                |
| 80          | 391          | Office Furniture and Equipment           | 29,951,905                                 | 4,484,195   | (5,823,175)  | -         | 28,612,925                              | 28,747,766                                |
| 81          | 392          | Transportation Equipment                 | 224,488                                    | -           | -            | -         | 224,488                                 | 224,488                                   |
| 82          | 393          | Stores Equipment                         | 1,181,433                                  | -           | -            | -         | 1,181,433                               | 1,181,433                                 |
| 83          | 394          | Tools, Shop, and Garage Equipment        | 2,904,111                                  | 27,600      | (30,473)     | -         | 2,901,238                               | 2,893,188                                 |
| 84          | 395          | Laboratory Equipment                     | -  | -           | -            | -         | -                                       | -   |
| 85          | 396          | Power Operated Equipment                 | 365,596                                    | -           | -            | -         | 365,596                                 | 365,596                                   |
| 86          | 397          | Communication Equipment                  | 25,535,566                                 | 2,470,076   | -            | -         | 28,005,642                              | 26,575,798                                |
| 87          | 398          | Miscellaneous Equipment                  | -  | -           | -            | -         | -                                       | -   |
| 88          | 399          | ARO Cost Common                          |  | -           | -            | -         | -                                       | -   |
| 89          |              | Total Common Plant allocated to Electric | 177,685,793                                | 25,689,006  | (13,309,679) | -         | 190,065,121                             | 183,181,104                               |
| 90          |              | TOTAL ELECTRIC PLANT IN SERVICE          | 6,156,132,129                              | 361,329,354 | (76,803,269) | -         | 6,440,658,213                           | 6,310,037,966                             |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PROPERTY MERGED OR ACQUIRED AS OF DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD SCHEDU |          |                         |             |       |             |               |             |               |  |  |
|---|----------|-------------------------|-------------|-------|-------------|---------------|-------------|---------------|--|--|
| TYPE  | OF FILIN | G:X ORIGINAL UPDATE     | D REVISE    | )     |             |               |             | PAGE 1 OF 2   |  |  |
| WORK  | PAPER F  | REFERENCE NO(S).:       |             |       |             |               | WITNESS:    | C. M. GARRETT |  |  |
|   |          |                         |             |       |             |               |             |               |  |  |
|   |          |                         |             |       |             | COMMISSION    |             | EXPLANATION   |  |  |
| LINE  | ACCT.    |                         | ACQUISITION | COST  | ACQUISITION | APPROVAL DATE | DATE OF     | OF            |  |  |
| NO.   | NO.      | DESCRIPTION OF PROPERTY | COST        | BASIS | ADJUSTMENT  | (DOCKET NO.)  | ACQUISITION | TREATMENT     |  |  |

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

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS PROPERTY MERGED OR ACQUIRED AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD SCHEDU  |          |                         |             |       |             |               |             |             |  |  |
|--|----------|-------------------------|-------------|-------|-------------|---------------|-------------|-------------|--|--|
| TYPE   | OF FILIN | G:X ORIGINAL UPDATE     | D REVISE    | D     |             |               |             | PAGE 2 OF 2 |  |  |
| WORKPAPER REFERENCE NO(S).: WITNESS: C. M. G |          |                         |             |       |             |               |             |             |  |  |
|  |          |                         |             |       |             |               |             |             |  |  |
|  |          |                         |             |       |             | COMMISSION    |             | EXPLANATION |  |  |
| LINE   | ACCT.    |                         | ACQUISITION | COST  | ACQUISITION | APPROVAL DATE | DATE OF     | OF          |  |  |
| NO.  | NO.      | DESCRIPTION OF PROPERTY | COST        | BASIS | ADJUSTMENT  | (DOCKET NO.)  | ACQUISITION | TREATMENT   |  |  |

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

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS LEASED PROPERTY AS OF DECEMBER 31, 2018

| TYPE        | <br>DDFORECASTED PERIOD DRIGINAL UPDATED CE NO(S).: | _ REVISED         |                         |                               | W                                       | SCHEDULE B-2.5<br>PAGE 1 OF 2<br>/ITNESS: C. M. GARRETT |
|-------------|---|-------------------|-------------------------|-------------------------------|---|---|
| LINE<br>NO. | DESCRIPTION OF TYPE AND USE OF PROPERTY             | NAME OF<br>LESSEE | FREQUENCY<br>OF PAYMENT | AMOUNT OF<br>LEASE<br>PAYMENT | DOLLAR VALUE<br>OF PROPERTY<br>INVOLVED | EXPLANATION METHOD OF CAPITALIZATION                    |

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS LEASED PROPERTY AS OF APRIL 30, 2020

| TYPE (      | <br>  | _ REVISED         |                         |                               | W                                       | SCHEDULE B-2.5<br>PAGE 2 OF 2<br>ITNESS: C. M. GARRETT |
|-------------|---|-------------------|-------------------------|-------------------------------|---|--|
| LINE<br>NO. | <br>DESCRIPTION OF TYPE AND USE OF PROPERTY | NAME OF<br>LESSEE | FREQUENCY<br>OF PAYMENT | AMOUNT OF<br>LEASE<br>PAYMENT | DOLLAR VALUE<br>OF PROPERTY<br>INVOLVED | EXPLANATION METHOD OF CAPITALIZATION                   |

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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

|      |   | •           |           | •            |                 | REV    | /ENUE RI | EALIZED     | EXPE   | NSES IN | CURRED      |
|------|---|-------------|-----------|--------------|-----------------|--------|----------|-------------|--------|---------|-------------|
| LINE |   | ACQUISTION  | ORIGINAL  | ACCUMULATED  | NET<br>ORIGINAL |        | ACCT     |             |        | ACCT    |             |
| NO.  | DESCRIPTION AND LOCATION OF PROPERTY  | DATE        | COST      | DEPRECIATION | COST            | AMOUNT | NO.      | DESCRIPTION | AMOUNT | NO.     | DESCRIPTION |
| INO. | DESCRIPTION AND ECCATION OF TROPERTY  | DATE        | \$        | \$           | \$              | \$     | NO.      | DESCRIPTION | \$     | NO.     | DESCRIPTION |
|      | Land (Russell Corner - Tract No. D143) located at                                     |             | Φ         | Φ            | φ               | Φ      |          |             | φ      |         |             |
| 1    | Eastside of US Hwy 42 North of KY Highway 53  |             |           |              |                 |        |          |             |        |         |             |
|      | intended for Substation   | 1-Mar-2014  | 161,322   | _            | 161,322         |        |          |             |        |         |             |
|      | Land (Mt. Washington - Tract No. D141) located at                                     |             |           |              |                 |        |          |             |        |         |             |
| 2    | Lots 4 & 5, Section 1 of Larry Subdivision on Gene                                    |             |           |              |                 |        |          |             |        |         |             |
|      | Street intended for Substation<br>Land (River Bluff - Tract No. D142) located at U.S. | 19-Sep-1979 | 60,595    | -            | 60,595          |        |          |             |        |         |             |
| 3    | Hwy 42 and River Bluff Road intended for Substation                                   | 23-Oct-1979 | 49,540    |              | 49,540          |        |          |             |        |         |             |
|      | Land (Kentucky Street - Tract No. D146) located at                                    | 25-001-1979 | 45,540    |              | 43,340          |        |          |             |        |         |             |
| 4    | Northwest corner of Second and Kentucky Street  |             |           |              |                 |        |          |             |        |         |             |
|      | intended for Substation   | 2-May-1983  | 217,017   | -            | 217,017         |        |          |             |        |         |             |
|      | Land (Kentucky Street - Tract No. D146) located at                                    |             |           |              |                 |        |          |             |        |         |             |
| 5    | Northwest corner of Second and Kentucky Street<br>intended for Substation             | 1-Jun-1992  | 8.846     |              | 8.846           |        |          |             |        |         |             |
|      | Station Equipment - Fence (Kentucky Street - Tract                                    | 1-Jun-1992  | 0,040     | -            | 0,040           |        |          |             |        |         |             |
| 6    | No. D146) located at Northwest corner of Second                                       |             |           |              |                 |        |          |             |        |         |             |
|      | and Kentucky Street intended for Substation   | 1-Jun-1992  | 2,536     | -            | 2,536           |        |          |             |        |         |             |
| 7    | Land (US 42 - Tract No. D152) located at 5901 US                                      |             |           |              |                 |        |          |             |        |         |             |
| ,    | Highway 42 intended for Substation  | 31-Jan-2000 | 253,321   | -            | 253,321         |        |          |             |        |         |             |
|      | Land (Tucker Station Distribution Substation) located                                 |             |           |              |                 |        |          |             |        |         |             |
| 8    | at Blankenbaker Station Business Park - Tract 13 intended for Substation              | 17-Dec-2010 | 745,731   |              | 745,731         |        |          |             |        |         |             |
|      | Land (GR5) located at Green River CC GT intended                                      | 17-Dec-2010 | 745,751   | -            | 745,751         |        |          |             |        |         |             |
| 9    | for Generation  | 1-Sep-2014  | 211,410   | _            | 211,410         |        |          |             |        |         |             |
|      | Land (Billtown Sub) located at 1092 Tarrence Road                                     |             | ,         |              | ,               |        |          |             |        |         |             |
| 10   | intended for Substation   | 18-Dec-2015 | 871,644   | -            | 871,644         |        |          |             |        |         |             |
|      | Land Rights (Fegenbush Distribution Substation)                                       |             |           |              |                 |        |          |             |        |         |             |
| 11   | located at General Electric Appliance Park Plant intended for Substation              | 1-May-2012  | 519,009   |              | 519,009         |        |          |             |        |         |             |
|      | Land (Kentucky Sub) located at Northwest corner of                                    | 1-Way-2012  | 519,009   | -            | 519,009         |        |          |             |        |         |             |
| 12   | Second and Kentucky Street intended for Substation                                    | 1-Jun-1992  | 9,967     |              | 9,967           |        |          |             |        |         |             |
|      | Station Equipment - Fence (Kentucky Sub) located                                      |             | 0,007     |              | 0,007           |        |          |             |        |         |             |
| 13   | at Northwest corner of Second and Kentucky Street                                     |             |           |              |                 |        |          |             |        |         |             |
|      | intended for Substation   | 1-Jun-1992  | 9,212     | -            | 9,212           |        |          |             |        |         |             |
|      |   | _           |           |              |                 |        | _        |             |        | -       |             |
| 14   | TOTAL PLANT HELD FOR FUTURE USE   |             | 3,120,150 | -            | 3,120,150       |        |          |             | -      |         |             |
|      |   | =           |           |              |                 |        | =        |             |        |         |             |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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 \_\_\_ REVISED
WORKPAPER REFERENCE NO(S).:

SCHEDULE B-2.6
PAGE 2 OF 2

| WITNESS: | C. M. GARRET |
|----------|--------------|
|          |              |

|             | Eastside of US Hwy 42 North of KY Highway 53 intended for Substation Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substatio Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation |                 |                  |                          | NICT                    | REV    | ENUE R      | EALIZED     | EXPE   | NSES IN     | ICURRED     |
|-------------|--|-----------------|------------------|--------------------------|-------------------------|--------|-------------|-------------|--------|-------------|-------------|
| LINE<br>NO. | DESCRIPTION AND LOCATION OF PROPERTY   | ACQUISTION DATE | ORIGINAL<br>COST | ACCUMULATED DEPRECIATION | NET<br>ORIGINAL<br>COST | AMOUNT | ACCT<br>NO. | DESCRIPTION | AMOUNT | ACCT<br>NO. | DESCRIPTION |
|             |  |                 | \$               | \$                       | \$                      | \$     |             |             | \$     |             |             |
|             | Land (Russell Corner - Tract No. D143) located at  |                 |                  |                          |                         |        |             |             |        |             |             |
| 1           |  |                 |                  |                          |                         |        |             |             |        |             |             |
|             |  | 1-Mar-2014      | 161,322          | -                        | 161,322                 |        |             |             |        |             |             |
| _           |  |                 |                  |                          |                         |        |             |             |        |             |             |
| 2           |  | 19-Sep-1979     | 60,595           |                          | 60,595                  |        |             |             |        |             |             |
|             |  | 13-3ep-1373     | 00,595           |                          | 00,333                  |        |             |             |        |             |             |
| 3           | Hwy 42 and River Bluff Road intended for Substation  | 23-Oct-1979     | 49,540           | -                        | 49,540                  |        |             |             |        |             |             |
|             | Land (Kentucky Street - Tract No. D146) located at   |                 |                  |                          |                         |        |             |             |        |             |             |
| 4           |  |                 |                  |                          |                         |        |             |             |        |             |             |
|             |  | 2-May-1983      | 217,017          | -                        | 217,017                 |        |             |             |        |             |             |
| 5           |  |                 |                  |                          |                         |        |             |             |        |             |             |
| 5           |  | 1-Jun-1992      | 8.846            | _                        | 8,846                   |        |             |             |        |             |             |
|             | Station Equipment - Fence (Kentucky Street - Tract   | 1 0011 1002     | 0,040            |                          | 0,040                   |        |             |             |        |             |             |
| 6           | No. D146) located at Northwest corner of Second  |                 |                  |                          |                         |        |             |             |        |             |             |
|             | and Kentucky Street intended for Substation  | 1-Jun-1992      | 2,536            | -                        | 2,536                   |        |             |             |        |             |             |
| 7           | Land (US 42 - Tract No. D152) located at 5901 US   |                 |                  |                          |                         |        |             |             |        |             |             |
| •           |  | 31-Jan-2000     | 253,321          | -                        | 253,321                 |        |             |             |        |             |             |
|             |  |                 |                  |                          |                         |        |             |             |        |             |             |
| 8           |  | 17-Dec-2010     | 745,731          |                          | 745,731                 |        |             |             |        |             |             |
|             |  | 17-Dec-2010     | 743,731          |                          | 745,751                 |        |             |             |        |             |             |
| 9           |  | 1-Sep-2014      | 211,410          | _                        | 211,410                 |        |             |             |        |             |             |
|             |  |                 | ,                |                          | ,                       |        |             |             |        |             |             |
| 10          | intended for Substation  | 18-Dec-2015     | 871,644          | -                        | 871,644                 |        |             |             |        |             |             |
|             | Land Rights (Fegenbush Distribution Substation)  |                 |                  |                          |                         |        |             |             |        |             |             |
| 11          | located at General Electric Appliance Park Plant intended for Substation   |                 | =                |                          | =                       |        |             |             |        |             |             |
|             |  | 1-May-2012      | 519,009          | -                        | 519,009                 |        |             |             |        |             |             |
| 12          | Land (Kentucky Sub) located at Northwest corner of<br>Second and Kentucky Street intended for Substation   | 1-Jun-1992      | 9,967            |                          | 9,967                   |        |             |             |        |             |             |
|             | Station Equipment - Fence (Kentucky Sub) located   | 1-3411-1992     | 9,907            | -                        | 9,907                   |        |             |             |        |             |             |
| 13          | at Northwest corner of Second and Kentucky Street  |                 |                  |                          |                         |        |             |             |        |             |             |
|             | intended for Substation  | 1-Jun-1992      | 9,212            |                          | 9,212                   |        | _           |             |        |             |             |
|             |  | _               | •                |                          | •                       |        | _           |             |        |             |             |
| 14          | TOTAL PLANT HELD FOR FUTURE USE  |                 | 3,120,150        | _                        | 3,120,150               | -      |             |             | -      |             |             |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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

| PERIOD REVENUE AND EXPENSE NET |       |  |               |          |              | _        |        |      |             |  |
|--------------------------------|-------|--|---------------|----------|--------------|----------|--------|------|-------------|--|
| LINE                           | ACCT. | ACCOUNT TITLE OR DESCRIPTION OF                      | IN-SERVICE    | ORIGINAL | ACCUMULATED  | ORIGINAL |        | ACCT |             |  |
| NO.                            | NO.   | EXCLUDED PROPERTY                                    | DATE          | COST     | DEPRECIATION | COST     | AMOUNT | NO.  | DESCRIPTION | REASONS FOR EXCLUSION                          |
|                                |       |  |               | \$       | \$           | \$       | \$     |      |             |  |
| 1                              |       | Land and Land Rights:                                |               |          |              |          |        |      |             |  |
| 2                              | 121   | Former Camp Taylor Substation - Tract No. D15        | 17-Dec-1939   | 29       | 1            | 27       |        |      |             | Non-utility property not included in rate base |
| 3                              | 121   | West Eastwood Distribution Substation                | 1-Sep-1978    | 21,927   | -            | 21,927   |        |      |             | Non-utility property not included in rate base |
| 4                              | 121   | West Eastwood Distribution Substation                | 5-Oct-2010    | 455,614  | -            | 455,614  |        |      |             | Non-utility property not included in rate base |
| 5                              | 121   | 943 Fetter Avenue - Tract No. F8-1                   | 7-Feb-1941    | 332      | -            | 332      |        |      |             | Non-utility property not included in rate base |
| 6                              | 121   | Former Strawberry Lane Substation - Tract No. F43    | 11-Jul-1955   | 1,074    | -            | 1,074    |        |      |             | Non-utility property not included in rate base |
| 7                              | 121   | Former Plymouth Substation - Tract No. D70           | 26-Sep-1956   | 3,291    | -            | 3,291    |        |      |             | Non-utility property not included in rate base |
| 8                              | 121   | Standard Avenue Substation - Tract No. D124          | 21-Mar-1973   | 5,677    | -            | 5,677    |        |      |             | Non-utility property not included in rate base |
| 9                              | 121   | 3842 Grand Avenue - Tract No. F19-2                  | 30-Jun-1942   | 269      | -            | 269      |        |      |             | Non-utility property not included in rate base |
| 10                             | 121   | 10th St. & Ormsby - Tract No. F3-1                   | 31-Mar-2001   | 50,000   | -            | 50,000   |        |      |             | Non-utility property not included in rate base |
| 11                             | 121   | Russell Corner - Tract No. D143                      | 23-Oct-1979   | 28,633   | -            | 28,633   |        |      |             | Non-utility property not included in rate base |
| 12                             | 121   | Cherry Hill Coal Mine - Tract No. K2                 | 30-Jun-1940   | 185      | -            | 185      |        |      |             | Non-utility property not included in rate base |
| 13                             | 121   | Cherry Hill Coal Mine - Tract No. K4                 | 30-Jun-1940   | 15       | -            | 15       |        |      |             | Non-utility property not included in rate base |
| 14                             | 121   | Cherry Hill Coal Mine - Tract No. K5                 | 30-Jun-1940   | 48       | -            | 48       |        |      |             | Non-utility property not included in rate base |
| 15                             | 121   | Cherry Hill Coal Mine - Tract No. K6                 | 30-Jun-1940   | 192      | -            | 192      |        |      |             | Non-utility property not included in rate base |
| 16                             | 121   | Cherry Hill Coal Mine - Tract No. K12                | 30-Jun-1966   | 250      | -            | 250      |        |      |             | Non-utility property not included in rate base |
| 17                             | 121   | Cherry Hill Coal Mine - Mineral Rights Tract No. K11 | 3 17-Jun-1954 | 31,483   | 31,483       | -        |        |      |             | Non-utility property not included in rate base |
| 18                             | 121   | Cherry Hill Coal Mine - Mineral Rights               | 29-Jul-1940   | 31,628   | 31,628       | -        |        |      |             | Non-utility property not included in rate base |
| 19                             | 121   | Cherry Hill Coal Mine - Right of Way                 | 30-Jun-1940   | 250      | 250          |          |        |      |             | Non-utility property not included in rate base |
| 20                             |       | TOTAL  |               | 630,897  | 63,362       | 567,535  | -      | _    |             | Non-utility property not included in rate base |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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

|      |       |  |               |          |              | NET             | PERIOD RE | VENUE | AND EXPENSE |  |
|------|-------|--|---------------|----------|--------------|-----------------|-----------|-------|-------------|--|
| LINE | ACCT. | ACCOUNT TITLE OR DESCRIPTION OF                      | IN-SERVICE    | ORIGINAL | ACCUMULATED  | NET<br>ORIGINAL |           | ACCT  |             |  |
| NO.  | NO.   | EXCLUDED PROPERTY                                    | DATE          | COST     | DEPRECIATION | COST            | AMOUNT    | NO.   | DESCRIPTION | REASONS FOR EXCLUSION                          |
|      |       |  |               | \$       | \$           | \$              | \$        |       |             |  |
| 1    |       | Land and Land Rights:                                |               |          |              |                 |           |       |             |  |
| 2    | 121   | Former Camp Taylor Substation - Tract No. D15        | 17-Dec-1939   | 29       | 1            | 27              |           |       |             | Non-utility property not included in rate base |
| 3    | 121   | West Eastwood Distribution Substation                | 1-Sep-1978    | 21,927   | -            | 21,927          |           |       |             | Non-utility property not included in rate base |
| 4    | 121   | West Eastwood Distribution Substation                | 5-Oct-2010    | 455,614  | -            | 455,614         |           |       |             | Non-utility property not included in rate base |
| 5    | 121   | 943 Fetter Avenue - Tract No. F8-1                   | 7-Feb-1941    | 332      | -            | 332             |           |       |             | Non-utility property not included in rate base |
| 6    | 121   | Former Strawberry Lane Substation - Tract No. F43    | 11-Jul-1955   | 1,074    | -            | 1,074           |           |       |             | Non-utility property not included in rate base |
| 7    | 121   | Former Plymouth Substation - Tract No. D70           | 26-Sep-1956   | 3,291    | -            | 3,291           |           |       |             | Non-utility property not included in rate base |
| 8    | 121   | Standard Avenue Substation - Tract No. D124          | 21-Mar-1973   | 5,677    | -            | 5,677           |           |       |             | Non-utility property not included in rate base |
| 9    | 121   | 3842 Grand Avenue - Tract No. F19-2                  | 30-Jun-1942   | 269      | -            | 269             |           |       |             | Non-utility property not included in rate base |
| 10   | 121   | 10th St. & Ormsby - Tract No. F3-1                   | 31-Mar-2001   | 50,000   | -            | 50,000          |           |       |             | Non-utility property not included in rate base |
| 11   | 121   | Russell Corner - Tract No. D143                      | 23-Oct-1979   | 28,633   | -            | 28,633          |           |       |             | Non-utility property not included in rate base |
| 12   | 121   | Cherry Hill Coal Mine - Tract No. K2                 | 30-Jun-1940   | 185      | -            | 185             |           |       |             | Non-utility property not included in rate base |
| 13   | 121   | Cherry Hill Coal Mine - Tract No. K4                 | 30-Jun-1940   | 15       | -            | 15              |           |       |             | Non-utility property not included in rate base |
| 14   | 121   | Cherry Hill Coal Mine - Tract No. K5                 | 30-Jun-1940   | 48       | -            | 48              |           |       |             | Non-utility property not included in rate base |
| 15   | 121   | Cherry Hill Coal Mine - Tract No. K6                 | 30-Jun-1940   | 192      | -            | 192             |           |       |             | Non-utility property not included in rate base |
| 16   | 121   | Cherry Hill Coal Mine - Tract No. K12                | 30-Jun-1966   | 250      | -            | 250             |           |       |             | Non-utility property not included in rate base |
| 17   | 121   | Cherry Hill Coal Mine - Mineral Rights Tract No. K11 | B 17-Jun-1954 | 31,483   | 31,483       | -               |           |       |             | Non-utility property not included in rate base |
| 18   | 121   | Cherry Hill Coal Mine - Mineral Rights               | 29-Jul-1940   | 31,628   | 31,628       | -               |           |       |             | Non-utility property not included in rate base |
| 19   | 121   | Cherry Hill Coal Mine - Right of Way                 | 30-Jun-1940   | 250      | 250          |                 |           | _     |             | Non-utility property not included in rate base |
| 20   |       | TOTAL  |               | 630,897  | 63,362       | 567,535         | -         | -     |             | Non-utility property not included in rate base |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 1 OF 6
WITNESS: C. M. GARRETT

|             |              |                                      |  | RESERVE BALANCES |                   |                         |             |                          |  |  |
|-------------|--------------|--------------------------------------|--|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                        | BASE PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |
|             |              |                                      | \$   | \$               | 100%              | \$                      | \$          | \$                       |  |  |
| 1           |              | Electric Intangible Plant            |  |                  |                   |                         |             |                          |  |  |
| 2           | 301          | Organization                         | 2,240                                      | -                |                   | -                       | -           | -                        |  |  |
| 3           | 302          | Franchises and Consents              | , -<br>-                                   | -                |                   | -                       | _           | -                        |  |  |
| 4           | 303          | Misc Intangible Plant                | -  | -                |                   | -                       | -           | -                        |  |  |
| 5           |              | Total Intangible Plant               | 2,240                                      | -                | -                 | -                       | -           | -                        |  |  |
| 6           |              | Electric Steam Production            |  |                  |                   |                         |             |                          |  |  |
| 7           | 310          | Land and Land Rights                 | 11,234,131                                 | 297,536          |                   | 297,536                 | -           | 297,536                  |  |  |
| 8           | 311          | Structures and Improvements          | 311,454,486                                | (175,797,318)    |                   | (175,797,318)           | 1,129,928   | (174,667,390)            |  |  |
| 9           | 312          | Boiler Plant Equipment               | 2,359,229,470                              | (483,628,668)    |                   | (483,628,668)           | 86,907,813  | (396,720,855)            |  |  |
| 10          | 313          | Engines and engine-driven generators | -  | -                |                   | -                       | -           | -                        |  |  |
| 11          | 314          | Turbogenerator Units                 | 234,779,173                                | (107,925,258)    |                   | (107,925,258)           | -           | (107,925,258)            |  |  |
| 12          | 315          | Accessory Electric Equipment         | 183,299,673                                | (90,280,461)     |                   | (90,280,461)            | 2,200,380   | (88,080,081)             |  |  |
| 13          | 316          | Misc Power Plant Equip               | 20,428,080                                 | (7,187,711)      |                   | (7,187,711)             | 127,503     | (7,060,209)              |  |  |
| 14          | 317          | ARO Cost Steam Production            | 89,186,900                                 | (46,087,418)     |                   | (46,087,418)            | 46,087,418  | -                        |  |  |
| 15          |              | Total Electric Steam Production      | 3,209,611,913                              | (910,609,299)    | _                 | (910,609,299)           | 136,453,042 | (774,156,257)            |  |  |
| 16          |              | Electric Hydro Production            |  |                  |                   |                         |             |                          |  |  |
| 17          | 330          | Land and Land Rights                 | 7  | -                |                   | -                       | -           | -                        |  |  |
| 18          | 331          | Structures and Improvements          | 12,870,685                                 | (4,606,774)      |                   | (4,606,774)             | -           | (4,606,774)              |  |  |
| 19          | 332          | Reservoirs, Dams, and Water          | 26,209,847                                 | (3,956,388)      |                   | (3,956,388)             | -           | (3,956,388)              |  |  |
| 20          | 333          | Water Wheels, Turbines, Generators   | 101,920,448                                | (4,334,272)      |                   | (4,334,272)             | -           | (4,334,272)              |  |  |
| 21          | 334          | Accessory Electric Equipment         | 13,160,324                                 | (3,295,849)      |                   | (3,295,849)             | -           | (3,295,849)              |  |  |
| 22          | 335          | Misc Power Plant Equipment           | 3,563,126                                  | (380,866)        |                   | (380,866)               | -           | (380,866)                |  |  |
| 23          | 336          | Roads, Railroads, and Bridges        | 29,931                                     | (21,737)         |                   | (21,737)                | -           | (21,737)                 |  |  |
| 24          | 337          | ARO Cost Hydro Production            | 463,569                                    | (57,379)         | _                 | (57,379)                | 57,379      | -                        |  |  |
| 25          |              | Total Electric Hydro Production      | 158,217,936                                | (16,653,266)     |                   | (16,653,266)            | 57,379      | (16,595,886)             |  |  |
| 26          |              | Electric Other Production            |  |                  |                   |                         |             |                          |  |  |
| 27          | 340          | Land and Land Rights                 | 414,278                                    | -                |                   | -                       | -           | -                        |  |  |
| 28          | 341          | Structures and Improvements          | 33,942,182                                 | (13,427,157)     |                   | (13,427,157)            | -           | (13,427,157)             |  |  |
| 29          | 342          | Fuel Holders, Producers, Accessories | 24,767,193                                 | (6,704,738)      |                   | (6,704,738)             | -           | (6,704,738)              |  |  |
| 30          | 343          | Prime Movers                         | 243,935,568                                | (71,867,334)     |                   | (71,867,334)            | -           | (71,867,334)             |  |  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

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

|             |       |                                  | <u> </u>                                   | RESERVE BALANCES |                   |                         |             |                          |  |  |
|-------------|-------|----------------------------------|--|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|
| LINE<br>NO. | ACCT. | ACCOUNT TITLE                    | BASE PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |
|             |       |                                  | \$   | \$               | <u>100%</u>       | \$                      | \$          | \$                       |  |  |
| 31          | 344   | Generators                       | 59,666,441                                 | (26,377,949)     |                   | (26,377,949)            | -           | (26,377,949)             |  |  |
| 32          | 345   | Accessory Electric Equipment     | 32,099,836                                 | (13,085,580)     |                   | (13,085,580)            | -           | (13,085,580)             |  |  |
| 33          | 346   | Misc Power Plant Equipment       | 5,233,586                                  | (2,314,150)      |                   | (2,314,150)             | -           | (2,314,150)              |  |  |
| 34          | 347   | ARO Cost Other Production        | 111,984                                    | (19,994)         |                   | (19,994)                | 19,994      | -                        |  |  |
| 35          |       | Total Electric Other Production  | 400,171,068                                | (133,796,900)    | -                 | (133,796,900)           | 19,994      | (133,776,907)            |  |  |
| 36          |       | Electric Transmission            |  |                  |                   |                         |             |                          |  |  |
| 37          | 350   | Land and Land Rights             | 11,144,162                                 | (3,302,316)      |                   | (3,302,316)             | -           | (3,302,316)              |  |  |
| 38          | 352   | Structures and Improvements      | 17,704,470                                 | (2,673,656)      |                   | (2,673,656)             | -           | (2,673,656)              |  |  |
| 39          | 353   | Station Equipment                | 232,170,481                                | (69,780,391)     |                   | (69,780,391)            | -           | (69,780,391)             |  |  |
| 40          | 354   | Towers and Fixtures              | 43,849,203                                 | (26,695,113)     |                   | (26,695,113)            | -           | (26,695,113)             |  |  |
| 41          | 355   | Poles and Fixtures               | 100,474,530                                | (28,302,370)     |                   | (28,302,370)            | -           | (28,302,370)             |  |  |
| 42          | 356   | OH Conductors and Devices        | 61,372,372                                 | (30,298,533)     |                   | (30,298,533)            | -           | (30,298,533)             |  |  |
| 43          | 357   | Underground Conduit              | 1,804,059                                  | (766,316)        |                   | (766,316)               | -           | (766,316)                |  |  |
| 44          | 358   | UG Conductors and Devices        | 7,529,170                                  | (3,616,356)      |                   | (3,616,356)             | -           | (3,616,356)              |  |  |
| 45          | 359   | ARO Cost Elec Transmission       | 195,962                                    | (42,834)         |                   | (42,834)                | 42,834      | -                        |  |  |
| 46          |       | Total Electric Transmission      | 476,244,410                                | (165,477,884)    | -                 | (165,477,884)           | 42,834      | (165,435,051)            |  |  |
| 47          |       | Electric Distribution            |  |                  |                   |                         |             |                          |  |  |
| 48          | 360   | Land and Land Rights             | 4,103,253                                  | 46,078           |                   | 46,078                  | -           | 46,078                   |  |  |
| 49          | 361   | Structures and Improvements      | 14,978,150                                 | (2,440,570)      |                   | (2,440,570)             | -           | (2,440,570)              |  |  |
| 50          | 362   | Station Equipment                | 144,316,578                                | (46,916,323)     |                   | (46,916,323)            | -           | (46,916,323)             |  |  |
| 51          | 364   | Poles, Towers, and Fixtures      | 208,981,296                                | (83,565,661)     |                   | (83,565,661)            | -           | (83,565,661)             |  |  |
| 52          | 365   | OH Conductors and Devices        | 355,099,508                                | (128,042,681)    |                   | (128,042,681)           | -           | (128,042,681)            |  |  |
| 53          | 366   | Underground Conduit              | 96,675,000                                 | (33,379,023)     |                   | (33,379,023)            | -           | (33,379,023)             |  |  |
| 54          | 367   | UG Conductors and Devices        | 276,659,562                                | (63,184,719)     |                   | (63,184,719)            | -           | (63,184,719)             |  |  |
| 55          | 368   | Line Transformers                | 171,974,837                                | (81,549,597)     |                   | (81,549,597)            | -           | (81,549,597)             |  |  |
| 56          | 369   | Services                         | 37,462,117                                 | (26,519,799)     |                   | (26,519,799)            | -           | (26,519,799)             |  |  |
| 57          | 370   | Meters                           | 42,689,362                                 | (24,597,621)     |                   | (24,597,621)            | 245,136     | (24,352,484)             |  |  |
| 58          | 371   | Install on Customer Premise      | 156,536                                    | (5,088)          |                   | (5,088)                 | -           | (5,088)                  |  |  |
| 59          | 373   | Street Lighting / Signal Systems | 116,040,704                                | (44,330,397)     |                   | (44,330,397)            | -           | (44,330,397)             |  |  |
| 60          | 374   | ARO Cost Elec Distribution       | 367,964                                    | (56,562)         | _                 | (56,562)                | 56,562      |                          |  |  |
| 61          |       | Total Electric Distribution      | 1,469,504,866                              | (534,541,962)    | -                 | (534,541,962)           | 301,698     | (534,240,264)            |  |  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

DATA:\_X\_BASE PERIOD\_\_FORECASTED PERIOD SCHEDULE B-3

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 3 OF 6

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|             |       |  |  | RESERVE BALANCES |                   |                         |             |                          |  |  |
|-------------|-------|--|--|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|
| LINE<br>NO. | ACCT. | ACCOUNT TITLE                            | BASE PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |
|             |       |  | \$   | \$               | <u>100%</u>       | \$                      | \$          | \$                       |  |  |
| 62          |       | Electric General Plant                   |  |                  |                   |                         |             |                          |  |  |
| 63          | 389   | Land and Land Rights                     | -  | -                | •                 | -                       | -           |                          |  |  |
| 64          | 390   | Structures and Improvements              | -  | -                |                   | -                       | -           |                          |  |  |
| 65          | 391   | Office Furniture and Equipment           | -  | -                |                   | -                       | -           |                          |  |  |
| 66          | 392   | Transportation Equipment                 | 7,134,532                                  | (3,099,658)      |                   | (3,099,658)             | -           | (3,099,658)              |  |  |
| 67          | 393   | Stores Equipment                         | -  | -                | •                 | -                       | -           |                          |  |  |
| 68          | 394   | Tools, Shop, and Garage Equipment        | 6,786,023                                  | (2,757,293)      |                   | (2,757,293)             | -           | (2,757,293)              |  |  |
| 69          | 395   | Laboratory Equipment                     | -  | -                |                   | -                       | -           |                          |  |  |
| 70          | 396   | Power Operated Equipment                 | 2,084,182                                  | (1,606,638)      |                   | (1,606,638)             | -           | (1,606,638               |  |  |
| 71          | 397   | Communication Equipment                  | 6,978,087                                  | (3,355,548)      |                   | (3,355,548)             | 3,355,548   |                          |  |  |
| 72          | 398   | Miscellaneous Equipment                  | -  | -                | •                 | -                       | -           |                          |  |  |
| 73          |       | Total Electric General Plant             | 22,982,825                                 | (10,819,137)     |                   | (10,819,137)            | 3,355,548   | (7,463,589)              |  |  |
| 74          |       | Common Plant (1)                         |  |                  |                   |                         |             |                          |  |  |
| 75          | 301   | Organization                             | 57,810                                     | -                |                   | -                       | -           |                          |  |  |
| 76          | 302   | Franchises and Consents                  | -  | -                |                   | -                       | -           |                          |  |  |
| 77          | 303   | Misc Intangible Plant                    | 86,924,814                                 | (48,301,087)     |                   | (48,301,087)            | -           | (48,301,087              |  |  |
| 78          | 389   | Land and Land Rights                     | 1,079,432                                  | -                |                   | -                       | -           |                          |  |  |
| 79          | 390   | Structures and Improvements              | 58,705,354                                 | (25,861,077)     |                   | (25,861,077)            | -           | (25,861,077              |  |  |
| 80          | 391   | Office Furniture and Equipment           | 30,171,685                                 | (11,668,042)     |                   | (11,668,042)            | -           | (11,668,042              |  |  |
| 81          | 392   | Transportation Equipment                 | 224,488                                    | (109,243)        |                   | (109,243)               | -           | (109,243)                |  |  |
| 82          | 393   | Stores Equipment                         | 1,181,433                                  | (745,483)        |                   | (745,483)               | -           | (745,483                 |  |  |
| 83          | 394   | Tools, Shop, and Garage Equipment        | 2,904,111                                  | (1,688,153)      |                   | (1,688,153)             | -           | (1,688,153               |  |  |
| 84          | 395   | Laboratory Equipment                     | -  | -                |                   | -                       | -           |                          |  |  |
| 85          | 396   | Power Operated Equipment                 | 365,596                                    | (173,090)        |                   | (173,090)               | -           | (173,090                 |  |  |
| 86          | 397   | Communication Equipment                  | 25,535,566                                 | (18,630,746)     |                   | (18,630,746)            | -           | (18,630,746)             |  |  |
| 87          | 398   | Miscellaneous Equipment                  | -  | -                |                   | -                       | -           |                          |  |  |
| 88          | 399   | ARO Cost Common                          |  |                  | <u>.</u>          |                         |             |                          |  |  |
| 89          |       | Total Common Plant allocated to Electric | 207,150,288                                | (107,176,920)    | <u>-</u>          | (107,176,920)           | -           | (107,176,920)            |  |  |
| 90          |       | TOTAL ELECTRIC PLANT                     | 5,943,885,545                              | (1,879,075,368)  |                   | (1,879,075,368)         | 140,230,495 | (1,738,844,873)          |  |  |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION 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-3
PAGE 4 OF 6
WITNESS: C. M. GARRETT

|             |       |                                      | 13 MONTH AVERAGE RESERVE BALANCES                              |                  |                   |                         |             |                          |  |  |
|-------------|-------|--------------------------------------|--|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|
| LINE<br>NO. | ACCT. | ACCOUNT TITLE                        | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |
|             |       |                                      | \$   | \$               | <u>100%</u>       | \$                      | \$          | \$                       |  |  |
| 1           |       | Electric Intangible Plant            |  |                  |                   |                         |             |                          |  |  |
| 2           | 301   | Organization                         | 2,240  | _                |                   | -                       | -           |                          |  |  |
| 3           | 302   | Franchises and Consents              | -  | _                |                   | -                       | -           |                          |  |  |
| 4           | 303   | Misc Intangible Plant                | -  | -                |                   | -                       | _           | -                        |  |  |
| 5           |       | Total Intangible Plant               | 2,240  | -                |                   | -                       | -           | -                        |  |  |
| 6           |       | Electric Steam Production            |  |                  |                   |                         |             |                          |  |  |
| 7           | 310   | Land and Land Rights                 | 11,234,131   | -                |                   | -                       | _           |                          |  |  |
| 8           | 311   | Structures and Improvements          | 305,898,611  | (173,950,381)    |                   | (173,950,381)           | 1,748,474   | (172,201,907)            |  |  |
| 9           | 312   | Boiler Plant Equipment               | 2,617,706,023  | (534,160,946)    |                   | (534,160,946)           | 129,127,262 | (405,033,685)            |  |  |
| 10          | 313   | Engines and engine-driven generators | -  | -                |                   | -                       | -           |                          |  |  |
| 11          | 314   | Turbogenerator Units                 | 239,942,781  | (110,503,998)    |                   | (110,503,998)           | -           | (110,503,998)            |  |  |
| 12          | 315   | Accessory Electric Equipment         | 184,975,688  | (93,780,376)     |                   | (93,780,376)            | 3,157,808   | (90,622,568)             |  |  |
| 13          | 316   | Misc Power Plant Equip               | 32,388,501   | (4,905,785)      |                   | (4,905,785)             | 149,924     | (4,755,861)              |  |  |
| 14          | 317   | ARO Cost Steam Production            | 85,132,615   | (50,619,183)     |                   | (50,619,183)            | 50,619,183  |                          |  |  |
| 15          |       | Total Electric Steam Production      | 3,477,278,350  | (967,920,669)    |                   | (967,920,669)           | 184,802,651 | (783,118,019)            |  |  |
| 16          |       | Electric Hydro Production            |  |                  |                   |                         |             |                          |  |  |
| 17          | 330   | Land and Land Rights                 | 7  | -                |                   | -                       | -           |                          |  |  |
| 18          | 331   | Structures and Improvements          | 12,870,685   | (4,777,223)      |                   | (4,777,223)             | -           | (4,777,223)              |  |  |
| 19          | 332   | Reservoirs, Dams, and Water          | 26,209,847   | (4,155,146)      |                   | (4,155,146)             | -           | (4,155,146)              |  |  |
| 20          | 333   | Water Wheels, Turbines, Generators   | 101,920,448  | (7,086,124)      |                   | (7,086,124)             | -           | (7,086,124)              |  |  |
| 21          | 334   | Accessory Electric Equipment         | 13,160,324   | (3,557,959)      |                   | (3,557,959)             | -           | (3,557,959)              |  |  |
| 22          | 335   | Misc Power Plant Equipment           | 3,563,126  | (472,844)        |                   | (472,844)               | -           | (472,844)                |  |  |
| 23          | 336   | Roads, Railroads, and Bridges        | 85,291   | (20,769)         |                   | (20,769)                | -           | (20,769)                 |  |  |
| 24          | 337   | ARO Cost Hydro Production            | 463,569  | (103,194)        |                   | (103,194)               | 103,194     |                          |  |  |
| 25          |       | Total Electric Hydro Production      | 158,273,297  | (20,173,258)     |                   | (20,173,258)            | 103,194     | (20,070,064)             |  |  |
| 26          |       | Electric Other Production            |  |                  |                   |                         |             |                          |  |  |
| 27          | 340   | Land and Land Rights                 | 414,278  | -                |                   | -                       | -           | -                        |  |  |
| 28          | 341   | Structures and Improvements          | 33,942,182   | (14,312,859)     |                   | (14,312,859)            | -           | (14,312,859)             |  |  |
| 29          | 342   | Fuel Holders, Producers, Accessories | 24,767,193   | (7,435,569)      |                   | (7,435,569)             | -           | (7,435,569)              |  |  |
| 30          | 343   | Prime Movers                         | 252,457,121  | (80,438,873)     |                   | (80,438,873)            | -           | (80,438,873)             |  |  |
|             |       |                                      |  |                  |                   |                         |             |                          |  |  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION 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).:

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|             |              |                                  | _  |                  | 13 MONTH          | AVERAGE RESER           | /E BALANCES |                          |
|-------------|--------------|----------------------------------|--|------------------|-------------------|-------------------------|-------------|--------------------------|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                    | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |
|             |              |                                  | \$   | \$               | <u>100%</u>       | \$                      | \$          | \$                       |
| 31          | 344          | Generators                       | 59,993,739   | (28,039,917)     |                   | (28,039,917)            | -           | (28,039,917)             |
| 32          | 345          | Accessory Electric Equipment     | 32,561,503   | (14,373,540)     |                   | (14,373,540)            | -           | (14,373,540)             |
| 33          | 346          | Misc Power Plant Equipment       | 5,796,099  | (2,465,890)      |                   | (2,465,890)             | -           | (2,465,890)              |
| 34          | 347          | ARO Cost Other Production        | 111,984  | (25,539)         |                   | (25,539)                | 25,539      | -                        |
| 35          |              | Total Electric Other Production  | 410,044,098  | (147,092,187)    |                   | (147,092,187)           | 25,539      | (147,066,648)            |
| 36          |              | Electric Transmission            |  |                  |                   |                         |             |                          |
| 37          | 350          | Land and Land Rights             | 11,144,162   | (3,383,898)      |                   | (3,383,898)             | -           | (3,383,898)              |
| 38          | 352          | Structures and Improvements      | 17,728,931   | (2,930,476)      |                   | (2,930,476)             | -           | (2,930,476)              |
| 39          | 353          | Station Equipment                | 247,685,388  | (69,835,064)     |                   | (69,835,064)            | -           | (69,835,064)             |
| 40          | 354          | Towers and Fixtures              | 43,849,203   | (27,367,473)     |                   | (27,367,473)            | -           | (27,367,473)             |
| 41          | 355          | Poles and Fixtures               | 108,569,894  | (30,066,993)     |                   | (30,066,993)            | -           | (30,066,993)             |
| 42          | 356          | OH Conductors and Devices        | 62,314,300   | (31,811,051)     |                   | (31,811,051)            | -           | (31,811,051)             |
| 43          | 357          | Underground Conduit              | 1,804,059  | (793,676)        |                   | (793,676)               | -           | (793,676)                |
| 44          | 358          | UG Conductors and Devices        | 7,529,170  | (3,769,453)      |                   | (3,769,453)             | -           | (3,769,453)              |
| 45          | 359          | ARO Cost Elec Transmission       | 195,962  | (49,302)         |                   | (49,302)                | 49,302      | -                        |
| 46          |              | Total Electric Transmission      | 500,821,069  | (170,007,386)    |                   | (170,007,386)           | 49,302      | (169,958,084)            |
| 47          |              | Electric Distribution            |  |                  |                   |                         |             |                          |
| 48          | 360          | Land and Land Rights             | 4,103,253  | 46,078           |                   | 46,078                  | -           | 46,078                   |
| 49          | 361          | Structures and Improvements      | 31,522,131   | (1,471,844)      |                   | (1,471,844)             | -           | (1,471,844)              |
| 50          | 362          | Station Equipment                | 155,480,834  | (48,973,669)     |                   | (48,973,669)            | -           | (48,973,669)             |
| 51          | 364          | Poles, Towers, and Fixtures      | 215,120,719  | (86,275,768)     |                   | (86,275,768)            | -           | (86,275,768)             |
| 52          | 365          | OH Conductors and Devices        | 377,289,104  | (133,403,713)    |                   | (133,403,713)           | -           | (133,403,713)            |
| 53          | 366          | Underground Conduit              | 101,000,073  | (34,299,692)     |                   | (34,299,692)            | -           | (34,299,692)             |
| 54          | 367          | UG Conductors and Devices        | 294,177,307  | (66,296,121)     |                   | (66,296,121)            | -           | (66,296,121)             |
| 55          | 368          | Line Transformers                | 176,418,522  | (83,543,154)     |                   | (83,543,154)            | -           | (83,543,154)             |
| 56          | 369          | Services                         | 37,740,878   | (27,449,808)     |                   | (27,449,808)            | -           | (27,449,808)             |
| 57          | 370          | Meters                           | 43,691,864   | (25,684,077)     |                   | (25,684,077)            | 339,482     | (25,344,595)             |
| 58          | 371          | Install on Customer Premise      | 156,536  | (18,252)         |                   | (18,252)                | -           | (18,252)                 |
| 59          | 373          | Street Lighting / Signal Systems | 120,047,050  | (47,723,398)     |                   | (47,723,398)            | -           | (47,723,398)             |
| 60          | 374          | ARO Cost Elec Distribution       | 367,964  | (62,784)         |                   | (62,784)                | 62,784      | -                        |
| 61          |              | Total Electric Distribution      | 1,557,116,235  | (555,156,202)    |                   | (555,156,202)           | 402,266     | (554,753,936)            |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION 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-3
PAGE 6 OF 6
WITNESS: C. M. GARRETT

|             |              |  | _  | 13 MONTH AVERAGE RESERVE BALANCES |                   |                         |             |                          |  |  |
|-------------|--------------|--|--|-----------------------------------|-------------------|-------------------------|-------------|--------------------------|--|--|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                            | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY                  | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |
|             |              |  | \$   | \$                                | <u>100%</u>       | \$                      | \$          | \$                       |  |  |
| 62          |              | Electric General Plant                   |  |                                   |                   |                         |             |                          |  |  |
| 63          | 389          | Land and Land Rights                     | -  | -                                 |                   | -                       | -           |                          |  |  |
| 64          | 390          | Structures and Improvements              | -  | -                                 |                   | -                       | -           |                          |  |  |
| 65          | 391          | Office Furniture and Equipment           | -  | -                                 |                   | -                       | -           |                          |  |  |
| 66          | 392          | Transportation Equipment                 | 7,107,527  | (3,326,439)                       |                   | (3,326,439)             | -           | (3,326,439)              |  |  |
| 67          | 393          | Stores Equipment                         | -  | -                                 |                   | -                       | -           |                          |  |  |
| 68          | 394          | Tools, Shop, and Garage Equipment        | 6,957,514  | (2,938,283)                       |                   | (2,938,283)             | -           | (2,938,283)              |  |  |
| 69          | 395          | Laboratory Equipment                     | _  | -                                 |                   | -                       | -           |                          |  |  |
| 70          | 396          | Power Operated Equipment                 | 2,084,182  | (1,620,717)                       |                   | (1,620,717)             | -           | (1,620,717)              |  |  |
| 71          | 397          | Communication Equipment                  | 7,172,350  | (4,081,575)                       |                   | (4,081,575)             | 4,081,575   |                          |  |  |
| 72          | 398          | Miscellaneous Equipment                  | -  | -                                 |                   | -                       | -           |                          |  |  |
| 73          |              | Total Electric General Plant             | 23,321,573   | (11,967,014)                      |                   | (11,967,014)            | 4,081,575   | (7,885,439)              |  |  |
| 74          |              | Common Plant (1)                         |  |                                   |                   |                         |             |                          |  |  |
| 75          | 301          | Organization                             | 57,810   | -                                 |                   | -                       | -           |                          |  |  |
| 76          | 302          | Franchises and Consents                  | -  | -                                 |                   | -                       | -           |                          |  |  |
| 77          | 303          | Misc Intangible Plant                    | 59,950,103   | (24,516,341)                      |                   | (24,516,341)            | -           | (24,516,341)             |  |  |
| 78          | 389          | Land and Land Rights                     | 1,079,432  | -                                 |                   | -                       | -           |                          |  |  |
| 79          | 390          | Structures and Improvements              | 62,105,491   | (27,165,062)                      |                   | (27,165,062)            | -           | (27,165,062)             |  |  |
| 80          | 391          | Office Furniture and Equipment           | 28,747,766   | (11,650,104)                      |                   | (11,650,104)            | -           | (11,650,104              |  |  |
| 81          | 392          | Transportation Equipment                 | 224,488  | (116,562)                         |                   | (116,562)               | -           | (116,562)                |  |  |
| 82          | 393          | Stores Equipment                         | 1,181,433  | (796,187)                         |                   | (796,187)               | -           | (796,187                 |  |  |
| 83          | 394          | Tools, Shop, and Garage Equipment        | 2,893,188  | (1,764,903)                       |                   | (1,764,903)             | -           | (1,764,903               |  |  |
| 84          | 395          | Laboratory Equipment                     | -  | -                                 |                   | -                       | -           |                          |  |  |
| 85          | 396          | Power Operated Equipment                 | 365,596  | (174,555)                         |                   | (174,555)               | -           | (174,555)                |  |  |
| 86          | 397          | Communication Equipment                  | 26,575,798   | (19,029,000)                      |                   | (19,029,000)            | -           | (19,029,000              |  |  |
| 87          | 398          | Miscellaneous Equipment                  | -  | -                                 |                   | -                       | -           | , , ,                    |  |  |
| 88          | 399          | ARO Cost Common                          | -  | -                                 |                   | -                       | -           |                          |  |  |
| 89          |              | Total Common Plant allocated to Electric | 183,181,104  | (85,212,713)                      |                   | (85,212,713)            | -           | (85,212,713)             |  |  |
| 90          |              | TOTAL ELECTRIC PLANT                     | 6,310,037,966  | (1,957,529,430)                   |                   | (1,957,529,430)         | 189,464,526 | (1,768,064,904           |  |  |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

DATA:\_X\_BASE\_PERIOD\_\_FORECASTED\_PERIOD SCHEDULE B-3.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 1 OF 2

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                | TOTAL<br>COMPANY<br>ADJUSTMENT | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------------|
|             |              |                              | \$                             |                           | \$                            |                               |                                       |
| 1           | 311          | Structures and Improvements  | 1,129,928                      | 100.000%                  | 1,129,928                     |                               | ECR amounts excluded from rate base   |
| 2           | 312          | Boiler Plant Equipment       | 86,907,813                     | 100.000%                  | 86,907,813                    |                               | ECR amounts excluded from rate base   |
| 3           | 315          | Accessory Electric Equipment | 2,200,380                      | 100.000%                  | 2,200,380                     |                               | ECR amounts excluded from rate base   |
| 4           | 316          | Misc Power Plant Equip       | 127,503                        | 100.000%                  | 127,503                       |                               | ECR amounts excluded from rate base   |
| 5           | 317          | ARO Cost Steam Production    | 46,087,418                     | 100.000%                  | 46,087,418                    |                               | ARO amounts excluded from rate base   |
| 6           | 337          | ARO Cost Hydro Production    | 57,379                         | 100.000%                  | 57,379                        |                               | ARO amounts excluded from rate base   |
| 7           | 347          | ARO Cost Other Production    | 19,994                         | 100.000%                  | 19,994                        |                               | ARO amounts excluded from rate base   |
| 8           | 359          | ARO Cost Elec Transmission   | 42,834                         | 100.000%                  | 42,834                        |                               | ARO amounts excluded from rate base   |
| 9           | 374          | ARO Cost Elec Distribution   | 56,562                         | 100.000%                  | 56,562                        |                               | ARO amounts excluded from rate base   |
| 10          | 370          | Meters                       | 245,136                        | 100.000%                  | 245,136                       |                               | DSM amounts excluded from rate base   |
| 11          | 397          | Communication Equipment      | 3,355,548                      | 100.000%                  | 3,355,548                     |                               | DSM amounts excluded from rate base   |
| 12          |              | TOTAL ADJUSTMENTS            | 140,230,495                    |                           | 140,230,495                   |                               |                                       |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF APRIL 30, 2020

DATA: \_\_BASE PERIOD\_X\_FORECASTED PERIOD SCHEDULE B-3.1

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 2 OF 2

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                | TOTAL<br>COMPANY<br>ADJUSTMENT | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------------|
|             |              |                              | \$                             |                           | \$                            |                               |                                       |
| 1           | 311          | Structures and Improvements  | 1,748,474                      | 100.000%                  | 1,748,474                     |                               | ECR amounts excluded from rate base   |
| 2           | 312          | Boiler Plant Equipment       | 129,127,262                    | 100.000%                  | 129,127,262                   |                               | ECR amounts excluded from rate base   |
| 3           | 315          | Accessory Electric Equipment | 3,157,808                      | 100.000%                  | 3,157,808                     |                               | ECR amounts excluded from rate base   |
| 4           | 316          | Misc Power Plant Equip       | 149,924                        | 100.000%                  | 149,924                       |                               | ECR amounts excluded from rate base   |
| 5           | 317          | ARO Cost Steam Production    | 50,619,183                     | 100.000%                  | 50,619,183                    |                               | ARO amounts excluded from rate base   |
| 6           | 337          | ARO Cost Hydro Production    | 103,194                        | 100.000%                  | 103,194                       |                               | ARO amounts excluded from rate base   |
| 7           | 347          | ARO Cost Other Production    | 25,539                         | 100.000%                  | 25,539                        |                               | ARO amounts excluded from rate base   |
| 8           | 359          | ARO Cost Elec Transmission   | 49,302                         | 100.000%                  | 49,302                        |                               | ARO amounts excluded from rate base   |
| 9           | 370          | Meters                       | 339,482                        | 100.000%                  | 339,482                       |                               | DSM amounts excluded from rate base   |
| 10          | 374          | ARO Cost Elec Distribution   | 62,784                         | 100.000%                  | 62,784                        |                               | ARO amounts excluded from rate base   |
| 11          | 397          | Communication Equipment      | 4,081,575                      | 100.000%                  | 4,081,575                     |                               | DSM amounts excluded from rate base   |
| 12          |              | TOTAL ADJUSTMENTS            | 189,464,526                    |                           | 189,464,526                   |                               |                                       |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF DECEMBER 31, 2018

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

SCHEDULE B-3.2 PAGE 1 OF 4 WITNESS: C. M. GARRETT

|            |            |   | ADJUSTED J              | IURISDICTION            | •               |                                       |                        |                              |                  |
|------------|------------|---|-------------------------|-------------------------|-----------------|---------------------------------------|------------------------|------------------------------|------------------|
| INE<br>NO. | ACCT.      | ACCOUNT TITLE OR MAJOR PROPERTY<br>GROUPING             | PLANT<br>INVESTMENT     | ACCUMULATED<br>BALANCE  | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET SALVAGE          | REMAINING<br>SERVICE<br>LIFE | CURVE FORM       |
| (A)        | (B)        | (C)   | (D)                     | (E)                     | (F)             | (G=DxF)                               | (H)                    | (I)                          | (J)              |
|            |            | 7-7   | \$                      | \$                      | 1               | \$                                    |                        |                              |                  |
| 1          |            | Electric Intangible Plant                               |                         |                         |                 |                                       |                        |                              |                  |
| 2          | 301        | Organization  | 2,240                   | -                       | 0.00%           |                                       | 0%                     |                              |                  |
| 3          | 302        | Franchises and Consents                                 | 2,2.10                  |                         | 0.00%           | _                                     | 0%                     |                              |                  |
| 4          | 303        | Misc Intangible Plant                                   | -                       | -                       | 16.18%          |                                       | 0%                     | 3.00-3.50                    | 5-SQ,SQUARE      |
| 5          |            | Total Intangible Plant                                  | 2,240                   | -                       |                 | -                                     |                        |                              | 0 04,040/1112    |
| 6          |            | Electric Steam Production                               |                         |                         |                 |                                       |                        |                              |                  |
| 7          | 310        | Land and Land Rights                                    | 7,266,610               | (297,536)               | 0.00%           | -                                     | 0%                     |                              |                  |
| 8          | 311        | Structures and Improvements                             | 279,790,195             | 174,667,390             | 1.61%           | 4,504,622                             | -10%,-16%,-25%         | 28.7                         | 95-R2.5          |
| 9          | 312        | Boiler Plant Equipment                                  | 1,188,751,090           | 396,720,855             | 2.61%           | 31,026,403                            | -10%,-16%              | 22.8                         | 54-R1.5          |
| 0          | 313        | Engines and engine-driven generators                    | -                       | -                       |                 |                                       |                        |                              |                  |
| 11         | 314        | Turbogenerator Units                                    | 234,779,173             | 107,925,258             | 1.96%           | 4,601,672                             | -10%,-16%              | 24.0                         | 60-R2.5          |
| 12         | 315        | Accessory Electric Equipment                            | 135,920,220             | 88,080,081              | 1.96%           | 2,664,036                             | -10%,-16%              | 25.4                         | 60-R3            |
| 13         | 316        | Misc Power Plant Equip                                  | 19,517,815              | 7,060,209               | 2.89%           | 564,065                               | -5%,-10%,-16%          | 27.5                         | 50-R2.5          |
| 14         | 317        | ARO Cost Steam (Eqp)                                    |                         | -                       |                 |                                       |                        |                              |                  |
| 15         |            | Total Electric Steam Production                         | 1,866,025,103           | 774,156,257             |                 | 43,360,799                            |                        |                              |                  |
| 6          |            | Electric Hydro Production                               |                         |                         |                 |                                       |                        |                              |                  |
| 7          | 330        | Land and Land Rights                                    | 7                       | -                       | 0.00%           | -                                     | 0%                     |                              |                  |
| 18         | 331        | Structures and Improvements                             | 12,870,685              | 4,606,774               | 1.59%           | 204,472                               | -2%                    |                              | 100-S2           |
| 19         | 332        | Reservoirs, Dams, and Water                             | 26,209,847              | 3,956,388               | 0.91%           | 238,510                               | -2%                    | 93.3                         | 100-S2.5         |
| 20         | 333        | Water Wheels, Turbines, Generators                      | 101,920,448             | 4,334,272               |                 | 3,302,223                             | -2%                    |                              | 100-R3           |
| 21         | 334        | Accessory Electric Equipment                            | 13,160,324              | 3,295,849               | 2.39%           | 314,532                               | -2%                    | 29.6                         | 80-R4            |
| 22         | 335        | Misc Power Plant Equipment                              | 3,563,126               | 380,866                 | 3.09%           | 110,101                               | -2%                    | 29.1                         | 80-R2.5          |
| 23         | 336        | Roads, Railroads, and Bridges                           | 29,931                  | 21,737                  | 2.32%           | 693                                   | -2%                    | 16.8                         | 80-S4            |
| 24         | 337        | ARO Cost Hydro Prod (Eqp)                               | 457.754.007             | 40.505.000              | 0.00%           |                                       |                        |                              |                  |
| :5         |            | Total Electric Hydro Production                         | 157,754,367             | 16,595,886              |                 | 4,170,529                             |                        |                              |                  |
| 26         |            | Electric Other Production                               |                         |                         |                 |                                       |                        |                              |                  |
| 27         | 340        | Land and Land Rights                                    | 414,278                 |                         | 0.00%           |                                       |                        |                              |                  |
| 28         | 341        | Structures and Improvements                             | 33,942,182              | 13,427,157              | 3.04%           | 1,033,136                             | 9%                     | 24.3                         | 55-R4            |
| 29         | 342        | Fuel Holders, Producers, Accessories                    | 24,767,193              | 6,704,738               | 3.23%           | 799,317                               | 9%                     | 30.5                         | 55-R2.5          |
| 30         | 343        | Prime Movers  | 243,935,568             | 71,867,334              | 4.71%           | 11,483,014                            | -6%,-7%,-9%            | 15.9                         | 35-R2            |
| 31         | 344        | Generators  | 59,666,441              | 26,377,949              | 3.06%           | 1,828,327                             | 9%                     | 24.6                         | 60-S3            |
| 32<br>33   | 345<br>346 | Accessory Electric Equipment Misc Power Plant Equipment | 32,099,836<br>5,233,586 | 13,085,580<br>2,314,150 | 4.89%<br>4.09%  | 1,570,461<br>214,054                  | 9%<br>-5%,-6%,-7%,-9%  | 15.4<br>15.0                 | 45-S2.5<br>50-R4 |
| 34         | 346        | ARO Cost Other Prod (Eqp)                               | 5,233,586               | 2,314,150               | 4.09%           | 214,054                               | -5 /0,-0 /0,-1 /0,-9 % | 10.0                         | 30-N4            |
| 35         | 341        | Total Electric Other Production                         | 400,059,084             | 133,776,907             | •               | 16,928,308                            |                        |                              |                  |
| 36         |            | Electric Transmission                                   |                         |                         |                 |                                       |                        |                              |                  |
| 37         | 350        | Land and Land Rights                                    | 11,144,162              | 3,302,316               | 1.14%           | 127,043                               | 0%                     | 57.4                         | 70-R4            |
| 38         | 352        | Structures and Improvements                             | 17,704,470              | 2,673,656               | 1.75%           |                                       | -10%                   | 54.0                         | 60-R1.5          |
| 89         | 353        | Station Equipment                                       | 232,170,481             | 69,780,391              | 1.61%           | 3,737,945                             | -15%                   | 47.8                         | 60-R2            |
| 40         | 354        | Towers and Fixtures                                     | 43,849,203              | 26,695,113              | 1.84%           | 806,825                               | -50%                   | 51.2                         | 70-R4            |
| 41         | 355        | Poles and Fixtures                                      | 100,474,530             | 28,302,370              | 2.98%           | 2,994,141                             | -75%                   | 48.3                         | 59-R2            |
| 12         | 356        | OH Conductors and Devices                               | 61,372,372              | 30,298,533              | 3.32%           | 2,037,563                             | -75%                   | 37.8                         | 55-R2            |
| 13         | 357        | Underground Conduit                                     | 1,804,059               | 766,316                 | 1.83%           | 33,014                                | -5%                    | 41.9                         | 55-R3            |
| 14         | 358        | UG Conductors and Devices                               | 7,529,170               | 3,616,356               | 2.44%           | 183,712                               | -10%                   | 29.0                         | 40-R2.5          |
| 15         | 359        | ARO Cost Elec Transmission                              |                         | -                       | •               | -                                     |                        |                              |                  |
| 40         |            | Total Clastria Tennancianian                            | 470 040 447             | 105 405 054             |                 | 40 220 072                            |                        |                              |                  |

10,230,072

476,048,447

165,435,051

Total Electric Transmission

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF DECEMBER 31, 2018

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

PAGE 2 OF 4

WITNESS: C. M. GARRETT

SCHEDULE B-3.2

| INE      | ACCT       | ACCOUNT TITLE OR MAJOR PROPERTY                        | PLANT                 | ACCUMULATED   | ACCRUAL        | CALCULATED DEPRECIATION |                    | REMAINING<br>SERVICE |                          |
|----------|------------|--|-----------------------|---------------|----------------|-------------------------|--------------------|----------------------|--------------------------|
| NO.      | NO.        | GROUPING   | INVESTMENT            | BALANCE       | RATE           | EXPENSE                 | % NET SALVAGE      | LIFE                 | CURVE FORM               |
| (A)      | (B)        | (C)  | (D)                   | (E)           | (F)            | (G=DxF)                 | (H)                | (1)                  | (J)                      |
| ()       | \-/        | (2)  | \$                    | \$            | (- /           | \$                      | (7                 | (-7                  | (-7                      |
| 47       |            | Electric Distribution                                  | *                     | *             |                | *                       |                    |                      |                          |
| +7<br>48 | 360        | Land and Land Rights                                   | 4,103,253             | (46,078)      | 0.00%          | _                       | 0%                 |                      |                          |
| 49       | 361        | Structures and Improvements                            | 14,978,150            | 2,440,570     | 2.05%          | 307,052                 | -10%               | 39.7                 | 48-S0.5                  |
| 50       | 362        | Station Equipment                                      | 144,316,578           | 46,916,323    | 2.10%          | 3,030,648               | -15%               | 39.5                 | 50-R1                    |
| 51       | 364        | Poles, Towers, and Fixtures                            | 208,981,296           | 83,565,661    | 3.18%          | 6,645,605               | -80%               | 43.2                 | 56-R2                    |
| 52       | 365        | OH Conductors and Devices                              | 355,099,508           | 128,042,681   | 3.25%          | 11,540,734              | -75%               | 42.1                 | 53-R1.5                  |
| 53       | 366        | Underground Conduit                                    | 96,675,000            | 33,379,023    | 1.60%          | 1,546,800               | -30%               | 58.6                 | 75-R4                    |
| 54       | 367        | UG Conductors and Devices                              | 276,659,562           | 63,184,719    | 2.06%          | 5,699,187               | -40%               | 54.2                 | 65-R3                    |
| 55       | 368        | Line Transformers                                      | 171,974,837           | 81,549,597    | 2.33%          | 4,007,014               | -20%               | 31.5                 | 46-R3                    |
| 56       | 369        | Services   | 37,462,117            | 26,519,799    | 2.33%          | 1,090,934               | -20%<br>-50%,-100% | 34.6-37.4            | 47-S1.5, 60-R2.5         |
| 57       |            |  |                       |               |                |                         | -30%,-100%         |                      |                          |
|          | 370<br>371 | Meters Install on Customer Premise                     | 41,036,597<br>156,536 | 24,352,484    | 2.98%<br>0.00% | 1,223,244               | 0%                 | 4.3-15.7             | 15-S2.5, 25-L1           |
| 8        |            |  |                       | 5,088         |                | F 070 050               | 200/ 400/          | 40.7.05.0            | 27 CO 20 DO 5            |
| 59       | 373        | Street Lighting / Signal Systems                       | 116,040,704           | 44,330,397    | 4.37%          | 5,076,053               | -30%,-40%          | 18.7-25.8            | 27-S0, 38-R2.5           |
| 60<br>61 | 374        | ARO Cost Elec Distribution Total Electric Distribution | 1,467,484,137         | 534,240,264   |                | 40,167,272              |                    |                      |                          |
| 01       |            | Total Electric distribution                            | 1,467,464,137         | 534,240,264   |                | 40, 167,272             |                    |                      |                          |
| 62       |            | Electric General Plant                                 |                       |               |                |                         |                    |                      |                          |
| 63       | 000        | · <u> </u>   |                       |               | 0.00%          |                         | 0%                 |                      |                          |
| 64       | 389<br>390 | Land and Land Rights Structures and Improvements       |                       |               | 2.64%          |                         | 0%                 | 18.10-37.10          | 30-L0.5,40-S0.5          |
|          |            | · •  | -                     | -             |                | -                       |                    |                      |                          |
| 65       | 391        | Office Furniture and Equipment                         | 7 404 500             | 0.000.050     | 15.79%         |                         | 0%                 | 2.80-18.00           | 4-5-15-20-SQ             |
| 66       | 392        | Transportation Equipment                               | 7,134,532             | 3,099,658     |                | 307,147                 | 0%                 | 10.7-14.4            | 13-R2, A4-S2, 25-L4      |
| 67       | 393        | Stores Equipment                                       | - 700 000             |               | 5.15%          | -                       | 0%                 | 8.7                  | 25-SQ                    |
| 88       | 394        | Tools, Shop, and Garage Equipment                      | 6,786,023             | 2,757,293     |                | 290,442                 | 0%                 | 14.8                 | 25-SQ                    |
| 69       | 395        | Laboratory Equipment                                   | -                     |               | 0.00%          |                         |                    |                      |                          |
| 70       | 396        | Power Operated Equipment                               | 2,084,182             | 1,606,638     | 0.69%          | 14,475                  | 0%                 | 16.4-17.1            | 20-S1.5, SS-S1           |
| 71       | 397        | Communication Equipment                                | -                     | -             | 12.28%         | -                       | 0%<br>0%           | 6.5                  | 10-SQ                    |
| 72       | 398        | Miscellaneous Equipment                                | 40.004.700            | 7 100 500     | 0.00%          |                         | 0%                 |                      |                          |
| 73       |            | Total Electric General Plant                           | 16,004,738            | 7,463,589     |                | 612,063                 |                    |                      |                          |
| 74       |            | Common Plant (1)                                       |                       |               |                |                         |                    |                      |                          |
| 75       | 301        | Organization   | 57,810                | -             | 0.00%          | -                       |                    |                      |                          |
| 76       | 302        | Franchises and Consents                                | -                     | -             | 0.00%          | -                       |                    |                      |                          |
| 77       | 303        | Misc Intangible Plant                                  | 86,924,814            | 48,301,087    | 16.18%         | 14,062,766              | 0%                 | 3.00-3.50            | 5-SQ,SQUARE              |
| 78       | 389        | Land and Land Rights                                   | 1,079,432             | -             | 0.00%          | -                       | 0%                 |                      |                          |
| 79       | 390        | Structures and Improvements                            | 58,705,354            | 25,861,077    | 2.64%          | 1,549,821               | -5%,-10%           |                      | 30-L0.5,40-S0.5          |
| 80       | 391        | Office Furniture and Equipment                         | 30,171,685            | 11,668,042    |                | 4,764,109               | 0%                 | 2.80-18.00           | 4-5-15-20-SQ             |
| 31       | 392        | Transportation Equipment                               | 224,488               | 109,243       | 3.68%          | 8,261                   | 0%,5%              | 6.0-9.6              | 9-S2.5, 12-S0.5, 23-L1.5 |
| 32       | 393        | Stores Equipment                                       | 1,181,433             | 745,483       | 5.15%          | 60,844                  | 0%                 | 8.7                  | 25-SQ                    |
| 33       | 394        | Tools, Shop, and Garage Equipment                      | 2,904,111             | 1,688,153     |                | 123,425                 | 0%                 | 11.7                 | 25-SQ                    |
| 34       | 395        | Laboratory Equipment                                   | -                     | -             | 0.00%          |                         | 0%                 |                      |                          |
| 35       | 396        | Power Operated Equipment                               | 365,596               | 173,090       | 0.38%          | 1,389                   | 0%,10%             | 3.7-10.6             | 22-L4, 24-L2.5           |
| 86       | 397        | Communication Equipment                                | 25,535,566            | 18,630,746    | 1.69%          | 431,551                 | 0%                 | 3.5-25.9             | 10-SQ, 22-L2             |
| 87       | 398        | Miscellaneous Equipment                                | -                     | -             | 0.00%          | -                       | 0%                 |                      |                          |
| 38       | 399        | ARO Cost Common  |                       | -             |                |                         |                    |                      |                          |
| 89       |            | Total Common Plant allocated to Electric               | 207,150,288           | 107,176,920   |                | 21,002,166              |                    |                      |                          |
| 90       |            | TOTAL ELECTRIC PLANT                                   | 4,590,528,404         | 1,738,844,873 |                | 136,471,208             |                    |                      |                          |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE OR MAJOR PROPERTY<br>GROUPING             | ADJUSTED J<br>13 MO AVG<br>PLANT<br>INVESTMENT | URISDICTION  13 MO AVG  ACCUMULATED  BALANCE | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET SALVAGE       | REMAINING<br>SERVICE<br>LIFE | CURVE FORM         |
|-------------|--------------|---|--|--|-----------------|---------------------------------------|---------------------|------------------------------|--------------------|
| (A)         | (B)          | (C)   | (D)  | (E)  | (F)             | (G=DxF)                               | (H)                 | (1)                          | (J)                |
| (, ,)       | (2)          | (6)   | \$   | \$   | (. /            | \$                                    | ()                  | \.,                          | (0)                |
|             |              | Electric Intangible Plant                               | •  | •  |                 | *                                     |                     |                              |                    |
| 1           |              |   |  |  |                 |                                       |                     |                              |                    |
| 2           | 301<br>302   | Organization  | 2,240  | -  | 0.00%           | -                                     | 0%<br>0%            |                              |                    |
| 4           | 303          | Franchises and Consents Misc Intangible Plant           | -  | -  | 16.18%          | -                                     | 0%                  | 3.00-3.50                    | 5 00 00UADE        |
| 5           | 303          | Total Intangible Plant                                  | 2,240  |  | 10.10%          |                                       | 0%                  | 3.00-3.50                    | 5-SQ,SQUARE        |
| 5           |              | Total Intangible Plant                                  | 2,240  | -  |                 | -                                     |                     |                              |                    |
| 6           |              | Electric Steam Production                               |  |  |                 |                                       |                     |                              |                    |
| 7           | 310          | Land and Land Rights                                    | 7,266,610                                      | -  | 0.00%           | _                                     | 0%                  |                              |                    |
| 8           | 311          | Structures and Improvements                             | 274,234,320                                    | 172,201,907                                  | 2.08%           | 5,716,095                             | -10%,-14%,-25%      | 28.7                         | 95-R2.5            |
| 9           | 312          | Boiler Plant Equipment                                  | 1,196,305,842                                  | 405,033,685                                  | 4.34%           | 51,924,352                            | -10%,-14%           | 22.8                         | 60-R1              |
| 0           | 313          | Engines and engine-driven generators                    | -  |  | 0.00%           |                                       |                     |                              |                    |
| 1           | 314          | Turbogenerator Units                                    | 239,942,781                                    | 110,503,998                                  | 2.97%           | 7,126,301                             | -10%,-14%           | 24.0                         | 60-R2.5            |
| 12          | 315          | Accessory Electric Equipment                            | 137,596,235                                    | 90,622,568                                   | 2.71%           | 3,728,707                             | -10%,-14%           | 25.4                         | 65-R3              |
| 13          | 316          | Misc Power Plant Equip                                  | 31,478,236                                     | 4,755,861                                    | 3.14%           | 989,509                               | -2%,-10%,-14%       | 27.5                         | 45-R2.5            |
| 14          | 317          | ARO Cost Steam (Eqp)                                    | -  | -  |                 | ,                                     |                     |                              |                    |
| 15          |              | Total Electric Steam Production                         | 1,886,824,025                                  | 783,118,019                                  |                 | 69,484,964                            |                     |                              |                    |
| 16          |              | Electric Hydro Production                               |  |  |                 |                                       |                     |                              |                    |
| 16<br>17    | 330          | Land and Land Rights                                    | 7  |  | 0.00%           |                                       | 0%                  |                              |                    |
| 18          | 331          | Structures and Improvements                             | 12,870,685                                     | 4,777,223                                    | 1.59%           | 204,472                               | -2%                 | 29.7                         | 100-S2             |
| 10<br>19    | 332          | Reservoirs, Dams, and Water                             | 26,209,847                                     | 4,777,223                                    | 0.91%           | 238,510                               | -2%<br>-2%          | 93.3                         | 100-S2.5           |
| 20          | 333          | Water Wheels, Turbines, Generators                      | 101,920,448                                    | 7,086,124                                    | 3.24%           | 3,302,223                             | -2%                 | 29.6                         | 100-32.5<br>100-R3 |
| 21          |              |   |  | 3,557,959                                    | 2.39%           | 314,532                               | -2%                 | 29.6                         | 80-R4              |
| 22          | 334<br>335   | Accessory Electric Equipment Misc Power Plant Equipment | 13,160,324                                     |  | 3.09%           | 110,101                               | -2%<br>-2%          | 29.1                         | 80-R4.5            |
| 23          | 336          | Roads, Railroads, and Bridges                           | 3,563,126<br>85,291                            | 472,844<br>20,769                            | 2.32%           | 1,975                                 | -2%<br>-2%          | 16.8                         | 80-R2.5<br>80-S4   |
| 23<br>24    | 337          | ARO Cost Hydro Prod (Eqp)                               | 65,291   | 20,709                                       | 0.00%           |                                       | -270                | 10.0                         | 00-34              |
| 25          | 331          | Total Electric Hydro Production                         | 157,809,727                                    | 20,070,064                                   | 0.0076          | 4,171,811                             |                     |                              |                    |
|             |              | Total Electric Hydro Froduction                         | 101,000,121                                    | 20,070,004                                   |                 | 4,171,011                             |                     |                              |                    |
| 26          |              | Electric Other Production                               |  |  |                 |                                       |                     |                              |                    |
| 27          | 340          | Land and Land Rights                                    | 414,278  | -  | 0.00%           | -                                     |                     |                              |                    |
| 28          | 341          | Structures and Improvements                             | 33,942,182                                     | 14,312,859                                   | 3.04%           | 1,033,136                             | -4%,-5%,-6%,-7%,-9% | 24.3                         | 55-R4              |
| 29          | 342          | Fuel Holders, Producers, Accessories                    | 24,767,193                                     | 7,435,569                                    | 3.23%           | 799,317                               | -4%,-5%,-6%,-7%,-9% | 30.5                         | 55-R2.5            |
| 30          | 343          | Prime Movers  | 252,457,121                                    | 80,438,873                                   | 4.71%           | 11,884,157                            | -6%,-7%,-9%         | 15.9                         | 35-R2              |
| 31          | 344          | Generators  | 59,993,739                                     | 28,039,917                                   | 3.06%           | 1,838,356                             | -4%,-5%,-6%,-7%,-9% | 24.6                         | 60-S3              |
| 32          | 345          | Accessory Electric Equipment                            | 32,561,503                                     | 14,373,540                                   | 4.89%           |                                       | -4%,-5%,-6%,-7%,-9% | 15.4                         | 45-S2.5            |
| 33          | 346          | Misc Power Plant Equipment                              | 5,796,099                                      | 2,465,890                                    | 4.09%           | 237,060                               | -5%,-6%,-7%,-9%     | 15.0                         | 50-R4              |
| 34          | 347          | ARO Cost Other Prod (Eqp)                               |  | -  |                 |                                       |                     |                              |                    |
| 35          |              | Total Electric Other Production                         | 409,932,114                                    | 147,066,648                                  |                 | 17,385,074                            |                     |                              |                    |
| 36          |              | Electric Transmission                                   |  |  |                 |                                       |                     |                              |                    |
| 37          | 350          | Land and Land Rights                                    | 11,144,162                                     |  | 1.14%           | 127,043                               | 0%                  | 57.4                         | 70-R4              |
| 38          | 352          | Structures and Improvements                             | 17,728,931                                     | 2,930,476                                    | 1.75%           | 310,256                               | -10%                | 54.0                         | 60-R1.5            |
| 9           | 353          | Station Equipment                                       | 247,685,388                                    | 69,835,064                                   | 1.61%           | 3,987,735                             | -15%                | 47.8                         | 60-R2              |
| 0           | 354          | Towers and Fixtures                                     | 43,849,203                                     | 27,367,473                                   | 1.84%           | 806,825                               | -50%                | 51.2                         | 70-R4              |
| 11          | 355          | Poles and Fixtures                                      | 108,569,894                                    | 30,066,993                                   | 2.98%           | 3,235,383                             | -75%                | 48.3                         | 59-R2              |
| 12          | 356          | OH Conductors and Devices                               | 62,314,300                                     | 31,811,051                                   | 3.32%           | 2,068,835                             | -75%                | 37.8                         | 55-R2              |
| 13          | 357          | Underground Conduit                                     | 1,804,059                                      | 793,676                                      | 1.83%           | 33,014                                | -5%                 | 41.9                         | 55-R3              |
| 14          | 358          | UG Conductors and Devices                               | 7,529,170                                      | 3,769,453                                    | 2.44%           | 183,712                               | -10%                | 29.0                         | 40-R2.5            |
| 15          | 359          | ARO Cost Elec Transmission                              |  | -  |                 |                                       |                     |                              |                    |
| 46          |              | Total Electric Transmission                             | 500,625,107                                    | 169,958,084                                  |                 | 10,752,803                            |                     |                              |                    |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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

|          |     |  | 13 MO AVG     | URISDICTION<br>13 MO AVG |        | CALCULATED |                 | REMAINING   |                         |
|----------|-----|--|---------------|--------------------------|--------|------------|-----------------|-------------|-------------------------|
| INE      |     | ACCOUNT TITLE OR MAJOR PROPERTY          | PLANT         | ACCUMULATED              |        |            | o/ NET 0411/405 | SERVICE     | 01101/5 50014           |
| NO.      | NO. | GROUPING                                 | INVESTMENT    | BALANCE                  | RATE   | EXPENSE    | % NET SALVAGE   | LIFE        | CURVE FORM              |
| (A)      | (B) | (C)                                      | (D)           | (E)                      | (F)    | (G=DxF)    | (H)             | (I)         | (J)                     |
|          |     |  | \$            | \$                       |        | \$         |                 |             |                         |
| 47       |     | Electric Distribution                    |               |                          |        |            |                 |             |                         |
| 48       | 360 | Land and Land Rights                     | 4,103,253     | ( -,,                    | 0.00%  | -          | 0%              |             |                         |
| 49       | 361 | Structures and Improvements              | 31,522,131    | 1,471,844                | 2.05%  | 646,204    | -10%            | 39.7        | 48-S0.5                 |
| 50       | 362 | Station Equipment                        | 155,480,834   | 48,973,669               | 2.10%  | 3,265,098  | -15%            | 39.5        | 50-R1                   |
| 51       | 364 | Poles, Towers, and Fixtures              | 215,120,719   |                          | 3.18%  | 6,840,839  | -80%            | 43.2        | 56-R2                   |
| 52       | 365 | OH Conductors and Devices                | 377,289,104   | 133,403,713              |        | 12,261,896 | -75%            | 42.1        | 53-R1.5                 |
| 53       | 366 | Underground Conduit                      | 101,000,073   |                          |        | 1,616,001  | -30%            | 58.6        | 75-R4                   |
| 54       | 367 | UG Conductors and Devices                | 294,177,307   | 66,296,121               | 2.06%  | 6,060,053  | -40%            | 54.2        | 65-R3                   |
| 55       | 368 | Line Transformers                        | 176,418,522   | 83,543,154               | 2.33%  | 4,110,552  | -20%            | 31.5        | 46-R3                   |
| 56       | 369 | Services                                 | 37,740,878    | 27,449,808               | 2.91%  | 1,099,052  | -50%,-100%      | 34.6-37.4   | 47-S1.5, 60-R2.5        |
| 57       | 370 | Meters                                   | 42,039,099    | 25,344,595               | 2.98%  | 1,253,128  | 0%              | 4.3-15.7    | 15-S2.5, 25-L1          |
| 58       | 371 | Install on Customer Premise              | 156,536       |                          |        |            | 0%              |             |                         |
| 59       | 373 | Street Lighting / Signal Systems         | 120,047,050   | 47,723,398               | 4.37%  | 5,251,305  | -30%,-40%       | 18.7-25.8   | 27-S0, 38-R2.5          |
| 60       | 374 | ARO Cost Elec Distribution               |               | -                        |        |            |                 |             |                         |
| 61       |     | Total Electric Distribution              | 1,555,095,506 | 554,753,936              |        | 42,404,126 |                 |             |                         |
| 62       |     | Electric General Plant                   |               |                          |        |            |                 |             |                         |
| 63       | 389 | Land and Land Rights                     | _             |                          | 0.00%  | _          | 0%              |             |                         |
| 64       | 390 | Structures and Improvements              | _             |                          | 2.64%  | _          | 0%              | 18.10-37.10 | 30-L0.5,40-S0.5         |
| 65       | 391 | Office Furniture and Equipment           |               |                          | 15.79% |            | 0%              | 2.8-18.00   | 4-5-15-20-SQ            |
| 66       | 392 | Transportation Equipment                 | 7,107,527     | 3,326,439                |        | 305,984    | 0%              | 10.7-14.4   | 13-R2, A4-S2, 25-L4     |
| 67       | 393 | Stores Equipment                         | 1,101,021     | 0,020,100                | 5.15%  | -          | 0%              | 8.7         | 25-SQ                   |
| 68       | 394 | Tools, Shop, and Garage Equipment        | 6,957,514     | 2,938,283                |        | 297,782    | 0%              | 14.8        | 25-SQ                   |
| 69       | 395 | Laboratory Equipment                     | 0,007,017     | 2,000,200                | 0.00%  | 201,102    | 0%              |             | 20 00                   |
| 70       | 396 | Power Operated Equipment                 | 2,084,182     | 1,620,717                | 0.69%  | 14,475     | 0%              | 16.4-17.1   | 20-S1.5, SS-S1          |
| 71       | 397 | Communication Equipment                  | 2,001,102     | .,020,                   | 12.28% | ,          | 0%              | 6.5         | 10-SQ                   |
| 72       | 398 | Miscellaneous Equipment                  |               |                          | 0.00%  |            | 0%              | -           | 10 04                   |
| 73       | 000 | Total Electric General Plant             | 16,149,224    | 7,885,439                | 0.0070 | 618,241    | 070             |             |                         |
|          |     | 5  |               |                          |        |            |                 |             |                         |
| 74       |     | Common Plant (1)                         |               |                          |        |            |                 |             |                         |
| 75       | 301 | Organization                             | 57,810        | -                        | 0.00%  | -          |                 |             |                         |
| 76       | 302 | Franchises and Consents                  | -             | -                        | 0.00%  | -          |                 |             |                         |
| 77       | 303 | Misc Intangible Plant                    | 59,950,103    |                          | 16.18% | 9,698,775  | 0%              | 3.00-3.50   | 5-SQ,SQUARE             |
| 78       | 389 | Land and Land Rights                     | 1,079,432     |                          | 0.00%  | -          | 0%              |             |                         |
| 79       | 390 | Structures and Improvements              | 62,105,491    | 27,165,062               |        | 1,639,585  | -5%,-10%        | 18.10-37.10 | 30-L0.5,40-S0.5         |
| 80       | 391 | Office Furniture and Equipment           | 28,747,766    |                          | 15.79% | 4,539,272  | 0%              | 2.8-18.00   | 4-5-15-20-SQ            |
| 81       | 392 | Transportation Equipment                 | 224,488       |                          |        | 8,261      | 0%,5%           | 6.0-9.6     | 9-S2.5, 12-S0.5, 23-L1. |
| 82       | 393 | Stores Equipment                         | 1,181,433     |                          | 5.15%  | 60,844     | 0%              | 8.7         | 25-SQ                   |
| 83       | 394 | Tools, Shop, and Garage Equipment        | 2,893,188     | 1,764,903                |        | 122,960    | 0%              | 11.7        | 25-SQ                   |
| 84       | 395 | Laboratory Equipment                     | -             | -                        | 0.00%  |            | 0%              |             |                         |
| 85       | 396 | Power Operated Equipment                 | 365,596       |                          |        | 1,389      | 0%,10%          | 3.7-10.6    | 22-L4, 24-L2.5          |
| 86       | 397 | Communication Equipment                  | 26,575,798    | 19,029,000               | 1.69%  | 449,131    | 0%              | 3.5-25.9    | 10-SQ, 22-L2            |
| 87       | 398 | Miscellaneous Equipment                  | -             | -                        | 0.00%  | -          |                 |             |                         |
| 00       | 399 | ARO Cost Common                          |               | -                        |        |            |                 |             |                         |
|          |     |  |               | 05 040 540               |        | 40 500 040 |                 |             |                         |
| 88<br>89 |     | Total Common Plant allocated to Electric | 183,181,104   | 85,212,713               |        | 16,520,218 |                 |             |                         |

<sup>(1) 69%</sup> Common Plant allocated to Electric.

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CONSTRUCTION WORK IN PROGRESS 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
PAGE 1 OF 2
WITNESS: C. M. GARRETT

|             |                         |                     | ACCUMULAT            | ED COSTS          | _             |                   |                         |               |                       |
|-------------|-------------------------|---------------------|----------------------|-------------------|---------------|-------------------|-------------------------|---------------|-----------------------|
| LINE<br>NO. | MAJOR PROPERTY GROUPING | CONSTRUCTION AMOUNT | AFUDC<br>CAPITALIZED | INDIRECT<br>COSTS | TOTAL COSTS   | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS   | ADJUSTED JURISDICTION |
|             |                         | \$                  | \$                   | \$                | \$            |                   | \$                      | \$            | \$                    |
|             | ELECTRIC:               |                     |                      |                   |               |                   |                         |               |                       |
| 1           | INTANGIBLE              | -                   | -                    |                   |               | 100.000%          | -                       |               | -                     |
| 2           | PRODUCTION              | 259,918,845         | -                    |                   | - 259,918,845 | 100.000%          | 259,918,845             | (246,591,619) | 13,327,226            |
| 3           | TRANSMISSION            | 7,453,679           | -                    |                   | - 7,453,679   | 100.000%          | 7,453,679               |               | 7,453,679             |
| 4           | DISTRIBUTION            | 12,908,223          | -                    |                   | - 12,908,223  | 100.000%          | 12,908,223              |               | 12,908,223            |
| 5           | GENERAL                 | 240,633             | -                    |                   | - 240,633     | 100.000%          | 240,633                 |               | 240,633               |
| 6           | COMMON                  | 8,369,108           | -                    |                   | - 8,369,108   | 100.000%          | 8,369,108               |               | 8,369,108             |
| 7           | TOTAL ELECTRIC          | 288,890,489         | -                    |                   | - 288,890,489 |                   | 288,890,489             | (246,591,619) | 42,298,869            |

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

|             |                         | 42 MONTH AVO                           | ACCUMULAT            | ED COSTS          | _             |                   |                         |              |                       |
|-------------|-------------------------|--|----------------------|-------------------|---------------|-------------------|-------------------------|--------------|-----------------------|
| LINE<br>NO. | MAJOR PROPERTY GROUPING | 13 MONTH AVG<br>CONSTRUCTION<br>AMOUNT | AFUDC<br>CAPITALIZED | INDIRECT<br>COSTS | TOTAL COSTS   | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED JURISDICTION |
|             |                         | \$                                     | \$                   | \$                | \$            |                   | \$                      | \$           | \$                    |
|             | ELECTRIC:               |  |                      |                   |               |                   |                         |              |                       |
| 1           | INTANGIBLE              | -                                      | -                    |                   |               | 100.000%          | -                       |              | -                     |
| 2           | PRODUCTION              | 63,320,417                             | -                    |                   | - 63,320,417  | 100.000%          | 63,320,417              | (38,788,687) | 24,531,730            |
| 3           | TRANSMISSION            | 12,182,687                             | -                    |                   | - 12,182,687  | 100.000%          | 12,182,687              |              | 12,182,687            |
| 4           | DISTRIBUTION            | 26,191,269                             | -                    |                   | - 26,191,269  | 100.000%          | 26,191,269              |              | 26,191,269            |
| 5           | GENERAL                 | 1,011,556                              | -                    |                   | - 1,011,556   | 100.000%          | 1,011,556               |              | 1,011,556             |
| 6           | COMMON                  | 17,551,400                             | -                    |                   | - 17,551,400  | 100.000%          | 17,551,400              |              | 17,551,400            |
| 7           | TOTAL ELECTRIC          | 120,257,330                            | -                    |                   | - 120,257,330 |                   | 120,257,330             | (38,788,687) | 81,468,643            |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2018

| DATA: | X_BASE PERIODFORECA      | STED PERIOD   |                |                 |               | SCHEDULE B-4.1                      |
|-------|--------------------------|---------------|----------------|-----------------|---------------|-------------------------------------|
| TYPE  | OF FILING:X_ ORIGINAL    | _UPDATEDR     | REVISED        |                 |               | PAGE 1 OF 2                         |
| WOR   | (PAPER REFERENCE NO(S).: |               |                |                 |               | WITNESS: C. M. GARRETT              |
|       |                          |               |                |                 |               |                                     |
| LINE  |                          | TOTAL COMPANY | HIDIODICTIONAL | ILIDICDICTIONAL | WORKPAPER     | DESCRIPTION AND PURPOSE OF          |
| NO.   | MAJOR PROPERTY GROUPING  | ADJUSTMENT    | PERCENT        |                 | REFERENCE NO. |                                     |
|       |                          | \$            |                | \$              |               |                                     |
| 1     | PRODUCTION               | (246,591,619) | 100.000%       | (246,591,619)   |               | ECR amounts excluded from rate base |
| 2     | TRANSMISSION             |               | 100.000%       | -               |               |                                     |
| 3     | DISTRIBUTION             |               | 100.000%       | -               |               |                                     |
| 4     | GENERAL                  |               | 100.000%       | -               |               |                                     |
| 5     | COMMON                   |               | 100.000%       | -               |               |                                     |
| 6     | TOTAL ADJUSTMENTS        | (246,591,619) |                | (246,591,619)   |               |                                     |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS AS OF APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD        | SCHEDULE B-4.1         |
|---|------------------------|
| TYPE OF FILING:X ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:               | WITNESS: C. M. GARRETT |

| LINE |                         | TOTAL COMPANY | JURISDICTIONAL | JURISDICTIONAL | WORKPAPER     | DESCRIPTION AND PURPOSE OF          |
|------|-------------------------|---------------|----------------|----------------|---------------|-------------------------------------|
| NO.  | MAJOR PROPERTY GROUPING | ADJUSTMENT    | PERCENT        | ADJUSTMENTS    | REFERENCE NO. | ADJUSTMENT                          |
|      |                         | \$            |                | \$             |               |                                     |
| 1    | PRODUCTION              | (38,788,687)  | 100.000%       | (38,788,687)   |               | ECR amounts excluded from rate base |
| 2    | TRANSMISSION            |               | 100.000%       | -              |               |                                     |
| 3    | DISTRIBUTION            |               | 100.000%       | -              |               |                                     |
| 4    | GENERAL                 |               | 100.000%       | -              |               |                                     |
| 5    | COMMON                  |               | 100.000%       | -              |               |                                     |
| 6    | TOTAL ADJUSTMENTS       | (38,788,687)  |                | (38,788,687)   |               |                                     |

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2
PAGE 1 OF 8
WITNESS: C. M. GARRETT

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                           | (J)=(I) / (H)                       |
| 1           | 122457      | EDO ADJUSTMENTS                | Jan-07                        | Dec-25                          | 63%                           | 529,000.00                     | 57,801.32                     | 131,000.00                    | 227%                                |
| 2           | 148484      | N-1 DIST XFMR PLAINVIEW CW     | Jan-16                        | Dec-19                          | 75%                           | 2,500,303.00                   | 3,361,167.41                  | 2,423,168.45                  | 72%                                 |
| 3           | 148490      | N1DT PLAINVIEW SUB             | Jan-17                        | Nov-19                          | 69%                           | 3,999,874.92                   | 6,534,512.95                  | 3,489,296.57                  | 53%                                 |
| 4           | 148727      | LGE SMAC 2017 PROJECT          | Jan-17                        | Dec-20                          | 50%                           | 175,265.35                     | 4,150,802.30                  | 788,901.31                    | 19%                                 |
| 5           | 148911      | SCM2018 LGE LEGACY RELAY REPL  | Jan-18                        | Dec-18                          | 100%                          | 75,600.42                      | 73,347.87                     | (0.00)                        | 0%                                  |
| 6           | 150222      | LGE Ky Wired Reimbursable      | Nov-15                        | Jun-19                          | 86%                           | 0.03                           | 0.03                          | 0.03                          | 100%                                |
| 7           | 151231      | EDO Contingency                | Jan-07                        | Dec-25                          | 63%                           | (3,000.00)                     | 1,000.00                      | 1,000.00                      | 100%                                |
| 8           | 152569      | Repl Secondary Locators        | Jan-17                        | Dec-19                          | 67%                           | 75,081.78                      | 34,714.21                     | 34,714.21                     | 100%                                |
| 9           | 154095      | IT Distrbution Automation LGE  | Jun-17                        | Dec-19                          | 61%                           | 1,049,655.60                   | 1,740,241.94                  | 1,823,189.01                  | 105%                                |
| 10          | 155386      | N1DT Pleasure Ridge Sub        | May-18                        | Dec-20                          | 25%                           | 6,440,943.48                   | 6,440,943.48                  | 998,726.50                    | 16%                                 |
| 11          | 156783      | LGE Spare Transformer          | Mar-18                        | Dec-19                          | 45%                           | 747,124.48                     | 747,124.48                    | 456,939.80                    | 61%                                 |
| 12          | 157649      | Bluelick Rd PBWK               | Jul-18                        | Dec-19                          | 33%                           | 2,230,548.32                   | 2,230,548.32                  | 739,635.45                    | 33%                                 |
| 13          | 152583      | STT Misc Project               | Jan-17                        | Dec-28                          | 17%                           | 275,000.00                     | 380,441.75                    | 50,908.00                     | 13%                                 |
| 14          | 124518      | TC1 RECYC PUMP PIPING EBW      | Jan-17                        | Dec-26                          | 20%                           | 1,452,113.46                   | 2,286,592.87                  | 381,046.44                    | 17%                                 |
| 15          | 132960      | MC1 DCS 2019                   | Jan-18                        | Jul-19                          | 63%                           | 5,500,000.00                   | 700,000.00                    | 300,000.00                    | 43%                                 |
| 16          | 133615LGE   | TC PLT ENG/MTR RWNDS           | Jun-17                        | Dec-30                          | 12%                           | 124,319.74                     | 841,901.37                    | 95,966.00                     | 11%                                 |
| 17          | 135122      | MC1 PJFF Bags 2021             | Jan-20                        | Jun-21                          | -67%                          | 1,545,000.00                   | 2,105,000.00                  | 720,000.00                    | 34%                                 |
| 18          | 136480      | GS GE Test Equip Pool          | Feb-18                        | Nov-28                          | 8%                            | 780,000.00                     | 441,932.79                    | 39,728.63                     | 9%                                  |
| 19          | 137633LGE   | TC2 SLMS UNIT                  | Jan-17                        | Dec-19                          | 67%                           | 21,735.00                      | 38,427.17                     | 26,200.63                     | 68%                                 |
| 20          | 139721      | MC 3C GSU Transformer          | Jul-16                        | Dec-19                          | 71%                           | 1,450,000.00                   | 372,479.04                    | 1,096,742.57                  | 294%                                |
| 21          | 139880      | MC1 FDWTR HTRS Phase 1         | Aug-17                        | Jul-19                          | 71%                           | 2,500,000.00                   | 1,152,913.25                  | 569,119.52                    | 49%                                 |
| 22          | 139892      | MC3 FDWTR HTRS                 | Aug-17                        | Dec-19                          | 59%                           | 2,475,000.00                   | 962,849.82                    | 164,598.87                    | 17%                                 |
| 23          | 143637      | MC3 Turbine L-0 Buckets 2019   | Jun-18                        | Dec-19                          | 37%                           | 3,500,000.00                   | 2,593,000.00                  | 803,000.00                    | 31%                                 |
| 24          | 148175      | GS CDM Tripwire                | Jan-17                        | May-19                          | 83%                           | 77,680.00                      | 50,705.06                     | 13,200.00                     | 26%                                 |
| 25          | 150035      | TC1 UPPER ARCH REPLACEMENT     | Jan-17                        | Dec-19                          | 67%                           | 393,266.25                     | 345,982.69                    | 134,793.00                    | 39%                                 |
| 26          | 151245      | MC Limestone Lining Screw C    | Jun-18                        | May-19                          | 59%                           | 135,000.00                     | 290,000.00                    | 50,000.00                     | 17%                                 |
| 27          | 152693LGE   | TC OFFICE UPGRADES %           | Jan-17                        | Dec-27                          | 18%                           | 466,626.21                     | 551,462.77                    | 93,456.48                     | 17%                                 |
| 28          | 153077      | TC1 SCR CATALYST L2 NEW        | Jan-18                        | Dec-19                          | 50%                           | 1,811,646.52                   | 2,378,935.08                  | 226,593.15                    | 10%                                 |
| 29          | 154402      | MC1 Primary Air Flow Xmtrs     | Jan-18                        | Jul-19                          | 63%                           | 350,000.00                     | 349,108.54                    | 250,000.00                    | 72%                                 |
| 30          | 154542      | MC4 Secondary Air Meters       | Jan-18                        | Dec-19                          | 50%                           | 916,369.58                     | 598,662.85                    | 450,000.00                    | 75%                                 |
| 31          | 154555      | MC1 SH Division Pnls - Partial | May-17                        | Jul-19                          | 74%                           | 500,000.00                     | 546,879.97                    | 200,000.00                    | 37%                                 |
| 32          | 154556      | MC1 WW Weld Overlay 2019       | May-17                        | Aug-19                          | 71%                           | 2,700,000.00                   | 1,685,736.96                  | 100,000.00                    | 6%                                  |
| 33          | 154678      | MC1 Warm-up Gas Valves         | Nov-17                        | Aug-19                          | 63%                           | 110,000.00                     | 188,468.59                    | 39,805.76                     | 21%                                 |
| 34          | 154729LGE   | TC COAL CONVEYOR VFD UPGD-     | Jan-18                        | Dec-21                          | 25%                           | 140,062.50                     | 139,144.76                    | 46,728.20                     | 34%                                 |
| 35          | 154753      | TC VEHICLES                    | Jan-18                        | Dec-30                          | 8%                            | 346,020.00                     | 592,846.60                    | 73,989.60                     | 12%                                 |
| 36          | 154759LGE   | TC LED LIGHTING-               | Jan-18                        | Dec-21                          | 25%                           | 688,481.06                     | 217,585.51                    | (0.20)                        | 0%                                  |
| 37          | 155077LGE   | TC INSIGHT CM VIB MONITOR-     | Jan-18                        | Dec-24                          | 14%                           | 108,131.25                     | 44,028.90                     | (0.14)                        | 0%                                  |
| 38          | 155149LGE   | BRCT6 GT Thermal Insul - LGE   | Oct-18                        | May-19                          | 38%                           | 271,018.12                     | 271,018.12                    | 57,000.00                     | 21%                                 |
| 39          | 155396      | MC1 Air Heater Baskets 2019    | Jan-18                        | Jul-19                          | 63%                           | 1,391,172.02                   | 1,301,054.92                  | 630,000.00                    | 48%                                 |
| 40          | 156753      | MC4 SH Outlet 2020             | May-18                        | Dec-20                          | 25%                           | 7,091,424.37                   | 7,091,424.37                  | 900,000.00                    | 13%                                 |
| 41          | 156909      | PR13 SFC Switch Cab            | Mar-18                        | Dec-19                          | 44%                           | 289,273.03                     | 289,273.03                    | 134,090.00                    | 46%                                 |
| 42          | 156999      | TC1 HRH ELBOW                  | May-18                        | Dec-19                          | 40%                           | 75,077.19                      | 75,077.19                     | 75,077.19                     | 100%                                |
| 43          | 157239      | MC Ammonia Fogging System      | Jun-18                        | Dec-19                          | 37%                           | 450,000.00                     | 450,000.00                    | 125,000.00                    | 28%                                 |
| 44          | 157746      | MC1 Feeders & Outlet Hoppers   | Jun-18                        | Jul-19                          | 50%                           | 560,000.00                     | 560,000.00                    | 170,000.00                    | 30%                                 |

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-4.2 PAGE 2 OF 8 WITNESS: C. M. GARRETT

| LINE<br>NO. | PROJECT NO.            | DESCRIPTION OF PROJECT                                    | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|------------------------|---|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|----------------------------|-------------------------------------|
| (A)         | (B)                    | (C)   | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                        | (J)=(I) / (H)                       |
| 45          | 133671                 | EFFLUENT WATER STUDY-MC                                   | Jul-14                        | Dec-25                          | 39%                           | 60,000,000.00                  | (3,692,824.68)                | 4,468,985.43               | -121%                               |
| 46          | 133679                 | EFFLUENT WATER STUDY-TC LGE                               | Jul-15                        | Dec-25                          | 33%                           | 7,800,000.00                   | (1,428,485.56)                | 1,764,254.10               | -124%                               |
| 47          | 134898                 | PE Vehicle Purchases                                      | Jul-11                        | Dec-20                          | 79%                           | 300,000.00                     | 389,724.85                    | 189,724.85                 | 49%                                 |
| 48          | 148469                 | CR DEMO - PE ONLY   | Jan-14                        | Dec-23                          | 50%                           | (850,000.00)                   | (850,000.00)                  | (817,022.12)               | 96%                                 |
| 49          | 151118                 | TC CCRT - TRANSPORT LGE                                   | Mar-16                        | Jun-20                          | 65%                           | 21,520,499.06                  | 21,984,689.24                 | 14,190,531.60              | 65%                                 |
| 50          | 151119                 | TC CCRT - LANDFILL LGE                                    | Mar-16                        | Dec-25                          | 28%                           | 38,859,464.05                  | 17,708,697.84                 | 34,592,106.86              | 195%                                |
| 51          | 152381                 | MC Process Water  | Jun-16                        | Dec-24                          | 30%                           | 133,767,979.88                 | 106,180,849.36                | 158,559,435.77             | 149%                                |
| 52          | 152384                 | TC LGE Process Water                                      | Jun-16                        | Dec-20                          | 56%                           | 42,544,321.00                  | 26,802,047.50                 | 36,132,088.81              | 135%                                |
| 53          | 155513                 | TC CCR New Const Proces Pd LGE                            | Oct-17                        | Dec-19                          | 56%                           | 2,925,000.00                   | 4,044,079.78                  | 2,397,456.15               | 59%                                 |
| 54          | 158032                 | MC FLY ASH BARGE LOADING                                  | Jun-18                        | Dec-21                          | 14%                           | 29,000,000.00                  | 29,000,000.00                 | 50,000.00                  | 0%                                  |
| 55          | 134198                 | CR CNL-DLPRK 69KV   | Feb-18                        | May-20                          | 39%                           | 1,270,608.00                   | 5,348,260.07                  | 662,080.79                 | 12%                                 |
| 56          | 140440                 | TEP-CR-NORTH TAP-SO PARK                                  | Oct-18                        | May-19                          | 38%                           | 570,160.69                     | 2,494,518.24                  | 171,820.46                 | 7%                                  |
| 57          | 148821                 | SR Floyd-Seminole 69kV                                    | Apr-18                        | Jul-19                          | 56%                           | 1,550,000.00                   | 1,120,822.90                  | 216,087.45                 | 19%                                 |
| 58          | 151466                 | MT 345 Bus Redundancy                                     | Jan-18                        | Dec-19                          | 50%                           | 431,234.39                     | 443,876.15                    | 425,594.05                 | 96%                                 |
| 59          | 151752                 | DSP Plainview 138kV UPG                                   | Apr-18                        | Mar-19                          | 75%                           | 430,205.24                     | 940,924.67                    | 439,677.60                 | 47%                                 |
| 60          | 152224                 | Clifty Creek DL1/DL2 Brkr Rpl                             | Jan-18                        | Dec-19                          | 50%                           | 1,100,000.01                   | 1,250,038.36                  | 110,829.00                 | 9%                                  |
| 61          | 152226                 | Middletown (5) 345kV Brkr Rpl                             | Jan-17                        | Dec-19                          | 67%                           | 2,750,000.00                   | 2,130,030.64                  | 1,320,007.50               | 62%                                 |
| 62          | 154694                 | Madison 69kV Cap & Pin Rpl                                | May-17                        | Dec-18                          | 100%                          | 207,313.31                     | 207,313.31                    | (0.00)                     | 0%                                  |
| 63          | 156481                 | RFN-Tip Top Fence   | Jan-18                        | Dec-19                          | 50%                           | 363,295.33                     | 363,295.33                    | 113,360.08                 | 31%                                 |
| 64          | 156518                 | TEP-TC Reactors at TCSW                                   | Feb-18                        | Dec-19                          | 48%                           | 2,901,249.09                   | 2,901,249.09                  | 545.967.33                 | 19%                                 |
| 65          | 156820                 | TEP-Trimble County Relay                                  | Mar-18                        | Dec-19                          | 46%                           | 525,510.07                     | 525,510.07                    | 504,457.46                 | 96%                                 |
| 66          | 158018                 | Mobile Control House- LGE                                 | May-18                        | Dec-20                          | 25%                           | 871,011.74                     | 871,011.74                    | 124,832.83                 | 14%                                 |
| 67          | 158112                 | PBU- Paddys Run 138kV Repl                                | Jun-18                        | Dec-19                          | 37%                           | 13,148.27                      | 13,148.27                     | 7,991.57                   | 61%                                 |
| 68          | LI-000057              | REL Jeffersontown ALT 4                                   | Sep-18                        | Apr-19                          | 50%                           | 1,100,000.00                   | 1,147,252.09                  | 107,305.40                 | 9%                                  |
| 69          | SU-000029              | PGG-Clifton GG Audit/Rmdiation                            | Jan-18                        | Dec-20                          | 33%                           | 200,000.04                     | 498,407.38                    | 146,143.09                 | 29%                                 |
| 70          | SU-000041              | PBR-Algonquin PIN PRLY                                    | Jan-18                        | Dec-21                          | 25%                           | 250,000.04                     | 793,649.14                    | 160,644.29                 | 20%                                 |
| 71          | SU-000060              | PRLY-Ashbottom - S Park (6639)                            | Jan-18                        | Dec-19                          | 50%                           | 240,000.00                     | 312,812.11                    | 246,500.98                 | 79%                                 |
| 72          | SU-000063              | PRLY-Grady-Paddys Run (6633)                              | Jan-18                        | Dec-19                          | 50%                           | 480,000.00                     | 1,361,806.75                  | 301,103.01                 | 22%                                 |
| 73          | SU-000077              | PRLY-Aiken-Oxmoor (6650)                                  | Dec-17                        | Dec-19                          | 52%                           | 240,000.00                     | 647,299.12                    | 312,184.72                 | 48%                                 |
| 74          | SU-000177              | PR Ashbottom - Kenwood (6649)                             | Jan-18                        | Dec-19                          | 50%                           | 240,000.00                     | 216,696.30                    | 120,513.20                 | 56%                                 |
| 75          | SU-000141              | PR Clifton-Hillcrest (6628)                               | Jan-18                        | Dec-19                          | 50%                           | 240,000.00                     | 216,696.32                    | 120,513.22                 | 56%                                 |
| 76          | SU-000141              | PR Ford-Freys Hill (6659)                                 | Jan-18                        | Dec-19                          | 50%                           | 240,000.00                     | 216,696.45                    | 120,513.22                 | 56%                                 |
| 77          | SU-000142              | REL Jeffersontown ALT 4 SU                                | Jan-18                        | Dec-19                          | 50%                           | 1,449,960.00                   | 2,106,254.98                  | 352,124.02                 | 17%                                 |
| 78          | SU-000267              | TEP-Skylight 69kV Capacitor                               | Jan-17                        | Dec-19                          | 67%                           | 537,500.00                     | (920.18)                      | (176.20)                   | 19%                                 |
| 79          | SU-000267<br>SU-000269 | PBR-Taylor (2) 69kV BKR+                                  | Jan-18                        | Dec-19                          | 50%                           | 300,000.00                     | 404,416.70                    | 158,849.38                 | 39%                                 |
| 80          | SU-000209<br>SU-000278 | , , ,   | Jun-18                        |                                 | 37%                           |                                |                               | 115,384.75                 | 21%                                 |
| 81          | SU-000278<br>SU-000293 | PIN-Lyndon South 138-69+<br>PBR- Fern Valley PIN PRLY RTU | Jan-18                        | Dec-19<br>Dec-19                | 50%                           | 625,080.00<br>1,623,686.75     | 537,904.30<br>1,623,686.75    | 163,735.85                 | 10%                                 |
| 82          | SU-000293<br>SU-000294 | PBR-Magazine PRLY PIR PAR                                 | Jan-18<br>Jul-18              | Dec-19<br>Dec-19                | 33%                           | 1,623,686.75                   | 1,406,437.25                  | 127,228.26                 | 9%                                  |
| 82<br>83    |                        | · ·   | Jui-18<br>Jun-18              |                                 |                               |                                |                               | •                          |                                     |
|             | SU-000370<br>00029FACL | PBR-Canal (11) BKR (PIN)                                  | Jun-18<br>Jan-18              | Dec-20                          | 23%                           | 2,229,903.24                   | 2,229,903.24                  | 258,406.09                 | 12%                                 |
| 84          |                        | AOC SPACE EXPANSION                                       |                               | Oct-20                          | 35%                           | 448,500.00                     | 1,966,310.00                  | 244,825.82                 | 12%                                 |
| 85          | 00065FACL              | GAS & EL SAFETY-TRAIN BLDG EOC                            | Jan-18                        | May-19                          | 71%                           | 1,725,000.00                   | 1,835,593.24                  | 1,162,410.66               | 63%                                 |
| 86          | 00072FACL              | CALL CENTER RENO BOC 3 LGE                                | Aug-17                        | Feb-19                          | 90%                           | 359,804.73                     | 359,804.73                    | 359,804.73                 | 100%                                |
| 87          | 153065                 | Solar Projects - Community LGE                            | Jan-17                        | Dec-23                          | 29%                           | 2,500,000.08                   | 3,197,873.00                  | 614,873.00                 | 19%                                 |
| 88          | 153561                 | DCC ENHANCEMENT LGE                                       | Dec-16                        | Dec-19                          | 68%                           | 3,483,749.42                   | 4,712,792.57                  | 3,656,070.16               | 78%                                 |

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SCHEDULE B-4.2 PAGE 3 OF 8 WITNESS: C. M. GARRETT

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
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|             |             |                                |                               |                                 |                               |                                |                               |                               |                                     |
| 89          | 155529      | MV-90 Daily Read LG&E          | Jan-18                        | Dec-19                          | 50%                           | 799,830.00                     | 642,833.20                    | 312,900.03                    | 49%                                 |
| 90          | 156464      | INSTALL HEAT AT BOC            | Jan-18                        | Jun-20                          | 39%                           | 2,432,278.79                   | 2,432,278.79                  | 17,255.25                     | 1%                                  |
| 91          | IT0000L     | IT Contingency-LGE             | Aug-16                        | Dec-25                          | 26%                           | 1,649,734.89                   | 1,649,734.89                  | 1,649,734.89                  | 100%                                |
| 92          | IT0101L     | Smallworld GIS Upgr-LGE17-19   | Jan-17                        | Dec-20                          | 50%                           | 4,305,220.83                   | 3,030,596.01                  | 822,070.86                    | 27%                                 |
| 93          | IT0194L     | ITS Integration-LGE18          | Feb-18                        | Dec-18                          | 100%                          | 61,485.09                      | 61,485.09                     | (0.00)                        | 0%                                  |
| 94          | IT0212L     | Citrix XenDsktp Mjr Upg-LGE18  | Jan-18                        | Dec-18                          | 100%                          | 40,613.12                      | 99,459.13                     | (0.00)                        | 0%                                  |
| 95          | IT0219L     | EE DSM Filing-LGE18-19         | Jan-18                        | Dec-19                          | 50%                           | 311,190.00                     | 166,980.05                    | 136,620.05                    | 82%                                 |
| 96          | IT0242L     | Megastar & DVM MW Repl-LGE18   | Jan-18                        | Dec-19                          | 50%                           | 180,710.30                     | 308,083.47                    | 128,683.47                    | 42%                                 |
| 97          | IT0264L     | Rate Case 2018-LGE18-19        | Jan-18                        | Dec-19                          | 50%                           | 242,880.00                     | 144,677.55                    | 30,826.63                     | 21%                                 |
| 98          | IT0329L     | Lockout/Tagout Replace-LGE18   | Jan-18                        | Dec-19                          | 50%                           | 607,200.07                     | 872,775.51                    | 594,056.96                    | 68%                                 |
| 99          | IT0333L     | Cst Rel Mgmt Maj Acts-LGE18-19 | Jan-18                        | Dec-19                          | 50%                           | 45,540.00                      | 167,875.45                    | 46,435.31                     | 28%                                 |
| 100         | IT0337CG    | Barcode Gas Mat Steel-LGE18-19 | Jan-18                        | Dec-19                          | 50%                           | 276,000.22                     | 210,450.00                    | 72,450.00                     | 34%                                 |
| 101         | IT0352L     | Exp/Repl Cust Comm Chan-LGE18  | Jan-18                        | Dec-19                          | 50%                           | 91,080.00                      | 301,738.29                    | 180,642.06                    | 60%                                 |
| 102         | 145402      | HR Cap Equip Improvmnts LGE    | Jan-15                        | Dec-23                          | 44%                           | 34,300.00                      | 41,400.00                     | 6,900.00                      | 17%                                 |
| 103         | 149344      | SC CAPITAL - 2016 BP - LGE     | Jan-16                        | Dec-23                          | 37%                           | 83,650.00                      | 775,137.17                    | 119,637.17                    | 15%                                 |
| 104         | 120754      | Misc. A/R Uncollect - LGE Cap  | Jun-05                        | Dec-25                          | 66%                           | 2,788.84                       | -                             | 134,525.33                    | 0%                                  |
| 105         | 147831      | Corporate Contingency-LGE      | Jan-17                        | Dec-23                          | 29%                           | 87,500.00                      | 8,235,150.00                  | 748,650.00                    | 9%                                  |
| 106         | 150220      | LGE Ky Wired Non-Reimb         | Nov-15                        | Jun-19                          | 86%                           | 162,087.20                     | -                             | 6,870.42                      | 0%                                  |
|             |             |                                |                               |                                 |                               |                                |                               |                               |                                     |

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SCHEDULE B-4.2 PAGE 4 OF 8 WITNESS: C. M. GARRETT

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| 1           | 122457      | EDO ADJUSTMENTS                | Jan-07                        | Dec-25                          | 70%                           | 529,000.00                     | 57,801.32                     | 131,000.00                    | 227%                                |
| 2           | 131715      | N1DT Pleasure Ridge Sub-CW     | May-18                        | Dec-20                          | 75%                           | 7,300,000.00                   | 2,774,535.12                  | 2,277,880.72                  | 82%                                 |
| 3           | 148727      | LGE SMAC 2017 PROJECT          | Jan-17                        | Dec-20                          | 83%                           | 175,265.35                     | 4,150,802.30                  | 2,652,271.12                  | 64%                                 |
| 4           | 148882      | DSP TUCKER STATION             | Dec-19                        | Dec-21                          | 20%                           | 2,750,045.45                   | 2,301,969.92                  | 251,901.14                    | 11%                                 |
| 5           | 148884      | DIST XFMR LIME KILN CW         | Jan-19                        | Dec-20                          | 66%                           | 1,750,000.00                   | 2,329,663.47                  | 1,682,773.04                  | 72%                                 |
| 6           | 148885      | DIST XFMR LIME KILN SUB        | Jan-19                        | Dec-21                          | 44%                           | 5,500,000.00                   | 7,099,217.25                  | 6,277,803.01                  | 88%                                 |
| 7           | 151231      | EDO Contingency                | Jan-07                        | Dec-25                          | 70%                           | (3,000.00)                     | 1,000.00                      | 1,000.00                      | 100%                                |
| 8           | 155292      | LEO PADMOUNT SWITCHGEAR 2020   | Jan-20                        | Dec-20                          | 33%                           | 203,356.23                     | 304,299.89                    | 100,041.41                    | 33%                                 |
| 9           | 155315      | LEO TOOLS AND EQUIPMENT 2020   | Jan-20                        | Dec-20                          | 33%                           | 238,755.56                     | 239,485.80                    | 79,828.60                     | 33%                                 |
| 10          | 155352      | Manhole Structural Rep 2020    | Dec-19                        | Dec-20                          | 38%                           | 428,876.89                     | 433,763.18                    | 148,462.74                    | 34%                                 |
| 11          | 155359      | DWNTWN NTWK VAULT RPR 2020     | Jan-20                        | Dec-22                          | 11%                           | 4,666,316.47                   | 1,742,041.68                  | 580,680.56                    | 33%                                 |
| 12          | 155361      | DWNTWN NTWK VENT PRTCT 2020    | Jan-20                        | Dec-22                          | 11%                           | 2,456,468.30                   | 1,448,853.66                  | 479,809.74                    | 33%                                 |
| 13          | 155363      | PILC 2020 LGE CABLE REPL       | Dec-19                        | Dec-22                          | 13%                           | 25,518,636.36                  | 10,964,374.11                 | 3,666,395.43                  | 33%                                 |
| 14          | 155365      | URD CABLE REPL/REJUV LGE 2020  | Jan-20                        | Dec-22                          | 11%                           | 5,065,463.31                   | 1,699,547.63                  | 560,422.40                    | 33%                                 |
| 15          | 155386      | N1DT Pleasure Ridge Sub        | May-18                        | Dec-20                          | 75%                           | 6,440,943.48                   | 6,440,943.48                  | 6,306,078.04                  | 98%                                 |
| 16          | 157031      | SCM2020 LGE LEGACY RELAY REPL  | Jan-20                        | Dec-20                          | 33%                           | 87,801.33                      | 80,042.44                     | 11,739.50                     | 15%                                 |
| 17          | 157038      | SCM2020 LGE REPL ABB VHK MECH  | Jan-20                        | Dec-20                          | 33%                           | 83,853.51                      | 76,869.40                     | 14,234.19                     | 19%                                 |
| 18          | 157051      | SCM2020 LGE CAP&PIN INSUL UPGD | Jan-20                        | Dec-20                          | 33%                           | 168,693.48                     | 149,898.61                    | 149,898.61                    | 100%                                |
| 19          | 157060      | SCM2020 LGE LTC OIL FILT ADDS  | Jan-20                        | Dec-20                          | 33%                           | 60,869.36                      | 59,937.96                     | 24,465.52                     | 41%                                 |
| 20          | 157584      | SIO-LED ST LIGHT CONV-LGE      | Jan-19                        | Dec-23                          | 27%                           | (1,473,403.92)                 | (1,473,403.92)                | (816,881.35)                  | 55%                                 |
| 21          | 157602      | DSP DEL PARK TO CANAL          | Jan-19                        | Dec-20                          | 66%                           | 1,209,618.87                   | 1,209,618.87                  | 874,188.95                    | 72%                                 |
| 22          | 157611      | LGE HW/SW Asset Mgmt 2019      | Jan-19                        | Dec-23                          | 27%                           | 569,249.59                     | 569,249.59                    | 146,251.03                    | 26%                                 |
| 23          | 157615      | Purchase Garage Equip 2019     | Jan-19                        | Dec-23                          | 27%                           | 155,787.11                     | 155,787.11                    | 62,229.15                     | 40%                                 |
| 24          | 152583      | STT Misc Project               | Jan-17                        | Dec-28                          | 28%                           | 275,000.00                     | 380,441.75                    | 101,605.50                    | 27%                                 |
| 25          | 157283      | STT ITS Customization          | Jan-19                        | Dec-21                          | 44%                           | 419,775.30                     | 419,775.30                    | 139,925.10                    | 33%                                 |
| 26          | 157285      | STT Equip Simulators-GL        | Jan-19                        | Dec-20                          | 66%                           | 104,943.83                     | 104,943.83                    | 52,471.91                     | 50%                                 |
| 27          | 157369      | STT Trng Equip Trl             | Jan-19                        | Dec-20                          | 66%                           | 27,985.02                      | 27,985.02                     | 13,992.51                     | 50%                                 |
| 28          | 132989      | MC2 Relays                     | Jan-20                        | Jul-20                          | 57%                           | 500,000.00                     | 595,044.70                    | 595,044.70                    | 100%                                |
| 29          | 135120      | MC4 PJFF Bags 2020             | Jan-20                        | Dec-20                          | 33%                           | 2,141,000.00                   | 2,222,596.19                  | 793,497.83                    | 36%                                 |
| 30          | 135122      | MC1 PJFF Bags 2021             | Jan-20                        | Jun-21                          | 22%                           | 1,545,000.00                   | 2,105,000.00                  | 720,000.00                    | 34%                                 |
| 31          | 135123      | MC2 PJFF Bags 2020             | Jan-19                        | Jun-20                          | 89%                           | 1,545,000.00                   | 1,342,011.16                  | 1,342,011.16                  | 100%                                |
| 32          | 140342LGE   | MISC TOOLS LGE                 | May-16                        | Dec-23                          | 52%                           | 66,242.15                      | 204,001.28                    | 36,892.39                     | 18%                                 |
| 33          | 143595      | MC4 SCR Catalyst L1 2020       | Jan-20                        | Dec-20                          | 33%                           | 2,235,000.00                   | 2,385,134.25                  | 991,872.29                    | 42%                                 |
| 34          | 144530      | OF Trash Racks (multi-year)    | Jan-17                        | Dec-28                          | 28%                           | 549,309.00                     | 332,019.89                    | 80,263.49                     | 24%                                 |
| 35          | 147042      | MC2 Exp Joints 2020            | Jan-20                        | Jun-20                          | 66%                           | 90,000.00                      | 88,245.95                     | 88,245.95                     | 100%                                |
| 36          | 147056      | MC2 Boiler Lower Slope         | Jan-19                        | Jun-20                          | 89%                           | 4,075,000.00                   | 2,570,269.91                  | 2,570,269.91                  | 100%                                |
| 37          | 149021LGE   | TC2 TDBFP RECIRC VALVE B       | Jan-20                        | Dec-20                          | 33%                           | 29,888.24                      | 32,032.58                     | 32,032.58                     | 100%                                |
| 38          | 150052LGE   | TC2 LOWER SLOPE WW REPL        | Jan-19                        | Dec-20                          | 66%                           | 675,000.00                     | 173,400.56                    | 173,400.56                    | 100%                                |
| 39          | 150064LGE   | TC2 SSC TILE                   | Jan-20                        | Dec-20                          | 33%                           | 375,000.00                     | 74,856.44                     | 74,856.44                     | 100%                                |
| 40          | 151249      | MC Plant Fire Protection       | Jan-19                        | Dec-21                          | 44%                           | 760,000.00                     | 753,530.82                    | 376,760.96                    | 50%                                 |
| 41          | 151578      | MC2 Boiler Air Tips            | Jan-20                        | Jun-20                          | 66%                           | 200,000.00                     | 193,340.36                    | 193,340.36                    | 100%                                |
| 42          | 152659LGE   | TC2 A ID FAN OVERHAUL LGE      | Jan-20                        | Dec-20                          | 33%                           | 238,214.00                     | 154,085.25                    | 154,085.25                    | 100%                                |
| 43          | 152685LGE   | TC2 B BFP OVERHAUL LG&E        | Jan-20                        | Dec-20                          | 33%                           | 176,424.22                     | 32,845.24                     | 32,845.24                     | 100%                                |
| 44          | 153047LGE   | TC2 FINAL SH REPL*             | Jan-19                        | Dec-20                          | 66%                           | 675,000.00                     | 114,549.66                    | 114,549.66                    | 100%                                |

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| 45          | 153080LGE   | TC2 SCR CATALYST L1 NEW-       | Jan-19                        | Dec-20                          | 66%                           | 430,889.77                     | 557,782.11                    | 557,782.11                    | 100%                                |
| 46          | 154327      | MC Basement Water Piping       | Jan-19                        | Dec-21                          | 44%                           | 570,000.03                     | 564,918.80                    | 376,612.54                    | 67%                                 |
| 47          | 154464      | MC2 Turbine Room Roof Drains   | Jan-20                        | Aug-20                          | 49%                           | 165,000.00                     | 163,529.12                    | 163,529.12                    | 100%                                |
| 48          | 154541      | MC3 Secondary Air Meters       | May-19                        | Dec-20                          | 60%                           | 594,725.59                     | 594,725.59                    | 446,062.74                    | 75%                                 |
| 49          | 154633      | MC 1E Recycle Pump OVERHAUL    | Jan-20                        | Oct-20                          | 39%                           | 120,796.19                     | 123,964.38                    | 24,777.15                     | 20%                                 |
| 50          | 154639      | MC 2B CTP OVERHAUL 2020        | Jan-20                        | Aug-20                          | 49%                           | 145,375.82                     | 143,801.81                    | 24,777.15                     | 17%                                 |
| 51          | 154640      | MC 2B MDBFP OVERHAUL 2020      | Jan-20                        | Aug-20                          | 49%                           | 140,586.01                     | 153,720.54                    | 24,777.15                     | 16%                                 |
| 52          | 154642      | MC 2C BCP OVERHAUL 2019        | Jan-20                        | Aug-20                          | 49%                           | 112,477.72                     | 119,008.95                    | 19,821.72                     | 17%                                 |
| 53          | 154644      | MC 2F Recyc Pump OVERHAUL 2020 | Jan-20                        | Aug-20                          | 49%                           | 120,586.01                     | 123,964.38                    | 24,777.15                     | 20%                                 |
| 54          | 154738      | TC1 BATTERY REPLACEMENTS       | Jan-20                        | Dec-21                          | 16%                           | 341,820.00                     | 337,185.00                    | 168,592.50                    | 50%                                 |
| 55          | 154744LGE   | TC2 COOLING TOWER PUMP OH-     | Jan-20                        | Dec-24                          | 7%                            | 200,822.47                     | 37,589.20                     | 18,239.62                     | 49%                                 |
| 56          | 155443LGE   | TC F COAL CONV GALLERY REBLD-  | Jan-19                        | Dec-20                          | 66%                           | 937,825.20                     | 2,102,505.60                  | 845,495.04                    | 40%                                 |
| 57          | 155558LGE   | TC2 BOILER WATER WALL 2020-    | Jan-20                        | Dec-20                          | 33%                           | 325,034.86                     | 320,288.16                    | 320,288.16                    | 100%                                |
| 58          | 155651LGE   | TC2 EXPANSION JOINTS 2020-     | Jan-20                        | Dec-20                          | 33%                           | 81,182.25                      | 111,465.29                    | 111,465.29                    | 100%                                |
| 59          | 155659LGE   | TC2 BURNER B,E ROWS 2020-      | Jan-20                        | Dec-20                          | 33%                           | 47,369.52                      | 46,727.20                     | 46,727.20                     | 100%                                |
| 60          | 156664      | MC 3B Mill Gearbox OVERHAUL 22 | Jan-19                        | Dec-20                          | 66%                           | 237,860.54                     | 237,860.54                    | 39,643.42                     | 17%                                 |
| 61          | 156753      | MC4 SH Outlet 2020             | May-18                        | Dec-20                          | 75%                           | 7,091,424.37                   | 7,091,424.37                  | 2,281,630.48                  | 32%                                 |
| 62          | 156834LGE   | TC2 WESP DRAIN PIPING-         | Jan-20                        | Dec-20                          | 33%                           | 29,724.08                      | 29,724.08                     | 29,724.08                     | 100%                                |
| 63          | 156838LGE   | TC PLC CONVERSION-             | Jan-20                        | Dec-22                          | 11%                           | 405,330.61                     | 405,330.61                    | 199,670.25                    | 49%                                 |
| 64          | 156932      | TC1 SB DRAIN PIPING OVERHAUL   | Jan-19                        | Dec-21                          | 44%                           | 153,592.50                     | 153,592.50                    | 76,796.25                     | 50%                                 |
| 65          | 157075LGE   | TC2 HA COMP OH-                | Jan-20                        | Dec-28                          | 4%                            | 41,322.03                      | 41,322.03                     | 20,020.36                     | 48%                                 |
| 66          | 157148      | PR11 Battery Replacement       | Jan-20                        | Dec-26                          | 5%                            | 18,446.09                      | 18,446.09                     | 8,919.77                      | 48%                                 |
| 67          | 157779LGE   | TC2 RH ATTEMPERATORS-          | Jan-19                        | Dec-20                          | 66%                           | 177,319.16                     | 177,319.16                    | 177,319.16                    | 100%                                |
| 68          | 133671      | EFFLUENT WATER STUDY-MC        | Jul-14                        | Dec-25                          | 51%                           | 60,000,000.00                  | (3,692,824.68)                | 5,174,985.22                  | -140%                               |
| 69          | 133679      | EFFLUENT WATER STUDY-TC LGE    | Jul-15                        | Dec-25                          | 46%                           | 7,800,000.00                   | (1,428,485.56)                | 1,967,834.10                  | -138%                               |
| 70          | 134898      | PE Vehicle Purchases           | Jul-11                        | Dec-20                          | 93%                           | 300,000.00                     | 389,724.85                    | 389,724.85                    | 100%                                |
| 71          | 158032      | MC FLY ASH BARGE LOADING       | Jun-18                        | Dec-21                          | 52%                           | 29,000,000.00                  | 29,000,000.00                 | 6,300,000.00                  | 22%                                 |
| 72          | 134198      | CR CNL-DLPRK 69KV              | Feb-18                        | May-20                          | 96%                           | 1,270,608.00                   | 5,348,260.07                  | 5,348,260.07                  | 100%                                |
| 73          | 139991      | TEP-CR-MIDVALLEY-FNCHVL        | Oct-19                        | Dec-20                          | 46%                           | 6,889,241.16                   | 3,108,272.93                  | 1,088,089.89                  | 35%                                 |
| 74          | 144782      | LGE Loaned to Transmission     | Jan-14                        | Dec-23                          | 63%                           | 0.00                           | (7,107.36)                    |                               | 47%                                 |
| 75          | 147735      | FULL UPGRD EMS SWARE-LGE-2020  | Aug-19                        | Dec-20                          | 53%                           | 116,185.58                     | 114,992.11                    | 21,681.97                     | 19%                                 |
| 76          | 147819      | SPIR Project LGE               | Jun-17                        | Dec-30                          | 21%                           | 4,316,227.50                   | 4,112,003.36                  | 342,666.92                    | 8%                                  |
| 77          | 148822      | CR Olin-Tip Top 69kV           | Sep-19                        | Dec-21                          | 28%                           | 1,073,000.00                   | 10,872,659.96                 | 1,758,112.44                  | 16%                                 |
| 78          | 151757      | LGE Fence Replacements         | Jan-17                        | Dec-26                          | 33%                           | 2,800,240.01                   | 2,087,088.28                  | 334,351.79                    | 16%                                 |
| 79          | 152632      | LGE Coupling Capacitor Rpl     | Jan-17                        | Dec-21                          | 67%                           | 754,120.03                     | 405,102.50                    | 42,494.64                     | 10%                                 |
| 80          | 152711      | CR Skylight-Harmony Landing    | Sep-19                        | Dec-21                          | 28%                           | 4,690,000.00                   | 4,136,208.19                  | 870,442.63                    | 21%                                 |
| 81          | 157313      | DSP N1DT Pleasure Ridge        | Oct-19                        | Jun-20                          | 78%                           | 198,126.09                     | 198,126.09                    | 133,250.33                    | 67%                                 |
| 82          | LI-000088   | TEP-CR-Ford-Freys Hill         | Oct-19                        | May-20                          | 87%                           | 2,000,000.03                   | 2,133,389.92                  | 1,716,693.32                  | 80%                                 |
| 83          | SU-000029   | PGG-Clifton GG Audit/Rmdiation | Jan-18                        | Dec-20                          | 78%                           | 200,000.04                     | 498,407.38                    | 453,856.22                    | 91%                                 |
| 84          | SU-000299   | PRLY-AS-CRS 3832               | Jan-20                        | Dec-20                          | 33%                           | 205,840.08                     | 205,840.08                    | 82,336.00                     | 40%                                 |
| 85          | SU-000301   | PRLY-BG-TA 6651                | Jan-20                        | Dec-20                          | 33%                           | 205,840.08                     | 205,840.08                    | 82,336.00                     | 40%                                 |
| 86          | SU-000336   | PRLY-BY-HB 3891                | Jan-20                        | Dec-20                          | 33%                           | 205,840.08                     | 205,840.08                    | 82,336.00                     | 40%                                 |
| 87          | SU-000337   | PRLY-CY-HI 6663                | Jan-20                        | Dec-20                          | 33%                           | 205,840.08                     | 205,840.08                    | 82,336.00                     | 40%                                 |
| 88          | SU-000338   | PRLY-CF-CW 6686                | Jan-20                        | Dec-20                          | 33%                           | 205,840.08                     | 205,840.08                    | 82,336.00                     | 40%                                 |

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

SCHEDULE B-4.2 PAGE 6 OF 8 WITNESS: C. M. GARRETT

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                           | (J)=(I) / (H)                       |
| 89          | SU-000346   | River Rd Hwy Relo-S            | Jan-19                        | Dec-20                          | 66%                           | 774,761.06                     | 774,761.06                    | 532,588.16                    | 69%                                 |
| 90          | SU-000347   | TEP-BL 345/161kV Transf. Repl  | Mar-20                        | Dec-21                          | 9%                            | 3,304,116.71                   | 3,304,116.71                  | 15,734.02                     | 0%                                  |
| 91          | SU-000356   | REL-CW-686 to Breaker          | Jan-20                        | Dec-20                          | 33%                           | 545,554.28                     | 545,554.28                    | 218,221.76                    | 40%                                 |
| 92          | SU-000357   | REL-DX-812 to Breaker          | Jan-20                        | Dec-20                          | 33%                           | 603,214.48                     | 603,214.48                    | 241,285.76                    | 40%                                 |
| 93          | SU-000358   | REL-HN-859 to Breaker          | Jan-20                        | Dec-20                          | 33%                           | 621,843.30                     | 621,843.30                    | 300,557.60                    | 48%                                 |
| 94          | SU-000359   | REL-MG-859 to Breaker          | Jan-20                        | Dec-20                          | 33%                           | 705,228.76                     | 705,228.76                    | 282,091.56                    | 40%                                 |
| 95          | SU-000360   | REL-OK-876 to Breaker          | Apr-20                        | Mar-21                          | 8%                            | 621,869.26                     | 621,869.26                    | 62,184.33                     | 10%                                 |
| 96          | SU-000361   | REL-PL-839 to Breaker          | Apr-20                        | Mar-21                          | 8%                            | 724,925.78                     | 724,925.78                    | 72,563.15                     | 10%                                 |
| 97          | SU-000362   | REL-TE-678 to Breaker          | Jan-20                        | Jun-21                          | 22%                           | 1,038,792.78                   | 1,038,792.78                  | 319,490.40                    | 31%                                 |
| 98          | SU-000367   | PBR-Nachand (1) BKR            | Jun-19                        | Dec-20                          | 58%                           | 133,218.48                     | 133,218.48                    | 123,460.60                    | 93%                                 |
| 99          | SU-000368   | PBR-Highland (2) BKR           | Jun-19                        | Dec-20                          | 58%                           | 266,436.80                     | 266,436.80                    | 246,921.04                    | 93%                                 |
| 100         | SU-000369   | PBR-Hancock (1) BKR            | Jun-19                        | Dec-20                          | 58%                           | 178,513.88                     | 178,513.88                    | 171,417.23                    | 96%                                 |
| 101         | SU-000370   | PBR-Canal (11) BKR (PIN)       | Jun-18                        | Dec-20                          | 74%                           | 2,229,903.24                   | 2,229,903.24                  | 787,569.09                    | 35%                                 |
| 102         | SU-000402   | PPLC-Mill Creek 3857 DCB       | Jan-19                        | Dec-20                          | 66%                           | 44,384.99                      | 44,384.99                     | 36,397.73                     | 82%                                 |
| 103         | SU-000403   | PPLC-Knob Creek 3857 DCB       | Jan-19                        | Dec-20                          | 66%                           | 87,340.32                      | 87,340.32                     | 54,735.12                     | 63%                                 |
| 104         | 00029FACL   | AOC SPACE EXPANSION            | Jan-18                        | Oct-20                          | 82%                           | 448,500.00                     | 1,966,310.00                  | 1,180,790.38                  | 60%                                 |
| 105         | 00035FACL   | South Ops Engineering Center   | Jan-19                        | Dec-21                          | 44%                           | 10,073,958.60                  | 7,234,909.56                  | 2,832,595.50                  | 39%                                 |
| 106         | 00075FACL   | BOC Elevator refurbish         | Jan-19                        | Aug-20                          | 80%                           | 310,541.82                     | 310,541.82                    | 233,256.07                    | 75%                                 |
| 107         | 00105FACL   | KUGO Floor 1, 2 Remodel LGE    | Jan-19                        | Dec-23                          | 27%                           | 1,817,479.04                   | 1,817,479.04                  | 381,375.50                    | 21%                                 |
| 108         | 149165      | LGE SECURITY EQUIPMENT 2020    | Jan-20                        | Dec-20                          | 33%                           | 25,905.60                      | 113,721.21                    | 57,571.48                     | 51%                                 |
| 109         | 149481      | Misc Retail Hardware 2020 LG&E | Jan-20                        | Dec-20                          | 33%                           | 79,800.00                      | 75,900.00                     | 7,590.00                      | 10%                                 |
| 110         | 153018      | FAC & SITE IMPROVE LTP-LGE     | Jan-20                        | Dec-20                          | 33%                           | 899,345.93                     | 443,011.68                    | 69,941.85                     | 16%                                 |
| 111         | 153021      | REPL FAILED EQUIP LTP-LGE      | Jan-20                        | Dec-20                          | 33%                           | 147,411.42                     | 74,208.31                     | 18,884.30                     | 25%                                 |
| 112         | 153024      | FURN & EQUIP LTP-LGE           | Jan-20                        | Dec-20                          | 33%                           | 628,527.79                     | 313,968.97                    | 84,559.70                     | 27%                                 |
| 113         | 156464      | INSTALL HEAT AT BOC            | Jan-18                        | Jun-20                          | 93%                           | 2,432,278.79                   | 2,432,278.79                  | 1,397,277.90                  | 57%                                 |
| 114         | 157892      | Smart Cities LG&E 2019         | Jan-19                        | Dec-20                          | 66%                           | 88,000.00                      | 88,000.00                     | 58,666.80                     | 67%                                 |
| 115         | IT0000L     | IT Contingency-LGE             | Aug-16                        | Dec-25                          | 40%                           | 1,649,734.89                   | 1,649,734.89                  | 1,649,734.89                  | 100%                                |
| 116         | IT0113CG    | TC Plant Alt Transport-LGE17   | Jan-19                        | Dec-20                          | 66%                           | 207,000.07                     | 207,000.00                    | 155,250.00                    | 75%                                 |
| 117         | IT0246L     | Mobile Dispatch Enh-LGE19-20   | Jan-19                        | Dec-20                          | 66%                           | 288,420.00                     | 452,873.56                    | 407,640.93                    | 90%                                 |
| 118         | IT0302L     | Rep ASTRO Spectra Yr 2/3-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 265,477.47                     | 255,645.00                    | 218,868.00                    | 86%                                 |
| 119         | IT0306L     | Repl Quantar Repeat 2/2-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 353,969.83                     | 340,860.00                    | 290,628.00                    | 85%                                 |
| 120         | IT0407L     | Bill Design Tool Upg-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 60,720.00                      | 60,720.00                     | 22,770.00                     | 38%                                 |
| 121         | IT0419L     | Corp Web Redesign-LGE19-20     | Jan-19                        | Dec-20                          | 66%                           | 93,150.00                      | 53,820.00                     | 32,292.00                     | 60%                                 |
| 122         | IT0452L     | Oracle NMS Enhance-LGE20       | Jan-20                        | Dec-20                          | 33%                           | 151,799.99                     | 151,800.00                    | 30,360.00                     | 20%                                 |
| 123         | IT0458L     | PowerPlan Upgrade-LGE19-20     | Jan-19                        | Dec-20                          | 66%                           | 372,599.97                     | 1,016,012.90                  | 819,687.78                    | 81%                                 |
| 124         | IT0480L     | Time and Labor Upgr-LGE19-21   | Jan-19                        | Dec-21                          | 44%                           | 558,899.79                     | 1,084,049.76                  | 448,260.48                    | 41%                                 |
| 125         | IT0511L     | Trns Lnes Wk Mgmt Upg-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 349,139.94                     | 347,732.42                    | 211,580.55                    | 61%                                 |
| 126         | IT0514L     | DACS Equip Repl (Yr2of3)-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 143,520.00                     | 143,520.00                    | 28,704.00                     | 20%                                 |
| 127         | IT0559L     | Genetec HW Upgrade-LGE19-20    | Jan-19                        | Dec-20                          | 66%                           | 91,080.00                      | 91,080.00                     | 75,900.00                     | 83%                                 |
| 128         | IT0560L     | Cust Not Expand/Repl-LGE19-20  | Jan-19                        | Dec-20                          | 66%                           | 243,947.36                     | 243,947.36                    | 170,442.99                    | 70%                                 |
| 129         | IT0561L     | MAM Enhments-LGE19-20          | Jan-19                        | Dec-20                          | 66%                           | 75,900.00                      | 75,900.00                     | 48,576.00                     | 64%                                 |
| 130         | IT0564CG    | Gas Operator Qual App-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 687,268.11                     | 687,268.11                    | 446,385.68                    | 65%                                 |
| 131         | IT0565CG    | Strg Intgrty Mgmt App-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 1,032,509.07                   | 1,032,509.07                  | 877,950.61                    | 85%                                 |
| 132         | IT0569L     | Enterprise GIS-Phase2-LGE20-21 | Jan-20                        | Dec-21                          | 16%                           | 5,626,755.47                   | 5,626,755.47                  | 594,413.22                    | 11%                                 |

| DATA:BASE PERIOD      | _XFORECA | STED PERIOD |         |
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| WORKPAPER REFERENCE   | NO(S).:  |             |         |

SCHEDULE B-4.2 PAGE 7 OF 8 WITNESS: C. M. GARRETT

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                           | (J)=(I) / (H)                       |
| 133         | IT0604L     | Avaya-Route&Rpt Upg-LGE19-20   | Jan-19                        | Dec-20                          | 66%                           | 303,600.00                     | 421,628.14                    | 283,058.35                    | 67%                                 |
| 134         | IT0606L     | Bulk Power & Env Systems-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 46,574.47                      | 71,760.00                     | 10,764.00                     | 15%                                 |
| 135         | IT0609L     | Call Recording Upgr-LGE20-21   | Jan-20                        | Dec-21                          | 16%                           | 394,679.96                     | 393,278.19                    | 90,820.46                     | 23%                                 |
| 136         | IT0612L     | CIP Compl Tools - Yr 10-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 93,149.99                      | 89,700.00                     | 31,574.40                     | 35%                                 |
| 137         | IT0613L     | Citrix XenDesk Maj Upgr-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 48,437.79                      | 100,822.80                    | 30,246.84                     | 30%                                 |
| 138         | IT0614L     | Citrix XenMobile Upgrade-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 61,851.61                      | 25,475.16                     | 10,917.93                     | 43%                                 |
| 139         | IT0615L     | CIP Compl Infra - Yr 10-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 167,670.00                     | 178,467.75                    | 58,537.42                     | 33%                                 |
| 140         | IT0618L     | Constellation MW Rplmnt-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 149,039.55                     | 161,460.00                    | 32,292.00                     | 20%                                 |
| 141         | IT0627L     | IT Sec Infrast Enhance-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 27,945.00                      | 26,825.46                     | 8,941.82                      | 33%                                 |
| 142         | IT0628L     | ITSM Upgrade-LGE20             | Jan-20                        | Dec-20                          | 33%                           | 111,780.03                     | 107,639.99                    | 8,970.00                      | 8%                                  |
| 143         | IT0633L     | Microsoft Lic True-up-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 55,890.00                      | 53,820.00                     | 17,940.00                     | 33%                                 |
| 144         | IT0634L     | Mbl & Wrkst Lic True-up-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 27,945.00                      | 26,910.00                     | 4,305.60                      | 16%                                 |
| 145         | IT0636L     | Mobile Radio-LGE20             | Jan-20                        | Dec-20                          | 33%                           | 74,519.76                      | 71,760.00                     | 19,734.00                     | 28%                                 |
| 146         | IT0637L     | Monitor Replacement-LGE20      | Jan-20                        | Dec-20                          | 33%                           | 39,495.60                      | 38,032.80                     | 6,099.60                      | 16%                                 |
| 147         | IT0644L     | Ntwrk Acc Dev&Site Infra-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 55,889.37                      | 53,820.00                     | 9,149.40                      | 17%                                 |
| 148         | IT0647L     | Network Test Equipment-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 46,575.00                      | 44,850.00                     | 12,916.80                     | 29%                                 |
| 149         | IT0649L     | Outside Cable Plant -LGE20     | Jan-20                        | Dec-20                          | 33%                           | 74,519.54                      | 107,640.00                    | 21,528.00                     | 20%                                 |
| 150         | IT0651L     | Pers Product Grow & Ref-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 37,260.00                      | 35,880.00                     | 14,352.00                     | 40%                                 |
| 151         | IT0656L     | Router Upgrade Project-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 298,080.00                     | 215,280.00                    | 71,760.00                     | 33%                                 |
| 152         | IT0661L     | Ser Cap Expan and Rel-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 31,670.99                      | 30,498.72                     | 7,911.90                      | 26%                                 |
| 153         | IT0668L     | Site Security Improve-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 18,629.83                      | 17,940.00                     | 2,511.60                      | 14%                                 |
| 154         | IT0671L     | Tech Refesh desk/lap-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 1,190,161.27                   | 1,112,190.42                  | 404,432.87                    | 36%                                 |
| 155         | IT0672L     | Telecom Site Ren-LGE20         | Jan-20                        | Dec-20                          | 33%                           | 37,259.48                      | 35,880.00                     | 6,099.60                      | 17%                                 |
| 156         | IT0673L     | TOA Upgrade-LGE20              | Jan-20                        | Dec-20                          | 33%                           | 60,720.06                      | 60,720.00                     | 3,036.00                      | 5%                                  |
|             |             | TRODS-LGE20                    | Jan-20                        | Dec-20                          | 33%                           | 45,540.06                      | 40,986.00                     | 8,197.20                      | 20%                                 |
| 158         | IT0675L     | Truepoint MW Replacement-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 111,779.58                     | 143,520.00                    | 21,528.00                     | 15%                                 |
| 159         | IT0680L     | Voice Infra Expansion-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 55,889.99                      | 55,385.54                     | 21,413.12                     | 39%                                 |
| 160         | IT0681L     | Wireless Buildout-LGE20        | Jan-20                        | Dec-20                          | 33%                           | 18,630.00                      | 71,760.00                     | 35,880.00                     | 50%                                 |
| 161         | IT0682L     | SCADA Radio Refrsh Yr1/3-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 53,095.07                      | 51,129.00                     | 3,588.00                      | 7%                                  |
| 162         | IT0689L     | Safety Dashboard Enhance-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 22,770.00                      | 22,770.00                     | 13,662.00                     | 60%                                 |
| 163         | IT0690L     | Aligne Upgrade-LGE20           | Jan-20                        | Dec-20                          | 33%                           | 60,720.00                      | 91,080.00                     | 27,324.00                     | 30%                                 |
| 164         | IT0693L     | DB Refresh-LGE20               | Jan-20                        | Dec-20                          | 33%                           | 53,820.00                      | 53,820.00                     | 17,940.00                     | 33%                                 |
| 165         | IT0694L     | Windows 10 CBB Upgrade-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 143,520.72                     | 141,537.49                    | 47,179.16                     | 33%                                 |
| 166         | IT0695L     | SCCM Upgrades-LGE20            | Jan-20                        | Dec-20                          | 33%                           | 56,439.24                      | 28,704.00                     | 8,611.20                      | 30%                                 |
| 167         | IT0701L     | Trans Lines Mobile Insp-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 75,900.28                      | 75,900.00                     | 22,770.00                     | 30%                                 |
| 168         | IT0705L     | iPad Refresh Project-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 45,092.19                      | 53,730.83                     | 17,910.27                     | 33%                                 |
| 169         | IT0708L     | My Acct Repl/Enhance-LGE19-20  | Jan-19                        | Dec-20                          | 66%                           | 364,320.40                     | 361,101.73                    | 240,552.60                    | 67%                                 |
| 170         | IT0710L     | SOA Middleware Upgrade-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 53,820.00                      | 53,820.00                     | 7,176.00                      | 13%                                 |
| 171         | IT0711L     | CA API Mgmt Gateway Upg-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 89,700.00                      | 89,700.00                     | 26,910.00                     | 30%                                 |
| 172         | IT0712L     | BI Rpting Aligne Fuels-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 30,360.00                      | 30,360.00                     | 9,108.00                      | 30%                                 |
| 173         | IT0713L     | Enterprise GIS Enhance-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 121,440.00                     | 121,440.00                    | 6,072.00                      | 5%                                  |
| 174         | IT0715L     | OpenTxt for Envrn Affrs-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 45,540.00                      | 45,540.00                     | 15,180.00                     | 33%                                 |
|             | IT0716L     | UC&C/CUCM Major Upgrade-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 35,880.00                      | 35,880.00                     | 7,176.00                      | 20%                                 |
| 176         | IT0718L     | Virtual Reality Implment-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 91,080.00                      | 91,080.00                     | 75,900.00                     | 83%                                 |

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| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 8 OF 8            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

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| 177         | IT0720L     | Computing Infra Upgrade-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 208,728.51                     | 208,728.51                    | 91,628.25                     | 44%                                 |
| 178         | IT0722L     | Data Center Facility Upg-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 71,760.00                      | 71,760.00                     | 21,528.00                     | 30%                                 |
| 179         | IT0723L     | Corporate RPA-LGE20            | Jan-20                        | Dec-20                          | 33%                           | 179,400.00                     | 179,400.00                    | 35,880.00                     | 20%                                 |
| 180         | IT0724L     | SAP Hana 2 Upgrade-LGE20-21    | Jan-20                        | Dec-21                          | 16%                           | 75,918.79                      | 75,918.79                     | 2,674.79                      | 4%                                  |
| 181         | IT0726L     | Data Analytics (SIO)-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 251,160.00                     | 251,160.00                    | 50,232.00                     | 20%                                 |
| 182         | IT1087L     | SONET Equip Repl Yr 2/4-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 269,100.00                     | 266,161.48                    | 53,232.33                     | 20%                                 |
| 183         | 141390      | Environmental Equipment LGE    | Jan-15                        | Dec-23                          | 59%                           | 126,000.00                     | 60,375.00                     | 12,075.00                     | 20%                                 |
| 184         | 145402      | HR Cap Equip Improvmnts LGE    | Jan-15                        | Dec-23                          | 59%                           | 34,300.00                      | 41,400.00                     | 13,800.00                     | 33%                                 |
| 185         | 149344      | SC CAPITAL - 2016 BP - LGE     | Jan-16                        | Dec-23                          | 54%                           | 83,650.00                      | 775,137.17                    | 188,637.17                    | 24%                                 |
| 186         | 120754      | Misc. A/R Uncollect - LGE Cap  | Jun-05                        | Dec-25                          | 72%                           | 2,788.84                       | -                             | 134,525.33                    | 0%                                  |
| 187         | 147831      | Corporate Contingency-LGE      | Jan-17                        | Dec-23                          | 48%                           | 87,500.00                      | 8,235,150.00                  | 2,745,049.99                  | 33%                                 |
| 188         | 148396      | Prop. Tax Cap LGE Non-Mech     | Jun-15                        | Dec-25                          | 46%                           | 455,080.46                     | 4,395,932.65                  | 641,855.17                    | 15%                                 |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ALLOWANCE FOR WORKING CAPITAL FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD       |          | SCHEDULE B-5  |
|--|----------|---------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED |          | PAGE 1 OF 2   |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: | C. M. GARRETT |

| LINE<br>NO. | WORKING CAPITAL COMPONENT          | DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT | WORKPAPER<br>REFERENCE NO. | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|------------------------------------|---|----------------------------|------------------|-------------------|--------------------------|
|             |                                    |   |                            | \$               |                   | \$                       |
|             | ELECTRIC:                          |   |                            |                  |                   |                          |
| 1           | FUEL STOCK (a)                     | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 37,117,515       | 100.000%          | 37,117,515               |
|             |                                    |   |                            |                  |                   |                          |
| 2           | MATERIAL AND SUPPLIES (a) (b)      | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 40,226,761       | 100.000%          | 40,226,761               |
| 3           | PREPAYMENTS (c)                    | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 13,413,067       | 100.000%          | 13,413,067               |
|             | OT UTD                             |   | 5.5.4                      |                  |                   |                          |
| 4           | OTHER                              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | -                | 100.000%          | -                        |
|             |                                    |   |                            |                  |                   |                          |
| 5           | CASH WORKING CAPITAL               | LEAD/LAG STUDY  | B-5.2                      | 73,608,387       | 100.000%          | 73,608,387               |
| 6           | TOTAL WORKING CAPITAL REQUIREMENTS |   |                            | 164,365,729      |                   | 164,365,729              |
| Ü           | . S E S                            |   | =                          | .0.,000,720      |                   | .07,000,720              |

<sup>(</sup>a) Excludes 25% of Trimble County inventories disallowed

<sup>(</sup>b) Includes emission allowances (ECR amounts excluded)

<sup>(</sup>c) Excludes PSC fees

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS ALLOWANCE FOR WORKING CAPITAL FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       |          | SCHEDULE B-5  |
|--|----------|---------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED |          | PAGE 2 OF 2   |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: | C. M. GARRETT |

| LINE<br>NO. | WORKING CAPITAL COMPONENT          | DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT | WORKPAPER<br>REFERENCE NO. | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|------------------------------------|---|----------------------------|------------------|-------------------|--------------------------|
| 110.        | WORKING ON TIME GOWN ONLINE        | CONTROL NE REGUNERAL  | KEI EKENOE NO.             | \$               | LINOLINI          | \$                       |
|             | ELECTRIC:                          |   |                            |                  |                   |                          |
| 1           | FUEL STOCK (a)                     | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 33,134,737       | 100.000%          | 33,134,737               |
|             |                                    |   |                            |                  |                   |                          |
| 2           | MATERIAL AND SUPPLIES (a) (b)      | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 39,959,219       | 100.000%          | 39,959,219               |
| 3           | PREPAYMENTS (c)                    | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 13,197,915       | 100.000%          | 13,197,915               |
| Ü           | THE ATMENTS (6)                    | TO MONTH, WEIGHOE BALL WASE   | 5 0.1                      | 10,107,010       | 100.00070         | 10,101,010               |
| 4           | OTHER                              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | -                | 100.000%          | -                        |
|             |                                    |   |                            |                  |                   |                          |
| 5           | CASH WORKING CAPITAL               | LEAD/LAG STUDY  | B-5.2                      | 114,229,325      | 100.000%          | 114,229,325              |
|             |                                    |   | ·-                         |                  |                   |                          |
| 6           | TOTAL WORKING CAPITAL REQUIREMENTS |   | =                          | 200,521,196      |                   | 200,521,196              |

<sup>(</sup>a) Excludes 25% of Trimble County inventories disallowed

<sup>(</sup>b) Includes emission allowances (ECR amounts excluded)

<sup>(</sup>c) Excludes PSC fees

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS OTHER WORKING CAPITAL COMPONENTS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

| DATA:XBASE PERIODFOREC      | CASTED PERIOD |           | SCHEDULE B-5.1         |
|-----------------------------|---------------|-----------|------------------------|
| TYPE OF FILING:X_ ORIGINAL  | UPDATED       | _ REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).: |               |           | WITNESS: C. M. GARRETT |

|             | 13 MONTH AVERAGE FC           |                  |                   |                          |  |  |  |
|-------------|-------------------------------|------------------|-------------------|--------------------------|--|--|--|
| LINE<br>NO. | DESCRIPTION                   | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |  |  |
|             |                               | \$               |                   | \$                       |  |  |  |
| 1           | ELECTRIC:<br>FUEL STOCK (a)   | 37,117,515       | 100.000%          | 37,117,515               |  |  |  |
| 2           | MATERIAL AND SUPPLIES (a) (b) | 40,226,761       | 100.000%          | 40,226,761               |  |  |  |
| 3           | PREPAYMENTS (c)               | 13,413,067       | 100.000%          | 13,413,067               |  |  |  |
| 4           | OTHER                         |                  | 100.000%          |                          |  |  |  |
| 5           | TOTAL OTHER WORKING CAPITAL   | 90,757,343       |                   | 90,757,343               |  |  |  |

- (a) Excludes 25% of Trimble County inventories disallowed
- (b) Includes Emission Allowances (ECR amounts excluded)
- (c) Excludes PSC fees

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS OTHER WORKING CAPITAL COMPONENTS FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIODXFOREC                  | CASTED PERIOD |         | SCHEDULE B-5.         |
|---|---------------|---------|-----------------------|
| TYPE OF FILING: $\_X\_$ ORIGINAL $\_\_$ | UPDATED       | REVISED | PAGE 2 OF 2           |
| WORKPAPER REFERENCE NO(S).:             |               |         | WITNESS: C. M. GARRET |

|             |                               | 13 MONTH         | 13 MONTH AVERAGE FOR PERIOD |                          |  |  |  |  |  |  |
|-------------|-------------------------------|------------------|-----------------------------|--------------------------|--|--|--|--|--|--|
| LINE<br>NO. | DESCRIPTION                   | TOTAL<br>COMPANY | JURIS.<br>PERCENT           | JURISDICTIONAL<br>AMOUNT |  |  |  |  |  |  |
|             |                               | \$               |                             | \$                       |  |  |  |  |  |  |
|             | ELECTRIC:                     |                  |                             |                          |  |  |  |  |  |  |
| 1           | FUEL STOCK (a)                | 33,134,737       | 100.000%                    | 33,134,737               |  |  |  |  |  |  |
| 2           | MATERIAL AND CURRUES (a) (b)  | 20.050.240       | 400 0000/                   | 20.050.240               |  |  |  |  |  |  |
| 2           | MATERIAL AND SUPPLIES (a) (b) | 39,959,219       | 100.000%                    | 39,959,219               |  |  |  |  |  |  |
| 3           | PREPAYMENTS (c)               | 13,197,915       | 100.000%                    | 13,197,915               |  |  |  |  |  |  |
|             |                               |                  |                             |                          |  |  |  |  |  |  |
| 4           | OTHER                         |                  | 100.000%                    |                          |  |  |  |  |  |  |
| 5           | TOTAL OTHER WORKING CAPITAL   | 86,291,871       |                             | 86,291,871               |  |  |  |  |  |  |

- (a) Excludes 25% of Trimble County inventories disallowed
- (b) Includes Emission Allowances (ECR amounts excluded)
- (c) Excludes PSC fees

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CASH WORKING CAPITAL COMPONENTS 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-5.2 PAGE 1 OF 6 WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION   | To       | tal Company -<br>Electric | Allocation<br>Factor |           | Base Period<br>Iurisdictional |    | Average<br>Daily<br>Amount | Revenue<br>Lag Days | Expense<br>(Lead)/Lag<br>Days | Net<br>(Lead)/Lag<br>Days | (        | rking Capital<br>Provided)/<br>Required |
|-------------|---|----------|---------------------------|----------------------|-----------|-------------------------------|----|----------------------------|---------------------|-------------------------------|---------------------------|----------|---|
|             | O&M Expenses:   | -        |                           |                      | -         | -                             |    |                            |                     |                               | -                         |          |   |
| 1           | Fuel: Coal  | \$       | 240,536,798               | 100.000%             | \$        | 240,536,798                   |    | 657,204                    | 43.65               | (24.36)                       | 19.29                     |          | 12,676,377                              |
| 2           | Fuel: Gas   | \$       | 59,039,651                | 100.000%             | \$        | 59,039,651                    |    | 161,311                    | 43.65               | (38.99)                       | 4.66                      | \$       | 751,438                                 |
| 3           | Fuel: Oil   | \$<br>\$ | 7,031                     | 100.000%             | \$        | 7,031                         | \$ | 19                         | 43.65               | (8.40)                        | 35.25                     | \$       | 677                                     |
| 4<br>5      | Other Non-Fuel Commodities Purchased Power  | \$<br>\$ | 6,513,058<br>59,316,875   | 100.000%<br>100.000% | \$<br>\$  | 6,513,058<br>59,316,875       | \$ | 17,795<br>162,068          | 43.65<br>43.65      | (26.87)<br>(28.37)            | 16.78<br>15.28            | \$<br>\$ | 298,574<br>2,476,318                    |
| 6           | Payroll Expense   | \$       | 32,186,823                | 100.000%             | \$        | 32,186,823                    | \$ | ,                          | 43.65               | (12.00)                       | 31.65                     | \$       | 2,783,341                               |
| 7           | Pension Expense   | \$       | 445,329                   | 100.000%             | \$        | 445,329                       | \$ | 1,217                      | 43.65               | (.2.00)                       | 43.65                     | \$       | 53,109                                  |
| 8           | OPEB Expense  | \$       | 697,308                   | 100.000%             | \$        | 697,308                       | \$ | 1,905                      | 43.65               | -                             | 43.65                     | \$       | 83,159                                  |
| 9           | Team Incentive Award Compensation   | \$       | 2,829,598                 | 100.000%             | \$        | 2,829,598                     | \$ | 7,731                      | 43.65               | (245.22)                      | (201.57)                  | \$       | (1,558,379)                             |
| 10          | 401k Match Expense  | \$       | 1,588,279                 | 100.000%             | \$        | 1,588,279                     | \$ | 4,340                      | 43.65               | (22.99)                       | 20.66                     | \$       | 89,658                                  |
| 11          | Retirement Income Account Expense   | \$       | 507,583                   | 100.000%             | \$        | 507,583                       | \$ | 1,387                      | 43.65               | (283.50)                      | (239.85)                  | \$       | (332,635)                               |
| 12          | Uncollectible Expense   | \$<br>\$ | 2,515,454                 | 100.000%             | \$        | 2,515,454                     | \$ | 6,873                      | 43.65               | (174.20)                      | (130.55)                  | \$<br>\$ | (897,225)                               |
| 13<br>14    | Major Storm Damage Expense Charges from Affiliates                                  | э<br>\$  | 5,499,813<br>93,711,161   | 100.000%<br>100.000% | \$<br>\$  | 5,499,813<br>93,711,161       | \$ | 15,027<br>256,041          | 43.65<br>43.65      | (35.32)<br>(25.40)            | 8.33<br>18.25             | э<br>\$  | 125,152<br>4,673,173                    |
| 15          | Other O&M   | \$       | 131,796,383               | 100.000%             | \$        | 131,796,383                   |    | 360,099                    | 43.65               | (49.19)                       | (5.54)                    | \$       | (1,996,445)                             |
| 16          | Total O&M Expenses  | \$       | 637,191,142               | 100.00070            | \$        | 637,191,142                   | Ť  | 000,000                    | 10.00               | (10110)                       | (0.0.)                    | \$       | 19,226,292                              |
| 17          | Depreciation and Amortization Expense   |          | -                         |                      |           |                               |    |                            |                     |                               |                           |          |   |
| 18          | Depreciation and Amortization   | \$       | 159,451,257               | 100.000%             | \$        | 159,451,257                   |    | 435,659                    | 43.65               | -                             | 43.65                     |          | 19,015,797                              |
| 19          | Regulatory Debits   | \$       | 564,492                   | 100.000%             | \$        | 564,492                       | \$ | 1,542                      | 43.65               | -                             | 43.65                     | \$       | 67,320                                  |
| 20          | Amortization of Regulatory Assets   | \$       | 8,369,681                 | 100.000%             | \$        | 8,369,681                     | \$ | 22,868                     | 43.65               | -                             | 43.65                     | \$       | 998,149                                 |
| 21<br>22    | Amortization of Regulatory Liabilities  Total Depreciation and Amortization Expense | \$       | 168,385,430               | 100.000%             | \$        | 168,385,430                   | \$ | -                          | 43.65               | -                             | 43.65                     | \$       | 20,081,266                              |
| 23          | Income Tax Expense:   |          |                           |                      |           |                               |    |                            |                     |                               |                           |          |   |
| 24          | Current: Federal  | \$       | (1,853,928)               | 100.000%             | \$        | (1,853,928)                   | \$ | (5,065)                    | 43.65               | (37.50)                       | 6.15                      | \$       | (31,144)                                |
| 25          | Current: State  | \$       | 4,825,373                 | 100.000%             | \$        | 4,825,373                     | \$ | 13,184                     | 43.65               | (37.50)                       | 6.15                      | \$       | 81,060                                  |
| 26          | Deferred: Federal and State (Including ITC)   | \$       | 49,597,481                | 100.000%             | \$        | 49,597,481                    | \$ | 135,512                    | 43.65               | -                             | 43.65                     | \$       | 5,914,884                               |
| 27          | Total Income Tax Expense  | \$       | 52,568,926                |                      | \$        | 52,568,926                    |    |                            |                     |                               |                           | \$       | 5,964,800                               |
| 28          | Taxes Other Than Income   |          |                           |                      |           |                               |    |                            |                     |                               |                           |          |   |
| 29          | Property Tax Expense  | \$       | 25,042,216                | 100.000%             | \$        | 25,042,216                    | \$ |                            | 43.65               | (216.26)                      | (172.61)                  |          | (11,810,510)                            |
| 30          | Payroll Tax Expense   | \$       | 7,067,095                 | 100.000%             | \$        | 7,067,095                     | \$ | 19,309                     | 43.65               | (35.48)                       | 8.17                      | \$       | 157,813                                 |
| 31<br>32    | Other Taxes Total Taxes Other Than Income   | \$       | 2,244,015<br>34,353,326   | 100.000%             | <u>\$</u> | 2,244,015<br>34,353,326       | \$ | 6,131                      | 43.65               | 148.70                        | 192.35                    | \$       | 1,179,338<br>(10,473,359)               |
| 33          | AFUDC   | \$       | -                         | 0.000%               | \$        | -                             | \$ | -                          | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 34          | (Gain)/Loss on Disposition of Property  | \$       | -                         | 0.000%               | \$        | -                             | \$ | -                          | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 35          | (Gain)/Loss on Disposition of Allowances  | \$       | (17,793)                  | 100.000%             | \$        | (17,793)                      | \$ | (48.61)                    | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 36          | Charitable Donations  | \$       | 2,419,831                 | 0.000%               | \$        | -                             | \$ | -                          | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 37          | Interest on Customer Deposits   | \$       | 311,338                   | 0.000%               | \$        | -                             | \$ | -                          | -                   | -                             | -                         | \$       | -                                       |
| 38          | Other (Income)/Expense  | \$       | (116,443)                 | 0.000%               | \$        | -                             | \$ | -                          | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 39          | Other Interest Expense/(Income)   | \$       | (61,132)                  | 0.000%               | \$        | -                             | \$ | -                          | 43.65               | (43.65)                       | -                         | \$       | -                                       |
| 40          | Interest Expense  | \$       | 63,015,671                | 100.000%             | \$        | 63,015,671                    | \$ | 172,174                    | 43.65               | (87.50)                       | (43.85)                   | \$       | (7,550,115)                             |
| 41          | Income Available for Common Equity  | \$       | 193,601,769               |                      | \$        | 195,795,377                   | \$ | 534,960                    | 43.65               | (43.65)                       | -                         | \$       |   |
| 42          | Total   | \$ 1     | 1,151,652,066             |                      | \$ 1      | 1,151,292,080                 | \$ | 707,085                    |                     |                               |                           | \$       | 27,248,883                              |
| 43          | Sales Taxes   | \$       | 25,716,731                | 100.000%             | \$        | 25,716,731                    | \$ | 70,264                     | 43.65               | (39.83)                       | 3.82                      | \$       | 268,255                                 |
| 44          | School Taxes  | \$       | 2,711,761                 | 100.000%             | \$        | 2,711,761                     | \$ | 7,409                      | 43.65               | (35.05)                       | 8.59                      | \$       | 63,681                                  |
| 45          | Franchise Fees  | \$       | 126,189                   | 100.000%             | \$        | 126,189                       | \$ | 345                        | 43.65               | (100.24)                      | (56.59)                   | \$       | (19,510)                                |
| 46          | Cash Working Capital (Lead/Lag)   |          |                           |                      |           |                               |    |                            |                     |                               |                           | \$       | 27,561,309                              |
| 47          | Additional Cash Working Capital Items (Page 2)                                      |          |                           |                      |           |                               |    |                            |                     |                               |                           | \$       | 46,864,396                              |
| 48          | Total Cash Working Capital  |          |                           |                      |           |                               |    |                            |                     |                               |                           | \$       | 74,425,705                              |
| 49          | ECR Cash Working Capital (Page 3)   |          |                           |                      |           |                               |    |                            |                     |                               |                           | \$       | 817,319                                 |
| 50          | Jurisdictional Cash Working Capital (Line 48 - 49)                                  |          |                           |                      |           |                               |    |                            |                     |                               |                           | \$       | 73,608,387                              |
|             |   |          |                           |                      |           |                               |    |                            |                     |                               |                           |          |   |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CASH WORKING CAPITAL COMPONENTS BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

| TYPE C      | F FILING:    | E PERIODFORECASTED PERIOD :X_ ORIGINAL UPDATED REVISED EFERENCE NO(S).: |                     | WITNES            | SCHEDULE B-5.2<br>PAGE 2 OF 6<br>S: C. M. GARRETT |
|-------------|--------------|---|---------------------|-------------------|---|
| LINE<br>NO. | ACCT.<br>NO. | DESCRIPTION   | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT                          |
|             |              | ADDITIONAL USES OF CASH WORKING CAPITAL:                                |                     |                   |   |
| 1           | 128          | PREPAID PENSION   | 4,908,537           | 100.000%          | 4,908,537   |
| 2           | 182          | REGULATORY ASSET - FAS 158 PENSION                                      | 187,764,114         | 100.000%          | 187,764,114                                       |
| 3           | 183          | PRELIMINARY SURVEY  | 2,165,473           | 100.000%          | 2,165,473   |
| 4           | 184          | CLEARING ACCTS - PENSION  | 2,612,991           | 100.000%          | 2,612,991   |
| 5           | 186          | MISC DEFERRED DEBITS  | 4,888,176           | 100.000%          | 4,888,176   |

661,030

203,000,321

100.000%

661,030

203,000,321

6

188 RESRCH/DEV/DEMO EXP

TOTAL USES OF CASH WORKING CAPITAL

| LINE<br>NO. | ACCT.<br>NO. | DESCRIPTION  | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|--------------|--|---------------------|-------------------|--------------------------|
|             |              | ADDITIONAL SOURCES OF CASH WORKING CAPITAL:          |                     |                   |                          |
| 8           | 228.2        | MISC LONG TERM LIABILITIES                           | (2,671,849)         | 100.000%          | (2,671,849)              |
| 9           | 228.3        | ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS   | (61,193,081)        | 100.000%          | (61,193,081)             |
| 10          | 242          | MISC LIABILITY                                       | (14,130,500)        | 100.000%          | (14,130,500)             |
| 11          | 253          | OTHER DEFERRED CREDITS                               | (5,491,577)         | 100.000%          | (5,491,577)              |
| 12          | 143/232      | NET ACCRUED RETENTION/CWIP                           | (85,686,275)        | 82.000%           | (70,262,745)             |
| 13          | 143/232      | NET ACCRUED RWIP                                     | (2,909,967)         | 82.000%           | (2,386,173)              |
| 14          |              | TOTAL SOURCES OF CASH WORKING CAPITAL                | (172,083,249)       |                   | (156,135,925)            |
| 15          | TOTAL US     | ES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14) | 30,917,072          |                   | 46,864,396               |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CASH WORKING CAPITAL COMPONENTS BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD |         | SCHEDULE B-5.2         |
|-------------------------------------|---------|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | PAGE 3 OF 6            |
| WORKPAPER REFERENCE NO(S).:         |         | WITNESS: C. M. GARRETT |

| LINE<br>NO. | DESCRIPTION                                  | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|--|------------------|-------------------|--------------------------|
| 1           | ECR OPERATING AND MAINTENANCE EXPENSE        | 6,538,550        | 100.00%           | 6,538,550                |
| 2           | ELECTRIC POWER PURCHASED                     |                  | 100.00%           |                          |
| 3           | O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2) | 6,538,550        |                   | 6,538,550                |
| 4           | ECR CASH WORKING CAPITAL (12.5% OF LINE 3)   | 817,319          |                   | 817,319                  |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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 4 OF 6 WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION  | Tot      | tal Company -<br>Electric | Allocation<br>Factor |          | recast Period<br>lurisdictional |          | Average<br>Daily<br>Amount | Revenue<br>Lag Days | Expense<br>(Lead)/Lag<br>Days | Net<br>(Lead)/Lag<br>Days | (        | orking Capital<br>Provided)/<br>Required |
|-------------|--|----------|---------------------------|----------------------|----------|---------------------------------|----------|----------------------------|---------------------|-------------------------------|---------------------------|----------|--|
|             | O&M Expenses:  | •        | 0.45 400 000              | 400 0000/            | •        | 0.45,400,000                    | •        | 000 007                    | 40.05               | (0.1.00)                      | 10.00                     | •        | 10.017.000                               |
| 1<br>2      | Fuel: Coal<br>Fuel: Gas                              | \$<br>\$ | 245,108,929<br>52,691,800 | 100.000%<br>100.000% | \$<br>\$ | 245,108,929<br>52,691,800       |          | 669,697<br>143,967         | 43.65<br>43.65      | (24.36)<br>(38.99)            | 19.29<br>4.66             | \$<br>\$ | 12,917,330<br>670,645                    |
| 3           | Fuel: Oil  | \$       | -                         | 100.000%             | \$       | -                               | \$       | -                          | 43.65               | (8.40)                        | 35.25                     | \$       | -  |
| 4           | Other Non-Fuel Commodities                           | \$       | 6,709,117                 | 100.000%             | \$       | 6,709,117                       | \$       | 18,331                     | 43.65               | (26.87)                       | 16.78                     | \$       | 307,562                                  |
| 5           | Purchased Power                                      | \$       | 49,827,806                | 100.000%             | \$       | 49,827,806                      |          | 136,142                    | 43.65               | (28.37)                       | 15.28                     | \$       | 2,080,175                                |
| 6           | Payroll Expense                                      | \$       | 32,280,444                | 100.000%             | \$       | 32,280,444                      | \$       | 88,198                     | 43.65               | (12.00)                       | 31.65                     | \$       | 2,791,437                                |
| 7           | Pension Expense                                      | \$       | (798,993)                 | 100.000%             | \$       | (798,993)                       | \$       | (2,183)                    | 43.65               | -                             | 43.65                     | \$       | (95,286)                                 |
| 8           | OPEB Expense   | \$       | 1,476,409                 | 100.000%             | \$       | 1,476,409                       | \$       | 4,034                      | 43.65               | -                             | 43.65                     | \$       | 176,073                                  |
| 9           | Team Incentive Award Compensation                    | \$<br>\$ | 2,780,573                 | 100.000%             | \$       | 2,780,573                       | \$       | 7,597                      | 43.65               | (245.22)                      | (201.57)                  | \$       | (1,531,379)                              |
| 10<br>11    | 401k Match Expense Retirement Income Account Expense | \$<br>\$ | 1,513,056<br>707,984      | 100.000%<br>100.000% | \$<br>\$ | 1,513,056<br>707,984            | \$<br>\$ | 4,134<br>1,934             | 43.65<br>43.65      | (22.99)<br>(283.50)           | 20.66<br>(239.85)         | \$<br>\$ | 85,412<br>(463,965)                      |
| 12          | Uncollectible Expense                                | \$       | 2,034,192                 | 100.000%             | \$       | 2,034,192                       | \$       | 5,558                      | 43.65               | (174.20)                      | (130.55)                  | \$       | (725,566)                                |
| 13          | Major Storm Damage Expense                           | \$       | 3,350,132                 | 100.000%             | \$       | 3,350,132                       | \$       | 9,153                      | 43.65               | (35.32)                       | 8.33                      | \$       | 76,234                                   |
| 14          | Charges from Affiliates                              | \$       | 102,884,506               | 100.000%             | \$       | 102,884,506                     | \$       | 281,105                    | 43.65               | (25.40)                       | 18.25                     | \$       | 5,130,628                                |
| 15          | Other O&M  | \$       | 134,540,324               | 100.000%             | \$       | 134,540,324                     | \$       | 367,597                    | 43.65               | (49.19)                       | (5.54)                    | \$       | (2,038,010)                              |
| 16          | Total O&M Expenses                                   | \$       | 635,106,277               |                      | \$       | 635,106,277                     |          |                            |                     |                               |                           | \$       | 19,381,290                               |
| 17          | Depreciation and Amortization Expense                |          | -                         |                      |          |                                 |          |                            |                     |                               |                           |          |  |
| 18          | Depreciation and Amortization                        | \$       | 221,495,055               | 100.000%             | \$       | 221,495,055                     | \$       | 605,178                    | 43.65               | -                             | 43.65                     | \$       | 26,415,000                               |
| 19          | Regulatory Debits                                    | \$       | 1,546,257                 | 100.000%             | \$       | 1,546,257                       | \$       | 4,225                      | 43.65               | -                             | 43.65                     | \$       | 184,403                                  |
| 20          | Amortization of Regulatory Assets                    | \$       | 6,155,772                 | 100.000%             | \$       | 6,155,772                       | \$       | 16,819                     | 43.65               | -                             | 43.65                     | \$       | 734,123                                  |
| 21          | Amortization of Regulatory Liabilities               | \$       | (309,697)                 | 100.000%             | \$       | (309,697)                       | \$       | (846)                      | 43.65               | -                             | 43.65                     | \$       | (36,934)                                 |
| 22          | Total Depreciation and Amortization Expense          | \$       | 228,887,386               |                      | \$       | 228,887,386                     |          |                            |                     |                               |                           | \$       | 27,296,593                               |
| 23          | Income Tax Expense:                                  |          |                           |                      |          |                                 |          |                            |                     |                               |                           |          |  |
| 24          | Current: Federal                                     | \$       | 27,404,209                | 100.000%             | \$       | 27,404,209                      | \$       | 74,875                     | 43.65               | (37.50)                       | 6.15                      | \$       | 460,356                                  |
| 25          | Current: State                                       | \$       | 1,743,135                 | 100.000%             | \$       | 1,743,135                       | \$       | 4,763                      | 43.65               | (37.50)                       | 6.15                      | \$       | 29,282                                   |
| 26          | Deferred: Federal and State (Including ITC)          | \$       | 14,448,605                | 100.000%             | \$       | 14,448,605                      | \$       | 39,477                     | 43.65               | -                             | 43.65                     | \$       | 1,723,108                                |
| 27          | Total Income Tax Expense                             | \$       | 43,595,949                |                      | \$       | 43,595,949                      |          |                            |                     |                               |                           | \$       | 2,212,746                                |
| 28          | Taxes Other Than Income                              |          |                           |                      |          |                                 |          |                            |                     |                               |                           |          |  |
| 29          | Property Tax Expense                                 | \$       | 27,675,001                | 100.000%             | \$       | 27,675,001                      | \$       |                            | 43.65               | (216.26)                      | (172.61)                  |          | (13,052,194)                             |
| 30          | Payroll Tax Expense                                  | \$       | 6,794,886                 | 100.000%             | \$       | 6,794,886                       | \$       | 18,565                     | 43.65               | (35.48)                       | 8.17                      | \$       | 151,734                                  |
| 31          | Other Taxes  | \$       | 2,304,006                 | 100.000%             | \$       | 2,304,006                       | \$       | 6,295                      | 43.65               | 148.70                        | 192.35                    | \$       | 1,210,866                                |
| 32          | Total Taxes Other Than Income                        | \$       | 36,773,893                |                      | \$       | 36,773,893                      |          |                            |                     |                               |                           | \$       | (11,689,594)                             |
| 33          | AFUDC  | \$       | -                         | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 34          | (Gain)/Loss on Disposition of Property               | \$       | -                         | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 35          | (Gain)/Loss on Disposition of Allowances             | \$       | -                         | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 36          | Charitable Donations                                 | \$       | 2,367,259                 | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 37          | Interest on Customer Deposits                        | \$       | 329,165                   | 0.000%               | \$       | -                               | \$       | -                          | -                   | -                             | -                         | \$       | -  |
| 38          | Other (Income)/Expense                               | \$       | (436,899)                 | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 39          | Other Interest Expense/(Income)                      | \$       | (121,078)                 | 0.000%               | \$       | -                               | \$       | -                          | 43.65               | (43.65)                       | -                         | \$       | -  |
| 40          | Interest Expense                                     | \$       | 80,826,420                | 100.000%             | \$       | 80,826,420                      |          | 220,837                    | 43.65               | (87.50)                       | (43.85)                   | \$       | (9,684,080)                              |
| 41          | Income Available for Common Equity                   | \$       | 177,460,423               |                      | \$       | 178,231,420                     | \$       | 486,971                    | 43.65               | (43.65)                       | -                         | \$       | -  |
| 42          | Total  | \$1      | ,204,788,795              |                      | \$1      | ,203,421,345                    | \$       | 707,808                    |                     |                               |                           | \$       | 27,516,955                               |
| 43          | Sales Taxes  | \$       | 25,716,731                | 100.000%             | \$       | 25,716,731                      | \$       | 70,264                     | 43.65               | (39.83)                       | 3.82                      | \$       | 268,255                                  |
| 44          | School Taxes   | \$       | 2,711,761                 | 100.000%             | \$       | 2,711,761                       | \$       | 7,409                      | 43.65               | (35.05)                       | 8.59                      | \$       | 63,681                                   |
| 45          | Franchise Fees                                       | \$       | 126,189                   | 100.000%             | \$       | 126,189                         | \$       | 345                        | 43.65               | (100.24)                      | (56.59)                   | \$       | (19,510)                                 |
| 46          | Cash Working Capital (Lead/Lag)                      |          |                           |                      |          |                                 |          |                            |                     |                               |                           | \$       | 27,829,381                               |
| 47          | Additional Cash Working Capital Items (Page 5)       |          |                           |                      |          |                                 |          |                            |                     |                               |                           | \$       | 87,262,950                               |
| 48          | Total Cash Working Capital                           |          |                           |                      |          |                                 |          |                            |                     |                               |                           |          | 115,092,331                              |
| 49          | ECR Cash Working Capital (Page 6)                    |          |                           |                      |          |                                 |          |                            |                     |                               |                           | \$       | 863,005                                  |
| 50          | Jurisdictional Cash Working Capital (Line 48 - 49)   |          |                           |                      |          |                                 |          |                            |                     |                               |                           | \$       | 114,229,325                              |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CASH WORKING CAPITAL COMPONENTS FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD  TYPE OF FILING:X ORIGINAL UPDATED REVISED  WORKPAPER REFERENCE NO(S).: WITNESS: |              |  |                     |                   |                          |  |
|---|--------------|--|---------------------|-------------------|--------------------------|--|
| LINE<br>NO.   | ACCT.<br>NO. | DESCRIPTION  | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |
|   |              | ADDITIONAL USES OF CASH WORKING CAPITAL:           |                     |                   |                          |  |
| 1   | 128          | PREPAID PENSION                                    | 18,506,453          | 100.000%          | 18,506,453               |  |
| 2   | 182          | REGULATORY ASSET - FAS 158 PENSION                 | 169,130,082         | 100.000%          | 169,130,082              |  |
| 3   | 183          | PRELIMINARY SURVEY                                 | 2,174,446           | 100.000%          | 2,174,446                |  |
| 4   | 184          | CLEARING ACCTS - PENSION                           | 4,334,769           | 100.000%          | 4,334,769                |  |
| 5   | 186          | MISC DEFERRED DEBITS                               | 6,267,531           | 100.000%          | 6,267,531                |  |
| 6   | 188          | RESRCH/DEV/DEMO EXP                                | 414,750             | 100.000%          | 414,750                  |  |
| 7   |              | TOTAL USES OF CASH WORKING CAPITAL                 | 200,828,031         |                   | 200,828,031              |  |
|   |              |  |                     |                   |                          |  |
| LINE<br>NO.   | ACCT.<br>NO. | DESCRIPTION  | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |
|   |              | ADDITIONAL SOURCES OF CASH WORKING CAPITAL:        |                     |                   |                          |  |
| 8   | 228.2        | MISC LONG TERM LIABILITIES                         | (2,395,837)         | 100.000%          | (2,395,837)              |  |
| 9   | 228.3        | ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS | (52,581,392)        | 100.000%          | (52,581,392)             |  |
| 10  | 242          | MISC LIABILITY                                     | (15,572,115)        | 100.000%          | (15,572,115)             |  |
| 11  | 253          | OTHER DEFERRED CREDITS                             | (1,658,468)         | 100.000%          | (1,658,468)              |  |
| 12  | 143/232      | NET ACCRUED RETENTION/CWIP                         | (50,512,340)        | 80.000%           | (40,409,872)             |  |
| 13  | 143/232      | NET ACCRUED RWIP                                   | (1,184,246)         | 80.000%           | (947,396)                |  |
| 14  |              | TOTAL SOURCES OF CASH WORKING CAPITAL              | (123,904,398)       |                   | (113,565,081)            |  |

76,923,633

87,262,950

15 TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CASH WORKING CAPITAL COMPONENTS FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODX_FORECASTED PERIOD |         | SCHEDULE B-5.2         |
|-------------------------------------|---------|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | PAGE 6 OF 6            |
| WORKPAPER REFERENCE NO(S).:         |         | WITNESS: C. M. GARRETT |

| LINE<br>NO. | DESCRIPTION                                  | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|--|------------------|-------------------|--------------------------|
| 1           | ECR OPERATING AND MAINTENANCE EXPENSE        | 6,904,044        | 100.00%           | 6,904,044                |
| 2           | ELECTRIC POWER PURCHASED                     | <u>-</u>         | 100.00%           |                          |
| 3           | O&M LESS PURCHASE POWER EXPENSE (LINE 1 - 2) | 6,904,044        |                   | 6,904,044                |
| 4           | ECR CASH WORKING CAPITAL (12.5% OF LINE 3)   | 863,005          |                   | 863,005                  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD       | SCHEDULE B-6           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO.     | DESCRIPTION                        | BASE PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL<br>\$ | ADJUSTMENTS<br>\$ | ADJUSTED JURISDICTION \$ |
|-------------|---------------|------------------------------------|------------------------------|-------------------|-------------------------------|-------------------|--------------------------|
| 1           | 252           | Customer Advances for Construction | 6,462,455                    | 100.000%          | 6,462,455                     | -                 | 6,462,455                |
| 2           | 255           | Deferred Investment Tax Credits    | -                            | 100.000%          | -                             | -                 | -                        |
| 3           | 190, 282, 283 | Deferred Income Taxes (a)          | 954,474,888                  | 100.000%          | 954,474,888                   | (279,995,787)     | 674,479,101              |
| 4           | 230           | Unamortized Closure Cost (a)       | (17,896,505)                 | 100.000%          | (17,896,505)                  | 17,896,505        | -                        |

<sup>(</sup>a) Adjustment reflects applicable ECR and DSM jurisdictional amounts.

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       |       | SCHEDULE B-6  |
|--|-------|---------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED |       | PAGE 2 OF 2   |
| WORKPAPER REFERENCE NO(S).: WITH           | VESS: | C. M. GARRETT |

|             |               |                                    |              | THIRTEEN N              | MONTH AVERAGE F | OR PERIOD                |             |
|-------------|---------------|------------------------------------|--------------|-------------------------|-----------------|--------------------------|-------------|
| LINE<br>NO. | ACCT. NO.     | . =                                |              | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS     | ADJUSTED<br>JURISDICTION |             |
|             |               |                                    | \$           |                         | \$              | \$                       | \$          |
| 1           | 252           | Customer Advances for Construction | 6,462,455    | 100.000%                | 6,462,455       | -                        | 6,462,455   |
| 2           | 255           | Deferred Investment Tax Credits    | -            | 100.000%                | -               | -                        | -           |
| 3           | 190, 282, 283 | Deferred Income Taxes (a)          | 980,229,172  | 100.000%                | 980,229,172     | (308,104,646)            | 672,124,527 |
| 4           | 230           | Unamortized Closure Cost (a)       | (32,284,755) | 100.000%                | (32,284,755)    | 32,284,755               | -           |

<sup>(</sup>a) Adjustment reflects applicable ECR and DSM jurisdictional amounts.

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL PERCENTAGE

### BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:>  | X_BAS  | SE PERIOD_X_FORECA | STED PERIOD |         | SCHEDULE B-7  |
|---------|--------|--------------------|-------------|---------|---|
| TYPE OF | FILING | 6:X ORIGINAL       | UPDATED     | REVISED | PAGE 1 OF 1   |
| WORKPA  | APER R | EFERENCE NO(S).:   |             |         | WITNESS: C. M. GARRETT                              |
|         |        |                    |             |         |   |
|         |        |                    |             |         |   |
|         | CCT.   | A COOLINE TITLE    |             | JURIS.  | DESCRIPTION OF EACTORS AND/OR METHOD OF ALL COATION |
| NO.     | NO.    | ACCOUNT TITLE      |             | PERCENT | DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION  |

ALL DATA 100% JURISDICTIONAL

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL STATISTICS - RATE BASE BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECAS  | TED PERIOD |               |          | ;             | SCHEDULE B-7.1 |
|------------------------------|------------|---------------|----------|---------------|----------------|
| TYPE OF FILING:X_ ORIGINAL U | PDATED RE  | EVISED        |          |               | PAGE 1 OF 1    |
| WORKPAPER REFERENCE NO(S).:  |            |               |          | WITNESS:      | C. M. GARRETT  |
|                              |            |               |          |               |                |
| LINE DESCRIPTIONS BY MAJOR   | STATISTIC  | ADJUSTMENT TO | ADJUSTED | STATISTIC FOR | ALLOCATION     |

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

ALL DATA 100% JURISDICTIONAL

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

## EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| ATA:_X_BASE PERIOD_X_FORECASTED PERIOD SCHEDULE B-7.2 |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
|---|-----------------------------------|----------------------|--|--|--|--|--|--|--|--|--|--|--|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED PAGE     |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
| VORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT    |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
| LINE ACCT.  |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |
| NO. NO. DESCRIPTION                                   | PROCEDURES APPROVED IN PRIOR CASE | RATIONALE FOR CHANGE |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                      |  |  |  |  |  |  |  |  |  |  |  |

ALL DATA 100% JURISDICTIONAL

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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 1 OF 4 WITNESS: C. M. GARRETT

|      |  | 13 MO AVG       |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
|------|--|-----------------|--------------------|---------------|----------|---------------|-------------------|---------------|----------|------------------|----------|-----------------|-----------|---------------|
| LINE |  | FORECAST        |                    | BASE          |          |               |                   |               |          |                  |          |                 |           |               |
| NO.  | DESCRIPTION                                      | PERIOD          | % CHANGE           | PERIOD        | % CHANGE | 2017          | % CHANGE          | 2016          | % CHANGE | 2015             | % CHANGE | 2014            | % CHANGE  | 2013          |
|      |  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 1    | ASSETS   |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
|      | ·  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 2    | UTILITY PLANT                                    |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 3    | Utility Plant                                    | \$ 7,738,822,21 | 0 5.88% 5          | 7,309,147,928 | 6.76%    | 6,846,566,580 | 3.18% \$          | 6,635,369,118 | 8.18%    | 6,133,579,940    | 7.49%    | \$5,706,441,994 | 12.55% \$ | 5,070,053,264 |
| 4    | Construction Work in Progress                    | 229,883,03      | 3 -30.62%          | 331,318,342   | 7.25%    | 308,930,186   | 131.01%           | 133,728,165   | -65.70%  | 389,846,497      | -42.36%  | 676,320,025     | 3.82%     | 651,432,116   |
| 5    | Total Utility Plant                              | \$ 7,968,705,24 | 3 4.30%            | 7,640,466,270 | 6.78%    | 7,155,496,766 | 5.71% \$          | 6,769,097,283 | 3.77%    | \$ 6,523,426,437 | 2.20%    | \$6,382,762,019 | 11.56% \$ | 5,721,485,380 |
| 6    | Less: Accumulated Provision for Depreciation     | 2,370,899,67    | 5 4.11%            | 2,277,362,097 | 6.20%    | 2,144,465,521 | 4.45%             | 2,053,028,397 | 1.84%    | 2,015,937,461    | -16.59%  | 2,416,826,220   | 4.89%     | 2,304,132,232 |
| 7    | Net Utility Plant                                | \$ 5,597,805,56 | 9 4.38%            | 5,363,104,172 | 7.03%    | 5,011,031,245 | 6.25% \$          | 4,716,068,886 | 4.63%    | \$ 4,507,488,976 | 13.66%   | \$3,965,935,799 | 16.05% \$ | 3,417,353,148 |
|      |  |                 |                    |               |          |               |                   |               |          |                  | =        |                 |           |               |
| 8    | OTHER PROPERTY AND INVESTMENTS                   |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 9    | Nonutility Property-Less Reserve                 | \$ 567,53       | 7 0.00% 5          | 567,537       | 0.00%    | 567,537       | 0.00% \$          | 567,537       | 0.00%    | \$ 567,535       | -0.09%   | \$ 568,052      | 16.07% \$ | 489,421       |
| 10   | Investment in Subsidiary Companies               | -               | 0.00%              | -             | 0.00%    | -             | 0.00%             | -             | 0.00%    | -                | 0.00%    | -               | 0.00%     | -             |
| 11   | Other Investments                                | 594,28          | 6 0.00%            | 594,286       | 0.00%    | 594,286       | 0.00%             | 594,286       | 0.00%    | 594,286          | 0.00%    | 594,286         | 0.00%     | 594,286       |
| 12   | Special Funds                                    | 23,124,97       |                    | 9,802,503     | 100.00%  |               | -100.00%          | 3,450,337     | -62.13%  | 9,111,614        | -56.35%  | 20,873,650      | -6.08%    | 22,225,512    |
| 13   | Total Other Property and Investments             | \$ 24,286,79    | 2 121.51% <u>S</u> | 10,964,326    | 843.72%  | 1,161,823     | -74.81% <u>\$</u> | 4,612,160     | -55.11%  | \$ 10,273,435    | -53.38%  | \$ 22,035,988   | -5.46% \$ | 23,309,219    |
|      |  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 14   | CURRENT AND ACCRUED ASSETS                       |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 15   | Cash   | \$ 5,000,00     |                    | 5,000,000     | -37.53%  | 8,004,169     | 78.18% \$         | 4,492,085     | 63.38%   | \$ 2,749,464     | -38.51%  | \$ 4,471,662    | 28.95% \$ | 3,467,771     |
| 16   | Special Deposits                                 | -               | 0.00%              | -             | 0.00%    | -             | 0.00%             | -             | 0.00%    | -                | 0.00%    | -               | 0.00%     | -             |
| 17   | Working Funds                                    | 19,79           | 0.00%              | 19,790        | 100.00%  | -             | 0.00%             | -             | 0.00%    | -                | 0.00%    | -               | -100.00%  | 20,090        |
| 18   | Temporary Cash Investments                       |                 | 0.00%              | 0             | -100.00% | 6,665,308     | 2153.23%          | 295,811       | -98.15%  | 16,031,632       | 192.71%  | 5,476,948       | 20.79%    | 4,534,363     |
| 19   | Customer Accounts Receivable                     | 118,803,77      |                    | 119,552,609   | 2.10%    | 117,091,508   | 6.70%             | 109,743,816   | 18.23%   | 92,825,487       | -14.15%  | 108,131,123     | 5.29%     | 102,699,350   |
| 20   | Other Accounts Receivable                        | 12,799,95       | 4 0.00%            | 12,799,954    | -3.11%   | 13,210,933    | 14.91%            | 11,497,034    | 68.64%   | 6,817,320        | -32.73%  | 10,134,328      | 2.03%     | 9,932,730     |
| 21   | Less: Accum Prov. for Uncollectable Accts-Credit | 1,194,74        | 3 0.00%            | 1,194,743     | 6.04%    | 1,126,694     | -30.54%           | 1,621,998     | 36.91%   | 1,184,713        | -25.68%  | 1,594,049       | -12.84%   | 1,828,848     |
| 22   | Accounts Receivable from Associated Companies    | 22,754,06       | 6 -7.45%           | 24,585,433    | 0.40%    | 24,486,943    | -12.81%           | 28,083,431    | 71.50%   | 16,375,434       | -83.15%  | 97,209,024      | 89299.94% | 108,735       |
| 23   | Fuel   | 34,888,88       |                    | 38,121,041    | -14.67%  | 44,674,354    | -25.62%           | 60,061,204    | -15.45%  | 71,040,238       | 6.72%    | 66,567,149      | 3.70%     | 64,191,758    |
| 24   | Plant Materials and Operating Supplies           | 36,515,60       | 0 -0.90%           | 36,846,369    | 3.85%    | 35,480,555    | 2.25%             | 34,700,605    | 8.28%    | 32,048,293       | -9.55%   | 35,430,432      | -1.08%    | 35,816,744    |
| 25   | Stores Expense Undistributed                     | 7,888,27        | 3 0.00%            | 7,888,273     | 3.06%    | 7,654,120     | 13.95%            | 6,716,994     | 21.10%   | 5,546,728        | -12.69%  | 6,352,862       | 2.68%     | 6,186,832     |
| 26   | Gas Stored Underground                           | 21,049,08       | 2 -51.32%          | 43,241,085    | 1.60%    | 42,560,968    | 2.06%             | 41,703,685    | -0.87%   | 42,068,560       | -22.31%  | 54,151,379      | 13.89%    | 47,546,888    |
| 27   | Prepayments                                      | 17,651,35       | 2 8.76%            | 16,229,002    | 8.57%    | 14,947,783    | -0.62%            | 15,041,152    | 132.38%  | 6,472,537        | -15.25%  | 7,636,886       | 48.99%    | 5,125,670     |
| 28   | Interest, Dividends, and Rents Receivable        | 1,344,23        | 7 0.00%            | 1,344,237     | 150.67%  | 536,268       | 41.26%            | 379,641       | -17.27%  | 458,910          | -41.95%  | 790,509         | 40.58%    | 562,307       |
| 29   | Accrued Utility Revenues                         | 72,786,18       |                    | 82,617,130    | -8.99%   | 90,773,246    | 20.84%            | 75,119,083    | 12.05%   | 67,041,506       | -12.22%  | 76,374,354      | -10.31%   | 85,152,363    |
| 30   | Miscellaneous Current Assets                     |                 | 0.00%              | -             | -100.00% | 147           | -2.65%            | 151           | -73.56%  | 571              | -90.98%  | 6,329           | -84.84%   | 41,739        |
| 31   | Total Current and Accrued Assets                 | \$ 350,306,45   | 1 -9.49%           | 387,050,178   | -4.42%   | 404,959,608   | 4.85% \$          | 386,212,694   | 7.79%    | \$ 358,291,967   | -23.95%  | \$ 471,138,936  | 29.59% \$ | 363,558,492   |
|      |  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 32   | DEFERRED DEBITS                                  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 33   | Unamortized Debt Expense                         | \$ 17,976,81    |                    |               | -5.52%   |               | -3.52% \$         |               | -8.99%   |                  | 22.19%   |                 | -6.93% \$ | 13,965,458    |
| 34   | Other Regulatory Assets                          | 396,163,92      |                    | 403,066,813   | -2.79%   | 414,621,892   | -9.14%            | 456,353,743   | 5.05%    | 434,413,097      | 5.79%    | 410,620,298     | 31.33%    | 312,656,793   |
| 35   | Miscellaneous Deferred Debits                    | 15,945,45       |                    | 16,684,278    | 99.01%   | 8,383,804     | 5.10%             | 7,976,721     | 21.12%   | 6,585,819        | 75.52%   | 3,752,218       | 151.15%   | 1,493,996     |
| 36   | Unamortized Loss on Re-Acquired Debt             | 13,781,61       |                    | 14,538,954    | -6.55%   | 15,557,928    | -0.19%            | 15,588,304    | -7.56%   | 16,863,861       | -6.47%   | 18,031,262      | -2.23%    | 18,442,649    |
| 37   | Accumulated Deferred Income Taxes                | 302,999,06      |                    | 302,999,060   | -5.28%   | 319,875,911   | 23.76%            | 258,465,335   | -1.03%   | 261,142,312      | 65.41%   | 157,876,610     | 20.52%    | 130,998,531   |
| 38   | Total Deferred Debits                            | \$ 746,866,86   | 60.48%_S           | 750,463,454   | -2.84%_  | 772,384,004   | 2.60% \$          | 752,838,021   | 2.44%    | \$ 734,887,024   | 21.82%   | \$ 603,277,868  | 26.33% \$ | 477,557,427   |
|      |  |                 |                    |               |          |               |                   |               |          |                  |          |                 |           |               |
| 39   | Total Assets                                     | \$ 6,719,265,67 | 7 3.19%            | 6,511,582,130 | 5.20%    | 6,189,536,680 | 5.63% \$          | 5,859,731,761 | 4.43%    | \$ 5,610,941,402 | 10.84%   | \$5,062,388,591 | 18.23% \$ | 4,281,778,286 |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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     |   |    | 13 MO AVG<br>FORECAST     |                    | BASE                     |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
|----------|---|----|---------------------------|--------------------|--------------------------|--------------------|--------------------------|------------------|--------------------------|--------------------|---|--------------------|------------------------------|--------------------|--------------------------|
| NO.      | DESCRIPTION   |    | PERIOD                    | % CHANGE           | PERIOD                   | % CHANGE           | 2017                     | % CHANGE         | 2016                     | % CHANGE           | 2015                                    | % CHANGE           | 2014                         | % CHANGE           | 2013                     |
| 1        | LIABILITIES & PROPRIETARY CAPITAL   |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 2        | PROPRIETARY CAPITAL   |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 3        | Common Stock Issued   | \$ | 425,170,424               | 0.00% \$           | 425,170,424              | 0.00%              | \$ 425,170,424           | 0.00%            | \$ 425,170,424           | 0.00%              | 425,170,424                             | 0.00%              | \$ 425,170,424               | 0.00% \$           | 425,170,424              |
| 4        | Paid in Capital   |    | 700,132,748               | 8.69%              | 644,152,827              | 24.33%             | 518,081,499              | 6.15%            | 488,081,499              | 17.02%             | 417,081,499                             | 27.52%             | 327,081,499                  | 92.88%             | 169,581,499              |
| 5        | (Less) Capital Stock Expense  |    | 835,889                   | 0.00%              | 835,889                  | 0.00%              | 835,889                  | 0.00%            | 835,889                  | 0.00%              | 835,889                                 | 0.00%              | 835,889                      | 0.00%              | 835,889                  |
| 6        | Other Comprehensive Income  |    | -                         | 0.00%              | -                        | 0.00%              | -                        | 0.00%            | -                        | 0.00%              | -                                       | 0.00%              | -                            | 0.00%              | -                        |
| ,        | Retained Earnings Unappropriated Undistributed Subsidiary Earnings                              |    | 1,313,236,534             | 3.59%<br>0.00%     | 1,267,772,226            | 5.99%<br>0.00%     | 1,196,179,718            | 1.88%<br>0.00%   | 1,174,083,951            | 6.85%<br>0.00%     | 1,098,854,463                           | 6.43%<br>0.00%     | 1,032,434,890                | 5.75%<br>0.00%     | 976,302,939              |
| 9        | Total Proprietary Capital   | •  | 2,437,703,817             |                    | 2,336,259,588            |                    | \$ 2,138,595,752         |                  | \$ 2,086,499,985         |                    | 1,940,270,497                           |                    | \$1,783,850,924              |                    | 1,570,218,973            |
| 9        | Total Frophetary Capital  | Ψ  | 2,437,703,017             | 4.5476 4           | 2,330,239,360            | 3.2476             | g 2,130,333,732          | 2.50 /6 _        | ¥ 2,000,433,303          | 7.5476             | 1,340,270,437                           | 0.7776             | \$1,703,030,324              | 13.01/6 \$         | 1,370,210,373            |
| 10       | LONG-TERM DEBT  |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 11       | Bonds   | \$ | 2,097,250,330             | 15.22% \$          | 1,820,175,036            | 5.82%              | \$ 1,719,992,046         | 5.53%            | \$ 1,629,913,008         | -1.50%             | 1,654,729,468                           | 22.14%             | \$1,354,743,586              | 0.03% \$           | 1,354,402,769            |
| 12       | Long-Term Debt to Associated Companies  |    | -                         | 0.00%              | -                        | 0.00%              | -                        | 0.00%            | -                        | 0.00%              | -                                       | 0.00%              | -                            | 0.00%              | -                        |
| 13       | Total Long-Term Debt  | \$ | 2,097,250,330             | 15.22%             | 1,820,175,036            | 5.82%              | \$ 1,719,992,046         | 5.53%_           | \$ 1,629,913,008         | -1.50%_            | 1,654,729,468                           | 22.14%             | \$1,354,743,586              | 0.03% \$           | 1,354,402,769            |
|          |   |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 14       | OTHER NON-CURRENT LIABILITIES   |    |                           | 0.000/_6           |                          | 0.000/             | r.                       | 0.00%            | r.                       | 0.000/_0           |   | 0.000/             | •                            | 0.000/ €           |                          |
| 15<br>16 | Long Term Obligations Under Capital Leases<br>Accumulated Provision for Postretirement Benefits | \$ | 65,607,056                | 0.00% \$<br>-3.53% | 68,005,828               | 0.00%<br>-43.69%   | 120,771,319              | -6.39%           | 129,016,151              | 0.00% \$<br>-2.49% | 132,307,531                             | 0.00%<br>-7.07%    | 142,374,774                  | 0.00% \$<br>49.71% | 95,101,935               |
| 17       | Total Other Non-Current Liabilities   | \$ | 65,607,056                | -3.53%             |                          | -43.69%<br>-43.69% |                          | -6.39%           |                          |                    | 132,307,531                             |                    | \$ 142,374,774               |                    |                          |
|          | Total Other Norr Ourient Elabilities  | Ψ  | 00,007,000                | 0.0070 4           | 00,000,020               | 40.0070            | Ψ 120,771,013            | 0.0070           | Ψ 123,010,131            | 2.4370             | 102,007,001                             | 7.0770             | ψ 1 <del>4</del> 2,574,774   | +3.7170 ψ          | 30,101,300               |
| 18       | CURRENT AND ACCRUED LIABILITIES   |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 19       | Notes Payable   | \$ | 87,367,954                | -68.70% \$         | 279,108,101              | 40.33%             | \$ 198,888,138           | 17.88%           | \$ 168,714,279           | 18.84%             | 141,969,180                             | -46.21%            | \$ 263,956,483               | 1220.00% \$        | 19,996,778               |
| 20       | Accounts Payable  |    | 149,671,168               | -8.25%             | 163,129,349              | -17.17%            | 196,952,370              | 23.76%           | 159,143,116              | -7.56%             | 172,152,826                             | -29.78%            | 245,177,038                  | 43.50%             | 170,850,243              |
| 21       | Notes Payable to Associated Companies   |    | -                         | 0.00%              | -                        | 0.00%              | -                        | 0.00%            | -                        | 0.00%              | -                                       | 0.00%              | -                            | 0.00%              | -                        |
| 22       | Accounts Payable to Associated Companies  |    | 24,971,526                | 8.64%              | 22,985,371               | 2.17%              | 22,497,457               | -12.95%          | 25,844,666               | 5.22%              | 24,563,440                              | 22.72%             | 20,016,015                   | -17.61%            | 24,294,741               |
| 23       | Customer Deposits   |    | 28,469,522                | 0.00%              | 28,469,522               | 3.69%              | 27,456,982               | 2.93%            | 26,675,850               | 5.00%              | 25,405,488                              | 3.70%              | 24,498,183                   | 1.76%              | 24,075,549               |
| 24       | Taxes Accrued   |    | 18,045,079                | 27.34%             | 14,170,261               | -42.87%            | 24,804,246               | -38.37%          | 40,246,772               | 101.99%            | 19,925,519                              | 5.60%              | 18,869,565                   | 64.45%             | 11,474,665               |
| 25<br>26 | Interest Accrued Tax Collections Payable  |    | 21,298,158<br>1,511,960   | 95.94%<br>0.00%    | 10,869,616<br>1,511,960  | 2.52%<br>100.00%   | 10,602,817               | -0.59%<br>0.00%  | 10,665,488               | -2.57%<br>0.00%    | 10,946,603                              | 86.46%<br>0.00%    | 5,870,903                    | 5.21%<br>0.00%     | 5,580,258                |
| 27       | Miscellaneous Current and Accrued Liabilities   |    | 38,589,178                | 0.51%              | 38,393,264               | -19.91%            | 47,939,726               | -9.98%           | 53,252,121               | -23.99%            | 70,058,015                              |                    | 89,656,315                   |                    | 24,038,771               |
| 28       | Total Current and Accrued Liabilities   | \$ | 369,924,546               | -33.78%            |                          | 5.57%              |                          | 9.20%            | \$ 484,542,292           | 4.20%              |   |                    | \$ 668,044,502               |                    |                          |
|          | - I I I I I I I I I I I I I I I I I I I   |    | ,52 1,0 10                |                    | ,301,111                 | 0.01 /0_           | ,,                       | 3.2070           | ,0 12,202                |                    | ,52.1,011                               | 30.0070            | Ţ 111,011,00L                | . 13.0270 <u> </u> |                          |
| 29       | DEFERRED CREDITS  |    |                           |                    |                          |                    |                          |                  |                          |                    |   |                    |                              |                    |                          |
| 30       | Customer Advances for Construction  | \$ | 14,129,365                | 0.00% \$           |                          | -18.21%            |                          | 166.93%          |                          | -12.88%            |   | -9.78%             |                              | 22.02% \$          | 6,748,025                |
| 31       | Accumulated Deferred Investment Tax Credits   |    | 33,268,691                | -2.51%             | 34,124,295               | -3.20%             | 35,252,005               | -3.04%           | 36,357,160               | 4.95%              | 34,643,470                              | -3.72%             | 35,982,105                   | -4.74%             | 37,770,885               |
| 32       | Other Deferred Credits  |    | 2,069,549                 | 0.00%              | 2,069,549                | -1.31%             | 2,097,058                | 7.74%            | 1,946,440                | -51.55%            | 4,017,629                               | -72.50%            | 14,609,363                   | -14.65%            | 17,117,636               |
| 33       | Other Regulatory Liabilities  |    | 593,797,688               | -4.45%             | 621,468,155              | 3.50%              | 600,465,356              | 648.10%          | 80,265,594               | -10.37%            | 89,547,281                              | 0.07%              | 89,485,209                   | -3.33%             | 92,564,168               |
| 34<br>35 | Asset Retirement Obligation Miscellaneous Long-Term Liabilities                                 |    | 112,970,287<br>15,256,856 | -8.69%<br>410.32%  | 123,724,118<br>2,989,688 | -5.03%<br>-25.58%  | 130,270,439<br>4.017.396 | -22.65%<br>3.83% | 168,407,831<br>3.869.120 | -10.94%<br>-8.95%  | 189,099,814<br>4,249,578                | 121.49%<br>-80.82% | 85,375,725                   | 3.87%<br>-39.35%   | 82,196,215<br>36,535,512 |
| 35<br>36 | Accumulated Deferred Income Taxes   |    | 977,287,492               | 410.32%<br>5.08%   | 929,999,064              | -25.58%<br>4.30%   | 4,017,396<br>891,659,401 | -27.65%          | 1,232,442,675            |                    | 4,249,578<br>1,089,626,417              | -80.82%<br>27.07%  | 22,159,360<br>857,528,992    |                    | 708.811.163              |
| 37       | Total Deferred Credits  | \$ | 1.748.779.927             |                    | 1,728,504,234            |                    | \$ 1,681,035,827         |                  | \$ 1,529,760,325         |                    | 1,418,612,835                           |                    | \$1,113,374,805              |                    |                          |
| 07       | . Jan. 20.0dd Ordalio   | Ψ  | .,. 40,110,321            | 1.17/0_4           | ,. 20,004,204            | 2.02 /6            | ψ .,301,000,02 <i>1</i>  | 3.0376           | ψ .,υ2υ,10υ,υ2υ          | 7.0076             | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 21.72/0            | ψ., 110,07 <del>1</del> ,000 | 10170 φ            | 551,745,004              |
| 38       | Total Liabilities and Stockholders Equity   | \$ | 6,719,265,677             | 3.19%              | 6,511,582,130            | 5.20%              | \$ 6,189,536,680         | 5.63%            | \$ 5,859,731,761         | 4.43%              | 5,610,941,402                           | 10.84%             | \$5,062,388,591              | 18.23% \$          | 4,281,778,286            |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARATIVE BALANCE SHEETS - ELECTRIC 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     |   | 13 MO AVG<br>FORECAST  |                  | BASE                     |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
|----------|---|------------------------|------------------|--------------------------|------------------|--------------------------|--------------------|--------------------------|-------------------|--------------------------|------------------|--------------------------|--------------------|--------------------------|
| NO.      | DESCRIPTION   | PERIOD                 | % CHANGE         | PERIOD                   | % CHANGE         | 2017                     | % CHANGE           | 2016                     | % CHANGE          | 2015                     | % CHANGE         | 2014                     | % CHANGE           | 2013                     |
| 1        | ASSETS  |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| ,        | ASSETS  |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| 2        | UTILITY PLANT   |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| 3        | Utility Plant   | \$ 6,327,559,72        | 0 6.40%          | \$ 5,947,005,696         | 6.54%            | \$ 5,581,939,046         | 2.51%              | \$ 5,445,258,343         | 8.25%             | \$ 5,030,493,143         | 7.49%            | \$4,679,912,777          | 12.59% \$          | 4,156,638,319            |
| 4        | Construction Work in Progress                         | 120,257,33             |                  | 288,890,489              | 2.27%            | 282,465,390              | 143.73%            | 115,890,377              | -68.19%           | 364,341,515              | -44.17%          | 652,560,364              | 10.58%             | 590,138,114              |
| 5        | Total Utility Plant                                   | \$ 6,447,817,05        |                  | \$ 6,235,896,185         |                  | \$ 5,864,404,436         |                    | \$ 5,561,148,720         |                   | \$ 5,394,834,658         |                  | \$5,332,473,141          |                    | 4,746,776,433            |
| 6        | Less: Accumulated Provision for Depreciation          | 1,960,237,83           |                  | 1,879,075,377            |                  | 1,776,428,812            | 3.94%              | 1,709,115,652            | 1.36%             | 1,686,213,301            |                  | 2,103,588,480            | 4.71%              | 2,009,012,851            |
| 7        | Net Utility Plant                                     | \$ 4,487,579,21        | <u>7</u> 3.00%   | \$ 4,356,820,807         | 6.58%            | \$ 4,087,975,624         | 6.13%              | \$ 3,852,033,068         | 3.87%_            | \$ 3,708,621,357         | 14.86%           | \$3,228,884,661          | 17.94%             | 2,737,763,582            |
| 8        | OTHER PROPERTY AND INVESTMENTS                        |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| 9        | Nonutility Property-Less Reserve                      | \$ 391,60              |                  | \$ 391,600               | -0.19%           | \$ 392,328               | -1.42%             | \$ 397,980               | 0.00%             | \$ 397,979               | -0.09%           | \$ 398,341               | 14.41%             | 348,170                  |
| 10       | Investment in Subsidiary Companies                    | -                      | 0.00%            | -                        | 0.00%            | -                        | 0.00%              | -                        | 0.00%             | -                        | 0.00%            | -                        | 0.00%              | -                        |
| 11       | Other Investments                                     | 594,28                 |                  | 594,286                  | 0.00%            | 594,286                  | 0.00%              | 594,286                  | 0.00%             | 594,286                  | 0.00%            | 594,286                  | 0.00%              | 594,286                  |
| 12       | Special Funds   | 18,506,45              |                  | 8,002,949                | 100.00%          |                          | -100.00%           | 2,842,388                | -62.49%           | 7,577,218                | -55.92%          | 17,189,451               | -3.92%             | 17,891,537               |
| 13       | Total Other Property and Investments                  | \$ 19,492,34           | <u>0</u> 116.85% | \$ 8,988,835             | 811.08%          | \$ 986,614               | -74.27%            | \$ 3,834,654             | -55.25%           | \$ 8,569,483             | -52.87%          | \$ 18,182,078            | -3.46%_            | 18,833,993               |
| 14       | CURRENT AND ACCRUED ASSETS                            |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| 15       | Cash  | \$ 4,006,83            | 5 -1.84%         | \$ 4,082,095             | -41.23%          | \$ 6,945,865             | 70.53%             | \$ 4,073,223             | 54.14%            | \$ 2,642,601             | -34.84%          | \$ 4,055,691             | 26.58%             | 3,203,959                |
| 16       | Special Deposits                                      | -                      | 0.00%            | -                        | 0.00%            | -                        | 0.00%              | -                        | 0.00%             | -                        | 0.00%            | -                        | 0.00%              | -                        |
| 17       | Working Funds   | 15,85                  |                  | 16,157                   | 100.00%          | -                        | 0.00%              | -                        | 0.00%             | -                        | 0.00%            | -                        | -100.00%           | 16,172                   |
| 18       | Temporary Cash Investments                            |                        | 0.00%            | 0                        | -100.00%         | 5,467,552                | 2143.66%           | 243,689                  | -98.17%           | 13,331,905               | 195.91%          | 4,505,454                | 23.61%             | 3,644,846                |
| 19       | Customer Accounts Receivable                          | 89,708,73              |                  | 90,274,175               | 8.02%            | 83,572,997               | 5.29%              | 79,373,996               | 15.55%            | 68,691,671               | -5.67%           | 72,822,240               | 5.62%              | 68,948,837               |
| 20       | Other Accounts Receivable                             | 10,257,46              |                  | 10,450,124               | -19.43%          | 12,970,037               | 14.40%             | 11,336,961               | 71.60%            | 6,606,449                | -33.42%          | 9,922,165                | 1.46%              | 9,779,607                |
| 21       | Less: Accum Prov. for Uncollectable Accts-Credit      | 957,42                 |                  | 975,411                  | 9.64%            | 889,619                  | -31.82%            | 1,304,813                | 34.72%            | 968,528                  | -1.73%           | 985,535                  | -30.35%            | 1,414,910                |
| 22<br>23 | Accounts Receivable from Associated Companies<br>Fuel | 22,734,56              |                  | 24,564,358               | 0.40%<br>-14.67% | 24,465,953<br>44,674,354 | -12.81%<br>-25.62% | 28,059,358<br>60.061.204 | 71.46%<br>-15.45% | 16,365,075<br>71.040.238 | -83.16%<br>6.72% | 97,189,874<br>66.567.149 | 89356.37%<br>3.70% | 108,645                  |
| 23<br>24 | Plant Materials and Operating Supplies                | 34,888,88<br>35,883,88 |                  | 38,121,041<br>36,208,929 | 2.08%            | 35.470.297               | -25.62%<br>2.25%   | 34.690.347               | -15.45%<br>8.28%  | 32,038,035               | -9.55%           | 35.420.174               | -1.08%             | 64,191,758<br>35,806,486 |
| 25       | Stores Expense Undistributed                          | 7,751,80               |                  | 7,751,806                | 8.61%            | 7,137,329                | 11.47%             | 6,402,726                | 19.75%            | 5,346,838                | -12.92%          | 6,140,337                | 2.34%              | 5,999,956                |
| 26       | Gas Stored Underground                                | 7,751,00               | 0.00%            | 7,731,000                | 0.00%            | 7,137,329                | 0.00%              | 0,402,720                | 0.00%             | 3,340,030                | 0.00%            | 0,140,337                | 0.00%              | 3,333,330                |
| 27       | Prepayments   | 14,225,22              |                  | 13,078,952               | 5.13%            | 12,440,831               | -0.39%             | 12,488,989               | 130.44%           | 5,419,671                | -17.39%          | 6,560,270                | 42.61%             | 4,600,261                |
| 28       | Interest, Dividends, and Rents Receivable             | 1,077,22               |                  | 1,097,460                | 104.70%          | 536,136                  | 41.39%             | 379,188                  | -17.30%           | 458,490                  | -41.97%          | 790,120                  | 40.59%             | 561,989                  |
| 29       | Accrued Utility Revenues                              | 54,960,84              |                  | 62,384,195               | 2.61%            | 60,799,355               | 18.30%             | 51,392,129               | 5.32%             | 48,796,036               | -5.10%           | 51,418,626               | -5.34%             | 54,316,676               |
| 30       | Miscellaneous Current Assets                          |                        | 0.00%            | -                        | -100.00%         | 147                      | -2.65%             | 151                      | -73.56%           | 571                      | -90.98%          | 6,329                    | -84.84%            | 41,739                   |
| 31       | Total Current and Accrued Assets                      | \$ 274,553,88          | 7 -4.35%         | \$ 287,053,882           | -2.23%           | \$ 293,591,234           | 2.23%              | \$ 287,197,148           | 6.46%             | \$ 269,769,052           | -23.88%          | \$ 354,412,894           | 41.88%             | 249,806,021              |
| 32       | DEFERRED DEBITS                                       |                        |                  |                          |                  |                          |                    |                          |                   |                          |                  |                          |                    |                          |
| 33       | Unamortized Debt Expense                              | \$ 14,403,10           | 8 33.91%         | \$ 10,755,789            | -5.94%           | \$ 11,434,465            | -4.69%             | \$ 11,996,752            | -9.17%            | \$ 13,207,417            | 23.39%           | \$ 10,703,425            | -4.79%             | 11,242,141               |
| 34       | Other Regulatory Assets                               | 340,370,87             |                  | 346,840,950              | -0.66%           | 349,146,260              | -10.63%            | 390,682,752              | 4.14%             | 375,150,037              | 11.08%           | 337,739,599              | 30.02%             | 259,767,369              |
| 35       | Miscellaneous Deferred Debits                         | 13,145,44              | 2 -5.44%         | 13,902,254               | 147.04%          | 5,627,588                | -2.65%             | 5,780,869                | 26.23%            | 4,579,764                | 174.16%          | 1,670,461                | 21.89%             | 1,370,498                |
| 36       | Unamortized Loss on Re-Acquired Debt                  | 11,045,34              | 6 -6.95%         | 11,869,877               | -6.99%           | 12,762,168               | -0.62%             | 12,841,645               | -8.43%            | 14,023,987               | -5.55%           | 14,848,744               | 0.02%              | 14,845,857               |
| 37       | Accumulated Deferred Income Taxes                     | 246,285,48             |                  | 246,285,483              | -6.82%           | 264,311,392              | 17.39%             | 225,148,038              | 2.59%             | 219,467,842              | 73.84%           | 126,244,055              | 18.97%             | 106,110,403              |
| 38       | Total Deferred Debits                                 | \$ 625,250,25          | -0.70%           | \$ 629,654,353           | -2.12%           | \$ 643,281,873           | -0.49%             | \$ 646,450,056           | 3.20%             | \$ 626,429,047           | 27.53%           | \$ 491,206,284           | 24.88%             | 393,336,268              |
| 39       | Total Assets  | \$ 5,406,875,69        | 9_ 2.35%         | \$ 5,282,517,878         | 5.11%            | \$ 5,025,835,345         | 4.93%_             | \$ 4,789,514,926         | 3.82%             | \$ 4,613,388,939         | 12.72%           | \$4,092,685,917          | 20.38%_\$          | 3,399,739,864            |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARATIVE BALANCE SHEETS - ELECTRIC 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

|          |   | 13 MO AVG               |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
|----------|---|-------------------------|-----------------------|----------|---------------------|---------------|------------|---------------|------------------|---------------|-----------|-----------------|------------------|---------------|
| LINE     |   | FORECAST                | BA                    |          |                     |               |            |               |                  |               |           |                 |                  |               |
| NO.      | DESCRIPTION   | PERIOD                  | % CHANGE PER          | IOD %    | CHANGE              | 2017          | % CHANGE   | 2016          | % CHANGE         | 2015          | % CHANGE  | 2014            | % CHANGE         | 2013          |
|          |   |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 1        | LIABILITIES & PROPRIETARY CAPITAL   |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 2        | PROPRIETARY CAPITAL   |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 3        | Common Stock Issued   | \$ 340,717,538          | -1.84% \$ 347         | 117,183  | -0.47% \$           | 348,767,299   | -0.42% \$  | 350,255,395   | -0.94% \$        | 353,571,725   | 0.08%     | \$ 350,127,844  | 2.30% \$         | 342,262,191   |
| 4        | Paid in Capital   | 560,895,492             |                       | 898.561  | 23.75%              | 424,982,254   | 5.70%      | 402,081,539   | 15.93%           | 346,844,974   | 28.77%    | 269,351,614     | 97.31%           | 136.513.107   |
| 5        | (Less) Capital Stock Expense  | 669,854                 |                       | 682.435  | -0.47%              | 685,680       | -0.42%     | 688.605       | -0.94%           | 695,125       | 0.98%     | 688,354         | 2.30%            | 672,890       |
| 6        | Other Comprehensive Income  | -                       | 0.00%                 | -        | 0.00%               | -             | 0.00%      | -             | 0.00%            | -             | 0.00%     |                 | 0.00%            | -             |
| 7        | Retained Earnings   | 1.052.308.208           |                       | 033.244  | 5.24%               | 983,494,020   | 1.54%      | 968.613.094   | 6.08%            | 913.119.014   | 7.61%     | 848.556.353     | 8.54%            | 781.785.024   |
| 8        | Unappropriated Undistributed Subsidiary Earnings  | -                       | 0.00%                 | -        | 0.00%               | -             | 0.00%      | -             | 0.00%            | -             | 0.00%     | -               | 0.00%            | -             |
| 9        | Total Proprietary Capital   | \$ 1,953,251,384        | 2.41% \$ 1,907        | 366,553  |                     | 1,756,557,893 |            | 1,720,261,423 |                  | 1,612,840,588 |           | \$1,467,347,457 |                  | 1,259,887,432 |
|          |   |                         |                       |          |                     |               |            |               |                  |               | _         |                 |                  |               |
| 10       | LONG-TERM DEBT  |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 11       | Bonds   | \$ 1,680,399,936        | 13.08% \$ 1,486       | 025,355  | 5.36% \$ 1          | 1,410,393,478 | 4.26% \$   | 1,352,827,797 | -0.30% \$        | 1,356,878,164 |           | \$1,114,756,343 |                  | 1,090,294,229 |
| 12       | Long-Term Debt to Associated Companies  |                         | 0.00%                 |          | 0.00%               | -             | 0.00%      | -             | 0.00%            | -             | 0.00%     | -               | 0.00%            | -             |
| 13       | Total Long-Term Debt  | \$ 1,680,399,936        | 13.08% \$ 1,486       | 025,355  | 5.36% \$ 1          | 1,410,393,478 | 4.26% \$ 1 | 1,352,827,797 | -0.30% \$        | 1,356,878,164 | 21.72% _  | \$1,114,756,343 | 2.24% \$         | 1,090,294,229 |
|          |   |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 14       | OTHER NON-CURRENT LIABILITIES   | 0.000.004               | 0.000/                | 0        | 0.000/ @            |               | 0.00% \$   |               | 0.00% \$         |               | 0.00%     | •               | 0.00% \$         |               |
| 15<br>16 | Long Term Obligations Under Capital Leases<br>Accumulated Provision for Postretirement Benefits | 8,830,081<br>52,581,392 | 0.00%<br>-5.30% 55    | 521,246  | 0.00% \$<br>-43.93% | 99,022,101    | -6.79%     | 106,237,801   | -3.41%           | 109,983,262   | -6.16%    | 117,199,845     | 53.19%           | 76,506,477    |
| 17       | Total Other Non-Current Liabilities   | \$ 61.411.473           |                       | 521,246  | -43.93% \$          | 99,022,101    |            | 106,237,801   |                  | 109,983,262   |           | \$ 117,199,845  | 53.19% \$        | 76,506,477    |
| 17       | Total Other Non-Current Liabilities   | \$ 61,411,473           | 10.61% \$ 55          | 321,240  | -43.93% <u>\$</u>   | 99,022,101    | -0.79% 3   | 100,237,001   | -3.41% <u>\$</u> | 109,963,262   | -0.10%    | \$ 117,199,045  | 33.19% <u>\$</u> | 76,506,477    |
| 18       | CURRENT AND ACCRUED LIABILITIES   |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 19       | Notes Payable   | \$ 70,103,691           | -69.24% \$ 227        | 869,137  | 39.72% \$           | 163,088,273   | 16.46% \$  | 140,032,851   | 20.29% \$        | 116,414,727   | -46.44%   | \$ 217,368,164  | 1250.33% \$      | 16,097,406    |
| 20       | Accounts Payable  | 119,940,659             | -9.94% 133            | 181,889  | -16.39%             | 159,284,616   | 24.49%     | 127,946,882   | -13.95%          | 148,680,697   | -30.84%   | 214,965,552     | 45.98%           | 147,255,194   |
| 21       | Notes Payable to Associated Companies   | -                       | 0.00%                 | -        | 0.00%               | -             | 0.00%      | -             | 0.00%            | -             | 0.00%     | -               | 0.00%            | -             |
| 22       | Accounts Payable to Associated Companies  | 20,927,588              |                       | 161,225  | 2.18%               | 18,752,692    | -13.11%    | 21,583,059    | 4.23%            | 20,706,244    | 23.43%    | 16,775,909      | -15.62%          | 19,880,669    |
| 23       | Customer Deposits   | 22,814,535              |                       | 243,057  | 7.71%               | 21,579,439    | 1.40%      | 21,282,189    | 7.12%            | 19,867,234    | -1.52%    | 20,174,254      | 8.57%            | 18,581,509    |
| 24       | Taxes Accrued   | 14,455,330              |                       | 568,869  | -41.66%             | 19,828,759    | -39.46%    | 32,752,760    | 102.14%          | 16,202,943    | 6.65%     | 15,193,096      | 70.26%           | 8,923,670     |
| 25       | Interest Accrued  | 17,048,288              |                       | 874,160  | 2.03%               | 8,697,494     | -1.01%     | 8,786,232     | -3.58%           | 9,112,767     | 88.10%    | 4,844,678       | 7.86%            | 4,491,573     |
| 26       | Tax Collections Payable   | 1,211,635               |                       | 234,393  | 100.00%             |               | 0.00%      |               | 0.00%            |               | 0.00%     |                 | 0.00%            |               |
| 27       | Miscellaneous Current and Accrued Liabilities   | 30,599,051              |                       | 344,987  | -9.54%              | 34,651,711    | -22.02%    | 44,434,361    | -21.84%          | 56,853,248    | -14.15% _ | 66,224,522      | 409.99%          | 12,985,373    |
| 28       | Total Current and Accrued Liabilities   | \$ 297,100,778          | -34.91% <u>\$ 456</u> | 477,717  | 7.18% \$            | 425,882,984   | 7.32% \$   | 396,818,334   | 2.32% \$         | 387,837,860   | -30.19% _ | \$ 555,546,175  | 143.43% \$       | 228,215,394   |
| 29       | DEFERRED CREDITS  |                         |                       |          |                     |               |            |               |                  |               |           |                 |                  |               |
| 30       | Customer Advances for Construction  | \$ 6.462.455            | 0.00% \$ 6            | 462.455  | -27.30% \$          | 8.889.266     | 29.98% \$  | 6.839.142     | -0.53% \$        | 6.875.581     | 310.74%   | \$ 1.673.955    | -8.49% \$        | 1.829.256     |
| 31       | Accumulated Deferred Investment Tax Credits   | 33,263,601              |                       | 114,131  | -3.13%              | 35,216,618    | -2.92%     | 36,275,254    | 5.14%            | 34,501,144    | -3.53%    | 35,762,059      | -5.32%           | 37,770,885    |
| 32       | Other Deferred Credits  | 1,658,468               |                       | 689,619  | -10.28%             | 1,883,260     | 10.70%     | 1,701,270     | -54.84%          | 3,767,060     | -74.14%   | 14,566,882      | -2.31%           | 14,910,808    |
| 33       | Other Regulatory Liabilities  | 479,376,694             |                       | 992,093  | 4.26%               | 483,389,707   | 585.98%    | 70,466,527    | -1.35%           | 71,427,349    | 4.59%     | 68,290,372      | -4.78%           | 71,718,999    |
| 34       | Asset Retirement Obligation   | 87,928,885              | -11.71% 99            | 590,326  | -9.14%              | 109,609,081   | -26.27%    | 148,657,622   | -12.84%          | 170,548,092   | 166.48%   | 64,000,321      | 6.08%            | 60,329,768    |
| 35       | Miscellaneous Long-Term Liabilities   | 2,395,837               | -1.84% 2              | 440,838  | -25.93%             | 3,295,470     | 3.39%      | 3,187,381     | -9.81%           | 3,533,949     | -80.63%   | 18,248,233      | -37.95%          | 29,411,087    |
| 36       | Accumulated Deferred Income Taxes   | 794,647,580             |                       | 828,652  | 4.55%               | 720,988,831   | -27.87%    | 999,530,791   | 15.39%           | 866,216,968   | 30.34%    | 664,576,199     | 18.05%           | 562,983,462   |
| 37       | Total Deferred Credits  | \$ 1,405,733,521        | 0.26% \$ 1,402        | 118,115  | 2.85% \$ 1          | 1,363,272,233 | 7.63% \$   | 1,266,657,987 | 9.49% \$         | 1,156,870,143 | 33.42%    | \$ 867,118,021  | 11.32% _\$       | 778,954,265   |
| 38       | Total Liabilities and Stockholders Equity   | \$ 5,397,897,092        | 1.70% \$ 5,307        | 508.985  | 4.99% \$ 5          | 5,055,128,689 | 4.38% \$ 4 | 4,842,803,342 | 4.72% \$         | 4,624,410,017 | 12.19%    | \$4,121,967,841 | 20.04% \$        | 3,433,857,797 |
|          |   | ,,,                     | + 0,001               | ,        |                     | .,,,          |            | , =,000,012   |                  | , ,           |           | . , = .,,,      |                  | .,,,.         |
| 39       | Adjustment to Balance   | \$ 8,978,606            | \$ (24                | 991,107) | \$                  | (29,293,344)  | \$         | (53,288,416)  | \$               | (11,021,078)  | -         | \$ (29,281,924) | \$               | (34,117,933)  |

#### SCHEDULE B

#### JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295 - GAS OPERATIONS

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

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

| <u>SCHEDULE</u> | DESCRIPTION  |
|-----------------|--|
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# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS JURISDICTIONAL RATE BASE SUMMARY AS OF DECEMBER 31, 2018 AS OF APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECASTED PERIOD |         | SCHEDULE B-1       |
|---------------------------------------|---------|--------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED    | REVISED | PAGE 1 OF 1        |
| WORKPAPER REFERENCE NO(S).: SEE BELOW | WITN    | ESS: C. M. GARRETT |

| LINE<br>NO. | RATE BASE COMPONENT                       | SUPPORTING<br>SCHEDULE<br>REFERENCE | BASE PERIOD   | 13 MONTH AVG<br>FORECAST<br>PERIOD |
|-------------|---|-------------------------------------|---------------|------------------------------------|
|             |   |                                     | \$            | \$                                 |
|             | GAS:                                      |                                     |               |                                    |
| 1           | Plant in Service                          | B-2                                 | 1,300,710,494 | 1,316,522,576                      |
| 2           | Property Held for Future Use              | B-2.6                               | -             | -                                  |
| 3           | Accumulated Depreciation and Amortization | B-3                                 | (397,544,153) | (408,499,313)                      |
| 4           | Net Plant in Service (Lines 1+2+3)        |                                     | 903,166,340   | 908,023,263                        |
| 5           | Construction Work in Progress             | B-4                                 | 15,240,562    | 50,685,952                         |
| 6           | Net Plant (Lines 4+5)                     |                                     | 918,406,902   | 958,709,216                        |
| 7           | Cash Working Capital Allowance            | B-5                                 | 10,093,943    | 22,465,273                         |
| 8           | Other Working Capital Allowances          | B-5                                 | 34,172,332    | 24,995,968                         |
| 9           | Customer Advances for Construction        | B-6                                 | (7,666,910)   | (7,666,910)                        |
| 10          | Deferred Income Taxes                     | B-6                                 | (222,471,309) | (223,219,910)                      |
| 11          | Investment Tax Credits                    | B-6                                 | -             | -                                  |
| 12          | Other Items                               | B-6                                 |               |                                    |
| 13          | Rate Base (Lines 6 through 12)            |                                     | 732,534,958   | 775,283,637                        |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY MAJOR PROPERTY GROUPING AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | MAJOR PROPERTY GROUPING | BASE PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED<br>JURISDICTION |
|-------------|-------------------------|------------------------------|-------------------|-------------------------|--------------|--------------------------|
|             |                         | \$                           |                   | \$                      | \$           | \$                       |
|             | GAS:                    |                              |                   |                         |              |                          |
| 1           | INTANGIBLE PLANT        | 387                          | 100.000%          | 387                     | -            | 387                      |
| 2           | PRODUCTION              | -                            | 100.000%          | -                       | -            | -                        |
| 3           | STORAGE AND PROCESSING  | 187,856,805                  | 100.000%          | 187,856,805             | (7,217,886)  | 180,638,919              |
| 4           | TRANSMISSION            | 58,628,213                   | 100.000%          | 58,628,213              | (2,280,993)  | 56,347,219               |
| 5           | DISTRIBUTION            | 1,008,193,432                | 100.000%          | 1,008,193,432           | (51,932,859) | 956,260,573              |
| 6           | GENERAL                 | 14,395,875                   | 100.000%          | 14,395,875              | -            | 14,395,875               |
| 7           | COMMON                  | 93,067,521                   | 100.000%          | 93,067,521              | -            | 93,067,521               |
| 8           | TOTAL GAS               | 1,362,142,232                |                   | 1,362,142,232           | (61,431,738) | 1,300,710,494            |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY MAJOR PROPERTY GROUPING AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-2           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCOUNT / SUBACCOUNT TITLES | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | 13 MO AVG<br>ADJUSTED<br>JURISDICTION |
|-------------|-----------------------------|--|-------------------|-------------------------|--------------|---------------------------------------|
|             |                             | \$   |                   | \$                      | \$           | \$                                    |
|             | GAS:                        |  |                   |                         |              |                                       |
| 1           | INTANGIBLE PLANT            | 387  | 100.000%          | 387                     | -            | 387                                   |
| 2           | PRODUCTION                  | -  | 100.000%          | -                       | -            | -                                     |
| 3           | STORAGE AND PROCESSING      | 198,039,585                                      | 100.000%          | 198,039,585             | (7,217,886)  | 190,821,699                           |
| 4           | TRANSMISSION                | 73,064,971                                       | 100.000%          | 73,064,971              | (17,410,642) | 55,654,329                            |
| 5           | DISTRIBUTION                | 1,037,489,222                                    | 100.000%          | 1,037,489,222           | (64,735,911) | 972,753,311                           |
| 6           | GENERAL                     | 14,994,092                                       | 100.000%          | 14,994,092              | -            | 14,994,092                            |
| 7           | COMMON                      | 82,298,757                                       | 100.000%          | 82,298,757              | -            | 82,298,757                            |
| 8           | TOTAL GAS                   | 1,405,887,014                                    |                   | 1,405,887,014           | (89,364,438) | 1,316,522,576                         |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO. | ACCOUNT / SUBACCOUNT TITLES                    | BASE PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED JURISDICTION |
|-------------|-----------|--|------------------------------|-------------------|-------------------------|--------------|-----------------------|
|             |           |  | \$                           | <u>100%</u>       | \$                      | \$           | \$                    |
| 1           |           | Gas Intangible Plant                           |                              |                   |                         |              |                       |
| 2           | 301       | Organization                                   | _                            |                   | -                       | -            |                       |
| 3           | 302       | Franchises and Consents                        | 387                          |                   | 387                     | -            | 387                   |
| 4           | 303       | Misc Intangible Plant                          | -                            |                   | -                       | -            |                       |
| 5           |           | Total Intangible Plant                         | 387                          |                   | 387                     | -            | 387                   |
| 6           |           | Gas Storage                                    |                              |                   |                         |              |                       |
| 7           | 350       | Land and Land Rights                           | 346,121                      |                   | 346,121                 | -            | 346,12                |
| 8           | 351       | Structures and Improvements                    | 16,922,264                   |                   | 16,922,264              | -            | 16,922,264            |
| 9           | 352       | Wells  | 23,293,521                   |                   | 23,293,521              | -            | 23,293,52             |
| 10          | 352.1     | Storage Leaseholds and Rights                  | 548,241                      |                   | 548,241                 | -            | 548,241               |
| 11          | 352.2     | Reservoirs                                     | 400,511                      |                   | 400,511                 | -            | 400,511               |
| 12          | 117-352.3 | Nonrecoverable Natural Gas                     | 11,788,845                   |                   | 11,788,845              | -            | 11,788,84             |
| 13          | 353       | Lines  | 24,752,851                   |                   | 24,752,851              | -            | 24,752,85             |
| 14          | 354       | Compressor Station Equipment                   | 64,505,464                   |                   | 64,505,464              | -            | 64,505,464            |
| 15          | 355       | Measuring and Regulating Equipment             | 2,374,881                    |                   | 2,374,881               | -            | 2,374,88              |
| 16          | 356       | Purification Equipment                         | 28,445,960                   |                   | 28,445,960              | -            | 28,445,960            |
| 17          | 357       | Other Equipment                                | 7,260,258                    |                   | 7,260,258               | -            | 7,260,258             |
| 18          | 358       | ARO Cost Gas UG Store                          | 7,217,886                    |                   | 7,217,886               | (7,217,886)  |                       |
| 19          |           | Total Gas Storage                              | 187,856,805                  |                   | 187,856,805             | (7,217,886)  | 180,638,919           |
| 20          |           | Gas Transmission                               |                              |                   |                         |              |                       |
| 21          | 365       | Rights of Way                                  | 220,659                      |                   | 220,659                 | -            | 220,659               |
| 22          | 367       | Mains  | 56,126,560                   |                   | 56,126,560              | -            | 56,126,560            |
| 23          | 372       | ARO Cost Gas Transmission                      | 2,280,993                    |                   | 2,280,993               | (2,280,993)  |                       |
| 24          |           | Total Gas Transmission                         | 58,628,213                   |                   | 58,628,213              | (2,280,993)  | 56,347,219            |
| 25          |           | Gas Distribution                               |                              |                   |                         |              |                       |
| 26          | 374       | Land and Land Rights                           | 982,265                      |                   | 982,265                 | (256,925)    | 725,340               |
| 27          | 375       | Structures and Improvements                    | 1,283,158                    |                   | 1,283,158               | -            | 1,283,158             |
| 28          | 376       | Mains  | 440,608,430                  |                   | 440,608,430             | (10,113,947) | 430,494,483           |
| 29          | 377       | Compressor Station Equipment                   | -                            |                   | -                       | -            |                       |
| 30          | 378       | Measuring and Regulating Station Equip-General | 30,963,090                   |                   | 30,963,090              | -            | 30,963,090            |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE | ACCT NO   | ACCOUNT / CUDACCOUNT TITLES                      | BASE PERIOD   | JURIS.<br>PERCENT | JURISDICTIONAL | AD ILICTMENTS | ADJUSTED    |
|------|-----------|--|---------------|-------------------|----------------|---------------|-------------|
| NO.  | ACCT. NO. | ACCOUNT / SUBACCOUNT TITLES                      | TOTAL COMPANY |                   | TOTAL          | ADJUSTMENTS   |             |
|      |           |  | \$            | <u>100%</u>       | \$             | \$            | \$          |
| 31   | 379       | Measuring and Regulating Station Equip-City Gate | 13,065,420    |                   | 13,065,420     | -             | 13,065,420  |
| 32   | 380       | Services   | 418,848,365   |                   | 418,848,365    | (28,962,961)  | 389,885,405 |
| 33   | 381       | Meters   | 60,994,275    |                   | 60,994,275     | -             | 60,994,275  |
| 34   | 383       | House Regulators                                 | 26,828,254    |                   | 26,828,254     | -             | 26,828,254  |
| 35   | 385       | Industrial Measuring and Regulating Equip        | 1,669,607     |                   | 1,669,607      | -             | 1,669,607   |
| 36   | 387       | Other Equipment                                  | 351,540       |                   | 351,540        | -             | 351,540     |
| 37   | 388       | ARO Cost Gas Distribution                        | 12,599,027    |                   | 12,599,027     | (12,599,027)  | 0           |
| 38   |           | Total Gas Distribution                           | 1,008,193,432 |                   | 1,008,193,432  | (51,932,859)  | 956,260,573 |
| 39   |           | Gas General Plant                                |               |                   |                |               |             |
| 40   | 389       | Land and Land Rights                             | -             |                   | -              | -             | -           |
| 41   | 390       | Structures and Improvements                      | -             |                   | -              | -             | -           |
| 42   | 391       | Office Furniture and Equipment                   | -             |                   | -              | -             | -           |
| 43   | 392       | Transportation Equipment                         | 2,318,391     |                   | 2,318,391      | -             | 2,318,391   |
| 44   | 393       | Stores Equipment                                 | -             |                   | -              | -             | -           |
| 45   | 394       | Tools, Shop, and Garage Equipment                | 7,883,152     |                   | 7,883,152      | -             | 7,883,152   |
| 46   | 395       | Laboratory Equipment                             | -             |                   | -              | -             | -           |
| 47   | 396       | Power Operated Equipment                         | 4,194,332     |                   | 4,194,332      | -             | 4,194,332   |
| 48   | 397       | Communication Equipment                          | -             |                   | -              | -             | -           |
| 49   | 398       | Miscellaneous Equipment                          | -             |                   | -              | -             | -           |
| 50   |           | Total Gas General Plant                          | 14,395,875    |                   | 14,395,875     | -             | 14,395,875  |
| 51   |           | Common Plant (1)                                 |               |                   |                |               |             |
| 52   | 301       | Organization                                     | 25,973        |                   | 25,973         | -             | 25,973      |
| 53   | 302       | Franchises and Consents                          | ·<br>•        |                   |                | -             | -           |
| 54   | 303       | Misc Intangible Plant                            | 39,053,177    |                   | 39,053,177     | -             | 39,053,177  |
| 55   | 389       | Land and Land Rights                             | 484,962       |                   | 484,962        | -             | 484,962     |
| 56   | 390       | Structures and Improvements                      | 26,374,869    |                   | 26,374,869     | -             | 26,374,869  |
| 57   | 391       | Office Furniture and Equipment                   | 13,555,395    |                   | 13,555,395     | -             | 13,555,395  |
| 58   | 392       | Transportation Equipment                         | 100,857       |                   | 100,857        | -             | 100,857     |
| 59   | 393       | Stores Equipment                                 | 530,789       |                   | 530,789        | -             | 530,789     |
| 60   | 394       | Tools, Shop, and Garage Equipment                | 1,304,746     |                   | 1,304,746      | -             | 1,304,746   |
| 61   | 395       | Laboratory Equipment                             | · · ·         |                   | -              | -             | -           |
|      |           |  |               |                   |                |               |             |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD         | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 3 OF 6            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO. | ACCOUNT / SUBACCOUNT TITLES         | BASE PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED JURISDICTION |
|-------------|-----------|-------------------------------------|------------------------------|-------------------|-------------------------|--------------|-----------------------|
|             |           |                                     | \$                           | <u>100%</u>       | \$                      | \$           | \$                    |
| 62          | 396       | Power Operated Equipment            | 164,253                      |                   | 164,253                 | -            | 164,253               |
| 63          | 397       | Communication Equipment             | 11,472,501                   |                   | 11,472,501              | -            | 11,472,501            |
| 64          | 398       | Miscellaneous Equipment             | -                            |                   | -                       | -            | -                     |
| 65          | 399       | ARO Cost Common                     | <u>-</u> _                   |                   |                         | -            | -                     |
| 66          |           | Total Common Plant allocated to Gas | 93,067,521                   |                   | 93,067,521              | -            | 93,067,521            |
| 67          |           | TOTAL GAS PLANT IN SERVICE          | 1,362,142,232                |                   | 1,362,142,232           | (61,431,738) | 1,300,710,494         |

<sup>(1) 31%</sup> Common Plant allocated to Gas

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 4 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT / SUBACCOUNT TITLES                    | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED<br>JURISDICTION |
|-------------|--------------|--|--|-------------------|-------------------------|--------------|--------------------------|
|             |              |  | \$   | <u>100%</u>       | \$                      | \$           | \$                       |
| 1           |              | Gas Intangible Plant                           |  |                   |                         |              |                          |
| 2           | 301          | Organization                                   | -  |                   | -                       | -            | -                        |
| 3           | 302          | Franchises and Consents                        | 387  |                   | 387                     | _            | 387                      |
| 4           | 303          | Misc Intangible Plant                          | -  |                   | -                       | -            | -                        |
| 5           |              | Total Intangible Plant                         | 387  |                   | 387                     | -            | 387                      |
| 6           |              | Gas Storage                                    |  |                   |                         |              |                          |
| 7           | 350          | Land and Land Rights                           | 346,121  |                   | 346,121                 | -            | 346,121                  |
| 8           | 351          | Structures and Improvements                    | 17,060,663                                       |                   | 17,060,663              | -            | 17,060,663               |
| 9           | 352          | Wells  | 25,416,151                                       |                   | 25,416,151              | -            | 25,416,151               |
| 10          | 352.1        | Storage Leaseholds and Rights                  | 548,241  |                   | 548,241                 | -            | 548,241                  |
| 11          | 352.2        | Reservoirs                                     | 400,511  |                   | 400,511                 | -            | 400,511                  |
| 12          | 117-352.3    | Nonrecoverable Natural Gas                     | 11,788,845                                       |                   | 11,788,845              | -            | 11,788,845               |
| 13          | 353          | Lines  | 25,469,871                                       |                   | 25,469,871              | -            | 25,469,871               |
| 14          | 354          | Compressor Station Equipment                   | 66,922,239                                       |                   | 66,922,239              | -            | 66,922,239               |
| 15          | 355          | Measuring and Regulating Equipment             | 2,374,881  |                   | 2,374,881               | -            | 2,374,881                |
| 16          | 356          | Purification Equipment                         | 31,677,506                                       |                   | 31,677,506              | -            | 31,677,506               |
| 17          | 357          | Other Equipment                                | 8,816,670  |                   | 8,816,670               | -            | 8,816,670                |
| 18          | 358          | ARO Cost Gas UG Store                          | 7,217,886  |                   | 7,217,886               | (7,217,886)  | -                        |
| 19          |              | Total Gas Storage                              | 198,039,585                                      |                   | 198,039,585             | (7,217,886)  | 190,821,699              |
| 20          |              | Gas Transmission                               |  |                   |                         |              |                          |
| 21          | 365          | Rights of Way                                  | 220,659  |                   | 220,659                 | -            | 220,659                  |
| 22          | 367          | Mains  | 70,563,318                                       |                   | 70,563,318              | (15,129,648) | 55,433,670               |
| 23          | 372          | ARO Cost Gas Transmission                      | 2,280,993  |                   | 2,280,993               | (2,280,993)  |                          |
| 24          |              | Total Gas Transmission                         | 73,064,971                                       |                   | 73,064,971              | (17,410,642) | 55,654,329               |
| 25          |              | Gas Distribution                               |  |                   |                         |              |                          |
| 26          | 374          | Land and Land Rights                           | 982,265  |                   | 982,265                 | (256,925)    | 725,340                  |
| 27          | 375          | Structures and Improvements                    | 1,283,158  |                   | 1,283,158               | -            | 1,283,158                |
| 28          | 376          | Mains  | 448,752,058                                      |                   | 448,752,058             | (11,354,023) | 437,398,035              |
| 29          | 377          | Compressor Station Equipment                   | -  |                   | -                       | -            | -                        |
| 30          | 378          | Measuring and Regulating Station Equip-General | 33,128,817                                       |                   | 33,128,817              | -            | 33,128,817               |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

| DATA:BASE PERIODX_FORECASTED PERIOD        | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 5 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT / SUBACCOUNT TITLES                      | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED<br>JURISDICTION |
|-------------|--------------|--|--|-------------------|-------------------------|--------------|--------------------------|
|             |              |  | \$   | <u>100%</u>       | \$                      | \$           | \$                       |
| 31          | 379          | Measuring and Regulating Station Equip-City Gate | 14,862,015                                       |                   | 14,862,015              | -            | 14,862,015               |
| 32          | 380          | Services   | 431,280,724                                      |                   | 431,280,724             | (40,525,936) | 390,754,787              |
| 33          | 381          | Meters   | 64,986,993                                       |                   | 64,986,993              | -            | 64,986,993               |
| 34          | 383          | House Regulators                                 | 26,848,132                                       |                   | 26,848,132              | -            | 26,848,132               |
| 35          | 385          | Industrial Measuring and Regulating Equip        | 2,139,995  |                   | 2,139,995               | -            | 2,139,995                |
| 36          | 387          | Other Equipment                                  | 626,039  |                   | 626,039                 | -            | 626,039                  |
| 37          | 388          | ARO Cost Gas Distribution                        | 12,599,027                                       |                   | 12,599,027              | (12,599,027) | -                        |
| 38          |              | Total Gas Distribution                           | 1,037,489,222                                    |                   | 1,037,489,222           | (64,735,911) | 972,753,311              |
| 39          |              | Gas General Plant                                |  |                   |                         |              |                          |
| 40          | 389          | Land and Land Rights                             | -  |                   | -                       | -            | -                        |
| 41          | 390          | Structures and Improvements                      | -  |                   | =                       | -            | -                        |
| 42          | 391          | Office Furniture and Equipment                   | -  |                   | -                       | -            | -                        |
| 43          | 392          | Transportation Equipment                         | 2,429,062  |                   | 2,429,062               | -            | 2,429,062                |
| 44          | 393          | Stores Equipment                                 | -  |                   | -                       | -            | -                        |
| 45          | 394          | Tools, Shop, and Garage Equipment                | 8,089,888  |                   | 8,089,888               | -            | 8,089,888                |
| 46          | 395          | Laboratory Equipment                             | -  |                   | -                       | -            | -                        |
| 47          | 396          | Power Operated Equipment                         | 4,475,141  |                   | 4,475,141               | -            | 4,475,141                |
| 48          | 397          | Communication Equipment                          | -  |                   | -                       | -            | -                        |
| 49          | 398          | Miscellaneous Equipment                          |  |                   |                         | -            | -                        |
| 50          |              | Total Gas General Plant                          | 14,994,092                                       |                   | 14,994,092              | -            | 14,994,092               |
| 51          |              | Common Plant (1)                                 |  |                   |                         |              |                          |
| 52          | 301          | Organization                                     | 25,973   |                   | 25,973                  | -            | 25,973                   |
| 53          | 302          | Franchises and Consents                          | -  |                   | -                       | -            | -                        |
| 54          | 303          | Misc Intangible Plant                            | 26,934,104                                       |                   | 26,934,104              | -            | 26,934,104               |
| 55          | 389          | Land and Land Rights                             | 484,962  |                   | 484,962                 | -            | 484,962                  |
| 56          | 390          | Structures and Improvements                      | 27,902,467                                       |                   | 27,902,467              | -            | 27,902,467               |
| 57          | 391          | Office Furniture and Equipment                   | 12,915,663                                       |                   | 12,915,663              | -            | 12,915,663               |
| 58          | 392          | Transportation Equipment                         | 100,857  |                   | 100,857                 | -            | 100,857                  |
| 59          | 393          | Stores Equipment                                 | 530,789  |                   | 530,789                 | -            | 530,789                  |
| 60          | 394          | Tools, Shop, and Garage Equipment                | 1,299,838  |                   | 1,299,838               | -            | 1,299,838                |
| 61          | 395          | Laboratory Equipment                             | -  |                   | -                       | -            | -                        |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 6 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT / SUBACCOUNT TITLES         | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED<br>JURISDICTION |
|-------------|--------------|-------------------------------------|--|-------------------|-------------------------|--------------|--------------------------|
|             |              |                                     | \$   | <u>100%</u>       | \$                      | \$           | \$                       |
| 62          | 396          | Power Operated Equipment            | 164,253  |                   | 164,253                 | -            | 164,253                  |
| 63          | 397          | Communication Equipment             | 11,939,851                                       |                   | 11,939,851              | -            | 11,939,851               |
| 64          | 398          | Miscellaneous Equipment             | -  |                   | -                       | -            | -                        |
| 65          | 399          | ARO Cost Common                     | <u>-</u> _                                       |                   | =                       | -            |                          |
| 66          |              | Total Common Plant allocated to Gas | 82,298,757                                       |                   | 82,298,757              | -            | 82,298,757               |
| 67          |              | TOTAL GAS PLANT IN SERVICE          | 1,405,887,014                                    |                   | 1,405,887,014           | (89,364,438) | 1,316,522,576            |

<sup>(1) 31%</sup> Common Plant allocated to Gas

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PROPOSED ADJUSTMENTS TO PLANT IN SERVICE AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.2         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE             | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|---------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
| 1           | 358          | ARO Cost Gas UG Store     | (7,217,886)                          | 100.000%                  | (7,217,886)                         |                               | ARO amounts excluded from rate base   |
| 2           | 372          | ARO Cost Gas Transmission | (2,280,993)                          | 100.000%                  | (2,280,993)                         |                               | ARO amounts excluded from rate base   |
| 3           | 374          | Land and Land Rights      | (256,925)                            | 100.000%                  | (256,925)                           |                               | GLT amounts excluded from rate base   |
| 4           | 376          | Mains                     | (10,113,947)                         | 100.000%                  | (10,113,947)                        |                               | GLT amounts excluded from rate base   |
| 5           | 380          | Services                  | (28,962,961)                         | 100.000%                  | (28,962,961)                        |                               | GLT amounts excluded from rate base   |
| 6           | 388          | ARO Cost Gas Distribution | (12,599,027)                         | 100.000%                  | (12,599,027)                        |                               | ARO amounts excluded from rate base   |
| 7           |              | TOTAL ADJUSTMENTS         | (61,431,738)                         | •<br>•                    | (61,431,738)                        |                               |                                       |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PROPOSED ADJUSTMENTS TO PLANT IN SERVICE AS OF APRIL 30, 2020

| DATA:BASE PERIODX_FORECASTED PERIOD          | SCHEDULE B-2.2         |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE             | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|---------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
| 1           | 358          | ARO Cost Gas UG Store     | (7,217,886)                          | 100.000%                  | (7,217,886)                         |                               | ARO amounts excluded from rate base   |
| 2           | 372          | ARO Cost Gas Transmission | (2,280,993)                          | 100.000%                  | (2,280,993)                         |                               | ARO amounts excluded from rate base   |
| 3           | 367          | Mains                     | (15,129,648)                         | 100.000%                  | (15,129,648)                        |                               | GLT amounts excluded from rate base   |
| 4           | 374          | Land and Land Rights      | (256,925)                            | 100.000%                  | (256,925)                           |                               | GLT amounts excluded from rate base   |
| 5           | 376          | Mains                     | (11,354,023)                         | 100.000%                  | (11,354,023)                        |                               | GLT amounts excluded from rate base   |
| 6           | 380          | Services                  | (40,525,936)                         | 100.000%                  | (40,525,936)                        |                               | GLT amounts excluded from rate base   |
| 7           | 388          | ARO Cost Gas Distribution | (12,599,027)                         | 100.000%                  | (12,599,027)                        |                               | ARO amounts excluded from rate base   |
| 8           |              | TOTAL ADJUSTMENTS         | (89,364,438)                         | :                         | (89,364,438)                        |                               |                                       |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                  | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS  | RETIREMENTS | TRANSFERS | BASE PERIOD<br>ENDING<br>BALANCE |
|-------------|-----------|--|-------------------------------------|------------|-------------|-----------|----------------------------------|
|             |           |  | \$                                  | \$         | \$          | \$        | \$                               |
| 1           |           | Gas Intangible Plant                           |                                     |            |             |           |                                  |
| 2           | 301       | Organization                                   | -                                   | -          | -           | -         | -                                |
| 3           | 302       | Franchises and Consents                        | 387                                 | -          | -           | -         | 387                              |
| 4           | 303       | Misc Intangible Plant                          | -                                   | -          | -           | -         | -                                |
| 5           |           | Total Intangible Plant                         | 387                                 | -          | -           | -         | 387                              |
| 6           |           | Gas Storage                                    |                                     |            |             |           |                                  |
| 7           | 350       | Land and Land Rights                           | 134,077                             | 212,045    | -           | -         | 346,121                          |
| 8           | 351       | Structures and Improvements                    | 16,574,962                          | 348,050    | (748)       | -         | 16,922,264                       |
| 9           | 352       | Wells  | 20,497,529                          | 3,096,384  | (300,391)   | -         | 23,293,521                       |
| 10          | 352.1     | Storage Leaseholds and Rights                  | 548,241                             | -          | -           | -         | 548,241                          |
| 11          | 352.2     | Reservoirs                                     | 400,511                             | -          | -           | -         | 400,511                          |
| 12          | 117-352.3 | Nonrecoverable Natural Gas                     | 11,788,845                          | -          | -           | -         | 11,788,845                       |
| 13          | 353       | Lines  | 24,737,149                          | 29,898     | (14,196)    | -         | 24,752,851                       |
| 14          | 354       | Compressor Station Equipment                   | 61,782,747                          | 2,801,861  | (79,144)    | -         | 64,505,464                       |
| 15          | 355       | Measuring and Regulating Equipment             | 2,122,935                           | 252,442    | (496)       | -         | 2,374,881                        |
| 16          | 356       | Purification Equipment                         | 23,016,587                          | 5,519,463  | (90,090)    | -         | 28,445,960                       |
| 17          | 357       | Other Equipment                                | 3,889,896                           | 3,370,362  | -           | -         | 7,260,258                        |
| 18          | 358       | ARO Cost Gas UG Store                          | 4,355,860                           | -          | (182,819)   | 3,044,845 | 7,217,886                        |
| 19          |           | Total Gas Storage                              | 169,849,338                         | 15,630,505 | (667,883)   | 3,044,845 | 187,856,805                      |
| 20          |           | Gas Transmission                               |                                     |            |             |           |                                  |
| 21          | 365       | Rights of Way                                  | 220,659                             | -          | -           | -         | 220,659                          |
| 22          | 367       | Mains  | 52,628,555                          | 3,514,787  | (16,781)    | -         | 56,126,560                       |
| 23          | 372       | ARO Cost Gas Transmission                      | 2,313,896                           | -          | (32,903)    | -         | 2,280,993                        |
| 24          |           | Total Gas Transmission                         | 55,163,110                          | 3,514,787  | (49,684)    | -         | 58,628,213                       |
| 25          |           | Gas Distribution                               |                                     |            |             |           |                                  |
| 26          | 374       | Land and Land Rights                           | 134,497                             | 847,768    | -           | -         | 982,265                          |
| 27          | 375       | Structures and Improvements                    | 1,239,288                           | 43,870     |             | -         | 1,283,158                        |
| 28          | 376       | Mains  | 413,427,674                         | 27,207,038 | (26,282)    | -         | 440,608,430                      |
| 29          | 377       | Compressor Station Equipment                   | -                                   | -          | -           | -         | -                                |
| 30          | 378       | Measuring and Regulating Station Equip-General | 22,600,773                          | 8,558,942  | (196,625)   | -         | 30,963,090                       |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.3         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| 32         380         Services         399,579,991         19,233,032         35,342         - 4           33         381         Meters         54,727,969         6,266,531         (225)         -           34         383         House Regulators         26,382,508         445,746         -         -           35         385         Industrial Measuring and Regulating Equip         960,687         708,920         -         -           36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           39         Gas General Plant         -         -         (22,813)         -         -         -           40         389         Land and Land Rights         - <th>LINE<br/>NO. ACC</th> <th>CT. NO.</th> <th>ACCOUNT TITLE</th> <th>BASE PERIOD<br/>BEGINNING<br/>BALANCE</th> <th>ADDITIONS</th> <th>RETIREMENTS</th> <th>TRANSFERS</th> <th>BASE PERIOD<br/>ENDING<br/>BALANCE</th> | LINE<br>NO. ACC | CT. NO. | ACCOUNT TITLE                                    | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS  | RETIREMENTS | TRANSFERS | BASE PERIOD<br>ENDING<br>BALANCE |
|---|-----------------|---------|--|-------------------------------------|------------|-------------|-----------|----------------------------------|
| 32         380         Services         399,579,991         19,233,032         35,342         - 4           33         381         Meters         54,727,969         6,266,531         (225)         -           34         383         House Regulators         26,382,508         445,746         -         -           35         385         Industrial Measuring and Regulating Equip         960,687         708,920         -         -           36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           39         Gas General Plant         -         -         (22,813)         -   |                 |         |  | \$                                  | \$         | \$          | \$        | \$                               |
| 33         381         Meters         54,727,969         6,266,531         (225)         -           34         383         House Regulators         26,382,508         445,746         -         -           36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           38         Total Gas Distribution         943,962,996         64,445,147         (214,711)         -         1,0           39         Gas General Plant         - <t< td=""><td>31 3</td><td>379</td><td>Measuring and Regulating Station Equip-City Gate</td><td>12,236,656</td><td>832,871</td><td>(4,107)</td><td>-</td><td>13,065,420</td></t<>  | 31 3            | 379     | Measuring and Regulating Station Equip-City Gate | 12,236,656                          | 832,871    | (4,107)     | -         | 13,065,420                       |
| 34         383         House Regulators         26,382,508         445,746         -         -           35         385         Industrial Measuring and Regulating Equip         960,687         708,920         -         -           36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           38         Total Gas Distribution         943,962,996         64,445,147         (214,711)         -         1,0           39         Gas General Plant         -  | 32 3            | 380     | Services   | 399,579,991                         | 19,233,032 | 35,342      | -         | 418,848,365                      |
| 355         385         Industrial Measuring and Regulating Equip         960,687         708,920         -         -           36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           38         Total Gas Distribution         943,962,996         64,445,147         (214,711)         -         1,00           39         Gas General Plant         - </td <td>33 3</td> <td>381</td> <td>Meters</td> <td>54,727,969</td> <td>6,266,531</td> <td>(225)</td> <td>-</td> <td>60,994,275</td>  | 33 3            | 381     | Meters   | 54,727,969                          | 6,266,531  | (225)       | -         | 60,994,275                       |
| 36         387         Other Equipment         51,112         300,428         -         -           37         388         ARO Cost Gas Distribution         12,621,840         -         (22,813)         -           38         Total Gas Distribution         943,962,996         64,445,147         (214,711)         -         1,0           39         Gas General Plant         - </td <td>34 3</td> <td>383</td> <td>House Regulators</td> <td>26,382,508</td> <td>445,746</td> <td>-</td> <td>-</td> <td>26,828,254</td>   | 34 3            | 383     | House Regulators                                 | 26,382,508                          | 445,746    | -           | -         | 26,828,254                       |
| 37         388         ARO Cost Gas Distribution         12,621,840         - (22,813)         -           38         Total Gas Distribution         943,962,996         64,445,147         (214,711)         - 1,0           39         Gas General Plant         Structures and Improvements  | 35 3            | 385     | Industrial Measuring and Regulating Equip        | 960,687                             | 708,920    | -           | -         | 1,669,607                        |
| Total Gas Distribution   943,962,996   64,445,147   (214,711)   - 1,0000  | 36 3            | 387     | Other Equipment                                  | 51,112                              | 300,428    | -           | -         | 351,540                          |
| Sas General Plant   Land and Land Rights  | 37 3            | 388     | ARO Cost Gas Distribution                        | 12,621,840                          | -          | (22,813)    | -         | 12,599,027                       |
| Automatical Rights  | 38              |         | Total Gas Distribution                           | 943,962,996                         | 64,445,147 | (214,711)   | -         | 1,008,193,432                    |
| 41         390         Structures and Improvements         - <td< td=""><td>39</td><td></td><td>Gas General Plant</td><td></td><td></td><td></td><td></td><td></td></td<>   | 39              |         | Gas General Plant                                |                                     |            |             |           |                                  |
| 42       391       Office Furniture and Equipment       -       -       -       -       -         43       392       Transportation Equipment       1,803,887       613,864       (99,359)       -         44       393       Stores Equipment       -       -       -       -       -         45       394       Tools, Shop, and Garage Equipment       6,883,301       1,203,379       (203,529)       -         46       395       Laboratory Equipment       -       -       -       -       -         47       396       Power Operated Equipment       3,695,172       608,992       (109,831)       -         48       397       Communication Equipment       -       -       -       -         49       398       Miscellaneous Equipment       -       -       -       -       -         49       398       Miscellaneous Equipment       12,382,359       2,426,235       (412,719)       -         51       Common Plant (1)       -       -       -       -       -         52       301       Organization       25,973       -       -       -         53       302       Franchises and Consents   | 40 3            | 389     | Land and Land Rights                             | -                                   | -          | -           | -         |                                  |
| 43       392       Transportation Equipment       1,803,887       613,864       (99,359)       -         44       393       Stores Equipment       -       -       -       -       -         45       394       Tools, Shop, and Garage Equipment       6,883,301       1,203,379       (203,529)       -         46       395       Laboratory Equipment       -       -       -       -       -         47       396       Power Operated Equipment       3,695,172       608,992       (109,831)       -         48       397       Communication Equipment       -       -       -       -       -         49       398       Miscellaneous Equipment       -       -       -       -       -       -         50       Total Gas General Plant       12,382,359       2,426,235       (412,719)       -         51       Common Plant (1)       -       -       -       -       -         52       301       Organization       25,973       -       -       -       -         53       302       Franchises and Consents       -       -       -       -       -         54       303       Misc I   | 41 3            | 390     | Structures and Improvements                      | -                                   | -          | -           | -         |                                  |
| 44         393         Stores Equipment         -   | 42 3            | 391     | Office Furniture and Equipment                   | -                                   | -          | -           | -         |                                  |
| 45       394       Tools, Shop, and Garage Equipment       6,883,301       1,203,379       (203,529)       -         46       395       Laboratory Equipment       -       -       -       -       -         47       396       Power Operated Equipment       3,695,172       608,992       (109,831)       -         48       397       Communication Equipment       -       -       -       -         49       398       Miscellaneous Equipment       -       -       -       -         50       Total Gas General Plant       12,382,359       2,426,235       (412,719)       -         51       Common Plant (1)       25,973       -       -       -         52       301       Organization       25,973       -       -       -         53       302       Franchises and Consents       -       -       -       -         54       303       Misc Intangible Plant       35,244,740       5,931,432       (2,122,995)       -         55       389       Land and Land Rights       484,962       -       -       -         56       390       Structures and Improvements       25,197,925       1,281,723       (104,778) <td>43 3</td> <td>392</td> <td>Transportation Equipment</td> <td>1,803,887</td> <td>613,864</td> <td>(99,359)</td> <td>-</td> <td>2,318,391</td>  | 43 3            | 392     | Transportation Equipment                         | 1,803,887                           | 613,864    | (99,359)    | -         | 2,318,391                        |
| 46         395         Laboratory Equipment         -   | 44 3            | 393     | Stores Equipment                                 | -                                   | -          | -           | -         |                                  |
| 47         396         Power Operated Equipment         3,695,172         608,992         (109,831)         -           48         397         Communication Equipment         -         -         -         -           49         398         Miscellaneous Equipment         -         -         -         -           50         Total Gas General Plant         12,382,359         2,426,235         (412,719)         -           51         Common Plant (1)         -         -         -         -         -         -           52         301         Organization         25,973         - <td< td=""><td>45 3</td><td>394</td><td>Tools, Shop, and Garage Equipment</td><td>6,883,301</td><td>1,203,379</td><td>(203,529)</td><td>-</td><td>7,883,152</td></td<>   | 45 3            | 394     | Tools, Shop, and Garage Equipment                | 6,883,301                           | 1,203,379  | (203,529)   | -         | 7,883,152                        |
| 48         397         Communication Equipment         - </td <td>46 3</td> <td>395</td> <td>Laboratory Equipment</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>  | 46 3            | 395     | Laboratory Equipment                             | -                                   | -          | -           | -         |                                  |
| 49         398         Miscellaneous Equipment         - </td <td>47 3</td> <td>396</td> <td>Power Operated Equipment</td> <td>3,695,172</td> <td>608,992</td> <td>(109,831)</td> <td>-</td> <td>4,194,332</td>   | 47 3            | 396     | Power Operated Equipment                         | 3,695,172                           | 608,992    | (109,831)   | -         | 4,194,332                        |
| 50         Total Gas General Plant         12,382,359         2,426,235         (412,719)         -           51         Common Plant (1)         52         301         Organization         25,973         -         -         -         -           53         302         Franchises and Consents         -   | 48 3            | 397     | Communication Equipment                          | -                                   | -          | -           | -         |                                  |
| 51         Common Plant (1)           52         301         Organization         25,973         -         -         -           53         302         Franchises and Consents         -         -         -         -           54         303         Misc Intangible Plant         35,244,740         5,931,432         (2,122,995)         -           55         389         Land and Land Rights         484,962         -         -         -         -           56         390         Structures and Improvements         25,197,925         1,281,723         (104,778)         -           57         391         Office Furniture and Equipment         10,971,409         3,989,104         (1,405,118)         -           58         392         Transportation Equipment         86,242         22,983         (8,368)         -           59         393         Stores Equipment         456,033         74,755         -         -           60         394         Tools, Shop, and Garage Equipment         1,302,017         43,856         (41,128)         -  | 49 3            | 398     | Miscellaneous Equipment                          |                                     | -          | -           | -         | -                                |
| 52         301         Organization         25,973         -         -         -           53         302         Franchises and Consents         -         -         -         -           54         303         Misc Intangible Plant         35,244,740         5,931,432         (2,122,995)         -           55         389         Land and Land Rights         484,962         -         -         -           56         390         Structures and Improvements         25,197,925         1,281,723         (104,778)         -           57         391         Office Furniture and Equipment         10,971,409         3,989,104         (1,405,118)         -           58         392         Transportation Equipment         86,242         22,983         (8,368)         -           59         393         Stores Equipment         456,033         74,755         -         -           60         394         Tools, Shop, and Garage Equipment         1,302,017         43,856         (41,128)         -  | 50              |         | Total Gas General Plant                          | 12,382,359                          | 2,426,235  | (412,719)   | -         | 14,395,875                       |
| 53       302       Franchises and Consents       -  | 51              |         | Common Plant (1)                                 |                                     |            |             |           |                                  |
| 54       303       Misc Intangible Plant       35,244,740       5,931,432       (2,122,995)       -         55       389       Land and Land Rights       484,962       -       -       -         56       390       Structures and Improvements       25,197,925       1,281,723       (104,778)       -         57       391       Office Furniture and Equipment       10,971,409       3,989,104       (1,405,118)       -         58       392       Transportation Equipment       86,242       22,983       (8,368)       -         59       393       Stores Equipment       456,033       74,755       -       -         60       394       Tools, Shop, and Garage Equipment       1,302,017       43,856       (41,128)       -  | 52 3            | 301     | Organization                                     | 25,973                              | -          | -           | -         | 25,973                           |
| 55         389         Land and Land Rights         484,962         -   | 53 3            | 302     | Franchises and Consents                          | -                                   | -          | -           | -         | -                                |
| 56         390         Structures and Improvements         25,197,925         1,281,723         (104,778)         -           57         391         Office Furniture and Equipment         10,971,409         3,989,104         (1,405,118)         -           58         392         Transportation Equipment         86,242         22,983         (8,368)         -           59         393         Stores Equipment         456,033         74,755         -         -           60         394         Tools, Shop, and Garage Equipment         1,302,017         43,856         (41,128)         -  | 54 3            | 303     | Misc Intangible Plant                            | 35,244,740                          | 5,931,432  | (2,122,995) | -         | 39,053,177                       |
| 57     391     Office Furniture and Equipment     10,971,409     3,989,104     (1,405,118)     -       58     392     Transportation Equipment     86,242     22,983     (8,368)     -       59     393     Stores Equipment     456,033     74,755     -     -       60     394     Tools, Shop, and Garage Equipment     1,302,017     43,856     (41,128)     -  | 55 3            | 389     | Land and Land Rights                             | 484,962                             | -          | -           | -         | 484,962                          |
| 58     392     Transportation Equipment     86,242     22,983     (8,368)     -       59     393     Stores Equipment     456,033     74,755     -     -       60     394     Tools, Shop, and Garage Equipment     1,302,017     43,856     (41,128)     -   | 56 3            | 390     | Structures and Improvements                      | 25,197,925                          | 1,281,723  | (104,778)   | -         | 26,374,869                       |
| 59       393       Stores Equipment       456,033       74,755       -       -         60       394       Tools, Shop, and Garage Equipment       1,302,017       43,856       (41,128)       -   | 57 3            | 391     | Office Furniture and Equipment                   | 10,971,409                          | 3,989,104  | (1,405,118) | -         | 13,555,395                       |
| 60 394 Tools, Shop, and Garage Equipment 1,302,017 43,856 (41,128) -  | 58 3            | 392     | Transportation Equipment                         | 86,242                              | 22,983     | (8,368)     | -         | 100,857                          |
|   | 59 3            | 393     | Stores Equipment                                 | 456,033                             | 74,755     | -           | =         | 530,789                          |
| O4 OSS Laborators Francisco   | 60 3            | 394     | Tools, Shop, and Garage Equipment                | 1,302,017                           | 43,856     | (41,128)    | =         | 1,304,746                        |
| 61 395 Laboratory Equipment   | 61 3            | 395     | Laboratory Equipment                             | -                                   | -          | -           | -         | -                                |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM JANUARY 1, 2018 TO DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-2.3         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 3 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                       | BASE PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS  | RETIREMENTS | TRANSFERS | BASE PERIOD<br>ENDING<br>BALANCE |
|-------------|-----------|-------------------------------------|-------------------------------------|------------|-------------|-----------|----------------------------------|
|             |           |                                     | \$                                  | \$         | \$          | \$        | \$                               |
| 62          | 396       | Power Operated Equipment            | 167,932                             | 18,780     | (22,459)    | -         | 164,253                          |
| 63          | 397       | Communication Equipment             | 10,568,595                          | 903,906    | -           | -         | 11,472,501                       |
| 64          | 398       | Miscellaneous Equipment             | -                                   | -          | -           | -         | -                                |
| 65          | 399       | ARO Cost Common                     |                                     | -          | -           | -         | <u>-</u>                         |
| 66          |           | Total Common Plant allocated to Gas | 84,505,827                          | 12,266,539 | (3,704,845) | -         | 93,067,521                       |
| 67          |           | TOTAL GAS PLANT IN SERVICE          | 1,265,864,017                       | 98,283,212 | (5,049,842) | 3,044,845 | 1,362,142,232                    |

<sup>(1) 31%</sup> Common Plant allocated to Gas

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIODX_FORE      | CASTED 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<br>NO. | ACCT. NO. | ACCOUNT TITLE                                  | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS  | RETIREMENTS | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|-----------|--|--|------------|-------------|-----------|---|---|
|             |           |  | \$   | \$         | \$          | \$        | \$                                      | \$  |
| 1           |           | Gas Intangible Plant                           |  |            |             |           |   |   |
| 2           | 301       | Organization                                   | -  | -          | -           | -         | -                                       | -   |
| 3           | 302       | Franchises and Consents                        | 387  | -          | -           | -         | 387                                     | 387                                       |
| 4           | 303       | Misc Intangible Plant                          | -  | -          | -           | -         | -                                       | -   |
| 5           |           | Total Intangible Plant                         | 387  | -          | -           | -         | 387                                     | 387                                       |
| 6           |           | Gas Storage                                    |  |            |             |           |   |   |
| 7           | 350       | Land and Land Rights                           | 346,121                                    | -          | -           | -         | 346,121                                 | 346,121                                   |
| 8           | 351       | Structures and Improvements                    | 16,922,264                                 | 243,271    | -           | -         | 17,165,534                              | 17,060,663                                |
| 9           | 352       | Wells  | 23,300,361                                 | 3,535,910  | -           | -         | 26,836,271                              | 25,416,151                                |
| 10          | 352.1     | Storage Leaseholds and Rights                  | 548,241                                    | -          | -           | -         | 548,241                                 | 548,241                                   |
| 11          | 352.2     | Reservoirs                                     | 400,511                                    | -          | -           | -         | 400,511                                 | 400,511                                   |
| 12          | 117-352.3 | Nonrecoverable Natural Gas                     | 11,788,845                                 | -          | -           | -         | 11,788,845                              | 11,788,845                                |
| 13          | 353       | Lines  | 24,752,851                                 | 1,864,252  | -           | -         | 26,617,103                              | 25,469,871                                |
| 14          | 354       | Compressor Station Equipment                   | 64,821,659                                 | 4,464,328  | -           | -         | 69,285,987                              | 66,922,239                                |
| 15          | 355       | Measuring and Regulating Equipment             | 2,374,881                                  | -          | -           | -         | 2,374,881                               | 2,374,881                                 |
| 16          | 356       | Purification Equipment                         | 28,445,960                                 | 7,813,231  | -           | -         | 36,259,192                              | 31,677,506                                |
| 17          | 357       | Other Equipment                                | 7,577,244                                  | 2,453,357  | -           | -         | 10,030,601                              | 8,816,670                                 |
| 18          | 358       | ARO Cost Gas UG Store                          | 7,217,886                                  | -          | -           | -         | 7,217,886                               | 7,217,886                                 |
| 19          |           | Total Gas Storage                              | 188,496,825                                | 20,374,348 | -           | -         | 208,871,174                             | 198,039,585                               |
| 20          |           | Gas Transmission                               |  |            |             |           |   |   |
| 21          | 365       | Rights of Way                                  | 220,659                                    | -          | -           | -         | 220,659                                 | 220,659                                   |
| 22          | 367       | Mains  | 56,126,560                                 | 56,728,932 | (1,860,905) | -         | 110,994,587                             | 70,563,318                                |
| 23          | 372       | ARO Cost Gas Transmission                      | 2,280,993                                  | -          | -           | -         | 2,280,993                               | 2,280,993                                 |
| 24          |           | Total Gas Transmission                         | 58,628,213                                 | 56,728,932 | (1,860,905) | -         | 113,496,239                             | 73,064,971                                |
| 25          |           | Gas Distribution                               |  |            |             |           |   |   |
| 26          | 374       | Land and Land Rights                           | 982,265                                    | -          | -           | -         | 982,265                                 | 982,265                                   |
| 27          | 375       | Structures and Improvements                    | 1,283,158                                  | -          | -           | -         | 1,283,158                               | 1,283,158                                 |
| 28          | 376       | Mains  | 442,718,793                                | 12,975,245 | (224,408)   | -         | 455,469,630                             | 448,752,058                               |
| 29          | 377       | Compressor Station Equipment                   | -  | -          | -           | -         | -                                       | -   |
| 30          | 378       | Measuring and Regulating Station Equip-General | 31,127,188                                 | 4,633,940  | -           | -         | 35,761,128                              | 33,128,817                                |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIODXFOR         | RECASTED 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<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS  | RETIREMENTS | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|-----------|--|--|------------|-------------|-----------|---|---|
|             |           |  | \$   | \$         | \$          | \$        | \$                                      | \$  |
| 31          | 379       | Measuring and Regulating Station Equip-City Gate | 13,065,420                                 | 3,734,037  | -           | -         | 16,799,458                              | 14,862,015                                |
| 32          | 380       | Services   | 422,721,131                                | 20,335,768 | (1,607,255) | -         | 441,449,645                             | 431,280,724                               |
| 33          | 381       | Meters   | 62,345,744                                 | 5,519,336  | -           | -         | 67,865,081                              | 64,986,993                                |
| 34          | 383       | House Regulators                                 | 26,835,118                                 | 25,107     | -           | -         | 26,860,225                              | 26,848,132                                |
| 35          | 385       | Industrial Measuring and Regulating Equip        | 1,757,523                                  | 664,738    | -           | -         | 2,422,261                               | 2,139,995                                 |
| 36          | 387       | Other Equipment                                  | 385,075                                    | 479,565    | -           | -         | 864,641                                 | 626,039                                   |
| 37          | 388       | ARO Cost Gas Distribution                        | 12,599,027                                 | -          | -           | -         | 12,599,027                              | 12,599,027                                |
| 38          |           | Total Gas Distribution                           | 1,015,820,444                              | 48,367,737 | (1,831,662) | -         | 1,062,356,518                           | 1,037,489,222                             |
| 39          |           | Gas General Plant                                |  |            |             |           |   |   |
| 40          | 389       | Land and Land Rights                             | -  | -          | -           | -         | -                                       | -   |
| 41          | 390       | Structures and Improvements                      | -  | -          | -           | -         | -                                       | -   |
| 42          | 391       | Office Furniture and Equipment                   | -  | -          | -           | -         | -                                       | -   |
| 43          | 392       | Transportation Equipment                         | 2,428,210                                  | 25,167     | (27,985)    | -         | 2,425,392                               | 2,429,062                                 |
| 44          | 393       | Stores Equipment                                 | -  | -          | -           | -         | -                                       | -   |
| 45          | 394       | Tools, Shop, and Garage Equipment                | 7,889,835                                  | 408,607    | (107,643)   | -         | 8,190,800                               | 8,089,888                                 |
| 46          | 395       | Laboratory Equipment                             | -  | -          | -           | -         | -                                       | -   |
| 47          | 396       | Power Operated Equipment                         | 4,314,447                                  | 430,937    | -           | -         | 4,745,384                               | 4,475,141                                 |
| 48          | 397       | Communication Equipment                          | -  | -          | -           | -         | -                                       | -   |
| 49          | 398       | Miscellaneous Equipment                          | -  | -          | -           | -         | -                                       | <u>-</u>                                  |
| 50          |           | Total Gas General Plant                          | 14,632,493                                 | 864,711    | (135,628)   | -         | 15,361,576                              | 14,994,092                                |
| 51          |           | Common Plant (1)                                 |  |            |             |           |   |   |
| 52          | 301       | Organization                                     | 25,973                                     | -          | -           | -         | 25,973                                  | 25,973                                    |
| 53          | 302       | Franchises and Consents                          | -  | -          | -           | -         | -                                       | -   |
| 54          | 303       | Misc Intangible Plant                            | 25,698,384                                 | 6,486,868  | (3,349,811) | -         | 28,835,442                              | 26,934,104                                |
| 55          | 389       | Land and Land Rights                             | 484,962                                    | -          | -           | -         | 484,962                                 | 484,962                                   |
| 56          | 390       | Structures and Improvements                      | 26,590,732                                 | 1,917,787  | -           | -         | 28,508,518                              | 27,902,467                                |
| 57          | 391       | Office Furniture and Equipment                   | 13,456,653                                 | 2,014,638  | (2,616,209) | -         | 12,855,082                              | 12,915,663                                |
| 58          | 392       | Transportation Equipment                         | 100,857                                    | -          | -           | -         | 100,857                                 | 100,857                                   |
| 59          | 393       | Stores Equipment                                 | 530,789                                    | -          | -           | -         | 530,789                                 | 530,789                                   |
| 60          | 394       | Tools, Shop, and Garage Equipment                | 1,304,746                                  | 12,400     | (13,691)    | -         | 1,303,455                               | 1,299,838                                 |
| 61          | 395       | Laboratory Equipment                             | -  | -          | -           | -         | -                                       | -   |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS FROM MAY 1, 2019 TO APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD         | SCHEDULE B-2.3         |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 6 OF 6            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                       | FORECAST<br>PERIOD<br>BEGINNING<br>BALANCE | ADDITIONS   | RETIREMENTS | TRANSFERS | FORECAST<br>PERIOD<br>ENDING<br>BALANCE | FORECAST<br>PERIOD<br>13 MONTH<br>AVERAGE |
|-------------|-----------|-------------------------------------|--|-------------|-------------|-----------|---|---|
|             |           |                                     | \$   | \$          | \$          | \$        | \$                                      | \$  |
| 62          | 396       | Power Operated Equipment            | 164,253                                    | -           | -           | -         | 164,253                                 | 164,253                                   |
| 63          | 397       | Communication Equipment             | 11,472,501                                 | 1,109,744   | -           | -         | 12,582,245                              | 11,939,851                                |
| 64          | 398       | Miscellaneous Equipment             | -  | -           | -           | -         | -                                       | -   |
| 65          | 399       | ARO Cost Common                     |  | -           | -           | -         | -                                       |   |
| 66          |           | Total Common Plant allocated to Gas | 79,829,849                                 | 11,541,437  | (5,979,711) | -         | 85,391,576                              | 82,298,757                                |
| 67          |           | TOTAL GAS PLANT IN SERVICE          | 1,357,408,211                              | 137,877,166 | (9,807,906) | -         | 1,485,477,470                           | 1,405,887,014                             |

<sup>(1) 31%</sup> Common Plant allocated to Gas

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PROPERTY MERGED OR ACQUIRED AS OF DECEMBER 31, 2018

| DATA:  | XBAS      | SE PERIODFORECASTED PER | RIOD        |       |             |               | ;           | SCHEDULE B-2.4     |
|--|-----------|-------------------------|-------------|-------|-------------|---------------|-------------|--------------------|
| TYPE (                                       | OF FILING | 6:X ORIGINAL UPDATED    | REVISED     | )     |             |               |             | PAGE 1 OF 2        |
| WORKPAPER REFERENCE NO(S).: WITNESS: C. M. G |           |                         |             |       |             |               |             |                    |
|  |           |                         |             |       |             |               |             |                    |
|  |           |                         |             |       |             | COMMISSION    |             |                    |
| LINE   | ACCT.     |                         | ACQUISITION | COST  | ACQUISITION | APPROVAL DATE | DATE OF     | <b>EXPLANATION</b> |
| 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.

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS PROPERTY MERGED OR ACQUIRED AS OF APRIL 30, 2020

| TYPE (      | BASE PERIOD_X_FORECASTED PE DF FILING:X_ ORIGINAL UPDATE PAPER REFERENCE NO(S).: |                     | )             |                           |   |                        | SCHEDULE B-2.4<br>PAGE 2 OF 2<br>C. M. GARRETT |
|-------------|--|---------------------|---------------|---------------------------|---|------------------------|--|
| LINE<br>NO. | ACCT. NO. DESCRIPTION OF PROPERTY  | ACQUISITION<br>COST | COST<br>BASIS | ACQUISITION<br>ADJUSTMENT | COMMISSION<br>APPROVAL DATE<br>(DOCKET NO.) | DATE OF<br>ACQUISITION | EXPLANATION<br>OF TREATMENT                    |

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

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS LEASED PROPERTY AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD TYPE OF FILING:X_ ORIGINAL UPDATED WORKPAPER REFERENCE NO(S).: | _ REVISED         |                         |                               | W                                       | SCHEDULE B-2.5<br>PAGE 1 OF 2<br>ITNESS: C. M. GARRETT |
|--|-------------------|-------------------------|-------------------------------|---|--|
| IDENTIFICATION LINE OR REFERENCE DESCRIPTION OF TYPE AND NO. NUMBER USE OF PROPERTY                | NAME OF<br>LESSEE | FREQUENCY<br>OF PAYMENT | AMOUNT OF<br>LEASE<br>PAYMENT | DOLLAR VALUE<br>OF PROPERTY<br>INVOLVED | EXPLANATION METHOD OF CAPITALIZATION                   |

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS LEASED PROPERTY AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD TYPE OF FILING:X_ ORIGINAL UPDATED WORKPAPER REFERENCE NO(S).: | _ REVISED         |                         |                               | W                                       | SCHEDULE B-2.5<br>PAGE 2 OF 2<br>ITNESS: C. M. GARRETT |
|---|-------------------|-------------------------|-------------------------------|---|--|
| IDENTIFICATION LINE OR REFERENCE DESCRIPTION OF TYPE AND NO. NUMBER USE OF PROPERTY                 | NAME OF<br>LESSEE | FREQUENCY<br>OF PAYMENT | AMOUNT OF<br>LEASE<br>PAYMENT | DOLLAR VALUE<br>OF PROPERTY<br>INVOLVED | EXPLANATION METHOD OF CAPITALIZATION                   |

THE COMPANY DOES NOT HAVE ANY CAPITAL LEASES.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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

|      |                                      |            |          |              |          | REV    | ENUE RI | EALIZED     | EXPE   | NSES IN | ICURRED     |
|------|--------------------------------------|------------|----------|--------------|----------|--------|---------|-------------|--------|---------|-------------|
|      |                                      |            |          |              | NET      |        |         |             |        |         |             |
| LINE |                                      | ACQUISTION | ORIGINAL | ACCUMULATED  | ORIGINAL |        | ACCT    |             |        | ACCT    |             |
| NO.  | DESCRIPTION AND LOCATION OF PROPERTY | DATE       | COST     | DEPRECIATION | COST     | AMOUNT | NO.     | DESCRIPTION | AMOUNT | NO.     | DESCRIPTION |
|      |                                      |            | \$       | \$           | \$       | \$     |         |             | \$     |         |             |

NONE

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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 \_\_\_ REVISED

WORKPAPER REFERENCE NO(S).:

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

|      |                                      |            |          |              |          | REV    | ENUE RI | EALIZED     | EXPE   | NSES IN | ICURRED     |
|------|--------------------------------------|------------|----------|--------------|----------|--------|---------|-------------|--------|---------|-------------|
|      |                                      |            |          |              | NET      |        |         |             |        |         |             |
| LINE |                                      | ACQUISTION | ORIGINAL | ACCUMULATED  | ORIGINAL |        | ACCT    |             |        | ACCT    |             |
| NO.  | DESCRIPTION AND LOCATION OF PROPERTY | DATE       | COST     | DEPRECIATION | COST     | AMOUNT | NO.     | DESCRIPTION | AMOUNT | NO.     | DESCRIPTION |
|      |                                      |            | \$       | \$           | \$       | \$     |         |             | \$     |         |             |

NONE

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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

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

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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

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

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3
PAGE 1 OF 6
WITNESS: C. M. GARRETT

|             |              |  |                                      | RESERVE BALANCES |                   |                         |             |                          |  |  |  |
|-------------|--------------|--|--------------------------------------|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|--|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                                  | BASE PERIOD TOTAL COMPANY INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |  |
|             |              |  | \$                                   | \$               | 100%              | \$                      | \$          | \$                       |  |  |  |
| 1           |              | Gas Intangible Plant                           |                                      |                  |                   |                         |             |                          |  |  |  |
| 2           | 301          | Organization                                   | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 3           | 302          | Franchises and Consents                        | 387                                  | (257)            |                   | (257)                   | -           | (257)                    |  |  |  |
| 4           | 303          | Misc Intangible Plant                          | -                                    |                  |                   |                         | -           |                          |  |  |  |
| 5           |              | Total Intangible Plant                         | 387                                  | (257)            | _                 | (257)                   | -           | (257)                    |  |  |  |
| 6           |              | Gas Storage                                    |                                      |                  |                   |                         |             |                          |  |  |  |
| 7           | 350          | Land and Land Rights                           | 346,121                              | (70,927)         |                   | (70,927)                | -           | (70,927)                 |  |  |  |
| 8           | 351          | Structures and Improvements                    | 16,922,264                           | (2,909,235)      |                   | (2,909,235)             | -           | (2,909,235)              |  |  |  |
| 9           | 352          | Wells  | 23,293,521                           | (1,456,521)      |                   | (1,456,521)             | -           | (1,456,521)              |  |  |  |
| 10          | 352.1        | Storage Leaseholds and Rights                  | 548,241                              | (569,590)        |                   | (569,590)               | -           | (569,590)                |  |  |  |
| 11          | 352.2        | Reservoirs                                     | 400,511                              | (452,027)        |                   | (452,027)               | -           | (452,027)                |  |  |  |
| 12          | 117-352.3    | Nonrecoverable Natural Gas                     | 11,788,845                           | (8,340,212)      |                   | (8,340,212)             | -           | (8,340,212)              |  |  |  |
| 13          | 353          | Lines  | 24,752,851                           | (9,588,780)      |                   | (9,588,780)             | -           | (9,588,780)              |  |  |  |
| 14          | 354          | Compressor Station Equipment                   | 64,505,464                           | (9,084,295)      |                   | (9,084,295)             | -           | (9,084,295)              |  |  |  |
| 15          | 355          | Measuring and Regulating Equipment             | 2,374,881                            | (345,057)        |                   | (345,057)               | -           | (345,057)                |  |  |  |
| 16          | 356          | Purification Equipment                         | 28,445,960                           | (6,427,709)      |                   | (6,427,709)             | -           | (6,427,709)              |  |  |  |
| 17          | 357          | Other Equipment                                | 7,260,258                            | (302,097)        |                   | (302,097)               | -           | (302,097)                |  |  |  |
| 18          | 358          | ARO Cost Gas UG Store                          | 7,217,886                            | (1,117,582)      | _                 | (1,117,582)             | 1,117,582   |                          |  |  |  |
| 19          |              | Total Gas Storage                              | 187,856,805                          | (40,664,031)     |                   | (40,664,031)            | 1,117,582   | (39,546,449)             |  |  |  |
| 20          |              | Gas Transmission                               |                                      |                  |                   |                         |             |                          |  |  |  |
| 21          | 365          | Rights of Way                                  | 220,659                              | (211,452)        |                   | (211,452)               | -           | (211,452)                |  |  |  |
| 22          | 367          | Mains  | 56,126,560                           | (12,419,942)     |                   | (12,419,942)            | -           | (12,419,942)             |  |  |  |
| 23          | 372          | ARO Cost Gas Transmission                      | 2,280,993                            | (414,533)        | _                 | (414,533)               | 414,533     | -                        |  |  |  |
| 24          |              | Total Gas Transmission                         | 58,628,213                           | (13,045,927)     |                   | (13,045,927)            | 414,533     | (12,631,395)             |  |  |  |
| 25          |              | Gas Distribution                               |                                      |                  |                   |                         |             |                          |  |  |  |
| 26          | 374          | Land and Land Rights                           | 982,265                              | (77,154)         |                   | (77,154)                | -           | (77,154)                 |  |  |  |
| 27          | 375          | Structures and Improvements                    | 1,283,158                            | (437,990)        |                   | (437,990)               | -           | (437,990)                |  |  |  |
| 28          | 376          | Mains  | 440,608,430                          | (139,241,102)    |                   | (139,241,102)           | (1,991,139) | (141,232,241)            |  |  |  |
| 29          | 377          | Compressor Station Equipment                   | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 30          | 378          | Measuring and Regulating Station Equip-General | 30,963,090                           | (2,731,588)      |                   | (2,731,588)             | -           | (2,731,588)              |  |  |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD |         | SCHEDULE B-3           |
|--------------------------------------|---------|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED F | REVISED | PAGE 2 OF 6            |
| WORKPAPER REFERENCE NO(S).:          |         | WITNESS: C. M. GARRETT |

|             |              |  |                                      | RESERVE BALANCES |                   |                         |             |                          |  |  |  |
|-------------|--------------|--|--------------------------------------|------------------|-------------------|-------------------------|-------------|--------------------------|--|--|--|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                                    | BASE PERIOD TOTAL COMPANY INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |  |  |
|             |              |  | \$                                   | \$               | <u>100%</u>       | \$                      | \$          | \$                       |  |  |  |
| 31          | 379          | Measuring and Regulating Station Equip-City Gate | 13,065,420                           | (1,296,224)      |                   | (1,296,224)             | -           | (1,296,224)              |  |  |  |
| 32          | 380          | Services   | 418,848,365                          | (122,750,527)    |                   | (122,750,527)           | (663,096)   | (123,413,623)            |  |  |  |
| 33          | 381          | Meters   | 60,994,275                           | (15,619,115)     |                   | (15,619,115)            | -           | (15,619,115)             |  |  |  |
| 34          | 383          | House Regulators                                 | 26,828,254                           | (6,487,425)      |                   | (6,487,425)             | -           | (6,487,425)              |  |  |  |
| 35          | 385          | Industrial Measuring and Regulating Equip        | 1,669,607                            | (44,505)         |                   | (44,505)                | -           | (44,505)                 |  |  |  |
| 36          | 387          | Other Equipment                                  | 351,540                              | (30,995)         |                   | (30,995)                | -           | (30,995)                 |  |  |  |
| 37          | 388          | ARO Cost Gas Distribution                        | 12,599,027                           | (1,864,687)      | -                 | (1,864,687)             | 1,864,687   | <u> </u>                 |  |  |  |
| 38          |              | Total Gas Distribution                           | 1,008,193,432                        | (290,581,313)    |                   | (290,581,313)           | (789,548)   | (291,370,860)            |  |  |  |
| 39          |              | Gas General Plant                                |                                      |                  |                   |                         |             |                          |  |  |  |
| 40          | 389          | Land and Land Rights                             | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 41          | 390          | Structures and Improvements                      | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 42          | 391          | Office Furniture and Equipment                   | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 43          | 392          | Transportation Equipment                         | 2,318,391                            | (798,310)        |                   | (798,310)               | -           | (798,310)                |  |  |  |
| 44          | 393          | Stores Equipment                                 | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 45          | 394          | Tools, Shop, and Garage Equipment                | 7,883,152                            | (2,685,040)      |                   | (2,685,040)             | -           | (2,685,040)              |  |  |  |
| 46          | 395          | Laboratory Equipment                             | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 47          | 396          | Power Operated Equipment                         | 4,194,332                            | (2,359,893)      |                   | (2,359,893)             | -           | (2,359,893)              |  |  |  |
| 48          | 397          | Communication Equipment                          | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 49          | 398          | Miscellaneous Equipment                          |                                      | -                |                   |                         | -           |                          |  |  |  |
| 50          |              | Total Gas General Plant                          | 14,395,875                           | (5,843,243)      |                   | (5,843,243)             | -           | (5,843,243)              |  |  |  |
| 51          |              | Common Plant (1)                                 |                                      |                  |                   |                         |             |                          |  |  |  |
| 52          | 301          | Organization                                     | 25,973                               | -                |                   | -                       | -           | -                        |  |  |  |
| 53          | 302          | Franchises and Consents                          | -                                    | -                |                   | -                       | -           | -                        |  |  |  |
| 54          | 303          | Misc Intangible Plant                            | 39,053,177                           | (21,700,488)     |                   | (21,700,488)            | -           | (21,700,488)             |  |  |  |
| 55          | 389          | Land and Land Rights                             | 484,962                              | -                |                   | -                       | -           | -                        |  |  |  |
| 56          | 390          | Structures and Improvements                      | 26,374,869                           | (11,618,745)     |                   | (11,618,745)            | -           | (11,618,745)             |  |  |  |
| 57          | 391          | Office Furniture and Equipment                   | 13,555,395                           | (5,242,164)      |                   | (5,242,164)             | -           | (5,242,164)              |  |  |  |
| 58          | 392          | Transportation Equipment                         | 100,857                              | (49,080)         |                   | (49,080)                | -           | (49,080)                 |  |  |  |
| 59          | 393          | Stores Equipment                                 | 530,789                              | (334,927)        |                   | (334,927)               | -           | (334,927)                |  |  |  |
| 60          | 394          | Tools, Shop, and Garage Equipment                | 1,304,746                            | (758,445)        |                   | (758,445)               | -           | (758,445)                |  |  |  |
| 61          | 395          | Laboratory Equipment                             | -                                    | -                |                   | -                       | -           | -                        |  |  |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

| DATA:_X_BASE PERIODFORECASTED PERIOD         |          | SCHEDULE B-3  |
|--|----------|---------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED |          | PAGE 3 OF 6   |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: | C. M. GARRETT |

|             |              |                                     |                                      |                  |                   | RESERVE BALAN           | CES         |                       |
|-------------|--------------|-------------------------------------|--------------------------------------|------------------|-------------------|-------------------------|-------------|-----------------------|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                       | BASE PERIOD TOTAL COMPANY INVESTMENT | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED JURISDICTION |
|             |              |                                     | \$                                   | \$               | <u>100%</u>       | \$                      | \$          | \$                    |
| 62          | 396          | Power Operated Equipment            | 164,253                              | (77,765)         |                   | (77,765)                | -           | (77,765)              |
| 63          | 397          | Communication Equipment             | 11,472,501                           | (8,370,335)      |                   | (8,370,335)             | -           | (8,370,335)           |
| 64          | 398          | Miscellaneous Equipment             | -                                    | -                |                   | -                       | -           | -                     |
| 65          | 399          | ARO Cost Common                     |                                      | -                | _                 |                         | -           |                       |
| 66          |              | Total Common Plant allocated to Gas | 93,067,521                           | (48,151,950)     |                   | (48,151,950)            | -           | (48,151,950)          |
| 67          |              | TOTAL GAS PLANT                     | 1,362,142,232                        | (398,286,720)    | <u>.</u>          | (398,286,720)           | 742,567     | (397,544,153)         |

<sup>(1) 31%</sup> Common Plant allocated to Gas

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                                  | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY                  | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |  |
|             |              | 7.0000111 11122                                | \$   | \$                                | 100%              | \$                      | \$          | \$                       |  |
| 1           |              | Gas Intangible Plant                           |  |                                   |                   |                         |             |                          |  |
| 2           | 301          | Organization                                   | _  | _                                 |                   | _                       | _           | _                        |  |
| 3           | 302          | Franchises and Consents                        | 387  | (297)                             |                   | (297)                   | _           | (297)                    |  |
| 4           | 303          | Misc Intangible Plant                          | -  | (20.)                             |                   | (20.)                   | _           | (20.)                    |  |
| 5           | 000          | Total Intangible Plant                         | 387  | (297)                             | _                 | (297)                   | -           | (297)                    |  |
| 6           |              | Gas Storage                                    |  |                                   |                   |                         |             |                          |  |
| 7           | 350          | Land and Land Rights                           | 346.121  | (71,425)                          |                   | (71,425)                | _           | (71,425)                 |  |
| 8           | 351          | Structures and Improvements                    | 17,060,663   | (3,189,288)                       |                   | (3,189,288)             |             | (3,189,288)              |  |
| 9           | 352          | Wells  | 25,416,151   | (1,444,880)                       |                   | (1,444,880)             | -           | (1,444,880)              |  |
| 10          | 352.1        | Storage Leaseholds and Rights                  | 548,241  | (569,590)                         |                   | (569,590)               | -           | (569,590)                |  |
| 11          | 352.2        | Reservoirs                                     | 400,511  | (452,027)                         |                   | (452,027)               | -           | (452,027)                |  |
| 12          | 117-352.3    | Nonrecoverable Natural Gas                     | 11,788,845   | (8,406,146)                       |                   | (8,406,146)             | -           | (8,406,146)              |  |
| 13          | 353          | Lines  | 25,469,871   | (9,997,356)                       |                   | (9,997,356)             | -           | (9,997,356)              |  |
| 14          | 354          | Compressor Station Equipment                   | 66,922,239   | (10,266,080)                      |                   | (10,266,080)            | -           | (10,266,080)             |  |
| 15          | 355          | Measuring and Regulating Equipment             | 2,374,881  | (395,523)                         |                   | (395,523)               | -           | (395,523)                |  |
| 16          | 356          | Purification Equipment                         | 31,677,506   | (6,961,684)                       |                   | (6,961,684)             | -           | (6,961,684)              |  |
| 17          | 357          | Other Equipment                                | 8,816,670  | (447,178)                         |                   | (447,178)               | -           | (447,178)                |  |
| 18          | 358          | ARO Cost Gas UG Store                          | 7,217,886  | (1,234,709)                       | <u>_</u>          | (1,234,709)             | 1,234,709   | -                        |  |
| 19          |              | Total Gas Storage                              | 198,039,585  | (43,435,886)                      | _                 | (43,435,886)            | 1,234,709   | (42,201,177)             |  |
| 20          |              | Gas Transmission                               |  |                                   |                   |                         |             |                          |  |
| 21          | 365          | Rights of Way                                  | 220,659  | (211,691)                         |                   | (211,691)               | -           | (211,691)                |  |
| 22          | 367          | Mains  | 70,563,318   | (12,260,656)                      |                   | (12,260,656)            | (149,157)   | (12,409,813)             |  |
| 23          | 372          | ARO Cost Gas Transmission                      | 2,280,993  | (460,599)                         | <u>_</u>          | (460,599)               | 460,599     | -                        |  |
| 24          |              | Total Gas Transmission                         | 73,064,971   | (12,932,946)                      |                   | (12,932,946)            | 311,442     | (12,621,504)             |  |
| 25          |              | Gas Distribution                               |  |                                   |                   |                         |             |                          |  |
| 26          | 374          | Land and Land Rights                           | 982,265  | (77,440)                          |                   | (77,440)                | -           | (77,440)                 |  |
| 27          | 375          | Structures and Improvements                    | 1,283,158  | (472,052)                         |                   | (472,052)               | -           | (472,052)                |  |
| 28          | 376          | Mains  | 448,752,058  | (144,505,085)                     |                   | (144,505,085)           | (1,844,681) | (146,349,766)            |  |
| 29          | 377          | Compressor Station Equipment                   | -  | -                                 |                   | -                       | -           | -                        |  |
| 30          | 378          | Measuring and Regulating Station Equip-General | 33,128,817   | (3,124,916)                       |                   | (3,124,916)             | -           | (3,124,916)              |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                                    | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY                  | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED      |  |
|             |              |  | \$   | \$                                | <u>100%</u>       | \$                      | \$          | \$            |  |
| 31          | 379          | Measuring and Regulating Station Equip-City Gate | 14,862,015   | (1,349,511)                       |                   | (1,349,511)             | -           | (1,349,511)   |  |
| 32          | 380          | Services   | 431,280,724  | (132,578,837)                     |                   | (132,578,837)           | (457,860)   | (133,036,697) |  |
| 33          | 381          | Meters   | 64,986,993   | (17,383,561)                      |                   | (17,383,561)            | -           | (17,383,561)  |  |
| 34          | 383          | House Regulators                                 | 26,848,132   | (7,330,383)                       |                   | (7,330,383)             | -           | (7,330,383)   |  |
| 35          | 385          | Industrial Measuring and Regulating Equip        | 2,139,995  | (16,055)                          |                   | (16,055)                | -           | (16,055)      |  |
| 36          | 387          | Other Equipment                                  | 626,039  | (31,674)                          |                   | (31,674)                | -           | (31,674)      |  |
| 37          | 388          | ARO Cost Gas Distribution                        | 12,599,027   | (2,095,311)                       |                   | (2,095,311)             | 2,095,311   | -             |  |
| 38          |              | Total Gas Distribution                           | 1,037,489,222  | (308,964,825)                     | -                 | (308,964,825)           | (207,230)   | (309,172,055) |  |
| 39          |              | Gas General Plant                                |  |                                   |                   |                         |             |               |  |
| 40          | 389          | Land and Land Rights                             | -  | -                                 |                   | -                       | -           | -             |  |
| 41          | 390          | Structures and Improvements                      | -  | -                                 |                   | -                       | -           | -             |  |
| 42          | 391          | Office Furniture and Equipment                   | -  | -                                 |                   | -                       | -           | -             |  |
| 43          | 392          | Transportation Equipment                         | 2,429,062  | (898,540)                         |                   | (898,540)               | -           | (898,540)     |  |
| 44          | 393          | Stores Equipment                                 | -  | -                                 |                   | -                       | -           | -             |  |
| 45          | 394          | Tools, Shop, and Garage Equipment                | 8,089,888  | (2,877,174)                       |                   | (2,877,174)             | -           | (2,877,174)   |  |
| 46          | 395          | Laboratory Equipment                             | -  | -                                 |                   | -                       | -           | -             |  |
| 47          | 396          | Power Operated Equipment                         | 4,475,141  | (2,444,593)                       |                   | (2,444,593)             | -           | (2,444,593)   |  |
| 48          | 397          | Communication Equipment                          | -  | -                                 |                   | -                       | -           | -             |  |
| 49          | 398          | Miscellaneous Equipment                          | -  | -                                 |                   | -                       | -           | -             |  |
| 50          |              | Total Gas General Plant                          | 14,994,092   | (6,220,308)                       | -                 | (6,220,308)             | -           | (6,220,308)   |  |
| 51          |              | Common Plant (1)                                 |  |                                   |                   |                         |             |               |  |
| 52          | 301          | Organization                                     | 25,973   | -                                 |                   | -                       | -           | -             |  |
| 53          | 302          | Franchises and Consents                          | -  | -                                 |                   | -                       | -           | _             |  |
| 54          | 303          | Misc Intangible Plant                            | 26,934,104   | (11,014,588)                      |                   | (11,014,588)            | -           | (11,014,588)  |  |
| 55          | 389          | Land and Land Rights                             | 484,962  | -                                 |                   | -                       | -           | -             |  |
| 56          | 390          | Structures and Improvements                      | 27,902,467   | (12,204,593)                      |                   | (12,204,593)            | -           | (12,204,593)  |  |
| 57          | 391          | Office Furniture and Equipment                   | 12,915,663   | (5,234,105)                       |                   | (5,234,105)             |             | (5,234,105)   |  |
| 58          | 392          | Transportation Equipment                         | 100,857  | (52,368)                          |                   | (52,368)                |             | (52,368)      |  |
| 59          | 393          | Stores Equipment                                 | 530,789  | (357,707)                         |                   | (357,707)               |             | (357,707)     |  |
| 60          | 394          | Tools, Shop, and Garage Equipment                | 1,299,838  | (792,928)                         |                   | (792,928)               | -           | (792,928)     |  |
| 61          | 395          | Laboratory Equipment                             |  |                                   |                   |                         | _           | , , ,         |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-3           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 6 OF 6            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

|             |              |                                     | -  |                  | 13 MONT                                       | H AVERAGE RESER | RVE BALANCES |                              |  |
|-------------|--------------|-------------------------------------|--|------------------|---|-----------------|--------------|------------------------------|--|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE                       | 13 MO AVG<br>FORECAST<br>PERIOD<br>TOTAL COMPANY<br>INVESTMENT | TOTAL<br>COMPANY | JURIS. JURISDICTIONAL PERCENT TOTAL ADJUSTME! |                 | ADJUSTMENTS  | ADJUSTED<br>ITS JURISDICTION |  |
|             |              |                                     | \$   | \$               | 100%  | \$              | \$           | \$                           |  |
| 62          | 396          | Power Operated Equipment            | 11,939,851   | (78,423)         | )   | (78,423)        | -            | (78,423)                     |  |
| 63          | 397          | Communication Equipment             | -  | (8,549,261)      | )   | (8,549,261)     | -            | (8,549,261)                  |  |
| 64          | 398          | Miscellaneous Equipment             | -  | -                |   | -               | -            | -                            |  |
| 65          | 399          | ARO Cost Common                     | 82,298,757   | -                | _   |                 | -            |                              |  |
| 66          |              | Total Common Plant allocated to Gas | 164,433,260  | (38,283,973)     | )   | (38,283,973)    | -            | (38,283,973)                 |  |
| 67          |              | TOTAL GAS PLANT                     | 1,488,021,518  | (409,838,235)    | <u> </u>                                      | (409,838,235)   | 1,338,922    | (408,499,313)                |  |

<sup>(1) 31%</sup> Common Plant allocated to Gas

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-3.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE             | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|---------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
|             |              |                           | •                                    |                           | •                                   |                               |                                       |
| 1           | 358          | ARO Cost Gas UG Store     | 1,117,582                            | 100.000%                  | 1,117,582                           |                               | ARO amounts excluded from rate base   |
| 2           | 372          | ARO Cost Gas Transmission | 414,533                              | 100.000%                  | 414,533                             |                               | ARO amounts excluded from rate base   |
| 3           | 376          | Mains                     | (1,991,139)                          | 100.000%                  | (1,991,139)                         |                               | GLT amounts excluded from rate base   |
| 4           | 380          | Services                  | (663,096)                            | 100.000%                  | (663,096)                           |                               | GLT amounts excluded from rate base   |
| 5           | 388          | ARO Cost Gas Distribution | 1,864,687                            | 100.000%                  | 1,864,687                           |                               | ARO amounts excluded from rate base   |
| 6           |              | TOTAL ADJUSTMENTS         | 742,567                              |                           | 742,567                             |                               |                                       |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-3.1       |
|--|----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2          |
| WORKPAPER REFERENCE NO(S).: WIT            | TNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE             | TOTAL<br>COMPANY<br>ADJUSTMENT<br>\$ | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS<br>\$ | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|--------------|---------------------------|--------------------------------------|---------------------------|-------------------------------------|-------------------------------|---------------------------------------|
|             |              |                           | ·                                    |                           | ·                                   |                               |                                       |
| 1           | 358          | ARO Cost Gas UG Store     | 1,234,709                            | 100.000%                  | 1,234,709                           |                               | ARO amounts excluded from rate base   |
| 2           | 372          | ARO Cost Gas Transmission | 460,599                              | 100.000%                  | 460,599                             |                               | ARO amounts excluded from rate base   |
| 3           | 367          | Mains                     | (149,157)                            | 100.000%                  | (149,157)                           |                               | GLT amounts excluded from rate base   |
| 4           | 376          | Mains                     | (1,844,681)                          | 100.000%                  | (1,844,681)                         |                               | GLT amounts excluded from rate base   |
| 5           | 380          | Services                  | (457,860)                            | 100.000%                  | (457,860)                           |                               | GLT amounts excluded from rate base   |
| 6           | 388          | ARO Cost Gas Distribution | 2,095,311                            | 100.000%                  | 2,095,311                           |                               | ARO amounts excluded from rate base   |
| 7           |              | TOTAL ADJUSTMENTS         | 1,338,922                            |                           | 1,338,922                           |                               |                                       |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
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|------------------------|--|
| WITNESS: C. M. GARRETT |  |

|                |              |   | ADJUSTED JURISDICTION   |                        |                 |                                       |                  |                           |                         |
|----------------|--------------|---|-------------------------|------------------------|-----------------|---------------------------------------|------------------|---------------------------|-------------------------|
| LINE<br>NO.    | ACCT.<br>NO. | ACCOUNT TITLE OR MAJOR PROPERTY GROUPING                  | PLANT<br>INVESTMENT     | ACCUMULATED<br>BALANCE | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET<br>SALVAGE | REMAINING<br>SERVICE LIFE | CURVE FORM              |
| (A)            | (B)          | (C)   | (D)                     | (E)                    | (F)             | (G=DxF)                               | (H)              | (I)                       | (J)                     |
|                |              |   | \$                      | \$                     |                 | \$                                    |                  |                           |                         |
| 1              |              | Gas Intangible Plant                                      |                         |                        |                 |                                       |                  |                           |                         |
| 2              | 301          | Organization  | -                       | -                      |                 | -                                     |                  |                           |                         |
| 3              | 302          | Franchises and Consents                                   | 387                     | 257                    | 12.39%          | 48                                    | -                | 5.5                       | 20-SQ                   |
| 4              | 303          | Misc Intangible Plant                                     |                         | -                      | _               |                                       |                  |                           |                         |
| 5              |              | Total Intangible Plant                                    | 387                     | 257                    |                 | 48                                    |                  |                           |                         |
| 6              |              | Gas Storage   |                         |                        |                 |                                       |                  |                           |                         |
| 7              | 350          | Land and Land Rights                                      | 346,121                 |                        | 0.59%           | 2,042                                 | -                | 52.8                      | 60-R4                   |
| 8              | 351          | Structures and Improvements                               | 16,922,264              |                        | 2.00%           | 338,445                               | -5%,-10%         |                           | 60-R3, 60-R2.5, 55-R2.5 |
| 9              | 352          | Wells   | 23,293,521              | 1,456,521              | 2.73%           | 635,913                               | -20%             |                           | 45-R0.5, 60-R3          |
| 10             | 352.1        | Storage Leaseholds and Rights                             | 548,241                 |                        | 0.00%           | -                                     | 0%               |                           | 70-R4                   |
| 11             | 352.2        | Reservoirs  | 400,511                 | 452,027                | 0.00%           | -                                     | 0%               |                           | 60-R4                   |
| 12             | 352.3        | Nonrecoverable Natural Gas                                | 11,788,845              |                        | 0.82%           | 96,669                                | 0%               |                           | 50-SQ                   |
| 13             | 353          | Lines   | 24,752,851              | 9,588,780              | 2.01%           | 497,532                               | -15%             |                           | 48-R2                   |
| 14             | 354<br>355   | Compressor Station Equipment                              | 64,505,464<br>2,374,881 | 9,084,295<br>345,057   | 2.27%<br>2.55%  | 1,464,274<br>60,559                   | -5%<br>-10%      | 39.9<br>30.8              | 45-R1.5<br>40-R1        |
| 15<br>16       | 356          | Measuring and Regulating Equipment Purification Equipment | 28,445,960              |                        | 2.35%           | 674,169                               | -10%             | 40.2                      | 48-R2                   |
| 17             | 357          | Other Equipment   | 7,260,258               |                        | 2.53%           | 183.685                               | -10%             | 38.2                      | 45-R2                   |
| 18             | 358          | ARO Cost Gas UG Store                                     | 7,200,230               | 302,097                | 2.5576          | 100,000                               | -1078            | 30.2                      | 45-112                  |
| 19             | 000          | Total Gas Storage   | 180,638,919             | 39,546,449             | •               | 3,953,289                             |                  |                           |                         |
| 20             |              | Gas Transmission  |                         |                        |                 |                                       |                  |                           |                         |
| 21             | 365          | Rights of Way   | 220,659                 | 211,452                | 0.130%          | 287                                   | 0%               | 35                        | 70-R4                   |
| 22             | 367          | Mains   | 56,126,560              | 12,419,942             | 2.050%          | 1,150,594                             | -10%             | 55                        | 65-R2.5                 |
| 23             | 372          | ARO Cost Gas Transmission                                 |                         | -                      |                 |                                       |                  |                           |                         |
| 24             |              | Total Gas Transmission                                    | 56,347,219              | 12,631,395             |                 | 1,150,881                             |                  |                           |                         |
| 25             |              | Gas Distribution  |                         |                        |                 |                                       |                  |                           |                         |
| 26             | 374          | Land and Land Rights                                      | 725,340                 | 77,154                 | 0.000%          | -                                     | 0%               | -                         | 70-S3                   |
| 27             | 375          | Structures and Improvements                               | 1,283,158               |                        | 3.080%          | 39,521                                | -5%              |                           | 40-S1, 50-R3            |
| 28             | 376          | Mains   | 430,494,483             | 141,232,241            | 1.620%          | 6,974,011                             | -30%             | 49                        | 63-R2.5                 |
| 29             | 377          | Compressor Station Equipment                              | -                       | -                      |                 | -                                     |                  |                           |                         |
| 30             | 378          | Measuring and Regulating Station Equip-General            | 30,963,090              |                        | 2.210%          | 684,284                               | -10%             |                           | 43-S0                   |
| 31             | 379          | Measuring and Regulating Station Equip-City Gate          | 13,065,420              |                        | 1.810%          | 236,484                               | -25%             |                           | 38-S0                   |
| 32             | 380          | Services  | 389,885,405             |                        | 3.240%          | 12,632,287                            | -45%             |                           | 42-R1.5                 |
| 33             | 381          | Meters  | 60,994,275              |                        | 3.830%          | 2,336,081                             | -5%              |                           | 30-R2                   |
| 34             | 383          | House Regulators  | 26,828,254              |                        | 3.770%          | 1,011,425                             | -10%             |                           | 32-S1.5                 |
| 25             | 385          | Industrial Measuring and Regulating Equip                 | 1,669,607               |                        | 2.310%          | 38,568                                | -5%<br>0%        | 37<br>25                  | 45-R2.5<br>40-R2.5      |
| 35             | 207          |   |                         |                        |                 |                                       |                  |                           |                         |
| 35<br>36<br>37 | 387<br>388   | Other Equipment ARO Cost Gas Distribution                 | 351,540<br>0            |                        | 1.940%          | 6,820                                 | 076              | 25                        | 40-R2.5                 |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT AS OF DECEMBER 31, 2018

DATA:\_\_X\_BASE\_PERIOD\_\_\_FORECASTED\_PERIOD

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE B-3.2
PAGE 2 OF 4
WITNESS: C. M. GARRETT

|             |              |  | ADJUSTED J          | URISDICTION            |                 |                                       |                  |                           |                          |
|-------------|--------------|--|---------------------|------------------------|-----------------|---------------------------------------|------------------|---------------------------|--------------------------|
| LINE<br>NO. | ACCT.<br>NO. | ACCOUNT TITLE OR MAJOR PROPERTY GROUPING | PLANT<br>INVESTMENT | ACCUMULATED<br>BALANCE | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET<br>SALVAGE | REMAINING<br>SERVICE LIFE | CURVE FORM               |
| (A)         | (B)          | (C)                                      | (D)                 | (E)                    | (F)             | (G=DxF)                               | (H)              | (I)                       | (J)                      |
|             |              |  | \$                  | \$                     |                 | \$                                    |                  |                           |                          |
| 39          |              | Gas General Plant                        |                     |                        |                 |                                       |                  |                           |                          |
| 40          | 389          | Land and Land Rights                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 41          | 390          | Structures and Improvements              | -                   | -                      |                 | -                                     |                  |                           |                          |
| 42          | 391          | Office Furniture and Equipment           | -                   | -                      |                 | -                                     |                  |                           |                          |
| 43          | 392          | Transportation Equipment                 | 2,318,391           | 798,310                | 5.300%          | 122,875                               | 0                | 9                         | 10-S2, 11-L3, 18-S1.5    |
| 44          | 393          | Stores Equipment                         | -                   | -                      |                 | -                                     |                  |                           |                          |
| 45          | 394          | Tools, Shop, and Garage Equipment        | 7,883,152           | 2,685,040              | 4.250%          | 335,034                               | 0%               | 12                        | 25-SQ                    |
| 46          | 395          | Laboratory Equipment                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 47          | 396          | Power Operated Equipment                 | 4,194,332           | 2,359,893              | 2.260%          | 94,792                                | 0                | 12                        | 14-S2                    |
| 48          | 397          | Communication Equipment                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 49          | 398          | Miscellaneous Equipment                  |                     | -                      |                 |                                       |                  |                           |                          |
| 50          |              | Total Gas General Plant                  | 14,395,875          | 5,843,243              |                 | 552,701                               |                  |                           |                          |
| 51          |              | Common Plant (1)                         |                     |                        |                 |                                       |                  |                           |                          |
| 52          | 301          | Organization                             | 25,973              | -                      |                 | -                                     |                  |                           |                          |
| 53          | 302          | Franchises and Consents                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 54          | 303          | Misc Intangible Plant                    | 39,053,177          | 21,700,488             | 16.178%         | 6,318,054                             | 0%               | 3.00-3.50                 | 5-SQ,SQUARE              |
| 55          | 389          | Land and Land Rights                     | 484,962             | -                      |                 | -                                     |                  |                           |                          |
| 56          | 390          | Structures and Improvements              | 26,374,869          | 11,618,745             | 2.640%          | 696,297                               | 0%               | 18.10-37.10               | 30-L0.5,40-S0.5          |
| 57          | 391          | Office Furniture and Equipment           | 13,555,395          | 5,242,164              | 15.790%         | 2,140,397                             | 0%               | 2.80-18.00                | 4-5-15-20-SQ             |
| 58          | 392          | Transportation Equipment                 | 100,857             | 49,080                 | 3.680%          | 3,712                                 | 0%               | 6.0-9.6                   | 9-S2.5, 12-S0.5, 23-L1.5 |
| 59          | 393          | Stores Equipment                         | 530,789             | 334,927                | 5.150%          | 27,336                                | 0%               | 9                         | 25-SQ                    |
| 60          | 394          | Tools, Shop, and Garage Equipment        | 1,304,746           | 758,445                | 4.250%          | 55,452                                | 0%               | 12                        | 25-SQ                    |
| 61          | 395          | Laboratory Equipment                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 62          | 396          | Power Operated Equipment                 | 164,253             | 77,765                 | 0.380%          | 624                                   | 0%               | 3.7-10.6                  | 22-L4, 24-L2.5           |
| 63          | 397          | Communication Equipment                  | 11,472,501          | 8,370,335              | 1.690%          | 193,885                               | 0%               | 3.5-25.9                  | 10-SQ, 22-L2             |
| 64          | 398          | Miscellaneous Equipment                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 65          | 399          | ARO Cost Common                          |                     | -                      |                 |                                       |                  |                           |                          |
| 66          |              | Total Common Plant allocated to Gas      | 93,067,521          | 48,151,950             |                 | 9,435,756                             |                  |                           |                          |
| 67          |              | TOTAL GAS PLANT                          | 1,300,710,494       | 397,544,153            |                 | 39,052,155                            |                  |                           |                          |

<sup>(1) 31%</sup> Common Plant allocated to Gas

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

### Proposed 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).:

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SCHEDULE B-3.2

|             |                   |   | ADJUSTED             | JURISDICTION           | _               |                                       |                  |                           |                         |
|-------------|-------------------|---|----------------------|------------------------|-----------------|---------------------------------------|------------------|---------------------------|-------------------------|
| LINE<br>NO. | ACCT.<br>NO.      | ACCOUNT TITLE OR MAJOR PROPERTY GROUPING  | PLANT<br>INVESTMENT  | ACCUMULATED<br>BALANCE | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET<br>SALVAGE | REMAINING<br>SERVICE LIFE | CURVE FORM              |
| (A)         | (B)               | (C)   | (D)                  | (E)                    | (F)             | (G=DxF)                               | (H)              | (I)                       | (J)                     |
|             |                   |   | \$                   | \$                     |                 | \$                                    |                  |                           |                         |
| 1           |                   | Gas Intangible Plant  |                      |                        |                 |                                       |                  |                           |                         |
| 2           | 301               | Organization  | -                    | _                      |                 | _                                     |                  |                           |                         |
| 3           | 302               | Franchises and Consents   | 387                  | 297                    | 12.39%          | 48                                    | -                | 5.5                       | 20-SQ                   |
| 4           | 303               | Misc Intangible Plant   | -                    | -                      |                 |                                       |                  |                           |                         |
| 5           |                   | Total Intangible Plant  | 387                  | 297                    |                 | 48                                    |                  |                           |                         |
| 6           |                   | Gas Storage   |                      |                        |                 |                                       |                  |                           |                         |
| 7           | 350               | Land and Land Rights  | 346,121              | 71,425                 | 0.59%           | 2,042                                 | -                | 52.8                      | 60-R4                   |
| 8           | 351               | Structures and Improvements   | 17,060,663           | 3,189,288              |                 | 341,213                               | -5%,-10%         |                           | 60-R3, 60-R2.5, 55-R2.5 |
| 9           | 352               | Wells   | 25,416,151           | 1,444,880              |                 | 693,861                               | -20%             | 37.4-45.10                | 45-R0.5, 60-R3          |
| 10          | 352.1             | Storage Leaseholds and Rights   | 548,241              | 569,590                |                 | -                                     | 0%               | -                         | 70-R4                   |
| 11          | 352.2             | Reservoirs  | 400,511              | 452,027                | 0.00%           | -                                     | 0%               |                           | 60-R4                   |
| 12          | 352.3             | Nonrecoverable Natural Gas  | 11,788,845           | 8,406,146              |                 | 96,669                                | 0%               | 19.5                      | 50-SQ                   |
| 13          | 353               | Lines   | 25,469,871           | 9,997,356              |                 | 511,944                               | -15%             | 37.8                      | 48-R2                   |
| 14          | 354               | Compressor Station Equipment  | 66,922,239           | 10,266,080             |                 | 1,519,135                             | -5%              | 39.9                      | 45-R1.5                 |
| 15          | 355               | Measuring and Regulating Equipment  | 2,374,881            | 395,523                |                 | 60,559                                | -10%             |                           | 40-R1                   |
| 16          | 356               | Purification Equipment  | 31,677,506           | 6,961,684              |                 | 750,757                               | -25%             | 40.2                      | 48-R2                   |
| 17          | 357               | Other Equipment   | 8,816,670            | 447,178                | 2.53%           | 223,062                               | -10%             | 38.2                      | 45-R2                   |
| 18          | 358               | ARO Cost Gas UG Store   |                      |                        |                 | <u>-</u>                              |                  |                           |                         |
| 19          |                   | Total Gas Storage   | 190,821,699          | 42,201,177             |                 | 4,199,242                             |                  |                           |                         |
| 20          |                   | <u>Gas Transmission</u>   |                      |                        |                 |                                       |                  |                           |                         |
| 21          | 365               | Rights of Way   | 220,659              | 211,691                | 0.130%          | 287                                   | 0%               |                           | 70-R4                   |
| 22          | 367               | Mains   | 55,433,670           | 12,409,813             | 2.050%          | 1,136,390                             | -10%             | 55                        | 65-R2.5                 |
| 23          | 372               | ARO Cost Gas Transmission   | -                    |                        | -               |                                       |                  |                           |                         |
| 24          |                   | Total Gas Transmission  | 55,654,329           | 12,621,504             |                 | 1,136,677                             |                  |                           |                         |
| 25          | 074               | Gas Distribution  | 705.040              | 77.440                 | 0.0000/         |                                       | 0%               |                           | 70-S3                   |
| 26<br>27    | 374<br>375        | Land and Land Rights Structures and Improvements  | 725,340<br>1,283,158 | 77,440<br>472,052      |                 | 39,521                                | -5%              | 28                        | 40-S1, 50-R3            |
| 28          | 376               | Mains   | 437,398,035          | 146,349,766            |                 | 7,085,848                             | -30%             | 26<br>49                  | 63-R2.5                 |
| 20<br>29    | 376               | Compressor Station Equipment  | 437,380,035          | 140,348,700            | 1.020%          | 7,000,040                             | -30%             | 49                        | 03-NZ.0                 |
| 30          | 378               | Measuring and Regulating Station Equip-General  | 33,128,817           | 3,124,916              | 2.210%          | 732,147                               | -10%             | 35                        | 43-S0                   |
| 31          | 379               | Measuring and Regulating Station Equip-Certeral  Measuring and Regulating Station Equip-City Gate | 14,862,015           | 1,349,511              | 1.810%          | 269,002                               | -25%             |                           | 38-S0                   |
| 32          | 380               | Services  | 390,754,787          | 133,036,697            | 3.240%          | 12,660,455                            | -45%             |                           | 42-R1.5                 |
| 33          | 381               | Meters  | 64,986,993           | 17,383,561             | 3.830%          | 2,489,002                             | -5%              | 21                        | 30-R2                   |
|             | 383               | House Regulators  | 26,848,132           | 7,330,383              |                 | 1,012,175                             | -10%             | 26                        | 32-S1.5                 |
|             | -00               |   | 2,139,995            | 16,055                 |                 | 49,434                                | -5%              | 37                        | 45-R2.5                 |
| 34          | 385               | industrial ivieasuring and Regulating Eguin   |                      |                        |                 |                                       | 0,0              | ٥,                        |                         |
| 34<br>35    | 385<br>387        | Industrial Measuring and Regulating Equip Other Equipment   |                      |                        | 1.940%          | 12,145                                | 0%               | 25                        | 40-R2.5                 |
| 34          | 385<br>387<br>388 | Other Equipment ARO Cost Gas Distribution   | 626,039              | 31,674                 | 1.940%          | 12,145                                | 0%               | 25                        | 40-R2.5                 |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

### Proposed 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).:

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|             |     |  | ADJUSTED            | JURISDICTION           |                 |                                       |                  |                           |                          |
|-------------|-----|--|---------------------|------------------------|-----------------|---------------------------------------|------------------|---------------------------|--------------------------|
| LINE<br>NO. | NO. | ACCOUNT TITLE OR MAJOR PROPERTY GROUPING | PLANT<br>INVESTMENT | ACCUMULATED<br>BALANCE | ACCRUAL<br>RATE | CALCULATED<br>DEPRECIATION<br>EXPENSE | % NET<br>SALVAGE | REMAINING<br>SERVICE LIFE | CURVE FORM               |
| (A)         | (B) | (C)                                      | (D)                 | (E)                    | (F)             | (G=DxF)                               | (H)              | (I)                       | (J)                      |
|             |     |  | \$                  | \$                     |                 | \$                                    |                  |                           |                          |
| 39          |     | Gas General Plant                        |                     |                        |                 |                                       |                  |                           |                          |
| 40          | 389 | Land and Land Rights                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 41          | 390 | Structures and Improvements              | -                   | -                      |                 | -                                     |                  |                           |                          |
| 42          | 391 | Office Furniture and Equipment           | -                   | -                      |                 | -                                     |                  |                           |                          |
| 43          | 392 | Transportation Equipment                 | 2,429,062           | 898,540                | 5.300%          | 128,740                               | 0%               | 9                         | 10-S2, 11-L3, 18-S1.5    |
| 44          | 393 | Stores Equipment                         | -                   | -                      |                 | -                                     |                  |                           |                          |
| 45          | 394 | Tools, Shop, and Garage Equipment        | 8,089,888           | 2,877,174              | 4.250%          | 343,820                               | 0%               | 12                        | 25-SQ                    |
| 46          | 395 | Laboratory Equipment                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 47          | 396 | Power Operated Equipment                 | 4,475,141           | 2,444,593              | 2.260%          | 101,138                               | 0%               | 12                        | 14-S2                    |
| 48          | 397 | Communication Equipment                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 49          | 398 | Miscellaneous Equipment                  |                     | -                      |                 | <u>-</u> _                            |                  |                           |                          |
| 50          |     | Total Gas General Plant                  | 14,994,092          | 6,220,308              |                 | 573,699                               |                  |                           |                          |
| 51          |     | Common Plant (1)                         |                     |                        |                 |                                       |                  |                           |                          |
| 52          | 301 | Organization                             | 25,973              | -                      |                 | -                                     |                  |                           |                          |
| 53          | 302 | Franchises and Consents                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 54          | 303 | Misc Intangible Plant                    | 26,934,104          | 11,014,588             | 16.178%         | 4,357,421                             | 0%               | 3.00-3.50                 | 5-SQ,SQUARE              |
| 55          | 389 | Land and Land Rights                     | 484,962             | -                      |                 | -                                     |                  |                           |                          |
| 56          | 390 | Structures and Improvements              | 27,902,467          | 12,204,593             | 2.640%          | 736,625                               | 0%               | 18.10-37.10               | 30-L0.5,40-S0.5          |
| 57          | 391 | Office Furniture and Equipment           | 12,915,663          | 5,234,105              | 15.790%         | 2,039,383                             | 0%               | 2.8-18.00                 | 4-5-15-20-SQ             |
| 58          | 392 | Transportation Equipment                 | 100,857             | 52,368                 | 3.680%          | 3,712                                 | 0%               | 6.0-9.6                   | 9-S2.5, 12-S0.5, 23-L1.5 |
| 59          | 393 | Stores Equipment                         | 530,789             | 357,707                | 5.150%          | 27,336                                | 0%               | 9                         | 25-SQ                    |
| 60          | 394 | Tools, Shop, and Garage Equipment        | 1,299,838           | 792,928                | 4.250%          | 55,243                                | 0%               | 12                        | 25-SQ                    |
| 61          | 395 | Laboratory Equipment                     | -                   | -                      |                 | -                                     |                  |                           |                          |
| 62          | 396 | Power Operated Equipment                 | 164,253             | 78,423                 | 0.380%          | 624                                   | 0%               | 3.7-10.6                  | 22-L4, 24-L2.5           |
| 3           | 397 | Communication Equipment                  | 11,939,851          | 8,549,261              | 1.690%          | 201,783                               | 0%               | 3.5-25.9                  | 10-SQ, 22-L2             |
| 64          | 398 | Miscellaneous Equipment                  | -                   | -                      |                 | -                                     |                  |                           |                          |
| 35          | 399 | ARO Cost Common                          |                     |                        | _               |                                       |                  |                           |                          |
| 66          |     | Total Common Plant allocated to Gas      | 82,298,757          | 38,283,973             | •               | 7,422,127                             |                  |                           |                          |
| 67          |     | TOTAL GAS PLANT                          | 1,316,522,576       | 408,499,313            |                 | 37,681,522                            |                  |                           |                          |

<sup>(1) 31%</sup> Common Plant allocated to Gas

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CONSTRUCTION WORK IN PROGRESS 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
PAGE 1 OF 2
WITNESS: C. M. GARRETT

|             |                         |                        | ACCUMULAT            | ED COSTS          | _            |                   |                      |              |                       |
|-------------|-------------------------|------------------------|----------------------|-------------------|--------------|-------------------|----------------------|--------------|-----------------------|
| LINE<br>NO. | MAJOR PROPERTY GROUPING | CONSTRUCTION<br>AMOUNT | AFUDC<br>CAPITALIZED | INDIRECT<br>COSTS | TOTAL COSTS  | JURIS.<br>PERCENT | JURISDICTIONAL TOTAL | ADJUSTMENTS  | ADJUSTED JURISDICTION |
|             |                         | \$                     | \$                   | \$                | \$           |                   | \$                   | \$           | \$                    |
| 1           | GAS:<br>PRODUCTION      | -                      | -                    |                   |              | 100.000%          | -                    | -            | -                     |
| 2           | STORAGE AND PROCESSING  | 1,472,491              | -                    |                   | - 1,472,491  | 100.000%          | 1,472,491            | -            | 1,472,491             |
| 3           | TRANSMISSION            | 34,616,765             | -                    |                   | - 34,616,765 | 100.000%          | 34,616,765           | (27,187,291) | 7,429,473             |
| 4           | DISTRIBUTION            | 2,578,564              | -                    |                   | - 2,578,564  | 100.000%          | 2,578,564            | -            | 2,578,564             |
| 5           | GENERAL                 | (0)                    | -                    |                   | - (0)        | 100.000%          | (0)                  | -            | (0)                   |
| 6           | COMMON                  | 3,760,034              | -                    |                   | - 3,760,034  | 100.000%          | 3,760,034            | -            | 3,760,034             |
| 7           | TOTAL GAS               | 42,427,853             | -                    |                   | - 42,427,853 |                   | 42,427,853           | (27,187,291) | 15,240,562            |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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

|             |                         | 40.140.41/0                         | ACCUMULAT            | ED COSTS          | _                        |                   |                         |              |                       |
|-------------|-------------------------|-------------------------------------|----------------------|-------------------|--------------------------|-------------------|-------------------------|--------------|-----------------------|
| LINE<br>NO. | MAJOR PROPERTY GROUPING | 13 MO AVG<br>CONSTRUCTION<br>AMOUNT | AFUDC<br>CAPITALIZED | INDIRECT<br>COSTS | 13 MO AVG<br>TOTAL COSTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS  | ADJUSTED JURISDICTION |
|             |                         | \$                                  | \$                   | \$                | \$                       |                   | \$                      | \$           | \$                    |
| 1           | GAS:<br>PRODUCTION      | -                                   | -                    |                   |                          | 100.000%          | -                       | -            | -                     |
| 2           | STORAGE AND PROCESSING  | 7,731,567                           | -                    |                   | - 7,731,567              | 100.000%          | 7,731,567               | -            | 7,731,567             |
| 3           | TRANSMISSION            | 83,458,190                          | -                    |                   | - 83,458,190             | 100.000%          | 83,458,190              | (54,763,320) | 28,694,871            |
| 4           | DISTRIBUTION            | 10,484,977                          | -                    |                   | - 10,484,977             | 100.000%          | 10,484,977              | (4,176,432)  | 6,308,545             |
| 5           | GENERAL                 | 65,557                              | -                    |                   | - 65,557                 | 100.000%          | 65,557                  | -            | 65,557                |
| 6           | COMMON                  | 7,885,412                           | -                    |                   | - 7,885,412              | 100.000%          | 7,885,412               | -            | 7,885,412             |
| 7           | TOTAL GAS               | 109,625,703                         | -                    |                   | - 109,625,703            |                   | 109,625,703             | (58,939,751) | 50,685,952            |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-4.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | MAJOR PROPERTY GROUPING | TOTAL<br>COMPANY<br>ADJUSTMENT | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF<br>ADJUSTMENT |
|-------------|-------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--|
|             |                         | \$                             |                           | \$                            |                               |  |
|             | GAS:                    |                                |                           |                               |                               |  |
| 1           | PRODUCTION              |                                | 100.000%                  | -                             |                               |  |
| 2           | STORAGE AND PROCESSING  |                                | 100.000%                  | -                             |                               |  |
| 3           | TRANSMISSION            | (27,187,291)                   | 100.000%                  | (27,187,291)                  |                               | GLT amounts excluded from rate base      |
| 4           | DISTRIBUTION            | 0                              | 100.000%                  | -                             |                               | GLT amounts excluded from rate base      |
| 5           | GENERAL                 |                                | 100.000%                  | -                             |                               |  |
| 6           | COMMON                  |                                | 100.000%                  | -                             |                               |  |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ADJUSTMENTS TO CONSTRUCTION WORK IN PROGRESS AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-4.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | MAJOR PROPERTY GROUPING | TOTAL<br>COMPANY<br>ADJUSTMENT | JURISDICTIONAL<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS | WORKPAPER<br>REFERENCE<br>NO. | DESCRIPTION AND PURPOSE OF ADJUSTMENT |
|-------------|-------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------------|
|             |                         | \$                             |                           | \$                            |                               |                                       |
|             | GAS:                    |                                |                           |                               |                               |                                       |
| 1           | PRODUCTION              |                                | 100.000%                  | -                             |                               |                                       |
| 2           | STORAGE AND PROCESSING  |                                | 100.000%                  | -                             |                               |                                       |
| 3           | TRANSMISSION            | (54,763,320)                   | 100.000%                  | (54,763,320)                  |                               | GLT amounts excluded from rate base   |
| 4           | DISTRIBUTION            | (4,176,432)                    | 100.000%                  | (4,176,432)                   |                               | GLT amounts excluded from rate base   |
| 5           | GENERAL                 |                                | 100.000%                  | -                             |                               |                                       |
| 6           | COMMON                  |                                | 100.000%                  | -                             |                               |                                       |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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 4 WITNESS: C. M. GARRETT

| (A) (B) (C) (D) (E) (F) (G) (H) (I) (J)=(I)/(H)  1 154095   IT Distribution Automation LGE   Jun-17   Dec-19   61%   471,584.40   781,847.83   819,113.91   105%   2 138032   IMPROVE PIPELINES   Jan-14   Jun-23   53%   560,001.73   2,576,226.42   101,780.32   4%   3 139495   Gas Adjustments   Jan-18   Dec-25   12%   (3,000.00)   (8,544.93)   9,333.36   -109%   4 141004   ST HELEN FACILITY   Jan-15   Dec-19   80%   552,416.90   2,523,697.86   1,025,211.86   41%   5 144867   MOIST REMOVAL UNIT   Jan-16   Nov-21   51%   200,089.62   1,418,532.83   61,381.80   11%   6 144869   PRESTON CITY GATE STAT   Jan-16   Dec-19   75%   249,999.36   3,428,731.85   701,650.79   20%   7 149400   VINE GROVE BACKUP FEED   Jan-18   Dec-19   50%   68,889.70   604,367.70   82,367.48   14%   8 152433   IR DROP COUPON MON SYS 2019   Oct-18   Oct-20   12%   493,620.00   986,799.96   32,802.96   3%   9 152501   17 BP BOOSTER COMP PHASE 2   Jan-18   Dec-21   25%   12,999,999.98   0.88   (0.18)   -20%   10 152517   PAVE LG&E ROAD   Jan-18   Oct-21   26%   240,909.20   473,120.83   224,120.93   47%   11 153662   BULLIITT CO SYSTEM REINFORCE   Nov-16   Dec-20   52%   29,932,151.70   37,073,821.24   7,294,890.07   20%   12 406000030   Bluelick RG KYTC Relocation   Jun-18   Dec-19   50%   1,874,664.77   1,864,252.05   823,640.71   44%   14 447000001   Doe Run Storage Piggability   Jan-18   Dec-19   50%   1,874,664.77   1,864,252.05   823,640.71   44%   14 447000002   Muld Station Control Rm Repl   Jan-18   Dec-19   50%   180,452.00   138,904.21   68,740.49   49%   17 TIMPPENBLN   TIMP PENILE-BLANTON LN   Jan-17   Apr-20   60%   22,085,384.79   28,721,367.94   3,468,195.00   12%   18 TIMPPENBLN   TIMP PENILE-PRESTON   Jan-17   Jan-19   50%   24,677,104.57   24,353,120.45   25,686,480.3   11%   19 000029FACL   AOC SPACE EXPANSION   Jan-17   Jan-20   60%   22,085,384.79   24,873,312.04   25,686,480.3   11%   20 00029FACL   CALC CENTER RENO BOC 3 LGE   Aug-17   Feb-19   90%   161,651.40   161,651.40   161,651.40   100%   21 156464   INSTALL HEAT AT | LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|--|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|----------------------------|-------------------------------------|
| 2   138032   IMPROVE PIPELINES   Jan-14   Jun-23   53%   560,001.73   2,576,226.42   101,780.32   4%   3   139495   Gas Adjustments   Jan-18   Dec-25   12%   (3,000.00)   (8,544.93)   9,333.36   -109%   4   141004   ST HELEN FACILITY   Jan-15   Dec-19   80%   552,416.90   2,523,697.86   1,025,211.86   41%   5   144857   MOIST REMOVAL UNIT   Jan-16   Nov-21   51%   200,089.62   1,418,353.28   161,381.80   11%   6   144869   PRESTON CITY GATE STAT   Jan-16   Dec-19   75%   249,999.36   3,428,731.85   701,650.79   20%   7   149400   VINE GROVE BACKUP FEED   Jan-18   Dec-19   50%   68,889.70   604,367.70   82,367.48   14%   8   152433   IR DROP COUPON MON SYS 2019   Oct-18   Oct-20   12%   493,620.00   986,799.96   32,802.96   3%   9   152501   17 BP BOOSTER COMP PHASE 2   Jan-18   Dec-21   25%   12,999,999.98   0.88   (0,18)   -20%   10   152517   PAVE LG&E ROAD   Jan-18   Oct-21   26%   240,909.20   473,120.83   224,120.93   47%   11   153662   BULLITT CO SYSTEM REINFORCE   Nov-16   Dec-20   52%   29,932,151.70   37,073,821.24   7,294,890.07   20%   12   406000030   Bluelick Rd KYTC Relocation   Jun-18   Dec-19   37%   2,417,833.40   2,417,833.40   760,000.03   31%   13   447000001   Dec Run Storage Piggability   Jan-18   Dec-20   33%   968,284.17   980,800.14   194,607.29   20%   15   447000002   Muld Station Control Rm Repl   Jan-18   Dec-20   33%   968,284.17   980,800.14   194,607.29   20%   15   447000003   Shale Gas Recovery Injich Pur   Jan-18   Dec-19   50%   18,74,664.77   1,864,252.05   823,640.71   44%   14   447000005   Mag Field Int Corrosion Mit   Jan-18   Dec-19   50%   18,045.00   138,904.21   68,740.49   49%   15   TMPPENBLN   TMP PENILE-BLANTON LN   Jan-17   Dec-19   67%   20,302,848.08   25,534,91.37   21,150,448.34   83%   19   TMPPENBLC   TMP PESTON-PICCADILLY   Jan-17   Jun-20   57%   24,677,104.57   24,353,120.45   2,568,648.03   11%   20   00029FACL   AOC SPACE EXPANSION   Jan-18   May-19   71%   775,000.00   824,686.82   522,242.47   63%   20   00029FACL   CALL CENTER RENO BOS J LGE   A   | (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                        | (J)=(I) / (H)                       |
| 3 139495 Gas Adjustments Jan-18 Dec-25 12% (3,000.00) (8,544.93) 9,333.36 -109% 141004 ST HELEN FACILITY Jan-15 Dec-19 80% 552,416.90 2,523,697.86 1,025,211.86 41% 144004 ST HELEN FACILITY Jan-16 Nov-21 51% 200,089.62 1,418,353.28 161,381.80 11% 144869 PRESTON CITY GATE STAT Jan-16 Dec-19 75% 249,999.36 3,428,731.85 701,650.79 20% 7 149400 VINE GROVE BACKUP FEED Jan-18 Dec-19 50% 68,889.70 604,367.70 82,367.48 14% 8 152433 IR DROP COUPON MON SYS 2019 Oct-18 Oct-20 12% 493,620.00 986,799.96 32,802.96 3% 9 152501 17 BP BOOSTER COMP PHASE 2 Jan-18 Dec-21 25% 12,999,999.98 0.88 (0,18) -20% 10 152517 PAVE LG&R CADD Jan-18 Dec-21 25% 12,999,999.98 0.88 (0,18) -20% 11 153662 BULLITT CO SYSTEM REINFORCE Nov-16 Dec-20 52% 29,932,151.70 37,073,821.24 7,294,890.07 20% 12 406000030 Bluelick Rd KYTC Relocation Jun-18 Dec-19 37% 2,417,833.40 2,417,833.40 760,000.03 31% 13 447000001 Doe Run Storage Piggability Jan-18 Dec-19 37% 2,417,833.40 2,417,833.40 760,000.03 31% 1447000002 Muld Station Control Rm Repl Jan-18 Dec-19 50% 18,74,664.77 1,864,252.05 823,640.71 44% 1447000002 Muld Station Control Rm Repl Jan-18 Dec-20 33% 968,284.17 980,800.14 194,607.29 20% 147,000003 Shale Gas Recovery Injich Pur Jan-18 Dec-19 50% 18,0452.00 138,904.21 68,740.49 49% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Apr-20 60% 22,085,384.79 28,721,367.94 3,468,195.00 12% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPENBRS TMP PENILE-BLANTON LN Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPENBRS TMP PENILE-BLESTON Jan-18 Oct-20 35% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPENBRS TMP PENILE-BLESTON Jan-17 Jun-20 57% 24,677,104.57 24,355,120.45 2,568,648.03 111% 1000065FACL GAS & EL SAFETY-TRAIN BLDG EOC Jan-18 May-19 71% 775,000.00 824,666.82 522,242.47 63% 2000025FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%  | 1           | 154095      | IT Distrbution Automation LGE  | Jun-17                        | Dec-19                          | 61%                           | 471,584.40                     | 781,847.83                    | 819,113.91                 | 105%                                |
| 4 141004 ST HELEN FACILITY Jan-15 Dec-19 80% 552,416.90 2,523,697.86 1,025,211.86 41% 5 144857 MOIST REMOVAL UNIT Jan-16 Nov-21 51% 200,089.62 1,418,353.28 161,381.80 11% 6 144869 PRESTON CITY GATE STAT Jan-16 Dec-19 75% 249,999.36 3,428,731.85 701,650.79 20% 7 149400 VINE GROVE BACKUP FEED Jan-18 Dec-19 50% 68,89.70 604,367.70 82,367.48 14% 8 152433 IR DROP COUPON MON SYS 2019 Oct-18 Oct-20 12% 493,620.00 986,799.96 32,802.96 3% 9 152501 17 BP BOOSTER COMP PHASE 2 Jan-18 Dec-21 25% 12,999,999.98 0.88 (0.18) -20% 152517 PAVE LG&E ROAD Jan-18 Oct-21 26% 240,909.20 473,120.83 224,120.93 47% 11 153662 BULLITT CO SYSTEM REINFORCE Nov-16 Dec-20 52% 29,932,151.70 37,073,821.24 7,294,890.07 20% 12 406000030 Bluelick Rd KYTC Relocation Jun-18 Dec-19 37% 2,417,833.40 2,417,833.40 760,000.03 31% 13 447000001 Doe Run Storage Piggability Jan-18 Dec-19 50% 1,874,664.77 1,664,252.05 823,640.71 44% 147000002 Muld Station Control Rm Repl Jan-18 Dec-20 33% 968,284.17 980,800.14 194,607.29 20% 15 447000003 Shale Gas Recovery Injetn Pur Jan-18 Dec-19 50% 180,452.00 138,904.21 68,740.49 49% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Apr-20 60% 22,085,384.79 28,721,367.94 3,468,195.00 12% 17MPPENPRS TMP PENILE-BLANTON LN Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 17MPPENPRS TMP PENILE-PRESTON Jan-18 Dec-20 35% 20,302,848.08 25,534,491.37 21,150,448.34 83% 17MPPENPRS TMP PENILE-PRESTON Jan-17 Jun-20 57% 24,677,104.57 24,353,120.45 2,568,648.03 11% 17MPPRSPIC TMP PESTON-PICCADILLY Jan-18 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 17MPPENPRS TMP PERSTON-PICCADILLY Jan-18 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 17MPPENPRS TMP PERSTON Jan-18 May-19 71% 775,000.00 824,686.82 522,242.47 63% 20,00029FACL ACC SPACE EXPANSION Jan-18 May-19 71% 775,000.00 824,686.82 522,242.47 63% 20,00029FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%   | 2           | 138032      | IMPROVE PIPELINES              | Jan-14                        | Jun-23                          | 53%                           | 560,001.73                     | 2,576,226.42                  | 101,780.32                 | 4%                                  |
| 5         144857         MOIST REMOVAL UNIT         Jan-16         Nov-21         51%         200,089.62         1,418,353.28         161,381.80         11%           6         144869         PRESTON CITY GATE STAT         Jan-16         Dec-19         75%         249,999.36         3,428,731.85         701,650.79         20%           7         149400         VINE GROVE BACKUP FEED         Jan-18         Dec-19         50%         68,889.70         604,367.70         82,367.48         14%           8         152433         IR DROP COUPON MON SYS 2019         Oct-18         Oct-20         12%         493,620.00         986,799.96         32,802.96         3%           9         152501         17 BP BOOSTER COMP PHASE 2         Jan-18         Dec-21         25%         12,999,999.98         0.88         (0.18)         -20%           10         152517         PAVE LG&E ROAD         Jan-18         Dec-21         25%         12,999,999.98         0.88         (0.18)         -20%           11         153662         BULLITT CO SYSTEM REINFORCE         Nov-16         Dec-20         52%         29,932,151.70         37,073,821.24         7,294,890.07         20%           12         406000030         Bluelick Rd KYTC Relocation <td< td=""><td>3</td><td>139495</td><td>Gas Adjustments</td><td>Jan-18</td><td>Dec-25</td><td>12%</td><td>(3,000.00)</td><td>(8,544.93)</td><td>9,333.36</td><td>-109%</td></td<>  | 3           | 139495      | Gas Adjustments                | Jan-18                        | Dec-25                          | 12%                           | (3,000.00)                     | (8,544.93)                    | 9,333.36                   | -109%                               |
| 6         144869         PRESTON CITY GATE STAT         Jan-16         Dec-19         75%         249,999.36         3,428,731.85         701,650.79         20%           7         149400         VINE GROVE BACKUP FEED         Jan-18         Dec-19         50%         68,889.70         604,367.70         82,367.48         14%           8         152433         IR DROP COUPON MON SYS 2019         Oct-18         Oct-20         12%         493,620.00         986,799.96         32,802.96         3%           9         152501         17 BP BOOSTER COMP PHASE 2         Jan-18         Dec-21         25%         12,999,999.98         0.88         (0.18)         -20%           10         152517         PAVE LG&E ROAD         Jan-18         Oct-21         26%         240,909.20         473,120.83         224,120.93         47%           11         153662         BULLITT CO SYSTEM REINFORCE         Nov-16         Dec-20         52%         29,932,151.70         37,073,821.24         7,294,890.07         20%           12         406000030         Bluelick Rd KYTC Relocation         Jun-18         Dec-19         37%         2,417,833.40         2,417,833.40         760,000.03         31%           13         447000002         Muld Station Control Rm   | 4           | 141004      | ST HELEN FACILITY              | Jan-15                        | Dec-19                          | 80%                           | 552,416.90                     | 2,523,697.86                  | 1,025,211.86               | 41%                                 |
| 7         149400         VINE GROVE BACKUP FEED         Jan-18         Dec-19         50%         68,889.70         604,367.70         82,367.48         14%           8         152433         IR DROP COUPON MON SYS 2019         Oct-18         Oct-20         12%         493,620.00         986,799.96         32,802.96         3%           9         152501         17 BP BOOSTER COMP PHASE 2         Jan-18         Dec-21         25%         12,999,999.98         0.88         (0.18)         -20%           10         152517         PAVE LG&E ROAD         Jan-18         Oct-21         26%         240,909.20         473,120.83         224,120.93         47%           11         153662         BULLITT CO SYSTEM REINFORCE         Nov-16         Dec-20         52%         29,932,151.70         37,073,821.24         7,294,890.07         20%           12         406000030         Bluelick Rd KYTC Relocation         Jun-18         Dec-19         37%         2,417,833.40         2,417,833.40         760,000.03         31%           13         447000001         Doe Run Storage Piggability         Jan-18         Dec-19         50%         1,874,664.77         1,864,252.05         823,640.71         44%           14         447000002         Muld Station   | 5           | 144857      | MOIST REMOVAL UNIT             | Jan-16                        | Nov-21                          | 51%                           | 200,089.62                     | 1,418,353.28                  | 161,381.80                 | 11%                                 |
| 8         152433         IR DROP COUPON MON SYS 2019         Oct-18         Oct-20         12%         493,620.00         986,799.96         32,802.96         3%           9         152501         17 BP BOOSTER COMP PHASE 2         Jan-18         Dec-21         25%         12,999,999.98         0.88         (0.18)         -20%           10         152517         PAVE LG&E ROAD         Jan-18         Oct-21         26%         240,909.20         473,120.83         224,120.93         47%           11         153662         BULLITT CO SYSTEM REINFORCE         Nov-16         Dec-20         52%         29,932,151.70         37,073,821.24         7,294,890.07         20%           12         406000030         Bluelick Rd KYTC Relocation         Jun-18         Dec-19         37%         2,417,833.40         2,417,833.40         760,000.03         31%           13         447000001         Doe Run Storage Piggability         Jan-18         Dec-19         50%         1,874,664.77         1,864,252.05         823,640.71         44%           14         447000002         Muld Station Control Rm Repl         Jan-18         Dec-20         33%         968,284.17         980,800.14         194,607.29         20%           15         4470000023 <td< td=""><td>6</td><td>144869</td><td>PRESTON CITY GATE STAT</td><td>Jan-16</td><td>Dec-19</td><td>75%</td><td>249,999.36</td><td>3,428,731.85</td><td>701,650.79</td><td>20%</td></td<>  | 6           | 144869      | PRESTON CITY GATE STAT         | Jan-16                        | Dec-19                          | 75%                           | 249,999.36                     | 3,428,731.85                  | 701,650.79                 | 20%                                 |
| 9 152501 17 BP BOOSTER COMP PHASE 2 Jan-18 Dec-21 25% 12,999,999.98 0.88 (0.18) -20% 10 152517 PAVE LG&E ROAD Jan-18 Oct-21 26% 240,909.20 473,120.83 224,120.93 47% 153662 BULLITT CO SYSTEM REINFORCE Nov-16 Dec-20 52% 29,932,151.70 37,073,821.24 7,294,890.07 20% 12 406000030 Bluelick Rd KYTC Relocation Jun-18 Dec-19 37% 2,417,833.40 2,417,833.40 760,000.03 31% 13 447000001 Doe Run Storage Piggability Jan-18 Dec-19 50% 1,874,664.77 1,864,252.05 823,640.71 44% 14 447000002 Muld Station Control Rm Repl Jan-18 Dec-20 33% 968,284.17 980,800.14 194,607.29 20% 15 447000003 Shale Gas Recovery Injctn Pur Jan-18 Aug-19 60% 691,253.18 (0.05) (0.05) 100% 16 448000005 Mag Field Int Corrosion Mit Jan-18 Dec-19 50% 180,452.00 138,904.21 68,740.49 49% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Apr-20 60% 22,085,384.79 28,721,367.94 3,468,195.00 12% 13 TMPPENPRS TMP PENILE-PRESTON Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPRSPIC TMP PRESTON-PICCADILLY Jan-18 Dct-20 35% 201,500.00 883,414.64 109,994.21 12% 00029FACL AOC SPACE EXPANSION Jan-18 May-19 71% 775,000.00 824,686.82 522,242.47 63% 200072FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%  | 7           | 149400      | VINE GROVE BACKUP FEED         | Jan-18                        | Dec-19                          | 50%                           | 68,889.70                      | 604,367.70                    | 82,367.48                  | 14%                                 |
| 10 152517 PAVE LG&E ROAD Jan-18 Oct-21 26% 240,909.20 473,120.83 224,120.93 47% 153662 BULLITT CO SYSTEM REINFORCE Nov-16 Dec-20 52% 29,932,151.70 37,073,821.24 7,294,890.07 20% 12 40600030 Bluelick Rd KYTC Relocation Jun-18 Dec-19 37% 2,417,833.40 2,417,833.40 760,000.03 31% 13 44700001 Doe Run Storage Piggability Jan-18 Dec-19 50% 1,874,664.77 1,864,252.05 823,640.71 44% 14 44700002 Muld Station Control Rm Repl Jan-18 Dec-20 33% 968,284.17 980,800.14 194,607.29 20% 15 44700003 Shale Gas Recovery Injctn Pur Jan-18 Aug-19 60% 691,253.18 (0.05) (0.05) 100% 16 448000005 Mag Field Int Corrosion Mit Jan-18 Dec-19 50% 180,452.00 138,904.21 68,740.49 49% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Apr-20 60% 22,085,384.79 28,721,367.94 3,468,195.00 12% 18 TMPPENPS TMP PENILE-PRESTON Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPRSPIC TMP PERSTON-PICCADILLY Jan-17 Jun-20 57% 24,677,104.57 24,353,120.45 2,568,648.03 11% 20 00029FACL AOC SPACE EXPANSION Jan-18 May-19 71% 775,000.00 824,686.82 522,242.47 63% 20 00072FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%   | 8           | 152433      | IR DROP COUPON MON SYS 2019    | Oct-18                        | Oct-20                          | 12%                           | 493,620.00                     | 986,799.96                    | 32,802.96                  | 3%                                  |
| 11         153662         BULLITT CO SYSTEM REINFORCE         Nov-16         Dec-20         52%         29,932,151.70         37,073,821.24         7,294,890.07         20%           12         406000030         Bluelick Rd KYTC Relocation         Jun-18         Dec-19         37%         2,417,833.40         2,417,833.40         760,000.03         31%           13         447000001         Doe Run Storage Piggability         Jan-18         Dec-19         50%         1,874,664.77         1,864,252.05         823,640.71         44%           14         447000002         Muld Station Control Rm Repl         Jan-18         Dec-20         33%         968,284.17         980,800.14         194,607.29         20%           15         447000003         Shale Gas Recovery Injoth Pur         Jan-18         Aug-19         60%         691,253.18         (0.05)         (0.05)         100%           16         448000005         Mag Field Int Corrosion Mit         Jan-18         Dec-19         50%         180,452.00         138,904.21         68,740.49         49%           17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Der-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18 <t< td=""><td>9</td><td>152501</td><td>17 BP BOOSTER COMP PHASE 2</td><td>Jan-18</td><td>Dec-21</td><td>25%</td><td>12,999,999.98</td><td>0.88</td><td>(0.18)</td><td>-20%</td></t<>  | 9           | 152501      | 17 BP BOOSTER COMP PHASE 2     | Jan-18                        | Dec-21                          | 25%                           | 12,999,999.98                  | 0.88                          | (0.18)                     | -20%                                |
| 12         406000030         Bluelick Rd KYTC Relocation         Jun-18         Dec-19         37%         2,417,833.40         2,417,833.40         760,000.03         31%           13         447000001         Doe Run Storage Piggability         Jan-18         Dec-19         50%         1,874,664.77         1,864,252.05         823,640.71         44%           14         447000002         Muld Station Control Rm Repl         Jan-18         Dec-20         33%         968,284.17         980,800.14         194,607.29         20%           15         447000003         Shale Gas Recovery Injoth Pur         Jan-18         Aug-19         60%         691,253.18         (0.05)         (0.05)         100%           16         448000005         Mag Field Int Corrosion Mit         Jan-18         Dec-19         50%         180,452.00         138,904.21         68,740.49         49%           17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Apr-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18         TMPPENBLN         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMP  | 10          | 152517      | PAVE LG&E ROAD                 | Jan-18                        | Oct-21                          | 26%                           | 240,909.20                     | 473,120.83                    | 224,120.93                 | 47%                                 |
| 13 44700001 Doe Run Storage Piggability Jan-18 Dec-19 50% 1,874,664.77 1,864,252.05 823,640.71 44% 44700002 Muld Station Control Rm Repl Jan-18 Dec-20 33% 968,284.17 980,800.14 194,607.29 20% 15 44700003 Shale Gas Recovery Injotn Pur Jan-18 Aug-19 60% 691,253.18 (0.05) (0.05) 100% 16 448000005 Mag Field Int Corrosion Mit Jan-18 Dec-19 50% 180,452.00 138,904.21 68,740.49 49% 17 TMPPENBLN TMP PENILE-BLANTON LN Jan-17 Apr-20 60% 22,085,384.79 28,721,367.94 3,468,195.00 12% 18 TMPPENPS TMP PENILE-PRESTON Jan-17 Dec-19 67% 20,302,848.08 25,534,491.37 21,150,448.34 83% 19 TMPPRSPIC TMP PERSTON-PICCADILLY Jan-17 Jun-20 57% 24,677,104.57 24,353,120.45 2,568,648.03 11% 20 00029FACL AOC SPACE EXPANSION Jan-18 May-19 71% 775,000.00 824,686.82 522,242.47 63% 22 00072FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%   | 11          | 153662      | BULLITT CO SYSTEM REINFORCE    | Nov-16                        | Dec-20                          | 52%                           | 29,932,151.70                  | 37,073,821.24                 | 7,294,890.07               | 20%                                 |
| 14         447000002         Muld Station Control Rm Repl         Jan-18         Dec-20         33%         968,284.17         980,800.14         194,607.29         20%           15         447000003         Shale Gas Recovery Injotn Pur         Jan-18         Aug-19         60%         691,253.18         (0.05)         (0.05)         100%           16         448000005         Mag Field Int Corrosion Mit         Jan-18         Dec-19         50%         180,452.00         138,904.21         68,740.49         49%           17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Apr-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18         TMPPENPRS         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMPPRSPIC         TMP PRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           20         00065FACL   | 12          | 406000030   | Bluelick Rd KYTC Relocation    | Jun-18                        | Dec-19                          | 37%                           | 2,417,833.40                   | 2,417,833.40                  | 760,000.03                 | 31%                                 |
| 15         44700003         Shale Gas Recovery Injoth Pur         Jan-18         Aug-19         60%         691,253.18         (0.05)         (0.05)         100%           16         448000005         Mag Field Int Corrosion Mit         Jan-18         Dec-19         50%         180,452.00         138,904.21         68,740.49         49%           17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Apr-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18         TMPPENPRS         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMPPRSPIC         TMP PRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           21         00065FACL         GAS & EL SAFETY-TRAIN BLDG EOC         Jan-18         May-19         71%         775,000.00         824,686.82         522,242.47         63%           22         00072FACL  | 13          | 447000001   | Doe Run Storage Piggability    | Jan-18                        | Dec-19                          | 50%                           | 1,874,664.77                   | 1,864,252.05                  | 823,640.71                 | 44%                                 |
| 16         448000005         Mag Field Int Corrosion Mit         Jan-18         Dec-19         50%         180,452.00         138,904.21         68,740.49         49%           17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Apr-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18         TMPPENPRS         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMPPRSPIC         TMP PRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           21         00065FACL         GAS & EL SAFETY-TRAIN BLDG EOC         Jan-18         May-19         71%         775,000.00         824,686.82         522,242.47         63%           22         00072FACL         CALL CENTER RENO BOC 3 LGE         Aug-17         Feb-19         90%         161,651.40         161,651.40         161,651.40         161,651.40         100%  | 14          | 447000002   | Muld Station Control Rm Repl   | Jan-18                        | Dec-20                          | 33%                           | 968,284.17                     | 980,800.14                    | 194,607.29                 | 20%                                 |
| 17         TMPPENBLN         TMP PENILE-BLANTON LN         Jan-17         Apr-20         60%         22,085,384.79         28,721,367.94         3,468,195.00         12%           18         TMPPENPRS         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMPPRSPIC         TMP PRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           21         00065FACL         GAS & EL SAFETY-TRAIN BLDG EOC         Jan-18         May-19         71%         775,000.00         824,686.82         522,242.47         63%           22         00072FACL         CALL CENTER RENO BOC 3 LGE         Aug-17         Feb-19         90%         161,651.40         161,651.40         161,651.40         161,651.40         100%   | 15          | 447000003   | Shale Gas Recovery Injetn Pur  | Jan-18                        | Aug-19                          | 60%                           | 691,253.18                     | (0.05)                        | (0.05)                     | 100%                                |
| 18         TMPPENRS         TMP PENILE-PRESTON         Jan-17         Dec-19         67%         20,302,848.08         25,534,491.37         21,150,448.34         83%           19         TMPPRSPIC         TMP PRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           21         00065FACL         GAS & EL SAFETY-TRAIN BLDG EOC         Jan-18         May-19         71%         775,000.00         824,686.82         522,242.47         63%           22         00072FACL         CALL CENTER RENO BOC 3 LGE         Aug-17         Feb-19         90%         161,651.40         161,651.40         161,651.40         161,651.40         100%  | 16          | 448000005   | Mag Field Int Corrosion Mit    | Jan-18                        | Dec-19                          | 50%                           | 180,452.00                     | 138,904.21                    | 68,740.49                  | 49%                                 |
| 19         TMPPRSPIC         TMPPRESTON-PICCADILLY         Jan-17         Jun-20         57%         24,677,104.57         24,353,120.45         2,568,648.03         11%           20         00029FACL         AOC SPACE EXPANSION         Jan-18         Oct-20         35%         201,500.00         883,414.64         109,994.21         12%           21         00065FACL         GAS & EL SAFETY-TRAIN BLDG EOC         Jan-18         May-19         71%         775,000.00         824,686.82         522,242.47         63%           22         00072FACL         CALL CENTER RENO BOC 3 LGE         Aug-17         Feb-19         90%         161,651.40         161,651.40         161,651.40         101,651.40         100%  | 17          | TMPPENBLN   | TMP PENILE-BLANTON LN          | Jan-17                        | Apr-20                          | 60%                           | 22,085,384.79                  | 28,721,367.94                 | 3,468,195.00               | 12%                                 |
| 20     00029FACL     AOC SPACE EXPANSION     Jan-18     Oct-20     35%     201,500.00     883,414.64     109,994.21     12%       21     00065FACL     GAS & EL SAFETY-TRAIN BLDG EOC     Jan-18     May-19     71%     775,000.00     824,686.82     522,242.47     63%       22     00072FACL     CALL CENTER RENO BOC 3 LGE     Aug-17     Feb-19     90%     161,651.40     161,651.40     161,651.40     100%   | 18          | TMPPENPRS   | TMP PENILE-PRESTON             | Jan-17                        | Dec-19                          | 67%                           | 20,302,848.08                  | 25,534,491.37                 | 21,150,448.34              | 83%                                 |
| 21     00065FACL     GAS & EL SAFETY-TRAIN BLDG EOC     Jan-18     May-19     71%     775,000.00     824,686.82     522,242.47     63%       22     00072FACL     CALL CENTER RENO BOC 3 LGE     Aug-17     Feb-19     90%     161,651.40     161,651.40     161,651.40     161,651.40   | 19          | TMPPRSPIC   | TMP PRESTON-PICCADILLY         | Jan-17                        | Jun-20                          | 57%                           | 24,677,104.57                  | 24,353,120.45                 | 2,568,648.03               | 11%                                 |
| 22 00072FACL CALL CENTER RENO BOC 3 LGE Aug-17 Feb-19 90% 161,651.40 161,651.40 161,651.40 100%  | 20          | 00029FACL   | AOC SPACE EXPANSION            | Jan-18                        | Oct-20                          | 35%                           | 201,500.00                     | 883,414.64                    | 109,994.21                 | 12%                                 |
|  | 21          | 00065FACL   | GAS & EL SAFETY-TRAIN BLDG EOC | Jan-18                        | May-19                          | 71%                           | 775,000.00                     | 824,686.82                    | 522,242.47                 | 63%                                 |
| 23 156464 INSTALL HEAT AT BOC Jan-18 Jun-20 39% 1,092,762.94 1,092,762.94 7,752.36 1%  | 22          | 00072FACL   | CALL CENTER RENO BOC 3 LGE     | Aug-17                        | Feb-19                          | 90%                           | 161,651.40                     | 161,651.40                    | 161,651.40                 | 100%                                |
|  | 23          | 156464      | INSTALL HEAT AT BOC            | Jan-18                        | Jun-20                          | 39%                           | 1,092,762.94                   | 1,092,762.94                  | 7,752.36                   | 1%                                  |
| 24 IT0000L IT Contingency-LGE Aug-16 Dec-25 26% 741,185.24 741,185.24 741,185.24 100%  | 24          | IT0000L     | IT Contingency-LGE             | Aug-16                        | Dec-25                          | 26%                           | 741,185.24                     | 741,185.24                    | 741,185.24                 | 100%                                |
| 25 IT0101L Smallworld GIS Upgr-LGE17-19 Jan-17 Dec-20 50% 1,934,229.65 1,361,572.12 369,336.18 27%   | 25          | IT0101L     | Smallworld GIS Upgr-LGE17-19   | Jan-17                        | Dec-20                          | 50%                           | 1,934,229.65                   | 1,361,572.12                  | 369,336.18                 | 27%                                 |
| 26 IT0194L ITS Integration-LGE18 Feb-18 Dec-18 100% 27,623.74 27,623.74 (0.00) 0%  | 26          | IT0194L     | ITS Integration-LGE18          | Feb-18                        | Dec-18                          | 100%                          | 27,623.74                      | 27,623.74                     | (0.00)                     | 0%                                  |
| 27 IT0212L Citrix XenDsktp Mjr Upg-LGE18 Jan-18 Dec-18 100% 18,246.48 44,684.54 (0.00) 0%  | 27          | IT0212L     | Citrix XenDsktp Mjr Upg-LGE18  | Jan-18                        | Dec-18                          | 100%                          | 18,246.48                      | 44,684.54                     | (0.00)                     | 0%                                  |
| 28 IT0219L EE DSM Filing-LGE18-19 Jan-18 Dec-19 50% 139,810.00 75,020.02 61,380.02 82%   | 28          | IT0219L     | EE DSM Filing-LGE18-19         | Jan-18                        | Dec-19                          | 50%                           | 139,810.00                     | 75,020.02                     | 61,380.02                  | 82%                                 |
| 29 IT0242L Megastar & DVM MW Repl-LGE18 Jan-18 Dec-19 50% 81,188.68 138,414.31 57,814.31 42%   | 29          | IT0242L     | Megastar & DVM MW Repl-LGE18   | Jan-18                        | Dec-19                          | 50%                           | 81,188.68                      | 138,414.31                    | 57,814.31                  | 42%                                 |
| 30 IT0264L Rate Case 2018-LGE18-19 Jan-18 Dec-19 50% 109,120.00 65,000.06 13,849.65 21%  | 30          | IT0264L     | Rate Case 2018-LGE18-19        | Jan-18                        | Dec-19                          | 50%                           | 109,120.00                     | 65,000.06                     | 13,849.65                  | 21%                                 |
| 31 IT0329L Lockout/Tagout Replace-LGE18 Jan-18 Dec-19 50% 272,800.03 392,116.53 266,895.16 68%   | 31          | IT0329L     | Lockout/Tagout Replace-LGE18   | Jan-18                        | Dec-19                          | 50%                           | 272,800.03                     | 392,116.53                    | 266,895.16                 | 68%                                 |
| 32 IT0333L Cst Rel Mgmt Maj Acts-LGE18-19 Jan-18 Dec-19 50% 20,460.00 75,422.30 20,862.24 28%  | 32          | IT0333L     | Cst Rel Mgmt Maj Acts-LGE18-19 | Jan-18                        | Dec-19                          | 50%                           | 20,460.00                      | 75,422.30                     | 20,862.24                  | 28%                                 |
| 33 IT0337CG Barcode Gas Mat Steel-LGE18-19 Jan-18 Dec-19 50% 124,000.10 94,550.00 32,550.00 34%  | 33          | IT0337CG    | Barcode Gas Mat Steel-LGE18-19 | Jan-18                        | Dec-19                          | 50%                           | 124,000.10                     | 94,550.00                     | 32,550.00                  | 34%                                 |
| 34 IT0352L Exp/Repl Cust Comm Chan-LGE18 Jan-18 Dec-19 50% 40,920.00 135,563.58 81,158.03 60%  | 34          | IT0352L     | Exp/Repl Cust Comm Chan-LGE18  | Jan-18                        | Dec-19                          | 50%                           | 40,920.00                      | 135,563.58                    | 81,158.03                  | 60%                                 |
| 35 145402 HR Cap Equip Improvmnts LGE Jan-15 Dec-23 44% 14,700.00 18,600.00 3,100.00 17%   | 35          | 145402      | HR Cap Equip Improvmnts LGE    | Jan-15                        | Dec-23                          | 44%                           | 14,700.00                      | 18,600.00                     | 3,100.00                   | 17%                                 |
| 36 149344 SC CAPITAL - 2016 BP - LGE Jan-16 Dec-23 37% 35,850.00 348,250.03 53,750.03 15%  | 36          | 149344      | SC CAPITAL - 2016 BP - LGE     | Jan-16                        | Dec-23                          | 37%                           | 35,850.00                      | 348,250.03                    | 53,750.03                  | 15%                                 |
| 37 120754 Misc. A/R Uncollect - LGE Cap Jun-05 Dec-25 66% 1,195.22 - 60,438.91 0%  | 37          | 120754      | Misc. A/R Uncollect - LGE Cap  | Jun-05                        | Dec-25                          | 66%                           | 1,195.22                       | -                             | 60,438.91                  | 0%                                  |
| 38 147831 Corporate Contingency-LGE Jan-17 Dec-23 29% 37,500.00 3,699,850.00 336,350.00 9%   | 38          | 147831      | ·                              | Jan-17                        | Dec-23                          | 29%                           |                                | 3,699,850.00                  |                            | 9%                                  |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD         | SCHEDULE B-4.2         |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 4            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                           | (J)=(I) / (H)                       |
| 1           | 157611      | LGE HW/SW Asset Mgmt 2019      | Jan-19                        | Dec-23                          | 27%                           | 255,749.82                     | 255,749.82                    | 65,706.98                     | 26%                                 |
| 2           | 157615      | Purchase Garage Equip 2019     | Jan-19                        | Dec-23                          | 27%                           | 69,991.31                      | 69,991.31                     | 27,958.03                     | 40%                                 |
| 3           | 157283      | STT ITS Customization          | Jan-19                        | Dec-21                          | 44%                           | 188,594.70                     | 188,594.70                    | 62,864.90                     | 33%                                 |
| 4           | 157285      | STT Equip Simulators-GL        | Jan-19                        | Dec-20                          | 66%                           | 47,148.68                      | 47,148.68                     | 23,574.34                     | 50%                                 |
| 5           | 157369      | STT Trng Equip Trl             | Jan-19                        | Dec-20                          | 66%                           | 12,572.98                      | 12,572.98                     | 6,286.49                      | 50%                                 |
| 6           | 138032      | IMPROVE PIPELINES              | Jan-14                        | Jun-23                          | 67%                           | 560,001.73                     | 2,576,226.42                  | 631,957.54                    | 25%                                 |
| 7           | 139495      | Gas Adjustments                | Jan-18                        | Dec-25                          | 29%                           | (3,000.00)                     | (8,544.93)                    | 9,333.36                      | -109%                               |
| 8           | 144857      | MOIST REMOVAL UNIT             | Jan-16                        | Nov-21                          | 73%                           | 200,089.62                     | 1,418,353.28                  | 161,381.80                    | 11%                                 |
| 9           | 152433      | IR DROP COUPON MON SYS 2019    | Oct-18                        | Oct-20                          | 76%                           | 493,620.00                     | 986,799.96                    | 510,147.51                    | 52%                                 |
| 10          | 152501      | 17 BP BOOSTER COMP PHASE 2     | Jan-18                        | Dec-21                          | 58%                           | 12,999,999.98                  | 0.88                          | (0.18)                        | -20%                                |
| 11          | 152513      | CANNONS LN REGU STATN 2018     | Jan-18                        | Oct-22                          | 48%                           | 2,276,647.20                   | 3,098,144.26                  | 300,375.75                    | 10%                                 |
| 12          | 152517      | PAVE LG&E ROAD                 | Jan-18                        | Oct-21                          | 61%                           | 240,909.20                     | 473,120.83                    | 224,120.93                    | 47%                                 |
| 13          | 153662      | BULLITT CO SYSTEM REINFORCE    | Nov-16                        | Dec-20                          | 84%                           | 29,932,151.70                  | 37,073,821.24                 | 31,556,274.28                 | 85%                                 |
| 14          | 406000005   | REPLACE PAD METERS 2020        | Jan-20                        | Dec-20                          | 33%                           | 2,140,383.05                   | 912,495.25                    | 379,616.29                    | 42%                                 |
| 15          | 406000022   | UPGRADE ELEVATED PRESSURE 20   | Jan-20                        | Dec-20                          | 33%                           | 1,847,945.16                   | 1,477,726.37                  | 509,491.22                    | 34%                                 |
| 16          | 406000034   | Nelson Co Reinforcement        | Jan-20                        | Dec-21                          | 16%                           | 12,499,839.08                  | 12,499,839.08                 | 31,618.50                     | 0%                                  |
| 17          | 406000052   | Regulator Assemblies 2020      | Jan-20                        | Dec-20                          | 33%                           | 500,721.63                     | 500,721.63                    | 149,953.00                    | 30%                                 |
| 18          | 406000053   | LaGrange Distr Reinforcement   | Jan-20                        | Dec-20                          | 33%                           | 535,817.42                     | 535,817.42                    | 56,697.50                     | 11%                                 |
| 19          | 414000002   | REPLACE STEEL SERVICES 2020    | Jan-20                        | Dec-20                          | 33%                           | 9,112,280.69                   | 9,112,280.69                  | 3,085,458.29                  | 34%                                 |
| 20          | 447000002   | Muld Station Control Rm Repl   | Jan-18                        | Dec-20                          | 78%                           | 968,284.17                     | 980,800.14                    | 253,607.41                    | 26%                                 |
| 21          | 447000022   | Muldraugh Amine Replacement    | Jan-19                        | Dec-21                          | 44%                           | 9,898,882.12                   | 9,898,882.12                  | 4,025,153.08                  | 41%                                 |
| 22          | 447000030   | Eng & Compr Cooling Sys Upg    | Jan-19                        | Nov-21                          | 46%                           | 851,244.31                     | 851,244.31                    | 62,984.46                     | 7%                                  |
| 23          | 447500003   | Install Cntrl VIvs Wells 2020  | Jan-20                        | Nov-20                          | 36%                           | 195,648.38                     | 326,205.42                    | 11,849.22                     | 4%                                  |
| 24          | 447500004   | CONV DR DEEP TO UPPER 2020     | Jan-20                        | Sep-20                          | 44%                           | 406,919.25                     | 329,398.35                    | 2,955.38                      | 1%                                  |
| 25          | 447500007   | DRILL WELLS CENTER 2020        | Jan-20                        | Dec-20                          | 33%                           | 943,503.24                     | 270,720.21                    | 12,060.62                     | 4%                                  |
| 26          | 448000018   | Storage Field Trunkline Mod    | Jan-20                        | Dec-20                          | 33%                           | 698,783.16                     | 697,596.15                    | 52,735.65                     | 8%                                  |
| 27          | 448000019   | Magnolia Distribution          | Jan-20                        | Dec-20                          | 33%                           | 296,936.86                     | 297,960.17                    | 207,467.43                    | 70%                                 |
| 28          | 448000022   | Magnolia Engine Room Floor     | Jan-20                        | Dec-20                          | 33%                           | 97,109.90                      | 96,882.85                     | 34,086.58                     | 35%                                 |
| 29          | 448000031   | Mag Fld Int Corr Mit 2020      | Jan-20                        | Dec-20                          | 33%                           | 41,186.35                      | 41,186.35                     | 32,760.27                     | 80%                                 |
| 30          | TMPMAGRC    | TMP: Mag 16 & 20 Road Crossing | Jan-20                        | Jun-22                          | 13%                           | 4,705,152.48                   | 4,705,152.48                  | 396,588.23                    | 8%                                  |
| 31          | TMPMCR      | TMP: Mill Creek Replacement    | Jan-19                        | Sep-21                          | 48%                           | 8,719,970.55                   | 8,719,970.55                  | 2,653,085.96                  | 30%                                 |
| 32          | TMPPRSPIC   | TMP PRESTON-PICCADILLY         | Jan-17                        | Jun-20                          | 95%                           | 24,677,104.57                  | 24,353,120.45                 | 24,571,141.28                 | 101%                                |
| 33          | TMPWKA      | TMP: WK A 20" Standardization  | Jan-20                        | Nov-22                          | 11%                           | 50,309,892.82                  | 50,309,892.82                 | 671,776.55                    | 1%                                  |
| 34          | TMPWKB      | TMP: WK B 20" Standardization  | Jan-19                        | May-21                          | 55%                           | 26,945,315.48                  | 26,945,315.48                 | 9,017,501.92                  | 33%                                 |
| 35          | 147735      | FULL UPGRD EMS SWARE-LGE-2020  | Aug-19                        | Dec-20                          | 53%                           | 49,793.82                      | 51,663.12                     | 9,741.18                      | 19%                                 |
| 36          | 00029FACL   | AOC SPACE EXPANSION            | Jan-18                        | Oct-20                          | 82%                           | 201,500.00                     | 883,414.64                    | 530,500.02                    | 60%                                 |
| 37          | 00035FACL   | South Ops Engineering Center   | Jan-19                        | Dec-21                          | 44%                           | 4,525,981.40                   | 3,250,466.62                  | 1,272,615.37                  | 39%                                 |
| 38          | 00075FACL   | BOC Elevator refurbish         | Jan-19                        | Aug-20                          | 80%                           | 139,518.79                     | 139,518.79                    | 104,796.21                    | 75%                                 |
| 39          | 00105FACL   | KUGO Floor 1, 2 Remodel LGE    | Jan-19                        | Dec-23                          | 27%                           | 816,548.55                     | 816,548.55                    | 171,342.61                    | 21%                                 |
| 40          | 149165      | LGE SECURITY EQUIPMENT 2020    | Jan-20                        | Dec-20                          | 33%                           | 11,102.40                      | 51,092.14                     | 25,865.45                     | 51%                                 |
| 41          | 149481      | Misc Retail Hardware 2020 LG&E | Jan-20                        | Dec-20                          | 33%                           | 34,200.00                      | 34,100.00                     | 3,410.00                      | 10%                                 |
| 42          | 153018      | FAC & SITE IMPROVE LTP-LGE     | Jan-20                        | Dec-20                          | 33%                           | 404,053.97                     | 199,034.23                    | 31,423.15                     | 16%                                 |
| 43          | 153021      | REPL FAILED EQUIP LTP-LGE      | Jan-20                        | Dec-20                          | 33%                           | 66,228.32                      | 33,339.96                     | 8,484.25                      | 25%                                 |
| 44          | 153024      | FURN & EQUIP LTP-LGE           | Jan-20                        | Dec-20                          | 33%                           | 282,382.05                     | 141,058.52                    | 37,990.59                     | 27%                                 |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF APRIL 30, 2020

SCHEDULE B-4.2 PAGE 3 OF 4

| DATA:BASE PERIOD_X_FORECASTED P  | RIOD      |
|----------------------------------|-----------|
| TYPE OF FILING:X_ ORIGINAL UPDAT | D REVISED |
| WORKPAPER REFERENCE NO(S).:      |           |

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|----------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                        | (J)=(I) / (H)                       |
| . ,         |             |                                | . ,                           |                                 | . ,                           | . ,                            |                               | .,                         | .,,                                 |
| 45          | 156464      | INSTALL HEAT AT BOC            | Jan-18                        | Jun-20                          | 93%                           | 1,092,762.94                   | 1,092,762.94                  | 627,762.53                 | 57%                                 |
| 46          | IT0000L     | IT Contingency-LGE             | Aug-16                        | Dec-25                          | 40%                           | 741,185.24                     | 741,185.24                    | 741,185.24                 | 100%                                |
| 47          | IT0113CG    | TC Plant Alt Transport-LGE17   | Jan-19                        | Dec-20                          | 66%                           | 93,000.03                      | 93,000.00                     | 69,750.00                  | 75%                                 |
| 48          | IT0246L     | Mobile Dispatch Enh-LGE19-20   | Jan-19                        | Dec-20                          | 66%                           | 129,580.00                     | 203,464.93                    | 183,143.02                 | 90%                                 |
| 49          | IT0302L     | Rep ASTRO Spectra Yr 2/3-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 119,272.49                     | 114,855.00                    | 98,332.00                  | 86%                                 |
| 50          | IT0306L     | Repl Quantar Repeat 2/2-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 159,029.93                     | 153,140.00                    | 130,572.00                 | 85%                                 |
| 51          | IT0407L     | Bill Design Tool Upg-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 27,280.00                      | 27,280.00                     | 10,230.00                  | 38%                                 |
| 52          | IT0419L     | Corp Web Redesign-LGE19-20     | Jan-19                        | Dec-20                          | 66%                           | 41,850.00                      | 24,180.00                     | 14,508.00                  | 60%                                 |
| 53          | IT0452L     | Oracle NMS Enhance-LGE20       | Jan-20                        | Dec-20                          | 33%                           | 68,199.99                      | 68,200.00                     | 13,640.00                  | 20%                                 |
| 54          | IT0458L     | PowerPlan Upgrade-LGE19-20     | Jan-19                        | Dec-20                          | 66%                           | 167,399.99                     | 456,469.57                    | 368,265.53                 | 81%                                 |
| 55          | IT0480L     | Time and Labor Upgr-LGE19-21   | Jan-19                        | Dec-21                          | 44%                           | 251,099.90                     | 487,036.85                    | 201,392.39                 | 41%                                 |
| 56          | IT0511L     | Trns Lnes Wk Mgmt Upg-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 156,859.97                     | 156,227.61                    | 95,057.93                  | 61%                                 |
| 57          | IT0514L     | DACS Equip Repl (Yr2of3)-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 64,480.00                      | 64,480.00                     | 12,896.00                  | 20%                                 |
| 58          | IT0559L     | Genetec HW Upgrade-LGE19-20    | Jan-19                        | Dec-20                          | 66%                           | 40,920.00                      | 40,920.00                     | 34,100.00                  | 83%                                 |
| 59          | IT0560L     | Cust Not Expand/Repl-LGE19-20  | Jan-19                        | Dec-20                          | 66%                           | 109,599.54                     | 109,599.54                    | 76,575.83                  | 70%                                 |
| 60          | IT0561L     | MAM Enhments-LGE19-20          | Jan-19                        | Dec-20                          | 66%                           | 34,100.00                      | 34,100.00                     | 21,824.00                  | 64%                                 |
| 61          | IT0564CG    | Gas Operator Qual App-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 308,772.63                     | 308,772.63                    | 200,550.09                 | 65%                                 |
| 62          | IT0565CG    | Strg Intgrty Mgmt App-LGE19-20 | Jan-19                        | Dec-20                          | 66%                           | 463,880.88                     | 463,880.88                    | 394,441.58                 | 85%                                 |
| 63          | IT0569L     | Enterprise GIS-Phase2-LGE20-21 | Jan-20                        | Dec-21                          | 16%                           | 2,527,962.60                   | 2,527,962.60                  | 267,055.21                 | 11%                                 |
| 64          | IT0604L     | Avaya-Route&Rpt Upg-LGE19-20   | Jan-19                        | Dec-20                          | 66%                           | 136,400.00                     | 189,427.13                    | 127,171.14                 | 67%                                 |
| 65          | IT0606L     | Bulk Power & Env Systems-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 20,924.76                      | 32,240.00                     | 4,836.00                   | 15%                                 |
| 66          | IT0609L     | Call Recording Upgr-LGE20-21   | Jan-20                        | Dec-21                          | 16%                           | 177,319.98                     | 176,690.20                    | 40,803.39                  | 23%                                 |
| 67          | IT0612L     | CIP Compl Tools - Yr 10-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 41,850.00                      | 40,300.00                     | 14,185.60                  | 35%                                 |
| 68          | IT0613L     | Citrix XenDesk Maj Upgr-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 21,761.90                      | 45,297.20                     | 13,589.16                  | 30%                                 |
| 69          | IT0614L     | Citrix XenMobile Upgrade-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 27,788.40                      | 11,445.36                     | 4,905.15                   | 43%                                 |
| 70          | IT0615L     | CIP Compl Infra - Yr 10-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 75,330.00                      | 80,181.17                     | 26,299.42                  | 33%                                 |
| 71          | IT0618L     | Constellation MW Rplmnt-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 66,959.80                      | 72,540.00                     | 14,508.00                  | 20%                                 |
| 72          | IT0627L     | IT Sec Infrast Enhance-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 12,555.00                      | 12,052.02                     | 4,017.34                   | 33%                                 |
| 73          | IT0628L     | ITSM Upgrade-LGE20             | Jan-20                        | Dec-20                          | 33%                           | 50,220.02                      | 48,360.00                     | 4,030.00                   | 8%                                  |
| 74          | IT0633L     | Microsoft Lic True-up-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 25,110.00                      | 24,180.00                     | 8,060.00                   | 33%                                 |
| 75          | IT0634L     | Mbl & Wrkst Lic True-up-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 12,555.00                      | 12,090.00                     | 1,934.40                   | 16%                                 |
| 76          | IT0636L     | Mobile Radio-LGE20             | Jan-20                        | Dec-20                          | 33%                           | 33,479.89                      | 32,240.00                     | 8,866.00                   | 28%                                 |
| 77          | IT0637L     | Monitor Replacement-LGE20      | Jan-20                        | Dec-20                          | 33%                           | 17,744.40                      | 17,087.20                     | 2,740.40                   | 16%                                 |
| 78          | IT0644L     | Ntwrk Acc Dev&Site Infra-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 25,109.71                      | 24,180.00                     | 4,110.60                   | 17%                                 |
| 79          | IT0647L     | Network Test Equipment-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 20,925.00                      | 20,150.00                     | 5,803.20                   | 29%                                 |
| 80          | IT0649L     | Outside Cable Plant -LGE20     | Jan-20                        | Dec-20                          | 33%                           | 33,479.79                      | 48,360.00                     | 9,672.00                   | 20%                                 |
| 81          | IT0651L     | Pers Product Grow & Ref-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 16,740.00                      | 16,120.00                     | 6,448.00                   | 40%                                 |
| 82          | IT0656L     | Router Upgrade Project-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 133,920.00                     | 96,720.00                     | 32,240.00                  | 33%                                 |
| 83          | IT0661L     | Ser Cap Expan and Rel-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 14,229.00                      | 13,702.32                     | 3,554.62                   | 26%                                 |
| 84          | IT0668L     | Site Security Improve-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 8,369.93                       | 8,060.00                      | 1,128.40                   | 14%                                 |
| 85          | IT0671L     | Tech Refesh desk/lap-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 534,710.14                     | 499,679.75                    | 181,701.73                 | 36%                                 |
| 86          | IT0672L     | Telecom Site Ren-LGE20         | Jan-20                        | Dec-20                          | 33%                           | 16,739.76                      | 16,120.00                     | 2,740.40                   | 17%                                 |
| 87          | IT0673L     | TOA Upgrade-LGE20              | Jan-20                        | Dec-20                          | 33%                           | 27,280.03                      | 27,280.00                     | 1,364.00                   | 5%                                  |
| 88          | IT0674L     | TRODS-LGE20                    | Jan-20                        | Dec-20                          | 33%                           | 20,460.02                      | 18,414.00                     | 3,682.80                   | 20%                                 |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CONSTRUCTION WORK IN PROGRESS - PERCENT COMPLETE AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD         | SCHEDULE B-4.2         |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 4 OF 4            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | PROJECT NO. | DESCRIPTION OF PROJECT         | DATE<br>CONSTRUCTION<br>BEGAN | ESTIMATED<br>COMPLETION<br>DATE | PERCENT OF<br>ELAPSED<br>TIME | ORIGINAL<br>BUDGET<br>ESTIMATE | CURRENT<br>BUDGET<br>ESTIMATE | TOTAL PROJECT<br>EXPENDITURES | PERCENT OF<br>TOTAL<br>EXPENDITURES |
|-------------|-------------|--------------------------------|-------------------------------|---------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| (A)         | (B)         | (C)                            | (D)                           | (E)                             | (F)                           | (G)                            | (H)                           | (1)                           | (J)=(I) / (H)                       |
| 89          | IT0675L     | Truepoint MW Replacement-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 50,219.81                      | 64,480.00                     | 9,672.00                      | 15%                                 |
| 90          | IT0680L     | Voice Infra Expansion-LGE20    | Jan-20                        | Dec-20                          | 33%                           | 25,109.99                      | 24,883.36                     | 9,620.39                      | 39%                                 |
| 91          | IT0681L     | Wireless Buildout-LGE20        | Jan-20                        | Dec-20                          | 33%                           | 8,370.00                       | 32,240.00                     | 16,120.00                     | 50%                                 |
| 92          | IT0682L     | SCADA Radio Refrsh Yr1/3-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 23,854.31                      | 22,971.00                     | 1,612.00                      | 7%                                  |
| 93          | IT0689L     | Safety Dashboard Enhance-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 10,230.00                      | 10,230.00                     | 6,138.00                      | 60%                                 |
| 94          | IT0690L     | Aligne Upgrade-LGE20           | Jan-20                        | Dec-20                          | 33%                           | 27,280.00                      | 40,920.00                     | 12,276.00                     | 30%                                 |
| 95          | IT0693L     | DB Refresh-LGE20               | Jan-20                        | Dec-20                          | 33%                           | 24,180.00                      | 24,180.00                     | 8,060.00                      | 33%                                 |
| 96          | IT0694L     | Windows 10 CBB Upgrade-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 64,480.32                      | 63,589.31                     | 21,196.44                     | 33%                                 |
| 97          | IT0695L     | SCCM Upgrades-LGE20            | Jan-20                        | Dec-20                          | 33%                           | 25,356.76                      | 12,896.00                     | 3,868.80                      | 30%                                 |
| 98          | IT0701L     | Trans Lines Mobile Insp-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 34,100.12                      | 34,100.00                     | 10,230.00                     | 30%                                 |
| 99          | IT0705L     | iPad Refresh Project-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 20,258.81                      | 24,139.94                     | 8,046.65                      | 33%                                 |
| 100         | IT0708L     | My Acct Repl/Enhance-LGE19-20  | Jan-19                        | Dec-20                          | 66%                           | 163,680.18                     | 162,234.11                    | 108,074.35                    | 67%                                 |
| 101         | IT0710L     | SOA Middleware Upgrade-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 24,180.00                      | 24,180.00                     | 3,224.00                      | 13%                                 |
| 102         | IT0711L     | CA API Mgmt Gateway Upg-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 40,300.00                      | 40,300.00                     | 12,090.00                     | 30%                                 |
| 103         | IT0712L     | BI Rpting Aligne Fuels-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 13,640.00                      | 13,640.00                     | 4,092.00                      | 30%                                 |
| 104         | IT0713L     | Enterprise GIS Enhance-LGE20   | Jan-20                        | Dec-20                          | 33%                           | 54,560.00                      | 54,560.00                     | 2,728.00                      | 5%                                  |
| 105         | IT0715L     | OpenTxt for Envrn Affrs-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 20,460.00                      | 20,460.00                     | 6,820.00                      | 33%                                 |
| 106         | IT0716L     | UC&C/CUCM Major Upgrade-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 16,120.00                      | 16,120.00                     | 3,224.00                      | 20%                                 |
| 107         | IT0718L     | Virtual Reality Implment-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 40,920.00                      | 40,920.00                     | 34,100.00                     | 83%                                 |
| 108         | IT0720L     | Computing Infra Upgrade-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 93,776.57                      | 93,776.57                     | 41,166.31                     | 44%                                 |
| 109         | IT0722L     | Data Center Facility Upg-LGE20 | Jan-20                        | Dec-20                          | 33%                           | 32,240.00                      | 32,240.00                     | 9,672.00                      | 30%                                 |
| 110         | IT0723L     | Corporate RPA-LGE20            | Jan-20                        | Dec-20                          | 33%                           | 80,600.00                      | 80,600.00                     | 16,120.00                     | 20%                                 |
| 111         | IT0724L     | SAP Hana 2 Upgrade-LGE20-21    | Jan-20                        | Dec-21                          | 16%                           | 34,108.44                      | 34,108.44                     | 1,201.72                      | 4%                                  |
| 112         | IT0726L     | Data Analytics (SIO)-LGE20     | Jan-20                        | Dec-20                          | 33%                           | 112,840.00                     | 112,840.00                    | 22,568.00                     | 20%                                 |
| 113         | IT1087L     | SONET Equip Repl Yr 2/4-LGE20  | Jan-20                        | Dec-20                          | 33%                           | 120,900.00                     | 119,579.80                    | 23,915.97                     | 20%                                 |
| 114         | 141390      | Environmental Equipment LGE    | Jan-15                        | Dec-23                          | 59%                           | 54,000.00                      | 27,125.00                     | 5,425.00                      | 20%                                 |
| 115         | 145402      | HR Cap Equip Improvmnts LGE    | Jan-15                        | Dec-23                          | 59%                           | 14,700.00                      | 18,600.00                     | 6,200.00                      | 33%                                 |
| 116         | 149344      | SC CAPITAL - 2016 BP - LGE     | Jan-16                        | Dec-23                          | 54%                           | 35,850.00                      | 348,250.03                    | 84,750.03                     | 24%                                 |
| 117         | 120754      | Misc. A/R Uncollect - LGE Cap  | Jun-05                        | Dec-25                          | 72%                           | 1,195.22                       | -                             | 60,438.91                     | 0%                                  |
| 118         | 147831      | Corporate Contingency-LGE      | Jan-17                        | Dec-23                          | 48%                           | 37,500.00                      | 3,699,850.00                  | 1,233,283.33                  | 33%                                 |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ALLOWANCE FOR WORKING CAPITAL AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-5         |
|--|----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2          |
| WORKPAPER REFERENCE NO(S).: WIT            | TNESS: C. M. GARRETT |

| LINE<br>NO. | WORKING CAPITAL COMPONENT          | DESCRIPTION OF METHODOLOGY<br>USED TO DETERMINE<br>JURISDICTIONAL REQUIREMENT | WORKPAPER<br>REFERENCE NO. | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|------------------------------------|---|----------------------------|------------------|-------------------|--------------------------|
|             |                                    |   |                            | \$               |                   | \$                       |
|             | GAS:                               |   |                            |                  |                   |                          |
| 1           | GAS STORED UNDERGROUND             | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 30,236,001       | 100.000%          | 30,236,001               |
| 2           | MATERIAL AND SUPPLIES              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 760,152          | 100.000%          | 760,152                  |
| 3           | PREPAYMENTS (a)                    | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 3,176,179        | 100.000%          | 3,176,179                |
| 4           | OTHER                              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | -                | 100.000%          | -                        |
| 5           | CASH WORKING CAPITAL               | LEAD/LAG STUDY  | B-5.2                      | 10,093,943       | 100.000%          | 10,093,943               |
| 6           | TOTAL WORKING CAPITAL REQUIREMENTS |   | =                          | 44,266,275       |                   | 44,266,275               |

<sup>(</sup>a) Excludes PSC fees.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS ALLOWANCE FOR WORKING CAPITAL AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD         | SCHEDULE B-5           |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:  W               | TITNESS: C. M. GARRETT |

| LINE<br>NO. | WORKING CAPITAL COMPONENT          | DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT | WORKPAPER<br>REFERENCE NO. | TOTAL<br>COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |
|-------------|------------------------------------|---|----------------------------|------------------|-------------------|--------------------------|
| 110.        | WORKING ON TIME GOING GIVEN        | CONTODIO NO NE NE GONCEMENT   | REFERENCE NO.              | \$               | LINOLINI          | \$                       |
|             |                                    |   |                            | Φ                |                   | Φ                        |
|             | GAS:                               |   |                            |                  |                   |                          |
| 1           | GAS STORED UNDERGROUND             | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 21,049,082       | 100.000%          | 21,049,082               |
|             |                                    |   |                            |                  |                   |                          |
| 2           | MATERIAL AND SUPPLIES              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 768,185          | 100.000%          | 768,185                  |
|             |                                    |   |                            |                  |                   |                          |
| 3           | PREPAYMENTS (a)                    | 13 MONTH AVERAGE BALANCE  | B-5.1                      | 3,178,701        | 100.000%          | 3,178,701                |
|             |                                    |   |                            |                  |                   |                          |
| 4           | OTHER                              | 13 MONTH AVERAGE BALANCE  | B-5.1                      | _                | 100.000%          | _                        |
|             |                                    |   |                            |                  |                   |                          |
|             |                                    |   |                            |                  |                   |                          |
| 5           | CASH WORKING CAPITAL               | LEAD/LAG STUDY  | B-5.2                      | 22,465,273       | 100.000%          | 22,465,273               |
|             |                                    |   | •                          |                  |                   |                          |
| 6           | TOTAL WORKING CAPITAL REQUIREMENTS |   | _                          | 47,461,241       |                   | 47,461,241               |
|             |                                    |   | •                          |                  |                   |                          |

<sup>(</sup>a) Excludes PSC fees.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS OTHER WORKING CAPITAL COMPONENTS AS OF DECEMBER 31, 2018

| DATA:XBASE PERIODFOREC      | CASTED PERIOD |           | SCHEDULE B-5.1         |
|-----------------------------|---------------|-----------|------------------------|
| TYPE OF FILING:X_ ORIGINAL  | UPDATED       | _ REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).: |               |           | WITNESS: C. M. GARRETT |

|             |                                | 13 MONTH AVERAGE FOR PERIOD |                   |                          |  |  |  |
|-------------|--------------------------------|-----------------------------|-------------------|--------------------------|--|--|--|
| LINE<br>NO. | DESCRIPTION                    | TOTAL<br>COMPANY            | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |  |  |
|             |                                | \$                          |                   | \$                       |  |  |  |
| 1           | GAS:<br>GAS STORED UNDERGROUND | 30,236,001                  | 100.000%          | 30,236,001               |  |  |  |
| 2           | MATERIAL AND SUPPLIES          | 760,152                     | 100.000%          | 760,152                  |  |  |  |
| 3           | PREPAYMENTS (a)                | 3,176,179                   | 100.000%          | 3,176,179                |  |  |  |
| 4           | OTHER                          |                             | 100.000%          | <u> </u>                 |  |  |  |
| 5           | TOTAL OTHER WORKING CAPITAL    | 34,172,332                  |                   | 34,172,332               |  |  |  |

<sup>(</sup>a) Excludes PSC fees.

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS OTHER WORKING CAPITAL COMPONENTS AS OF APRIL 30, 2020

| DATA:BASE PERIODXFOREC      | CASTED PERIOD |          | S        | SCHEDULE B-5.1 |
|-----------------------------|---------------|----------|----------|----------------|
| TYPE OF FILING:X_ ORIGINAL  | UPDATED       | _REVISED |          | PAGE 2 OF 2    |
| WORKPAPER REFERENCE NO(S).: |               |          | WITNESS: | C. M. GARRETT  |

|             |                                | 13 MONTH AVERAGE FOR PERIOD |                   |                          |  |  |
|-------------|--------------------------------|-----------------------------|-------------------|--------------------------|--|--|
| LINE<br>NO. | DESCRIPTION                    | TOTAL<br>COMPANY            | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |  |
|             |                                | \$                          |                   | \$                       |  |  |
| 1           | GAS:<br>GAS STORED UNDERGROUND | 21,049,082                  | 100.000%          | 21,049,082               |  |  |
| 2           | MATERIAL AND SUPPLIES          | 768,185                     | 100.000%          | 768,185                  |  |  |
| 3           | PREPAYMENTS (a)                | 3,178,701                   | 100.000%          | 3,178,701                |  |  |
| 4           | OTHER                          |                             | 100.000%          |                          |  |  |
| 5           | TOTAL OTHER WORKING CAPITAL    | 24,995,968                  |                   | 24,995,968               |  |  |

<sup>(</sup>a) Excludes PSC fees.

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CASH WORKING CAPITAL COMPONENTS 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-5.2 PAGE 1 OF 4 WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION  | To       | otal Company -<br>Gas  | Allocation<br>Factor |          | Base Period<br>Jurisdictional |          | Average<br>Daily<br>Amount | Revenue<br>Lag Days | Expense<br>(Lead)/Lag<br>Days | Net<br>(Lead)/Lag<br>Days | (P       | Capital<br>rovided)/<br>Required |
|-------------|--|----------|------------------------|----------------------|----------|-------------------------------|----------|----------------------------|---------------------|-------------------------------|---------------------------|----------|----------------------------------|
|             | O&M Expenses:  |          |                        | . 40101              |          | od nodrotron dr               |          |                            | Lug Luyo            | 24,0                          | Duyo                      |          | .oquou                           |
| 1           | Purchased Gas  | \$       | 126,123,882            | 100.000%             | \$       | 126,123,882                   | \$       | 344,601                    | 43.75               | (39.66)                       | 4.09                      |          | 1,408,970                        |
| 2           | No-Notice Storage Injections and Withdrawals         | \$       | 498,631                | 100.000%             | \$       | 498,631                       | \$       | 1,362                      | 43.75               | -                             | 43.75                     | \$       | 59,602                           |
| 3           | Payroll Expense                                      | \$       | 16,967,868             | 100.000%             | \$       | 16,967,868                    | \$       | 46,360                     | 43.75               | (12.00)                       | 31.75                     |          | 1,471,925                        |
| 4           | Pension Expense                                      | \$       | 471,022                | 100.000%             | \$       | 471,022                       | \$       | 1,287                      | 43.75               | -                             | 43.75                     | \$       | 56,302                           |
| 5           | OPEB Expense   | \$       | 452,314                | 100.000%             | \$       | 452,314                       | \$       | 1,236                      | 43.75               | (0.45.00)                     | 43.75                     | \$       | 54,066                           |
| 6<br>7      | Team Incentive Award Compensation                    | \$<br>\$ | 1,501,138<br>737,214   | 100.000%<br>100.000% | \$<br>\$ | 1,501,138<br>737,214          | \$<br>\$ | 4,101<br>2,014             | 43.75               | (245.22)<br>(22.99)           | (201.47)<br>20.76         | \$<br>\$ | (826,330)<br>41,817              |
| 8           | 401k Match Expense Retirement Income Account Expense | \$       | 248,958                | 100.000%             | \$       | 248,958                       | \$       | 680                        | 43.75<br>43.75      | (283.50)                      | (239.75)                  | э<br>\$  | (163,082)                        |
| 9           | Uncollectible Expense                                | \$       | 682,294                | 100.000%             | \$       | 682,294                       | \$       | 1,864                      | 43.75               | (256.34)                      | (212.59)                  | \$       | (396,315)                        |
| 10          | Major Storm Damage Expense                           | \$       | -                      | 100.000%             | \$       | -                             | \$       | -                          | 43.75               | (35.32)                       | 8.43                      | \$       | (550,515)                        |
| 11          | Charges from Affiliates                              | \$       | 24,684,471             | 100.000%             | \$       | 24,684,471                    | \$       | 67,444                     | 43.75               | (25.40)                       | 18.35                     |          | 1,237,706                        |
| 12          | Other O&M  | \$       | 36,307,846             | 100.000%             | \$       | 36,307,846                    | \$       | 99,202                     | 43.75               | (49.19)                       | (5.44)                    | \$       | (540,069)                        |
| 13          | Total O&M Expenses                                   | \$       | 208,675,639            |                      | \$       | 208,675,639                   |          | ,                          |                     | ( /                           | (- /                      | _        | 2,404,590                        |
| 14          | Depreciation and Amortization Expense                | \$       | -                      |                      |          |                               |          |                            |                     |                               |                           |          |                                  |
| 15          | Depreciation and Amortization                        | \$       | 37,777,599             | 100.000%             | \$       | 37,777,599                    | \$       | 103,217                    | 43.75               | _                             | 43.75                     | \$ 4     | 4,515,593                        |
| 16          | Regulatory Debits                                    | \$       | -                      | 100.000%             | \$       | -                             | \$       | -                          | 43.75               | _                             | 43.75                     | \$       | -                                |
| 17          | Amortization of Regulatory Assets                    | \$       | 209,037                | 100.000%             | \$       | 209,037                       | \$       | 571                        | 43.75               | -                             | 43.75                     | \$       | 24,986                           |
| 18          | Amortization of Regulatory Liabilities               | •        |                        | 100.000%             | \$       | -                             | \$       | -                          | 43.75               | -                             | 43.75                     | \$       |                                  |
| 19          | Total Depreciation and Amortization Expense          | \$       | 37,986,636             |                      | \$       | 37,986,636                    |          |                            |                     |                               |                           |          | 4,540,579                        |
| 20          | Income Tax Expense:                                  |          |                        |                      |          |                               |          |                            |                     |                               |                           |          |                                  |
| 21          | Current: Federal                                     | \$       | 2,567,169              | 100.000%             | \$       | 2,567,169                     | \$       | 7,014                      | 43.75               | (37.50)                       | 6.25                      | \$       | 43,827                           |
| 22          | Current: State                                       | \$       | 413,806                | 100.000%             | \$       | 413,806                       | \$       | 1,131                      | 43.75               | (37.50)                       | 6.25                      | \$       | 7,064                            |
| 23          | Deferred: Federal and State (Including ITC)          | \$       | 5,125,389              | 100.000%             | \$       | 5,125,389                     | \$       | 14,004                     | 43.75               | -                             | 43.75                     | \$       | 612,643                          |
| 24          | Total Income Tax Expense                             | \$<br>\$ | 8,106,364<br>(140,058) |                      | \$       | 8,106,364                     |          |                            |                     |                               |                           | \$       | 663,534                          |
| 25          | Taxes Other Than Income                              |          |                        |                      |          |                               |          |                            |                     |                               |                           |          |                                  |
| 26          | Property Tax Expense                                 | \$       | 8,306,790              | 100.000%             | \$       | 8,306,790                     | \$       | 22,696                     | 43.75               | (216.26)                      | (172.51)                  | ,        | 3,915,412)                       |
| 27          | Payroll Tax Expense                                  | \$       | 2,571,817              | 100.000%             | \$       | 2,571,817                     | \$       | 7,027                      | 43.75               | (35.48)                       | 8.27                      | \$       | 58,133                           |
| 28          | Other Taxes  | \$       | 581,691                | 100.000%             | \$       | 581,691                       | \$       | 1,589                      | 43.75               | 148.70                        | 192.45                    | \$       | 305,866                          |
| 29          | Total Taxes Other Than Income                        | \$       | 11,460,298             |                      |          | 11,460,298                    |          |                            |                     |                               |                           |          | 3,551,413)                       |
| 30          | AFUDC  | \$       | -                      | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 31          | (Gain)/Loss on Disposition of Property               | \$       | -                      | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 32          | (Gain)/Loss on Disposition of Allowances             | \$       | -                      | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 33          | Charitable Donations                                 | \$       | 531,182                | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 34          | Interest on Customer Deposits                        | \$       | 68,342                 | 0.000%               | \$       | -                             | \$       | -                          | -                   | -                             | -                         | \$       | -                                |
| 35          | Other (Income)/Expense                               | \$       | (25,561)               | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 36          | Other Interest Expense/(Income)                      | \$       | (13,022)               | 0.000%               | \$       | -                             | \$       | -                          | 43.75               | (43.75)                       | -                         | \$       | -                                |
| 37          | Interest Expense                                     | \$       | 13,831,601             | 100.000%             | \$       | 13,831,601                    | \$       | 37,791                     | 43.75               | (87.50)                       | (43.75)                   | \$ (     | 1,653,431)                       |
| 38          | Income Available for Common Equity                   | \$       | 29,547,156             |                      | \$       | 30,248,156                    | \$       | 82,645                     | 43.75               | (43.75)                       | -                         | \$       |                                  |
| 39          | Total  | \$       | 310,168,636            |                      | \$       | 310,308,694                   | \$       | 120,436                    |                     |                               |                           | \$ :     | 2,403,859                        |
| 40          | Sales Taxes  | \$       | 5,645,136              | 100.000%             | \$       | 5,645,136                     | \$       | 15,424                     | 43.75               | (39.83)                       | 3.92                      | \$       | 60,428                           |
| 41          | School Taxes   | \$       | 595,265                | 100.000%             | \$       | 595,265                       | \$       | 1,626                      | 43.75               | (35.05)                       | 8.69                      | \$       | 14,141                           |
| 42          | Franchise Fees                                       | \$       | -                      | 100.000%             | \$       | -                             | \$       | -                          | 43.75               | (100.24)                      | (56.49)                   | \$       |                                  |
| 43          | Cash Working Capital (Lead/Lag)                      |          |                        |                      |          |                               |          |                            |                     |                               |                           | \$       | 2,478,429                        |
| 44          | Additional Cash Working Capital Items (Page 2)       |          |                        |                      |          |                               |          |                            |                     |                               |                           | \$       | 7,615,514                        |
| 45          | Total Cash Working Capital                           |          |                        |                      |          |                               |          |                            |                     |                               |                           | \$ 1     | 0,093,943                        |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CASH WORKING CAPITAL COMPONENTS BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

| TYPE C      | F FILING:    | PERIODFORECASTED PERIODXORIGINALUPDATEDREVISED FERENCE NO(S).: | SCHEDULE B-5<br>PAGE 2 OF<br>WITNESS: C. M. GARRET |                   |                          |  |
|-------------|--------------|--|--|-------------------|--------------------------|--|
| LINE<br>NO. | ACCT.<br>NO. | DESCRIPTION  | 13 MONTH<br>AVERAGE                                | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |
|             |              | ADDITIONAL USES OF CASH WORKING CAPITAL:                       |  |                   |                          |  |
| 1           | 128          | PREPAID PENSION  | 1,076,066  | 100.000%          | 1,076,066                |  |
| 2           | 182          | REGULATORY ASSET - FAS 158 PENSION                             | 41,052,217   | 100.000%          | 41,052,217               |  |
| 3           | 183          | PRELIMINARY SURVEY   | 724,986  | 100.000%          | 724,986                  |  |
| 4           | 184          | CLEARING ACCTS - PENSION                                       | 1,188,829  | 100.000%          | 1,188,829                |  |
| 5           | 186          | MISC DEFERRED DEBITS   | 1,128,108  | 100.000%          | 1,128,108                |  |
| 6           | 188          | RESRCH/DEV/DEMO EXP  | <del>_</del>                                       | 100.000%          |                          |  |
| 7           |              | TOTAL USES OF CASH WORKING CAPITAL                             | 45,170,206   |                   | 45,170,206               |  |
| LINE<br>NO. | ACCT.        | DESCRIPTION  | 13 MONTH<br>AVERAGE                                | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT |  |
|             |              | ADDITIONAL SOURCES OF CASH WORKING CAPITAL:                    |  |                   |                          |  |
| 8           | 228.2        | MISC LONG TERM LIABILITIES                                     | (584,020)  | 100.000%          | (584,020)                |  |
| 9           | 228.3        | ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS             | (13,410,117)                                       | 100.000%          | (13,410,117)             |  |
| 10          | 242          | MISC LIABILITY   | (6,420,175)  | 100.000%          | (6,420,175)              |  |
| 11          | 253          | OTHER DEFERRED CREDITS   | (1,193,057)  | 100.000%          | (1,193,057)              |  |
| 12          | 143/232      | NET ACCRUED RETENTION/CWIP                                     | (85,686,275)                                       | 18.000%           | (15,423,530)             |  |
| 13          | 143/232      | NET ACCRUED RWIP   | (2,909,967)  | 18.000%           | (523,794)                |  |

(110,203,610)

(65,033,404)

(37,554,692)

7,615,514

TOTAL SOURCES OF CASH WORKING CAPITAL

15 TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)

14

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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 3 OF 4 WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION  | То             | tal Company -<br>Gas                | Allocation<br>Factor |          | orecast Period<br>Jurisdictional |          | verage<br>Daily<br>Amount | Revenue<br>Lag Days | Expense<br>(Lead)/Lag<br>Days | Net<br>(Lead)/Lag<br>Days | (Pr        | Capital<br>ovided)/<br>equired |
|-------------|--|----------------|-------------------------------------|----------------------|----------|----------------------------------|----------|---------------------------|---------------------|-------------------------------|---------------------------|------------|--------------------------------|
|             | O&M Expenses:  | •              | 101005077                           | 100 0000/            | •        | 101005077                        | •        | 000 070                   | 40.75               | (00.00)                       | 4.00                      | 0.4        | 000 000                        |
| 1<br>2      | Purchased Gas No-Notice Storage Injections and Withdrawals | \$<br>\$       | 124,395,377<br>(1,235,161)          | 100.000%<br>100.000% | \$<br>\$ | 124,395,377<br>(1,235,161)       | \$       | 339,878<br>(3,375)        | 43.75<br>43.75      | (39.66)                       | 4.09<br>43.75             |            | ,389,660<br>(147,640)          |
| 3           | Payroll Expense  | \$             | 17,293,652                          | 100.000%             | \$       | 17,293,652                       | \$       | 47,250                    | 43.75               | (12.00)                       | 31.75                     |            | ,500,186                       |
| 4           | Pension Expense  | \$             | (314,310)                           | 100.000%             | \$       | (314,310)                        | \$       | (859)                     | 43.75               | -                             | 43.75                     | \$         | (37,570)                       |
| 5           | OPEB Expense   | \$             | 623,600                             | 100.000%             | \$       | 623,600                          | \$       | 1,704                     | 43.75               | -                             | 43.75                     | \$         | 74,540                         |
| 6           | Team Incentive Award Compensation                          | \$             | 1,528,143                           | 100.000%             | \$       | 1,528,143                        | \$       | 4,175                     | 43.75               | (245.22)                      | (201.47)                  |            | (841,195)                      |
| 7<br>8      | 401k Match Expense   | \$<br>\$       | 680,734                             | 100.000%<br>100.000% | \$<br>\$ | 680,734                          | \$<br>\$ | 1,860<br>868              | 43.75               | (22.99)                       | 20.76<br>(239.75)         | \$<br>\$   | 38,613                         |
| 9           | Retirement Income Account Expense Uncollectible Expense    | \$             | 317,677<br>592,257                  | 100.000%             | \$<br>\$ | 317,677<br>592,257               | \$       | 1,618                     | 43.75<br>43.75      | (283.50)<br>(256.34)          | (239.75)                  |            | (208,098)<br>(344,016)         |
| 10          | Major Storm Damage Expense                                 | \$             | -                                   | 100.000%             | \$       | -                                | \$       | -                         | 43.75               | (35.32)                       | 8.43                      | \$         | -                              |
| 11          | Charges from Affiliates                                    | \$             | 28,443,760                          | 100.000%             | \$       | 28,443,760                       | \$       | 77,715                    | 43.75               | (25.40)                       | 18.35                     | \$ 1       | ,426,200                       |
| 12          | Other O&M  | \$             | 49,625,064                          | 100.000%             | \$       | 49,625,064                       | \$       | 135,588                   | 43.75               | (49.19)                       | (5.44)                    |            | (738,159)                      |
| 13          | Total O&M Expenses   | \$<br>\$       | 221,950,793                         |                      | \$       | 221,950,793                      |          |                           |                     |                               |                           | \$ 2       | ,112,521                       |
| 14          | Depreciation and Amortization Expense                      | æ              | 40 200 400                          | 100 0000/            | •        | 40 200 400                       | •        | 100 027                   | 40.75               |                               | 40.75                     | ф <i>1</i> | 00E 160                        |
| 15<br>16    | Depreciation and Amortization Regulatory Debits            | \$<br>\$       | 40,200,199                          | 100.000%<br>100.000% | \$<br>\$ | 40,200,199                       | \$       | 109,837                   | 43.75<br>43.75      | -                             | 43.75<br>43.75            | \$ 4<br>\$ | ,805,169                       |
| 17          | Amortization of Regulatory Assets                          | \$             | 261,556                             | 100.000%             | \$       | 261,556                          | \$       | 715                       | 43.75               | _                             | 43.75                     | \$         | 31,264                         |
| 18          | Amortization of Regulatory Liabilities                     |                |                                     | 100.000%             | \$       | <u> </u>                         | \$       | -                         | 43.75               | -                             | 43.75                     | \$         |                                |
| 19          | Total Depreciation and Amortization Expense                | \$             | 40,461,755                          |                      | \$       | 40,461,755                       |          |                           |                     |                               |                           | \$ 4       | ,836,433                       |
| 20          | Income Tax Expense:  |                |                                     |                      |          |                                  |          |                           |                     |                               |                           |            |                                |
| 21          | Current: Federal   | \$             | 3,678,350                           | 100.000%             | \$       | 3,678,350                        | \$       | 10,050                    | 43.75               | (37.50)                       | 6.25                      | \$         | 62,797                         |
| 22<br>23    | Current: State Deferred: Federal and State (Including ITC) | \$             | (26,158)                            | 100.000%<br>100.000% | \$<br>\$ | (26,158)                         | \$<br>\$ | (71)                      | 43.75               | (37.50)                       | 6.25                      | \$         | (447)<br>517,597               |
| 24          | Total Income Tax Expense                                   | \$<br>\$<br>\$ | 4,330,232<br>7,982,424<br>(268,788) | 100.000%             | \$       | 4,330,232<br>7,982,424           | Ф        | 11,831                    | 43.75               | -                             | 43.75                     | \$         | 579,947                        |
| 25          | Taxes Other Than Income                                    | ٠              | (200), 00)                          |                      |          |                                  |          |                           |                     |                               |                           |            |                                |
| 26          | Property Tax Expense                                       | \$             | 9,410,574                           | 100.000%             | \$       | 9,410,574                        | \$       | 25,712                    | 43.75               | (216.26)                      | (172.51)                  | \$ (4      | ,435,681)                      |
| 27          | Payroll Tax Expense  | \$             | 2,576,768                           | 100.000%             | \$       | 2,576,768                        | \$       | 7,040                     | 43.75               | (35.48)                       | 8.27                      | \$         | 58,245                         |
| 28          | Other Taxes  | \$             | 597,248                             | 100.000%             | \$       | 597,248                          | \$       | 1,632                     | 43.75               | 148.70                        | 192.45                    | \$         | 314,046                        |
| 29          | Total Taxes Other Than Income                              | \$             | 12,584,590                          | 0.0000/              | \$       | 12,584,590                       | Φ.       |                           | 40.75               | (40.75)                       |                           | •          | ,063,390)                      |
| 30          | AFUDC  | \$             | -                                   | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 31          | (Gain)/Loss on Disposition of Property                     | \$             | -                                   | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 32          | (Gain)/Loss on Disposition of Allowances                   | \$             | -                                   | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 33          | Charitable Donations                                       | \$             | 519,642                             | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 34          | Interest on Customer Deposits                              | \$             | 72,256                              | 0.000%               | \$       | -                                | \$       | -                         | -                   | -                             | -                         | \$         | -                              |
| 35          | Other (Income)/Expense                                     | \$             | (95,905)                            | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 36          | Other Interest Expense/(Income)                            | \$             | (26,578)                            | 0.000%               | \$       | -                                | \$       | -                         | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 37          | Interest Expense   | \$             | 17,742,385                          | 100.000%             | \$       | 17,742,385                       | \$       | 48,476                    | 43.75               | (87.50)                       | (43.75)                   |            | ,120,926)                      |
| 38          | Income Available for Common Equity                         | \$             | 30,981,366                          |                      | \$       | 31,719,569                       | \$       | 86,665                    | 43.75               | (43.75)                       | -                         | \$         | -                              |
| 39          | Total  | \$             | 332,172,729                         |                      | \$       | 332,441,517                      | \$       | 135,142                   |                     |                               |                           | \$ 1       | ,344,584                       |
| 40          | Sales Taxes  | \$             | 5,645,136                           | 100.000%             | \$       | 5,645,136                        | \$       | 15,424                    | 43.75               | (39.83)                       | 3.92                      | \$         | 60,428                         |
| 41          | School Taxes   | \$             | 595,265                             | 100.000%             | \$       | 595,265                          | \$       | 1,626                     | 43.75               | (35.05)                       | 8.69                      | \$         | 14,141                         |
| 42          | Franchise Fees   | \$             | -                                   | 100.000%             | \$       | -                                | \$       | -                         | 43.75               | (100.24)                      | (56.49)                   | \$         |                                |
| 43          | Cash Working Capital (Lead/Lag)                            |                |                                     |                      |          |                                  |          |                           |                     |                               |                           | \$ 1       | ,419,153                       |
| 44          | Additional Cash Working Capital Items (Page 4)             |                |                                     |                      |          |                                  |          |                           |                     |                               |                           | \$21       | ,046,119                       |
| 45          | Total Cash Working Capital                                 |                |                                     |                      |          |                                  |          |                           |                     |                               |                           | \$22       | ,465,273                       |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CASH WORKING CAPITAL COMPONENTS FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| TYPE C      | F FILING:    | PERIOD_X_FORECASTED PERIOD _X_ ORIGINAL UPDATED REVISED FERENCE NO(S).: |                     | WITNES            | SCHEDULE B-5.2<br>PAGE 4 OF 4<br>S: C. M. GARRETT |
|-------------|--------------|---|---------------------|-------------------|---|
| LINE<br>NO. | ACCT.<br>NO. | DESCRIPTION   | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT                          |
|             |              | ADDITIONAL USES OF CASH WORKING CAPITAL:                                |                     |                   |   |
| 1           | 128          | PREPAID PENSION   | 4,618,516           | 100.000%          | 4,618,516   |
| 2           | 182          | REGULATORY ASSET - FAS 158 PENSION                                      | 41,893,813          | 100.000%          | 41,893,813  |
| 3           | 183          | PRELIMINARY SURVEY  | 725,510             | 100.000%          | 725,511   |
| 4           | 184          | CLEARING ACCTS - PENSION  | 1,972,184           | 100.000%          | 1,972,184   |
| 5           | 186          | MISC DEFERRED DEBITS  | 66,800              | 100.000%          | 66,800  |
| 6           | 188          | RESRCH/DEV/DEMO EXP   | <u>-</u>            | 100.000%          |   |
| 7           |              | TOTAL USES OF CASH WORKING CAPITAL                                      | 49,276,824          |                   | 49,276,824  |
|             |              |   |                     |                   |   |
| LINE<br>NO. | ACCT.<br>NO. | DESCRIPTION   | 13 MONTH<br>AVERAGE | JURIS.<br>PERCENT | JURISDICTIONAL<br>AMOUNT                          |
|             |              | ADDITIONAL SOURCES OF CASH WORKING CAPITAL:                             |                     |                   |   |
| 8           | 228.2        | MISC LONG TERM LIABILITIES  | (593,851)           | 100.000%          | (593,851)   |
| 9           | 228.3        | ACCUMULATED PROVISION FOR POST RETIREMENT BENEFITS                      | (13,025,665)        | 100.000%          | (13,025,665)                                      |
| 10          | 242          | MISC LIABILITY  | (3,860,792)         | 100.000%          | (3,860,792)                                       |
| 11          | 253          | OTHER DEFERRED CREDITS  | (411,081)           | 100.000%          | (411,081)   |
| 12          | 143/232      | NET ACCRUED RETENTION/CWIP  | (50,512,340)        | 20.000%           | (10,102,468)                                      |
| 13          | 143/232      | NET ACCRUED RWIP  | (1,184,246)         | 20.000%           | (236,849)   |
| 14          |              | TOTAL SOURCES OF CASH WORKING CAPITAL                                   | (69,587,973)        |                   | (28,230,705)                                      |

(20,311,149)

21,046,119

15 TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD        | SCHEDULE B-6           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 1 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO.     | DESCRIPTION                        | BASE PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |
|-------------|---------------|------------------------------------|------------------------------|-------------------|-------------------------|-------------|--------------------------|
|             |               |                                    | \$                           |                   | \$                      | \$          | \$                       |
| 1           | 252           | Customer Advances for Construction | 7,666,910                    | 100.000%          | 7,666,910               | -           | 7,666,910                |
| 2           | 255           | Deferred Investment Tax Credits    |                              | 100.000%          | -                       | -           | -                        |
| 3           | 190, 282, 283 | Deferred Income Taxes (a)          | 229,011,299                  | 100.000%          | 229,011,299             | (6,539,990) | 222,471,309              |

<sup>(</sup>a) Adjustment reflects GLT jurisdictional amounts.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

### 

AS OF APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE B-6           |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 OF 2            |
| WORKPAPER REFERENCE NO(S).:                | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT, NO.     | DESCRIPTION                        | FORECAST<br>PERIOD<br>TOTAL COMPANY | JURIS.<br>PERCENT | JURISDICTIONAL<br>TOTAL | ADJUSTMENTS | ADJUSTED<br>JURISDICTION |
|-------------|---------------|------------------------------------|-------------------------------------|-------------------|-------------------------|-------------|--------------------------|
|             | 7.00111101    |                                    | \$                                  |                   | \$                      | \$          | \$                       |
| 1           | 252           | Customer Advances for Construction | 7,666,910                           | 100.000%          | 7,666,910               | -           | 7,666,910                |
| 2           | 255           | Deferred Investment Tax Credits    |                                     | 100.000%          | -                       | -           | -                        |
| 3           | 190, 282, 283 | B Deferred Income Taxes (a)        | 232,751,759                         | 100.000%          | 232,751,759             | (9,531,850) | 223,219,910              |

<sup>(</sup>a) Adjustment reflects GLT jurisdictional amounts.

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

### JURISDICTIONAL PERCENTAGE

BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:  | XBA       | SE PERIOD_X_FORE  | CASTED PERIOD |           | SCHEDULE B-7                                       |
|--------|-----------|-------------------|---------------|-----------|--|
| TYPE ( | OF FILING | G:X ORIGINAL      | UPDATED       | _ REVISED | PAGE 1 OF 1  |
| WORK   | PAPER F   | REFERENCE NO(S).: |               |           | WITNESS: C. M. GARRETT                             |
|        |           |                   |               |           |  |
|        |           |                   |               |           |  |
| LINE   | ACCT.     |                   |               | JURIS.    |  |
| NO.    | NO.       | ACCOUNT TITLE     |               | PERCENT   | DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION |
|        |           | •                 | •             |           |  |

ALL DATA 100% JURISDICTIONAL

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS JURISDICTIONAL STATISTICS - RATE BASE

BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:XBASE_PERIODXFORECAS    | TED PERIOD  |               |          |           | SCHEDULE B-7.1 |
|------------------------------|-------------|---------------|----------|-----------|----------------|
| TYPE OF FILING:X_ ORIGINAL U | IPDATED RE\ | /ISED         |          |           | PAGE 1 OF 1    |
| WORKPAPER REFERENCE NO(S).:  |             |               |          | WITNESS:  | C. M. GARRETT  |
|                              |             |               |          |           |                |
| LINE DESCRIPTIONS BY MA IOD  | STATISTIC   | ADJUSTMENT TO | ADJUSTED | STATISTIC | ALL OCATION    |

**COMPANY** 

(C)

NO. GROUPINGS OR ACCOUNT

(B)

(A)

ALL DATA 100% JURISDICTIONAL

STATISTIC

(D)

**TOTAL COMPANY** 

(E=C+D)

AREA

(F)

FACTOR %

(G=F/E)

### CASE NO. 2018-00295 - GAS OPERATIONS

### EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES - RATE BASE BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECA  | ASTED PERIOD                      | SCHEDULE B-7.2         |  |  |  |  |
|-----------------------------|-----------------------------------|------------------------|--|--|--|--|
| TYPE OF FILING:X_ ORIGINAL  | PAGE 1 OF 1                       |                        |  |  |  |  |
| WORKPAPER REFERENCE NO(S).: |                                   | WITNESS: C. M. GARRETT |  |  |  |  |
|                             |                                   |                        |  |  |  |  |
|                             |                                   |                        |  |  |  |  |
| LINE ACCT.                  |                                   |                        |  |  |  |  |
| NO. NO. DESCRIPTION         | PROCEDURES APPROVED IN PRIOR CASE | RATIONALE FOR CHANGE   |  |  |  |  |
| <u> </u>                    |                                   | <u> </u>               |  |  |  |  |

ALL DATA 100% JURISDICTIONAL

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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 1 OF 4 WITNESS: C. M. GARRETT

| LINE     |  | F    | 3 MO AVG<br>ORECAST     | 0/ OUANOE       | BASE                    | 0/ 0//41/05      | 0047                    | 0/ 0/JANOE        | 2040                    | 0/ 0//41/05          | 0045                       | ov outspice       | 2011                        | ar outside      | 2010                    |
|----------|--|------|-------------------------|-----------------|-------------------------|------------------|-------------------------|-------------------|-------------------------|----------------------|----------------------------|-------------------|-----------------------------|-----------------|-------------------------|
| NO.      | DESCRIPTION  |      | PERIOD                  | % CHANGE        | PERIOD                  | % CHANGE         | 2017                    | % CHANGE          | 2016                    | % CHANGE             | 2015                       | % CHANGE          | 2014                        | % CHANGE        | 2013                    |
| 1        | <u>ASSETS</u>  |      |                         |                 |                         |                  |                         |                   |                         |                      |                            |                   |                             |                 |                         |
| 2        | UTILITY PLANT  |      |                         |                 |                         |                  |                         |                   |                         |                      |                            |                   |                             |                 |                         |
| 3        | Utility Plant  | \$ 7 | 7,766,347,143           | 6.25%           | 7,309,178,826           | 6.76%            | \$ 6,846,566,580        | 3.18% \$          | \$ 6,635,369,118        | 8.18%                | \$ 6,133,579,940           | 7.49%             | \$5,706,441,994             | 12.55%          | \$ 5,070,053,264        |
| 4        | Construction Work in Progress  |      | 261,471,654             | -23.28%         | 340,828,210             | 10.33%           | 308,930,186             | 131.01%           | 133,728,165             | -65.70%              | 389,846,497                | -42.36%           | 676,320,025                 | 3.82%           | 651,432,116             |
| 5        | Total Utility Plant  |      | 3,027,818,797           |                 | 7,650,007,036           |                  | \$ 7,155,496,766        |                   | \$ 6,769,097,283        |                      | \$ 6,523,426,437           |                   | \$6,382,762,019             |                 | \$ 5,721,485,380        |
| 6        | Less: Accumulated Provision for Depreciation                           |      | 2,365,002,143           | 3.86%           | 2,277,065,253           | 6.18%            | 2,144,465,521           | 4.45%             | 2,053,028,397           | 1.84%                | 2,015,937,461              | -16.59%           | 2,416,826,220               | 4.89%           | 2,304,132,232           |
| 7        | Net Utility Plant  | \$ 5 | 5,662,816,654           | 5.40% _         | 5,372,941,783           | 7.22%            | \$ 5,011,031,245        | 6.25%             | \$ 4,716,068,886        | 4.63%                | \$ 4,507,488,976           | 13.66%            | \$3,965,935,799             | 16.05%          | \$ 3,417,353,148        |
| 8        | OTHER PROPERTY AND INVESTMENTS   |      |                         |                 |                         |                  |                         |                   |                         |                      |                            |                   |                             |                 |                         |
| 9        | Nonutility Property-Less Reserve                                       | \$   | 567,537                 | 0.00%           | 567,537                 | 0.00%            | \$ 567,537              | 0.00%             | ,                       | 0.00%                | \$ 567,535                 | -0.09%            | \$ 568,052                  | 16.07%          | \$ 489,421              |
| 10       | Investment in Subsidiary Companies                                     |      | -                       | 0.00%           | -                       | 0.00%            | -                       | 0.00%             | -                       | 0.00%                | -                          | 0.00%             | -                           | 0.00%           | -                       |
| 11       | Other Investments Special Funds  |      | 594,286                 | 0.00%<br>0.00%  | 594,286                 | 0.00%<br>100.00% | 594,286                 | 0.00%<br>-100.00% | 594,286<br>3,450,337    | 0.00%                | 594,286                    | 0.00%<br>-56.35%  | 594,286                     | 0.00%<br>-6.08% | 594,286<br>22,225,512   |
| 12<br>13 | Total Other Property and Investments                                   | \$   | 23,124,970 24,286,792   | 121.51%         | 9,802,503<br>10,964,326 | 843.72%          | \$ 1.161.823            | -74.81%           | -1 -1-1                 | -62.13% _<br>-55.11% | 9,111,614<br>\$ 10,273,435 | -50.35%           | 20,873,650<br>\$ 22,035,988 | -5.46%          | \$ 23,309,219           |
| 13       | Total Other Property and Investments                                   | Ψ    | 24,200,792              | 121.51%         | 10,964,326              | 043.72%          | p 1,101,023             | -74.01%           | \$ 4,012,100            | -55.11%              | φ 10,273,433               | -55.56%           | \$ 22,030,966               | -5.46%          | \$ 23,309,219           |
| 14       | CURRENT AND ACCRUED ASSETS   |      |                         |                 |                         |                  |                         |                   |                         |                      |                            |                   |                             |                 |                         |
| 15       | Cash   | \$   | 5,000,000               | 0.00%           | 5,000,000               | -37.53%          | \$ 8,004,169            | 78.18% \$         | \$ 4,492,085            | 63.38%               | \$ 2,749,464               | -38.51%           | \$ 4,471,662                | 28.95%          | \$ 3,467,771            |
| 16       | Special Deposits   |      | -                       | 0.00%           | -                       | 0.00%            | -                       | 0.00%             | -                       | 0.00%                | -                          | 0.00%             | -                           | 0.00%           | -                       |
| 17       | Working Funds  |      | 19,790                  | 0.00%           | 19,790                  | 100.00%          | -                       | 0.00%             | -                       | 0.00%                | -                          | 0.00%             | -                           | -100.00%        | 20,090                  |
| 18       | Temporary Cash Investments   |      | (0)                     | 0.00%           | (0)                     | -100.00%         | 6,665,308               | 2153.23%          | 295,811                 | -98.15%              | 16,031,632                 | 192.71%           | 5,476,948                   | 20.79%          | 4,534,363               |
| 19       | Customer Accounts Receivable   |      | 118,688,235             | -0.70%          | 119,521,091             | 2.07%            | 117,091,508             | 6.70%             | 109,743,816             | 18.23%               | 92,825,487                 | -14.15%           | 108,131,123                 | 5.29%           | 102,699,350             |
| 20       | Other Accounts Receivable  |      | 12,799,954              | 0.00%           | 12,799,954              | -3.11%           | 13,210,933              | 14.91%            | 11,497,034              | 68.64%               | 6,817,320                  | -32.73%           | 10,134,328                  | 2.03%           | 9,932,730               |
| 21       | Less: Accum Prov. for Uncollectable Accts-Credit                       |      | 1,194,743               | 0.00%           | 1,194,743               | 6.04%            | 1,126,694               | -30.54%           | 1,621,998               | 36.91%               | 1,184,713                  | -25.68%           | 1,594,049                   | -12.84%         | 1,828,848               |
| 22       | Accounts Receivable from Associated Companies                          |      | 22,754,066              | -7.45%          | 24,585,433              | 0.40%            | 24,486,943              | -12.81%           | 28,083,431              | 71.50%               | 16,375,434                 | -83.15%           | 97,209,024                  | 89299.94%       | 108,735                 |
| 23       | Fuel   |      | 34,888,884              | -8.48%          | 38,121,041              | -14.67%          | 44,674,354              | -25.62%           | 60,061,204              | -15.45%              | 71,040,238                 | 6.72%             | 66,567,149                  | 3.70%           | 64,191,758              |
| 24<br>25 | Plant Materials and Operating Supplies<br>Stores Expense Undistributed |      | 36,515,600<br>7,888,273 | -0.90%<br>0.00% | 36,846,369<br>7,888,273 | 3.85%<br>3.06%   | 35,480,555<br>7,654,120 | 2.25%<br>13.95%   | 34,700,605<br>6,716,994 | 8.28%<br>21.10%      | 32,048,293<br>5,546,728    | -9.55%<br>-12.69% | 35,430,432<br>6,352,862     | -1.08%<br>2.68% | 35,816,744<br>6,186,832 |
| 25<br>26 | Gas Stored Underground   |      | 21,049,082              | -51.32%         | 43,241,085              | 1.60%            | 42,560,968              | 2.06%             | 41,703,685              | -0.87%               | 42,068,560                 | -12.09%           | 54,151,379                  | 13.89%          | 47,546,888              |
| 27       | Prepayments  |      | 17,651,352              | 8.76%           | 16,229,002              | 8.57%            | 14,947,783              | -0.62%            | 15,041,152              | 132.38%              | 6,472,537                  | -15.25%           | 7,636,886                   | 48.99%          | 5,125,670               |
| 28       | Interest, Dividends, and Rents Receivable                              |      | 1,344,237               | 0.00%           | 1,344,237               | 150.67%          | 536,268                 | 41.26%            | 379,641                 | -17.27%              | 458,910                    | -41.95%           | 790,509                     | 40.58%          | 562,307                 |
| 29       | Accrued Utility Revenues   |      | 72,853,118              | -11.85%         | 82,647,729              | -8.95%           | 90,773,246              | 20.84%            | 75,119,083              | 12.05%               | 67.041.506                 | -12.22%           | 76,374,354                  | -10.31%         | 85,152,363              |
| 30       | Miscellaneous Current Assets   |      | -                       | 0.00%           | -                       | -100.00%         | 147                     | -2.65%            | 151                     | -73.56%              | 571                        | -90.98%           | 6,329                       | -84.84%         | 41,739                  |
| 31       | Total Current and Accrued Assets                                       | \$   | 350,257,848             | -9.51%          | 387,049,259             | -4.42%           | \$ 404,959,608          | 4.85%             | \$ 386,212,694          | 7.79%                | \$ 358,291,967             | -23.95%           | \$ 471,138,936              | 29.59%          | \$ 363,558,492          |
| 32       | DEFERRED DEBITS  |      | ·                       | _               |                         | _                |                         | ·                 |                         | _                    |                            | ·-                |                             |                 |                         |
| 33       | Unamortized Debt Expense   | \$   | 17,985,091              | 36.50%          | 13,175,765              | -5.51%           | \$ 13,944,469           | -3.52%            | \$ 14,453,918           | -8.99%               | \$ 15,881,935              | 22.19%            | \$ 12,997,480               | -6.93%          | \$ 13,965,458           |
| 34       | Other Regulatory Assets  |      | 395,341,695             | -1.33%          | 400,676,341             | -3.36%           | 414,621,892             | -9.14%            | 456,353,743             | 5.05%                | 434,413,097                | 5.79%             | 410,620,298                 | 31.33%          | 312,656,793             |
| 35       | Miscellaneous Deferred Debits  |      | 15,945,452              | -4.43%          | 16,684,278              | 99.01%           | 8,383,804               | 5.10%             | 7,976,721               | 21.12%               | 6,585,819                  | 75.52%            | 3,752,218                   | 151.15%         | 1,493,996               |
| 36       | Unamortized Loss on Re-Acquired Debt                                   |      | 13,753,257              | -5.33%          | 14,528,251              | -6.62%           | 15,557,928              | -0.19%            | 15,588,304              | -7.56%               | 16,863,861                 | -6.47%            | 18,031,262                  | -2.23%          | 18,442,649              |
| 37       | Accumulated Deferred Income Taxes                                      |      | 302,999,060             | 0.00%           | 302,999,060             | -5.28%           | 319,875,911             | 23.76%            | 258,465,335             | -1.03%               | 261,142,312                | 65.41%            | 157,876,610                 | 20.52%          | 130,998,531             |
| 38       | Total Deferred Debits  | \$   | 746,024,555             | -0.27% _        | 748,063,694             | -3.15%           | \$ 772,384,004          | 2.60% _           | \$ 752,838,021          | 2.44%                | \$ 734,887,024             | 21.82%            | \$ 603,277,868              | 26.33%          | \$ 477,557,427          |
| 39       | Total Assets   | \$ 6 | 6,783,385,850           | 4.06%           | 6,519,019,063           | 5.32%            | \$ 6,189,536,680        | 5.63%             | \$ 5,859,731,761        | 4.43%                | \$ 5,610,941,402           | 10.84%            | \$5,062,388,591             | 18.23%          | \$ 4,281,778,286        |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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     | <u> </u>  |              | MO AVG                      |                     | BASE          |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
|----------|---|--------------|-----------------------------|---------------------|---------------|-------------------|---------------|-------------------------|--------------------------------|---------------------------------------|---------------|--------------------|------------------|------------------|----------------------------|
| NO.      | DESCRIPTION   | ı            | PERIOD                      | % CHANGE            | PERIOD        | % CHANGE          | 2017          | % CHANGE                | 2016                           | % CHANGE                              | 2015          | % CHANGE           | 2014             | % CHANGE         | 2013                       |
| 1        | LIABILITIES & PROPRIETARY CAPITAL                               |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 2        | PROPRIETARY CAPITAL   |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 3        | Common Stock Issued   | \$           | 425,170,424                 | 0.00% \$            | 425,170,424   | 0.00% \$          | 425,170,424   | 0.00% \$                | 425,170,424                    | 0.00% \$                              | 425,170,424   | 0.00%              | \$ 425,170,424   | 0.00% \$         | 425,170,424                |
| 4        | Paid in Capital   |              | 726,953,640                 | 12.76%              | 644,679,450   | 24.44%            | 518,081,499   | 6.15%                   | 488,081,499                    | 17.02%                                | 417,081,499   | 27.52%             | 327,081,499      | 92.88%           | 169,581,499                |
| 5        | (Less) Capital Stock Expense                                    |              | 835,889                     | 0.00%               | 835,889       | 0.00%             | 835,889       | 0.00%                   | 835,889                        | 0.00%                                 | 835,889       | 0.00%              | 835,889          | 0.00%            | 835,889                    |
| 6        | Other Comprehensive Income                                      |              | -                           | 0.00%               | -             | 0.00%             | -             | 0.00%                   | -                              | 0.00%                                 | -             | 0.00%              | -                | 0.00%            | -                          |
| 7        | Retained Earnings   | 1,           | ,322,556,222                | 4.38%               | 1,267,118,045 | 5.93%             | 1,196,179,718 | 1.88%                   | 1,174,083,951                  | 6.85%                                 | 1,098,854,463 | 6.43%              | 1,032,434,890    | 5.75%            | 976,302,939                |
| 8        | Unappropriated Undistributed Subsidiary Earnings                |              | -                           | 0.00%               | -             | 0.00%             | -             | 0.00%                   | -                              | 0.00%                                 | -             | 0.00%              | -                | 0.00%            |                            |
| 9        | Total Proprietary Capital                                       | \$ 2         | ,473,844,397                | 5.89% \$            | 2,336,132,031 | 9.24% \$          | 2,138,595,752 | 2.50% _\$               | 2,086,499,985                  | 7.54% \$                              | 1,940,270,497 | 8.77%              | \$1,783,850,924  | 13.61% \$        | 1,570,218,973              |
| 40       | LONG TERM DERT  |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 10       | LONG-TERM DEBT<br>Bonds   | • 0          | 007.050.000                 | 45 000/ ®           | 4 000 475 000 | 5 000/ ¢          | 4 740 000 040 | F F20/ @                | 1.629.913.008                  | 4.500/ 6                              | 4 054 700 400 | 22 4 40/           | £4 0E4 740 E00   | 0.000/           | 4 054 400 700              |
| 11       |   | \$ 2,        | ,097,250,330                | 0.00%               | 1,820,175,036 | 5.82% \$<br>0.00% | 1,719,992,046 | 0.00%                   | 1,629,913,008                  | -1.50% \$                             | 1,654,729,468 | 0.00%              | \$1,354,743,586  | 0.03% \$         | 1,354,402,769              |
| 12<br>13 | Long-Term Debt to Associated Companies<br>Total Long-Term Debt  | ¢ 2          | ,097,250,330                |                     | 1,820,175,036 |                   | 1,719,992,046 |                         | 1,629,913,008                  |                                       | 1,654,729,468 |                    | \$1,354,743,586  |                  | 1,354,402,769              |
| 13       | Total Long-Term Debt  | <b>Φ</b> 2,  | ,097,230,330                | 10.22% \$           | 1,020,175,030 | 3.02% <u>φ</u>    | 1,719,992,040 | 5.55% <u>\$</u>         | 1,029,913,006                  | -1.50% \$                             | 1,034,729,400 | 22.1470            | \$ 1,304,743,000 | U.U376 3         | 1,334,402,709              |
| 14       | OTHER NON-CURRENT LIABILITIES                                   |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 15       | Long Term Obligations Under Capital Leases                      | \$           | _                           | 0.00% \$            | _             | 0.00% \$          | _             | 0.00% \$                | _                              | 0.00% \$                              | _             | 0.00%              | \$ -             | 0.00% \$         | _                          |
| 16       | Accumulated Provision for Postretirement Benefits               | Ψ.           | 65,607,056                  | -3.53%              | 68,005,828    | -43.69%           | 120,771,319   | -6.39%                  | 129,016,151                    | -2.49%                                | 132,307,531   | -7.07%             | 142,374,774      | 49.71%           | 95,101,935                 |
| 17       | Total Other Non-Current Liabilities                             | \$           | 65,607,056                  | -3.53% \$           |               | -43.69% \$        |               | -6.39% \$               |                                | -2.49% \$                             |               |                    | \$ 142,374,774   | 49.71% \$        |                            |
|          |   |              |                             | · · · · · · · · · · |               | <u> </u>          |               | · · · · · · · · · · · · |                                | · · · · · · · · · · · · · · · · · · · | 7             | · -                |                  | - · · · · · -    |                            |
| 18       | CURRENT AND ACCRUED LIABILITIES                                 |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 19       | Notes Payable   | \$           | 127,603,054                 | -54.33% \$          | 279,419,551   | 40.49% \$         | 198,888,138   | 17.88% \$               | 168,714,279                    | 18.84% \$                             | 141,969,180   | -46.21%            | \$ 263,956,483   | 1220.00% \$      | 19,996,778                 |
| 20       | Accounts Payable  |              | 152,643,998                 | -7.51%              | 165,032,151   | -16.21%           | 196,952,370   | 23.76%                  | 159,143,116                    | -7.56%                                | 172,152,826   | -29.78%            | 245,177,038      | 43.50%           | 170,850,243                |
| 21       | Notes Payable to Associated Companies                           |              | -                           | 0.00%               | -             | 0.00%             | -             | 0.00%                   | -                              | 0.00%                                 | -             | 0.00%              | -                | 0.00%            | -                          |
| 22       | Accounts Payable to Associated Companies                        |              | 24,971,526                  | 8.64%               | 22,985,371    | 2.17%             | 22,497,457    | -12.95%                 | 25,844,666                     | 5.22%                                 | 24,563,440    | 22.72%             | 20,016,015       | -17.61%          | 24,294,741                 |
| 23       | Customer Deposits   |              | 28,469,522                  | 0.00%               | 28,469,522    | 3.69%             | 27,456,982    | 2.93%                   | 26,675,850                     | 5.00%                                 | 25,405,488    | 3.70%              | 24,498,183       | 1.76%            | 24,075,549                 |
| 24       | Taxes Accrued   |              | 25,422,528                  | 9.25%               | 23,269,321    | -6.19%            | 24,804,246    | -38.37%                 | 40,246,772                     | 101.99%                               | 19,925,519    | 5.60%              | 18,869,565       | 64.45%           | 11,474,665                 |
| 25       | Interest Accrued  |              | 21,298,158                  | 95.94%              | 10,869,616    | 2.52%             | 10,602,817    | -0.59%                  | 10,665,488                     | -2.57%                                | 10,946,603    | 86.46%             | 5,870,903        | 5.21%            | 5,580,258                  |
| 26       | Tax Collections Payable   |              | 1,511,960                   | 0.00%               | 1,511,960     | 100.00%           | -             | 0.00%                   | -                              | 0.00%                                 | -             | 0.00%              | -                | 0.00%            | -                          |
| 27       | Miscellaneous Current and Accrued Liabilities                   |              | 38,589,178                  | 0.51%               | 38,393,264    | -19.91%           | 47,939,726    | -9.98%                  | 53,252,121                     | -23.99%                               | 70,058,015    | -21.86%            | 89,656,315       | 272.97%          | 24,038,771                 |
| 28       | Total Current and Accrued Liabilities                           | \$           | 420,509,925                 | -26.22% \$          | 569,950,757   | 7.71% \$          | 529,141,736   | 9.20% \$                | 484,542,292                    | 4.20% \$                              | 465,021,071   | -30.39%            | \$ 668,044,502   | 138.32% \$       | 280,311,005                |
| 20       | DEFENDED CREDITS  |              |                             |                     |               |                   |               |                         |                                |                                       |               |                    |                  |                  |                            |
| 29       | DEFERRED CREDITS  | •            | 44400 005                   | 0.000/ 6            | 44400 005     | 40.040/_0         | 47.074.470    | 400,000/ @              | 0 474 505                      | 40.000/ 🌣                             | 7 400 040     | 0.700/             | 0.004.054        | 22 2201          | 0.740.005                  |
| 30       | Customer Advances for Construction                              | \$           | 14,129,365                  | 0.00% \$            | 14,129,365    | -18.21% \$        |               | 166.93% \$              |                                | -12.88% \$                            | 7,428,646     | -9.78%             |                  | 22.02% \$        | 6,748,025                  |
| 31       | Accumulated Deferred Investment Tax Credits                     |              | 33,268,691                  | -2.51%              | 34,124,295    | -3.20%            | 35,252,005    | -3.04%                  | 36,357,160                     | 4.95%                                 | 34,643,470    | -3.72%             | 35,982,105       | -4.74%           | 37,770,885                 |
| 32       | Other Deferred Credits  |              | 2,069,549                   | 0.00%               | 2,069,549     | -1.31%            | 2,097,058     | 7.74%                   | 1,946,440                      | -51.55%                               | 4,017,629     | -72.50%            | 14,609,363       | -14.65%          | 17,117,636                 |
| 33       | Other Regulatory Liabilities                                    |              | 592,189,104                 | -4.54%              | 620,356,412   | 3.31%             | 600,465,356   | 648.10%                 | 80,265,594                     | -10.37%                               | 89,547,281    | 0.07%              | 89,485,209       | -3.33%           | 92,564,168                 |
| 34       | Asset Retirement Obligation Miscellaneous Long-Term Liabilities |              | 112,970,287                 | -8.69%              | 123,724,118   | -5.03%<br>-25.58% | 130,270,439   | -22.65%<br>3.83%        | 168,407,831                    | -10.94%<br>-8.95%                     | 189,099,814   | 121.49%<br>-80.82% | 85,375,725       | 3.87%<br>-39.35% | 82,196,215                 |
| 35       |   |              | 15,256,856                  | 410.32%             | 2,989,688     |                   | 4,017,396     |                         | 3,869,120                      |                                       | 4,249,578     |                    | 22,159,360       |                  | 36,535,512                 |
| 36<br>37 | Accumulated Deferred Income Taxes Total Deferred Credits        |              | 956,290,292<br>,726,174,142 | 3.12%               | 927,361,983   | 4.00%             | 891,659,401   |                         | 1,232,442,675<br>1,529,760,325 |                                       | 1,089,626,417 | 27.07%             | 857,528,992      | 20.98%           | 708,811,163<br>981,743,604 |
| 3/       | Total Deferred Credits  | <b>\$</b> 1, | ,120,114,142                | 0.08% \$            | 1,124,155,410 | Z.00% <u>\$</u>   | 1,681,035,827 | 9.69% \$                | 1,529,760,325                  | 1.83% \$                              | 1,418,612,835 | 21.42%             | \$1,113,374,805  | 13.41% \$        | 901,743,004                |
| 38       | Total Liabilities and Stockholders Equity                       | \$ 6         | ,783,385,850                | 4.06% \$            | 6,519,019,063 | 5.32% \$          | 6,189,536,680 | 5.63% \$                | 5,859,731,761                  | 4.43% \$                              | 5,610,941,402 | 10.84%             | \$5,062,388,591  | 18.23% \$        | 4,281,778,286              |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARATIVE BALANCE SHEETS - GAS 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<br>NO. | E DESCRIPTION  | 13 MO AVG<br>FORECAST<br>PERIOD | % CHANGE           | BASE<br>PERIOD | % CHANGE                                | 2017          | % CHANGE                                | 2016          | % CHANGE                                | 2015          | % CHANGE                                | 2014            | % CHANGE                                | 2013        |
|-------------|--|---------------------------------|--------------------|----------------|---|---------------|---|---------------|---|---------------|---|-----------------|---|-------------|
| 4           |  |                                 | .,, ., ., ., ., ., |                | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |               | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |             |
| 1           | <u>ASSETS</u>  |                                 |                    |                |   |               |   |               |   |               |   |                 |   |             |
| 2           | UTILITY PLANT  |                                 |                    |                |   |               |   |               |   |               |   |                 |   |             |
| 3           | Utility Plant  | \$ 1,411,262,490                | 3.61% \$           | 1,362,142,232  | 7.71% \$                                | 1,264,627,534 | 6.26% \$                                | 1.190.110.775 | 7.89% \$                                | 1,103,086,797 | 7.46%                                   | \$1,026,529,217 | 12.38% \$                               | 913,414,945 |
| 4           | Construction Work in Progress  | 109,625,703                     |                    | 42,427,853     | 60.32%                                  | 26,464,796    | 48.36%                                  | 17,837,788    | -30.06%                                 | 25,504,982    | 7.35%                                   | 23,759,661      | -61.24%                                 | 61,294,002  |
| 5           | Total Utility Plant  | \$ 1,520,888,194                | 8.28% \$           | 1,404,570,085  | 8.79% \$                                | 1,291,092,330 | 6.88% \$                                | 1,207,948,563 | 7.03% \$                                | 1,128,591,779 | 7.46%                                   | \$1,050,288,878 | 7.75% \$                                | 974,708,947 |
| 6           | Less: Accumulated Provision for Depreciation                           | 410,661,842                     |                    | 398,286,720    |   | 368,036,709   | 7.01%                                   | 343,912,745   | 4.30%                                   | 329,724,160   | 5.26%                                   | 313,237,740     | 6.14%                                   | 295,119,381 |
| 7           | Net Utility Plant  | \$ 1,110,226,352                | 10.33% \$          | 1,006,283,365  | 9.02% \$                                | 923,055,621   | 6.83% \$                                | 864,035,818   | 8.16% \$                                | 798,867,619   | 8.39%                                   | \$ 737,051,138  | 8.46% \$                                | 679,589,566 |
| 8           | OTHER PROPERTY AND INVESTMENTS   |                                 |                    |                |   |               |   |               |   |               |   |                 |   |             |
| 9           | Nonutility Property-Less Reserve                                       | \$ 175,936                      | 0.00% \$           | 175,936        | 0.42% \$                                | 175,209       | 3.33% \$                                | 169,557       | 0.00% \$                                | 169,556       | -0.09%                                  | \$ 169,711      | 20.15% \$                               | 141,251     |
| 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  | 4,618,516                       |                    | 1,799,554      | 100.00%                                 | -             | -100.00%                                | 607,949       | -60.38%                                 | 1,534,396     | -58.35%                                 | 3,684,199       | -14.99%                                 | 4,333,975   |
| 13          | Total Other Property and Investments                                   | \$ 4,794,453                    | 142.70% <u></u> \$ | 1,975,490      | 1027.51% \$                             | 175,209       | -77.47% <u>\$</u>                       | 777,506       | -54.37%_\$                              | 1,703,952     | -55.79%                                 | \$ 3,853,910    | -13.88% \$                              | 4,475,226   |
| 14          | CURRENT AND ACCRUED ASSETS   |                                 |                    |                |   |               |   |               |   |               |   |                 |   |             |
| 15          | Cash   | \$ 993,165                      | 8.20% \$           | 917,905        | -13.27% \$                              | 1,058,304     | 152.66% \$                              | 418,862       | 291.96% \$                              | 106,863       | -74.31%                                 | \$ 415,971      | 57.68% \$                               | 263,812     |
| 16          | Special Deposits   | -                               | 0.00%              | -              | 0.00%                                   | -             | 0.00%                                   | -             | 0.00%                                   | -             | 0.00%                                   | -               | 0.00%                                   | -           |
| 17          | Working Funds  | 3,931                           | 8.20%              | 3,633          | 100.00%                                 | -             | 0.00%                                   | -             | 0.00%                                   | -             | 0.00%                                   | -               | -100.00%                                | 3,918       |
| 18          | Temporary Cash Investments   | (0                              |                    | 0              | -100.00%                                | 1,197,756     | 2197.99%                                | 52,122        | -98.07%                                 | 2,699,727     | 177.89%                                 | 971,494         | 9.22%                                   | 889,517     |
| 19          | Customer Accounts Receivable   | 29,095,044                      | -0.63%             | 29,278,434     | -12.65%                                 | 33,518,511    | 10.37%                                  | 30,369,820    | 25.84%                                  | 24,133,816    | -31.65%                                 | 35,308,883      | 4.62%                                   | 33,750,513  |
| 20          | Other Accounts Receivable  | 2,542,493                       | 8.20%              | 2,349,829      | 875.45%                                 | 240,896       | 50.49%                                  | 160,073       | -24.09%                                 | 210,871       | -0.61%                                  | 212,163         | 38.56%                                  | 153,123     |
| 21          | Less: Accum Prov. for Uncollectable Accts-Credit                       | 237,315                         | 8.20%              | 219,332        | -7.48%                                  | 237,075       | -25.26%                                 | 317,185       | 46.72%                                  | 216,185       | -64.47%                                 | 608,514         | 47.01%                                  | 413,938     |
| 22          | Accounts Receivable from Associated Companies                          | 19,505                          | -7.45%             | 21,075         | 0.40%                                   | 20,990        | -12.81%                                 | 24,073        | 132.39%                                 | 10,359        | -45.91%                                 | 19,150          | 21177.78%                               | 90          |
| 23          | Fuel   | 631.717                         | 0.00%              | 637.440        | 0.00%                                   | 10.258        | 0.00%                                   | 10.258        | 0.00%                                   | 10.258        | 0.00%                                   | 10.258          | 0.00%                                   | 10.258      |
| 24          | Plant Materials and Operating Supplies<br>Stores Expense Undistributed | 136.467                         | -0.90%<br>0.00%    | 136,467        | 6114.07%<br>-73.59%                     | 516,791       | 0.00%<br>64.44%                         | 314.268       | 0.00%<br>57.22%                         | 199.890       | 0.00%<br>-5.95%                         | 212.525         | 0.00%<br>13.73%                         | 186.876     |
| 25<br>26    | Gas Stored Underground   | 21.049.082                      | -51.32%            | 43.241.085     | 1.60%                                   | 42.560.968    | 2.06%                                   | 41.703.685    | -0.87%                                  | 42.068.560    | -5.95%<br>-22.31%                       | 54.151.379      | 13.73%                                  | 47.546.888  |
| 26<br>27    | Prepayments  | 3,426,127                       | -51.32%<br>8.76%   | 3,150,049      | 25.65%                                  | 2,506,952     | -1.77%                                  | 2,552,163     | 142.40%                                 | 1,052,866     | -22.31%<br>-2.21%                       | 1,076,616       | 104.91%                                 | 525,409     |
| 28          | Interest, Dividends, and Rents Receivable                              | 267,010                         | 8.20%              | 246,776        |   | 132           | -70.86%                                 | 453           | 7.86%                                   | 420           | 7.97%                                   | 389             | 22.33%                                  | 318         |
| 29          | Accrued Utility Revenues   | 17,825,336                      | -11.90%            | 20,232,935     | -32.50%                                 | 29,973,891    | 26.33%                                  | 23,726,954    | 30.04%                                  | 18,245,470    | -26.89%                                 | 24,955,728      | -19.07%                                 | 30,835,687  |
| 30          | Miscellaneous Current Assets   | - 17,020,000                    | 0.00%              | 20,202,500     | 0.00%                                   | 20,070,001    | 0.00%                                   | 20,720,504    | 0.00%                                   | 10,240,470    | 0.00%                                   | 24,000,720      | 0.00%                                   | -           |
| 31          | Total Current and Accrued Assets                                       | \$ 75,752,563                   |                    | 99,996,297     |   | 111,368,374   | 12.48% \$                               | 99,015,546    | 11.85% \$                               | 88,522,915    |   | \$ 116,726,042  |   | 113,752,471 |
| 32          | DEFERRED DEBITS  |                                 |                    |                |   |               |   |               |   |               |   |                 |   |             |
| 33          | Unamortized Debt Expense   | \$ 3,573,707                    | 47.76% \$          | 2,418,561      | -3.64% \$                               | 2,510,004     | 2.15% \$                                | 2,457,166     | -8.13% \$                               | 2,674,518     | 16.58%                                  | \$ 2,294,055    | -15.76% \$                              | 2,723,317   |
| 34          | Other Regulatory Assets  | 55,793,047                      | -0.77%             | 56,225,862     | -14.13%                                 | 65,475,632    | -0.30%                                  | 65,670,991    | 10.81%                                  | 59,263,060    | -18.68%                                 | 72,880,699      | 37.80%                                  | 52,889,424  |
| 35          | Miscellaneous Deferred Debits  | 2,800,010                       | 0.65%              | 2,782,023      | 0.94%                                   | 2,756,216     | 25.52%                                  | 2,195,852     | 9.46%                                   | 2,006,055     | -3.64%                                  | 2,081,757       | 1585.67%                                | 123,498     |
| 36          | Unamortized Loss on Re-Acquired Debt                                   | 2,736,270                       | 2.52%              | 2,669,077      | -4.53%                                  | 2,795,760     | 1.79%                                   | 2,746,659     | -3.28%                                  | 2,839,874     | -10.77%                                 | 3.182.518       | -11.52%                                 | 3,596,792   |
| 37          | Accumulated Deferred Income Taxes                                      | 56,713,577                      | 0.00%              | 56,713,577     | 2.07%                                   | 55.564.519    | 66.77%                                  | 33.317.297    | -20.05%                                 | 41,674,470    | 31.75%                                  | 31.632.555      | 27.10%                                  | 24.888.128  |
| 38          | Total Deferred Debits  | \$ 121,616,611                  | 0.67% \$           |                |   | 129,102,131   | 21.35% \$                               | 106,387,965   | -1.91% \$                               |               |   | \$ 112,071,584  | 33.07% \$                               | 84,221,159  |
| 39          | Total Assets   | \$ 1,312,389,979                | 6.78% _\$          | 1,229,064,253  | 5.62% _\$                               | 1,163,701,335 | 8.74% _\$                               | 1,070,216,835 | 7.28%_\$                                | 997,552,463   | 2.87%                                   | \$ 969,702,674  | 9.94% \$                                | 882,038,422 |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARATIVE BALANCE SHEETS - GAS 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     |   |    | 13 MO AVG<br>FORECAST |                     | BASE                |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
|----------|---|----|-----------------------|---------------------|---------------------|----------------------|---------------------|-------------------------|---------------------|------------------------|--------------------|-----------------------|----------------------|----------------------|-------------|
| NO.      | DESCRIPTION   |    | PERIOD                | % CHANGE            | PERIOD              | % CHANGE             | 2017                | % CHANGE                | 2016                | % CHANGE               | 2015               | % CHANGE              | 2014                 | % CHANGE             | 2013        |
| 1        | LIABILITIES & PROPRIETARY CAPITAL   |    |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 2        | PROPRIETARY CAPITAL   |    |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 3        | Common Stock Issued   | \$ | 84,452,886            | 8.20% \$            | 78,053,241          | 2.16% \$             | 76,403,125          | 1.99% \$                | 74,915,029          | 4.63% \$               | 71,598,699         | -4.59% \$             |                      | -9.49% \$            | 82,908,233  |
| 4        | Paid in Capital   |    | 139,237,256           | 17.74%              | 118,254,265         | 27.02%               | 93,099,245          | 8.25%                   | 85,999,960          | 22.44%                 | 70,236,525         | 21.66%                | 57,729,885           | 74.58%               | 33,068,392  |
| 5        | (Less) Capital Stock Expense  |    | 166,035               | 8.20%               | 153,453             | 2.16%                | 150,209             | 1.99%                   | 147,284             | 4.63%                  | 140,764            | -4.59%                | 147,535              | -9.49%               | 162,999     |
| 6<br>7   | Other Comprehensive Income  |    | -                     | 0.00%               | -                   | 0.00%                | -                   | 0.00%                   | -                   | 0.00%                  | -                  | 0.00%                 | -                    | 0.00%                | -           |
| /        | Retained Earnings Unappropriated Undistributed Subsidiary Earnings                |    | 260,928,325           | 12.11%<br>0.00%     | 232,738,982         | 9.43%<br>0.00%       | 212,685,698         | 3.51%<br>0.00%          | 205,470,857         | 10.63%<br>0.00%        | 185,735,449        | 1.01%<br>0.00%        | 183,878,537          | -5.47%<br>0.00%      | 194,517,915 |
| 9        | Total Proprietary Capital   | \$ | 484,452,433           | 12.95% \$           | 428,893,035         | 12.26%               | 382,037,859         | 4.31% \$                | 366,238,562         |                        | 327,429,909        |                       | 316,503,467          | 1.99% \$             | 310,331,541 |
| 3        | Total Flophetaly Capital  | Ψ  | 404,402,400           | 12.9376 ψ           | 420,093,033         | 12.20/6 ψ            | 302,037,039         | 4.51/6 ψ                | 300,230,302         | 11.03/6 ψ              | 327,429,909        | 3.4376 <u>3</u>       | 310,303,407          | 1.9976 ψ             | 310,331,341 |
| 10       | LONG-TERM DEBT  |    |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 11       | Bonds   | \$ | 416,850,394           | 24.75% \$           | 334,149,681         | 7.93% \$             | 309,598,568         | 11.73% \$               | 277,085,211         | -6.97% \$              | 297,851,304        | 24.11% \$             | 239,987,243          | -9.13% \$            | 264,108,540 |
| 12       | Long-Term Debt to Associated Companies  |    | -                     | 0.00%               | -                   | 0.00%                | -                   | 0.00%                   | -                   | 0.00%                  | -                  | 0.00%                 | -                    | 0.00%                |             |
| 13       | Total Long-Term Debt  | \$ | 416,850,394           | 24.75% \$           | 334,149,681         | 7.93% \$             | 309,598,568         | 11.73% \$               | 277,085,211         | -6.97% <u>\$</u>       | 297,851,304        | 24.11% _\$            | 239,987,243          | -9.13% \$            | 264,108,540 |
| 14       | OTHER NON-CURRENT LIABILITIES   |    |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 15       | Long Term Obligations Under Capital Leases  | \$ | 3,437,087             | 0.00% \$            | _                   | 0.00% \$             | _                   | 0.00% \$                | _                   | 0.00% \$               | _                  | 0.00% \$              | _                    | 0.00% \$             | _           |
| 16       | Accumulated Provision for Postretirement Benefits                                 | -  | 13.025.665            | 4.33%               | 12.484.583          | -42.60%              | 21,749,218          | -4.52%                  | 22,778,350          | 2.03%                  | 22.324.269         | -11.32%               | 25,174,929           | 35.38%               | 18.595.458  |
| 17       | Total Other Non-Current Liabilities   | \$ | 16,462,751            | 31.86% \$           | 12,484,583          | -42.60% \$           | 21,749,218          | -4.52% \$               | 22,778,350          | 2.03% \$               | 22,324,269         | -11.32% \$            |                      | 35.38% \$            | 18,595,458  |
|          |   |    |                       |                     |                     |                      |                     | ·                       |                     |                        |                    |                       |                      |                      |             |
| 18       | CURRENT AND ACCRUED LIABILITIES   | _  |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 19       | Notes Payable   | \$ | 17,264,263            | -66.31% \$          | 51,238,964          | 43.13% \$            | 35,799,865          | 24.82% \$               | 28,681,428          | 12.24% \$              | 25,554,453         | -45.15% \$            |                      | 100.00% \$           | 3,899,372   |
| 20       | Accounts Payable  |    | 29,730,509            | -0.72%              | 29,947,460          | -20.50%              | 37,667,754          | 20.74%                  | 31,196,234          | 32.91%                 | 23,472,129         | -22.31%               | 30,211,486           | 28.04%               | 23,595,049  |
| 21<br>22 | Notes Payable to Associated Companies<br>Accounts Payable to Associated Companies |    | 4,043,938             | 0.00%<br>5.75%      | 3,824,146           | 0.00%<br>2.12%       | 3,744,765           | 0.00%<br>-12.13%        | 4,261,607           | 0.00%<br>10.48%        | 3,857,196          | 0.00%<br>19.05%       | 3,240,106            | 0.00%<br>-26.60%     | 4,414,072   |
| 23       | Customer Deposits   |    | 5,654,987             | 5.75%<br>8.20%      | 5,226,465           | -11.08%              | 5,877,543           | -12.13%<br>8.97%        | 5,393,661           | -2.61%                 | 5,538,254          | 28.08%                | 4,323,929            | -26.60%              | 5,494,040   |
| 24       | Taxes Accrued   |    | 3,589,749             | 37.99%              | 2,601,392           | -47.72%              | 4,975,487           | -33.61%                 | 7.494.012           | 101.31%                | 3,722,576          | 1.25%                 | 3,676,469            | 44.12%               | 2,550,995   |
| 25       | Interest Accrued  |    | 4,249,870             | 112.98%             | 1,995,456           | 4.73%                | 1,905,323           | 1.39%                   | 1,879,256           | 2.48%                  | 1,833,836          | 78.70%                | 1,026,225            | -5.74%               | 1,088,685   |
| 26       | Tax Collections Payable   |    | 300,325               | 8.20%               | 277,567             | 100.00%              | 1,500,525           | 0.00%                   | 1,073,200           | 0.00%                  | 1,000,000          | 0.00%                 | 1,020,220            | 0.00%                | 1,000,000   |
| 27       | Miscellaneous Current and Accrued Liabilities                                     |    | 7,990,126             | 13.36%              | 7,048,276           | -46.96%              | 13,288,015          | 50.70%                  | 8,817,760           | -33.22%                | 13,204,767         | -43.65%               | 23,431,793           | 111.99%              | 11,053,398  |
| 28       | Total Current and Accrued Liabilities   | \$ | 72,823,768            | -28.72% \$          | 102,159,727         | -1.06% \$            | 103,258,752         | 17.71% \$               | 87,723,958          | 13.66% \$              | 77,183,211         | -31.39% \$            | 112,498,327          | 115.95% \$           | 52,095,611  |
|          |   |    |                       |                     |                     |                      |                     |                         |                     |                        |                    |                       |                      |                      |             |
| 29       | DEFERRED CREDITS  | \$ | 7 000 010             | 0.000/ 6            | 7,000,010           | 0.500/ 4             | 0.004.000           | 2200 700/ 6             | (207.007)           | 400 470/ 6             | FF2 C25            | 04 570′ 🌣             | 0 500 000            | 22.270/ 🌣            | 4 040 700   |
| 30<br>31 | Customer Advances for Construction Accumulated Deferred Investment Tax Credits    | Ъ  | 7,666,910<br>5,089    | 0.00% \$<br>-49.93% | 7,666,910<br>10,164 | -8.56% \$<br>-71.28% | 8,384,906<br>35,387 | -2380.76% \$<br>-56.80% | (367,637)<br>81,906 | -166.47% \$<br>-42.45% | 553,065<br>142,326 | -91.57% \$<br>-35.32% | 6,560,096<br>220,046 | 33.37% \$<br>100.00% | 4,918,769   |
| 32       | Other Deferred Credits  |    | 411,081               | -49.93%<br>8.20%    | 379,930             | -71.28%<br>77.71%    | 213,798             | -12.80%                 | 245,170             | -42.45%<br>-2.15%      | 250,569            | -35.32%<br>489.84%    | 42,481               | -98.08%              | 2,206,828   |
| 33       | Other Regulatory Liabilities  |    | 114,420,994           | -2.60%              | 117,476,062         | 0.34%                | 117,075,649         | 1094.76%                | 9,799,067           | -45.92%                | 18,119,932         | -14.51%               | 21,194,837           | 1.68%                | 20,845,169  |
| 34       | Asset Retirement Obligation   |    | 25,041,402            | 3.76%               | 24,133,793          | 16.81%               | 20,661,358          | 4.61%                   | 19,750,209          | 6.46%                  | 18,551,722         | -13.21%               | 21,194,637           | -2.25%               | 21,866,447  |
| 35       | Miscellaneous Long-Term Liabilities   |    | 593,851               | 8.20%               | 548,850             | -23.97%              | 721,926             | 5.89%                   | 681,739             | -4.74%                 | 715,629            | -81.70%               | 3,911,127            | -45.10%              | 7,124,425   |
| 36       | Accumulated Deferred Income Taxes   |    | 182,639,911           | 3.67%               | 176,170,411         | 3.22%                | 170,670,570         | -26.72%                 | 232,911,884         | 4.25%                  | 223,409,449        | 15.78%                | 192,952,793          | 32.32%               | 145,827,701 |
| 37       | Total Deferred Credits  | \$ | 330,779,237           | 1.35% \$            | 326,386,119         |                      | 317,763,594         | 20.78% \$               | 263,102,338         | 0.52% \$               | 261,742,692        |                       | 246,256,784          | 21.43% \$            | 202,789,339 |
| 38       | Total Liabilities and Stockholders Equity   | \$ | 1,321,368,584         | 9.74% \$            | 1,204,073,144       | 6.14% \$             | 1,134,407,991       | 11.55% \$               | 1,016,928,419       | 3.08% \$               | 986,531,385        | 4.90% \$              | 940,420,750          | 10.91% \$            | 847,920,489 |
| 39       | Adjustment to Balance   | \$ | (8,978,605)           | \$                  | 24,991,108          | \$                   | 29,293,344          | \$                      | 53,288,416          | \$                     | 11,021,078         | \$                    | 29,281,924           | \$                   | 34,117,933  |

# Louisville Gas and Electric Company Case No. 2018-00295 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

### LOUISVILLE GAS AND ELECTRIC COMPANY

### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

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

### SCHEDULE DESCRIPTION

| C-1   | JURISDICTIONAL OPERATING INCOME SUMMARY                    |
|-------|--|
| C-2   | JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT         |
| C-2.1 | JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS |
| C-2.2 | COMPARISON OF ELECTRIC LITH ITY ACCOUNT BALANCES           |

LOUISVILLE GAS AND ELECTRIC COMPANY
CASE NO. 2018-00295 - ELECTRIC OPERATIONS
JURISDICTIONAL OPERATING INCOME SUMMARY
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018
FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECA  | STED PERIOD |         |
|-----------------------------|-------------|---------|
| TYPE OF FILING:X_ ORIGINAL  | UPDATED     | REVISED |
| WORKPAPER REFERENCE NO(S).: |             |         |

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

| LINE<br>NO. | DESCRIPTION                                     | BASE PERIOD<br>RETURN AT<br>CURRENT RATES | FORECASTED<br>ADJUSTMENTS AT<br>CURRENT RATES | FORECASTED<br>RETURN AT<br>CURRENT RATES | PROPOSED<br>INCREASE | FORECASTED<br>RETURN AT<br>PROPOSED<br>RATES |
|-------------|---|---|---|--|----------------------|--|
|             |   | (1)                                       | (2)   | (3)                                      | (4)                  | (5)  |
|             |   | \$  | \$  | \$                                       | \$                   | \$   |
| 1           | OPERATING REVENUES                              |   |   |  |                      |  |
| 2           | ELECTRIC SALES REVENUES                         | 973,144,274                               | 18,804,325                                    | 991,948,599                              | 35,210,457           | 1,027,159,056                                |
| 3           | OTHER OPERATING REVENUES                        | 22,260,231                                | (485,974)                                     | 21,774,257                               | (322,972)            | 21,451,285                                   |
| 4           | TOTAL OPERATING REVENUES                        | 995,404,505                               | 18,318,351                                    | 1,013,722,855                            | 34,887,485           | 1,048,610,340                                |
| 5           | OPERATING EXPENSES                              |   |   |  |                      |  |
| 6           | OPERATION AND MAINTENANCE EXPENSE               | 616,302,758                               | 10,989,736                                    | 627,292,494                              | 63,495               | 627,355,989                                  |
| 7           | DEPRECIATION AND AMORTIZATION                   | 129,294,579                               | 26,505,801                                    | 155,800,380                              |                      | 155,800,380                                  |
| 8           | REGULATORY DEBITS                               | -   | -   | -  |                      | -  |
| 9           | TAXES OTHER THAN INCOME TAXES                   | 32,704,151                                | 2,228,774                                     | 34,932,925                               | 69,775               | 35,002,700                                   |
| 10          | TOTAL INCOME TAXES                              | 34,912,200                                | (9,626,423)                                   | 25,285,777                               | 8,671,177            | 33,956,954                                   |
| 11          | INVESTMENT TAX CREDIT                           | (1,102,488)                               | 98,367  | (1,004,121)                              |                      | (1,004,121)                                  |
| 12          | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES   | (17,793)                                  | 17,793  | -  |                      |  |
| 13          | TOTAL OPERATING EXPENSES                        | 812,093,407                               | 30,214,048                                    | 842,307,455                              | 8,804,447            | 851,111,902                                  |
| 14          | NET OPERATING INCOME                            | 183,311,097                               | (11,895,697)                                  | 171,415,400                              | 26,083,038           | 197,498,439                                  |
| 15          | CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS | 2,465,167,090                             | 128,267,457                                   | 2,593,434,547                            | -                    | 2,593,434,547                                |
| 16          | RATE OF RETURN ON CAPITALIZATION                | 7.44%                                     |   | 6.61%                                    | =                    | 7.62%  |
| 17          | ELECTRIC RATE BASE                              | 2,380,526,725                             | 167,550,425                                   | 2,548,077,150                            | =                    | 2,548,077,150                                |
| 18          | RATE OF RETURN ON RATE BASE                     | 7.70%                                     |   | 6.73%                                    | =                    | 7.75%  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FOREC   | ASTED PERIOD |         |
|-----------------------------|--------------|---------|
| TYPE OF FILING:X_ ORIGINAL  | _UPDATED     | REVISED |
| WORKPAPER REFERENCE NO(S).: |              |         |

NET OPERATING INCOME

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

JURISDICTIONAL PRO FORMA PRO FORMA JURISDICTIONAL FORECASTED ADJUSTMENTS TO FORECASTED BASE PERIOD LINE ADJUSTMENTS TO PERIOD FORECASTED PERIOD JURISDICTIONAL MAJOR ACCOUNT OR GROUP CLASSIFICATION BASE PERIOD PERIOD NO. URISDICTIONA JURISDICTION (1) (2) (3) (4) (5) \$ \$ \$ \$ \$ **OPERATING REVENUES** 1 2 **ELECTRIC SALES REVENUES** 973,144,274 27,065,667 1,000,209,941 (8,261,342) 991,948,599 3 OTHER OPERATING REVENUES 22,260,231 (485,974)21,774,257 21,774,257 **TOTAL OPERATING REVENUES** 995,404,505 26,579,693 1,021,984,198 (8,261,342) 1,013,722,855 5 **OPERATING EXPENSES** 6 **OPERATION AND MAINTENANCE EXPENSES:** PRODUCTION EXPENSE 451,504,107 4,739,736 456,243,843 456,243,843 8 TRANSMISSION EXPENSE 19,070,692 4,619,466 23,690,158 23,690,158 9 DISTRIBUTION EXPENSE 51.747.477 (1.646.496)50.100.981 50.100.981 14,101,719 10 CUSTOMER ACCOUNTS EXPENSE 13,582,300 519,419 14,101,719 11 CUSTOMER SERVICE AND INFORMATIONAL EXPENSE 1,706,761 1,076,703 2,783,464 2,783,464 12 SALES EXPENSE 1,071,475 (22,933)1,048,542 (1,048,542)ADMINISTRATIVE AND GENERAL EXPENSE 77,619,946 2,758,604 80,378,551 (6,222)80,372,329 616,302,758 12,044,499 628.347.258 (1.054.764) 14 TOTAL OPERATION AND MAINTENANCE EXPENSES 627.292.494 15 DEPRECIATION AND AMORTIZATION 129,294,579 26,505,801 155,800,380 155,800,380 REGULATORY DEBITS TAXES OTHER THAN INCOME TAXES 2,228,774 34,932,925 17 32,704,151 34,932,925 18 FEDERAL INCOME TAXES 27,376,374 (6,453,895)20,922,479 (1,437,712)19,484,767 19 STATE INCOME TAXES 7,535,826 (1,374,487) 6,161,339 (360, 329)5,801,011 (1,004,121) 20 INVESTMENT TAX CREDIT (1,102,488)98,367 (1,004,121)LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES (17,793)17,793 **TOTAL OPERATING EXPENSES** 812,093,407 33,066,853 845,160,260 (2,852,805) 842,307,455

183,311,097

(6,487,160)

176,823,938

(5,408,537)

171,415,400

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

### 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 1 OF 12

| ACCT. NO. | ACCOUNT TITLE  | UNADJUSTED<br>TOTAL<br>COMPANY  | JURIS. PERCENT  | UNADJUSTED JURISDICTION                         | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL         | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-----------|--|---|---|---|--|---------------------------------------|--|
|           |  | (1)   | (2)   | (3)   | (4)                                      | (5)                                   | (6)                                    |
|           |  | \$  |   | \$  | \$                                       | \$                                    | ALL ELECTRIC 100%                      |
|           | OPERATING REVENUES   |   |   |   |  |                                       |  |
|           | SALES OF ELECTRICITY:  |   |   |   |  |                                       |  |
| 440       | RESIDENTIAL  | 444,036,847   | 7 100.000%  | 444,036,847                                     | (58,299,421)                             | 385,737,426                           |  |
| 442.2     | COMMERCIAL   | 363,288,461   | 100.000%  | 363,288,461                                     | (41,964,669)                             | 321,323,792                           |  |
| 442.3     | INDUSTRIAL   | 165,550,251   | 100.000%  | 165,550,251                                     | (16,291,133)                             | 149,259,118                           |  |
| 444       | PUBLIC STREET AND HIGHWAY LIGHTING                                       | 3,133,274   | 100.000%  | 3,133,274                                       | (336,485)                                | 2,796,789                             |  |
| 445       | OTHER SALES TO PUBLIC AUTHORITIES  | 91,696,050  | <u>100.000%</u>   | 91,696,050                                      | (10,323,161)                             | 81,372,888                            |  |
|           | TOTAL SALES TO ULITIMATE CONSUMERS                                       | 1,067,704,882   | 2   | 1,067,704,882                                   | (127,214,869)                            | 940,490,013                           |  |
| 447       | SALES FOR RESALE   | 61,686,953  | 100.000%  | 61,686,953                                      | (29,032,692)                             | 32,654,261                            |  |
| 449.1     | PROVISION FOR RATE REFUNDS   |   | <u>-</u> 100.000%   | -   | -  | -                                     |  |
|           | TOTAL SALES OF ELECTRICITY   | 1,129,391,835   | <u>5</u>  | 1,129,391,835                                   | (156,247,562)                            | 973,144,274                           |  |
|           | OTHER OPERATING REVENUES:  |   |   |   |  |                                       |  |
| 450       | LATE PAYMENT CHARGES   | 2,827,112   | 100.000%  | 2,827,112                                       | -  | 2,827,112                             |  |
| 451       | ELECTRIC SERVICE REVENUES  | 1,655,459   | 100.000%  | 1,655,459                                       | -  | 1,655,459                             |  |
| 454       | RENT FROM ELECTRIC PROPERTY  | 4,252,216   | 100.000%  | 4,252,216                                       | -  | 4,252,216                             |  |
| 456       | OTHER MISCELLANEOUS REVENUE  | 13,525,444  | 100.000%  | 13,525,444                                      | -  | 13,525,444                            |  |
|           | TOTAL OTHER OPERATING REVENUES   | 22,260,231  | <u> </u>  | 22,260,231                                      | -  | 22,260,231                            |  |
|           | TOTAL OPERATING REVENUES   | 1,151,652,066   | <u>8</u>  | 1,151,652,066                                   | (156,247,562)                            | 995,404,505                           |  |
|           | OPERATING EXPENSES   |   |   |   |  |                                       |  |
|           | OPERATION AND MAINTENANCE EXPENSES:                                      |   |   |   |  |                                       |  |
|           | STEAM GENERATION:  |   |   |   |  |                                       |  |
| 500       | STEAM OPERATION SUPERVISION AND ENGINEERING                              | 5,077,718   | 100.000%  | 5,077,718                                       | -  | 5,077,718                             |  |
| 501       | FUEL   | 247,545,383   | 3 100.000%  | 247,545,383                                     | 5,103,585                                | 252,648,968                           |  |
| 502       | STEAM EXPENSES   | 17,558,807  | 7 100.000%  | 17,558,807                                      | (660,724)                                | 16,898,084                            |  |
| 504       | STEAM TRANSFERRED-CREDIT   |   | - 100.000%  | -   | -  | -                                     |  |
|           | 442.2<br>442.3<br>444<br>445<br>447<br>449.1<br>450<br>451<br>454<br>456 | SALES OF ELECTRICITY:  440 RESIDENTIAL  442.2 COMMERCIAL  442.3 INDUSTRIAL  444 PUBLIC STREET AND HIGHWAY LIGHTING  445 OTHER SALES TO PUBLIC AUTHORITIES     TOTAL SALES TO ULITIMATE CONSUMERS  447 SALES FOR RESALE  449.1 PROVISION FOR RATE REFUNDS     TOTAL SALES OF ELECTRICITY  OTHER OPERATING REVENUES:  450 LATE PAYMENT CHARGES  451 ELECTRIC SERVICE REVENUES  454 RENT FROM ELECTRIC PROPERTY  456 OTHER MISCELLANEOUS REVENUE     TOTAL OTHER OPERATING REVENUES  TOTAL OPERATING REVENUES  OPERATING EXPENSES     OPERATION AND MAINTENANCE EXPENSES:     STEAM GENERATION:  500 STEAM OPERATION SUPERVISION AND ENGINEERING  501 FUEL  502 STEAM EXPENSES | \$   OPERATING REVENUES   SALES OF ELECTRICITY:     440   RESIDENTIAL   444,036,847     442.2   COMMERCIAL   363,288,461     442.3   INDUSTRIAL   165,550,251     444   PUBLIC STREET AND HIGHWAY LIGHTING   3,133,274     445   OTHER SALES TO PUBLIC AUTHORITIES   91,696,050     TOTAL SALES TO ULITIMATE CONSUMERS   1,067,704,882     447   SALES FOR RESALE   61,686,953     449.1   PROVISION FOR RATE REFUNDS   1,129,391,835     TOTAL SALES OF ELECTRICITY   1,129,391,835     450   LATE PAYMENT CHARGES   2,827,112     451   ELECTRIC SERVICE REVENUES   1,655,456     454   RENT FROM ELECTRIC PROPERTY   4,252,216     455   OTHER MISCELLANEOUS REVENUE   13,525,444     TOTAL OTHER OPERATING REVENUES   2,260,231 | ### OPERATING REVENUES    SALES OF ELECTRICITY: | S   S   S   S   S   S   S   S   S   S    | S   S   S   S   S   S   S   S   S   S | S   S   S   S   S   S   S   S   S   S  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

### 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

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| 26<br>27 | 505 |   | (1)         | (2)      | JURISDICTION (3) | SCH D-2<br>(4) | BASE PERIOD<br>JURISDICTIONAL<br>(5) | JURISDICTIONAL METHOD / DESCRIPTION  (6) |
|----------|-----|---|-------------|----------|------------------|----------------|--------------------------------------|--|
|          | 505 |   | \$          | ( )      | \$               | \$             | \$                                   | ALL ELECTRIC 100%                        |
|          | 303 | ELECTRIC EXPENSES                             | 2,545,928   | 100.000% | 2,545,928        | -              | 2,545,928                            |  |
|          | 506 | MISC STEAM POWER EXPENSES                     | 15.027.557  |          | 15,027,557       | (5,166,830)    | 9,860,728                            |  |
| 28       | 507 | RENTS   | 18,000      |          | 18,000           | (0,100,000)    | 18,000                               |  |
| 29       | 509 | ALLOWANCES                                    | 2,002       |          | 2,002            | (2,000)        | 2                                    |  |
| 30       | 510 | MAINTENANCE SUPERVISION AND ENGINEERING       | 5,321,803   |          | 5,321,803        | (2,000)        | 5,321,803                            |  |
| 31       | 511 | MAINTENANCE OF STRUCTURES                     | 2,861,540   |          | 2,861,540        | _              | 2,861,540                            |  |
| 32       | 512 | MAINTENANCE OF BOILER PLANT                   | 32,341,362  |          | 32,341,362       | (3,390,973)    | 28,950,389                           |  |
| 33       | 513 | MAINTENANCE OF ELECTRIC PLANT                 | 10,054,477  |          | 10,054,477       | -              | 10,054,477                           |  |
| 34       | 514 | MAINTENANCE OF MISC STEAM PLANT               | 2,141,358   |          |                  | -              | 2,141,358                            |  |
| 35       |     | TOTAL STEAM GENERATION                        | 340,495,936 | -        | 340,495,936      | (4,116,942)    | 336,378,994                          |  |
|          |     |   |             | -        |                  | , , , ,        |                                      |  |
| 36       |     | HYDRAULIC GENERATION:                         |             |          |                  |                |                                      |  |
| 37       | 535 | HYDRO OPERATION SUPERVISION AND ENGINEERING   | 121,491     | 100.000% | 121,491          | -              | 121,491                              |  |
| 38       | 536 | WATER FOR POWER                               | 40,411      | 100.000% | 40,411           | -              | 40,411                               |  |
| 39       | 537 | HYDRAULIC EXPENSES                            | -           | 100.000% | -                | -              | -                                    |  |
| 40       | 538 | ELECTRIC EXPENSES                             | 401,676     | 100.000% | 401,676          | -              | 401,676                              |  |
| 41       | 539 | MISC HYDRAULIC POWER GENERATION EXPENSES      | 251,491     | 100.000% | 251,491          | -              | 251,491                              |  |
| 42       | 540 | RENTS   | 475,122     | 100.000% | 475,122          | -              | 475,122                              |  |
| 43       | 541 | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING | -           | 100.000% | -                | -              | -                                    |  |
| 44       | 542 | MAINTENANCE OF STRUCTURES                     | 369,748     | 100.000% | 369,748          | -              | 369,748                              |  |
| 45       | 543 | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS | 120,789     | 100.000% | 120,789          | -              | 120,789                              |  |
| 46       | 544 | MAINTENANCE OF ELECTRIC PLANT                 | 428,856     | 100.000% | 428,856          | -              | 428,856                              |  |
| 47       | 545 | MAINTENANCE OF MISC HYDRAULIC PLANT           | 71,739      | 100.000% | 71,739           | -              | 71,739                               |  |
| 48       |     | TOTAL HYDRAULIC GENERATION                    | 2,281,322   | <u>.</u> | 2,281,322        | -              | 2,281,322                            |  |
|          |     |   |             |          |                  |                |                                      |  |
| 49       |     | OTHER GENERATION:                             |             |          |                  |                |                                      |  |
| 50       | 546 | OTHER OPERATION SUPERVISION AND ENGINEERING   | 404,362     | 100.000% | 404,362          | -              | 404,362                              |  |
| 51       | 547 | OTHER FUEL                                    | 55,421,401  | 100.000% | 55,421,401       | (1,408,381)    | 54,013,020                           |  |
| 52       | 548 | GENERATION EXPENSES                           | 232,902     | 100.000% | 232,902          | -              | 232,902                              |  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

### 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

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| INE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD<br>DESCRIPTION |
|------------|-----------|--|--------------------------------|----------------|----------------------------|--|-------------------------------|--------------------------------------|
|            |           |  | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                  |
|            |           |  | \$                             |                | \$                         | \$                                       | \$                            | ALL ELECTRIC 100%                    |
| 53         | 549       | MISC OTHER POWER GENERATION EXPENSES             | 1,213,475                      | 100.000%       | 1,213,475                  | -  | 1,213,475                     |                                      |
| 54         | 550       | RENTS  | 13,683                         | 100.000%       | 13,683                     | -  | 13,683                        |                                      |
| 55         | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | 144,346                        | 100.000%       | 144,346                    | -  | 144,346                       |                                      |
| 56         | 552       | MAINTENANCE OF STRUCTURES                        | 379,036                        | 100.000%       | 379,036                    | -  | 379,036                       |                                      |
| 57         | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | 1,978,773                      | 100.000%       | 1,978,773                  | -  | 1,978,773                     |                                      |
| 58         | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT | 1,050,984                      | 100.000%       | 1,050,984                  | -  | 1,050,984                     |                                      |
| 59         |           | TOTAL OTHER GENERATION                           | 60,838,962                     | <u>?</u>       | 60,838,962                 | (1,408,381)                              | 59,430,581                    |                                      |
| 60         |           | OTHER POWER SUPPLY:                              |                                |                |                            |  |                               |                                      |
| 61         | 555       | PURCHASED POWER                                  | 59,316,875                     | 100.000%       | 59,316,875                 | (7,143,983)                              | 52,172,892                    |                                      |
| 62         | 556       | SYSTEM CONTROL AND LOAD DISPATCHING              | 1,163,759                      | 100.000%       | 1,163,759                  | -  | 1,163,759                     |                                      |
| 63         | 557       | OTHER EXPENSES                                   | 783,454                        | 100.000%       | 783,454                    | (706,895)                                | 76,559                        |                                      |
| 64         |           | TOTAL OTHER POWER SUPPLY                         | 61,264,088                     | 3              | 61,264,088                 | (7,850,878)                              | 53,413,210                    |                                      |
| 65         |           | TOTAL PRODUCTION EXPENSES                        | 464,880,308                    | <u>3</u>       | 464,880,308                | (13,376,201)                             | 451,504,107                   |                                      |
| 66         |           | TRANSMISSION EXPENSES:                           |                                |                |                            |  |                               |                                      |
| 67         | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING      | 948,357                        | 100.000%       | 948,357                    | -  | 948,357                       |                                      |
| 68         | 561       | LOAD DISPATCHING                                 | 2,521,720                      | 100.000%       | 2,521,720                  | -  | 2,521,720                     |                                      |
| 69         | 562       | STATION EXPENSES                                 | 935,682                        | 100.000%       | 935,682                    | -  | 935,682                       |                                      |
| 70         | 563       | OVERHEAD LINE EXPENSES                           | 337,078                        | 100.000%       | 337,078                    | -  | 337,078                       |                                      |
| 71         | 564       | UNDERGROUND LINE EXPENSES                        |                                | 100.000%       | -                          | -  | -                             |                                      |
| 72         | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS            | 1,656,616                      | 100.000%       | 1,656,616                  | (2,078,963)                              | (422,347)                     |                                      |
| 73         | 566       | MISC TRANSMISSION EXPENSES                       | 8,964,627                      | 100.000%       | 8,964,627                  | -  | 8,964,627                     |                                      |
| 74         | 567       | RENTS  | 95,749                         | 100.000%       | 95,749                     | -  | 95,749                        |                                      |
| 75         | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING    |                                | 100.000%       | -                          | -  | -                             |                                      |
| 76         | 569       | MAINTENANCE OF STRUCTURES                        |                                | 100.000%       | -                          | -  | -                             |                                      |
| 77         | 570       | MAINTENANCE OF STATION EQUIPMENT                 | 1,859,166                      | 100.000%       | 1,859,166                  | -  | 1,859,166                     |                                      |
| 78         | 571       | MAINTENANCE OF OVERHEAD LINES                    | 3,580,799                      | 100.000%       | 3,580,799                  | -  | 3,580,799                     |                                      |
| 79         | 572       | MAINTENANCE OF UNDERGROUND LINES                 |                                | 100.000%       | -                          | -  | -                             |                                      |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT    | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|-------------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)               | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                   | \$                         | \$                                       | \$                            | ALL ELECTRIC 100%                      |
| 80          | 573       | MAINTENANCE OF MISC TRANSMISSION PLANT            | 245,252                        | 100.000%          | 245,252                    | -  | 245,252                       |  |
| 81          | 575       | MISO DAY 1 AND 2 EXPENSE                          | 4,610                          | 100.000%          | 4,610                      | -  | 4,610                         |  |
| 82          |           | TOTAL TRANSMISSION EXPENSES                       | 21,149,655                     | <u>i</u> .        | 21,149,655                 | (2,078,963)                              | 19,070,692                    |  |
| 83          |           | DISTRIBUTION EXPENSES:                            |                                |                   |                            |  |                               |  |
| 84          | 580       | DISTR OPERATION SUPERVISION AND ENGINEERING       | 2,519,489                      | 100.000%          | 2,519,489                  | -  | 2,519,489                     |  |
| 85          | 581       | LOAD DISPATCHING                                  | 321,791                        | 100.000%          | 321,791                    | -  | 321,791                       |  |
| 86          | 582       | STATION EXPENSES                                  | 1,612,170                      | 100.000%          | 1,612,170                  | -  | 1,612,170                     |  |
| 87          | 583       | OVERHEAD LINE EXPENSES                            | 7,003,985                      | 100.000%          | 7,003,985                  | -  | 7,003,985                     |  |
| 88          | 584       | UNDERGROUND LINE EXPENSES                         | 482,967                        | 100.000%          | 482,967                    | -  | 482,967                       |  |
| 89          | 585       | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES        |                                | 100.000%          | -                          | -  | -                             |  |
| 90          | 586       | METER EXPENSES                                    | 6,904,663                      | 100.000%          | 6,904,663                  | -  | 6,904,663                     |  |
| 91          | 587       | CUSTOMER INSTALLATIONS EXPENSES                   | 354                            | 100.000%          | 354                        | -  | 354                           |  |
| 92          | 588       | MISC DISTRIBUTION EXPENSES                        | 5,948,855                      | 100.000%          | 5,948,855                  | -  | 5,948,855                     |  |
| 93          | 589       | RENTS   | 20,023                         | 100.000%          | 20,023                     | -  | 20,023                        |  |
| 94          | 590       | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | 61,448                         | 100.000%          | 61,448                     | -  | 61,448                        |  |
| 95          | 591       | MAINTENANCE OF STRUCTURES                         | 1,412                          | 100.000%          | 1,412                      | -  | 1,412                         |  |
| 96          | 592       | MAINTENANCE OF STATION EQUIPMENT                  | 1,561,142                      | 100.000%          | 1,561,142                  | -  | 1,561,142                     |  |
| 97          | 593       | MAINTENANCE OF OVERHEAD LINES                     | 22,792,434                     | 100.000%          | 22,792,434                 | -  | 22,792,434                    |  |
| 98          | 594       | MAINTENANCE OF UNDERGROUND LINES                  | 1,347,662                      | 100.000%          | 1,347,662                  | -  | 1,347,662                     |  |
| 99          | 595       | MAINTENANCE OF LINE TRANSFORMERS                  | 199,015                        | 100.000%          | 199,015                    | -  | 199,015                       |  |
| 100         | 596       | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | 327,769                        | 100.000%          | 327,769                    | -  | 327,769                       |  |
| 101         | 597       | MAINTENANCE OF METERS                             |                                | 100.000%          | -                          | -  | -                             |  |
| 102         | 598       | MAINTENANCE OF MISC DISTRIBUTION PLANT            | 642,298                        | 100.000%          | 642,298                    | -  | 642,298                       |  |
| 103         |           | TOTAL DISTRIBUTION EXPENSES                       | 51,747,477                     | ,<br><del>-</del> | 51,747,477                 | -  | 51,747,477                    |  |
| 104         |           | CUSTOMER ACCOUNTS EXPENSES:                       |                                |                   |                            |  |                               |  |
| 105         | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,428,255                      | 100.000%          | 1,428,255                  | -  | 1,428,255                     |  |
| 106         | 902       | METER READING EXPENSES                            | 2,514,155                      | 100.000%          | 2,514,155                  | -  | 2,514,155                     |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL ELECTRIC 100%                      |
| 107         | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 7,098,800                      | 100.000%       | 7,098,800                  | -  | 7,098,800                     |  |
| 108         | 904       | UNCOLLECTIBLE ACCOUNTS                            | 2,515,454                      | 100.000%       | 2,515,454                  | -  | 2,515,454                     |  |
| 109         | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    | 25,637                         | 100.000%       | 25,637                     | -  | 25,637                        |  |
| 110         |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | 13,582,300                     | <u>.</u>       | 13,582,300                 | -  | 13,582,300                    |  |
| 111         |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                                |                |                            |  |                               |  |
| 112         | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | 343,542                        | 100.000%       | 343,542                    | -  | 343,542                       |  |
| 113         | 908       | CUSTOMER ASSISTANCE EXPENSES                      | 14,048,175                     | 100.000%       | 14,048,175                 | (13,799,649)                             | 248,526                       |  |
| 114         | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 426,145                        | 100.000%       | 426,145                    | -  | 426,145                       |  |
| 115         | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 688,547                        | 100.000%       | 688,547                    | -  | 688,547                       |  |
| 116         |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | 15,506,410                     |                | 15,506,410                 | (13,799,649)                             | 1,706,761                     |  |
| 117         |           | SALES EXPENSES:                                   |                                |                |                            |  |                               |  |
| 118         | 911       | SALES SUPERVISION                                 | -                              | 100.000%       | -                          | -  | -                             |  |
| 119         | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                              | 100.000%       | -                          | -  | -                             |  |
| 120         | 913       | ADVERTISING EXPENSES                              | 1,071,475                      | 100.000%       | 1,071,475                  | -  | 1,071,475                     |  |
| 121         | 916       | MISC SALES EXPENSES                               |                                | 100.000%       | -                          | -  | <u>-</u>                      |  |
| 122         |           | TOTAL SALES EXPENSES                              | 1,071,475                      | <u>.</u>       | 1,071,475                  | -  | 1,071,475                     |  |
| 123         |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                                |                |                            |  |                               |  |
| 124         | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | 25,159,047                     | 100.000%       | 25,159,047                 | -  | 25,159,047                    |  |
| 125         | 921       | OFFICE SUPPLIES AND EXPENSES                      | 6,980,265                      | 100.000%       | 6,980,265                  | -  | 6,980,265                     |  |
| 126         | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | (4,497,296)                    | 100.000%       | (4,497,296)                | -  | (4,497,296)                   |  |
| 127         | 923       | OUTSIDE SERVICES                                  | 14,636,135                     | 100.000%       | 14,636,135                 | (3,252)                                  | 14,632,882                    |  |
| 128         | 924       | PROPERTY INSURANCE                                | 3,800,351                      | 100.000%       | 3,800,351                  | -  | 3,800,351                     |  |
| 129         | 925       | INJURIES AND DAMAGES                              | 2,108,031                      | 100.000%       | 2,108,031                  | -  | 2,108,031                     |  |
| 130         | 926       | EMPLOYEE PENSION AND BENEFITS                     | 22,451,217                     | 100.000%       | 22,451,217                 | -  | 22,451,217                    |  |
| 131         | 927       | FRANCHISE REQUIREMENTS                            | 18,026                         | 100.000%       | 18,026                     | -  | 18,026                        |  |
| 132         | 928       | REGULATORY COMMISSION EXPENSES                    | 1,441,639                      | 100.000%       | 1,441,639                  | -  | 1,441,639                     |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL ELECTRIC 100%                      |
| 133         | 929       | DUPLICATE CHARGESCREDIT                       | (241,882)                      | 100.000%       | (241,882)                  | -  | (241,882)                     |  |
| 134         | 930.1     | GENERAL ADVERTISING EXPENSES                  | 31,409                         | 100.000%       | 31,409                     | -  | 31,409                        |  |
| 135         | 930.2     | MISC GENERAL EXPENSES                         | 3,166,949                      | 100.000%       | 3,166,949                  | -  | 3,166,949                     |  |
| 136         | 931       | RENTS   | 1,741,509                      | 100.000%       | 1,741,509                  | -  | 1,741,509                     |  |
| 137         | 935       | MAINTENANCE OF GENERAL PLANT                  | 827,796                        | 100.000%       | 827,796                    | -  | 827,796                       |  |
| 138         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     | 77,623,199                     | <u>.</u>       | 77,623,199                 | (3,252)                                  | 77,619,946                    |  |
| 139         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | 645,560,823                    | <u>3</u>       | 645,560,823                | (29,258,065)                             | 616,302,758                   |  |
| 140         | 403-404   | DEPRECIATION AND AMORTIZATION                 | 159,451,257                    | 7 100.000%     | 159,451,257                | (30,156,678)                             | 129,294,579                   |  |
| 141         | 407.3     | REGULATORY DEBITS                             | 564,492                        | 100.000%       | 564,492                    | (564,492)                                | -                             |  |
| 142         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | 34,353,326                     | 100.000%       | 34,353,326                 | (1,649,176)                              | 32,704,151                    |  |
| 143         | 409-411   | FEDERAL INCOME TAXES                          | 42,646,949                     | 100.000%       | 42,646,949                 | (15,270,575)                             | 27,376,374                    |  |
| 144         | 409-411   | STATE INCOME TAXES                            | 11,384,452                     | 100.000%       | 11,384,452                 | (3,848,626)                              | 7,535,826                     |  |
| 145         | 411.4     | INVESTMENT TAX CREDIT                         | (1,102,488)                    | 100.000%       | (1,102,488)                | -  | (1,102,488)                   |  |
| 146         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES | (17,793)                       | 100.000%       | (17,793)                   |  | (17,793)                      |  |
| 147         |           | TOTAL OPERATING EXPENSES                      | 892,841,019                    | <u>)</u> -     | 892,841,019                | (80,747,611)                             | 812,093,407                   |  |
| 148         |           | NET OPERATING INCOME                          | 258,811,048                    |                | 258,811,048                | (75,499,950)                             | 183,311,097                   |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                                | ALL ELECTRIC 100%                      |
| 1           |           | OPERATING REVENUES                          |                                |                |                            |  |                                   |  |
| 2           |           | SALES OF ELECTRICITY:                       |                                |                |                            |  |                                   |  |
| 3           | 440       | RESIDENTIAL                                 | 461,134,297                    |                | 461,134,297                | (72,291,392)                             | 388,842,905                       |  |
| 4           | 442.2     | COMMERCIAL                                  | 394,637,256                    | 100.000%       | 394,637,256                | (61,832,496)                             | 332,804,759                       |  |
| 5           | 442.3     | INDUSTRIAL                                  | 185,571,134                    | 100.000%       | 185,571,134                | (26,544,496)                             | 159,026,638                       |  |
| 6           | 444       | PUBLIC STREET AND HIGHWAY LIGHTING          | 3,528,785                      | 100.000%       | 3,528,785                  | (517,751)                                | 3,011,034                         |  |
| 7           | 445       | OTHER SALES TO PUBLIC AUTHORITIES           | 93,613,848                     | 100.000%       | 93,613,848                 | (14,651,635)                             | 78,962,212                        |  |
| 8           |           | TOTAL SALES TO ULITIMATE CONSUMERS          | 1,138,485,319                  |                | 1,138,485,319              | (175,837,770)                            | 962,647,549                       |  |
| 9           | 447       | SALES FOR RESALE                            | 44,529,219                     | 100.000%       | 44,529,219                 | (6,966,827)                              | 37,562,392                        |  |
| 10          | 449.1     | PROVISION FOR RATE REFUNDS                  |                                | 100.000%       |                            |  | <u>-</u>                          |  |
| 11          |           | TOTAL SALES OF ELECTRICITY                  | 1,183,014,538                  | -              | 1,183,014,538              | (182,804,597)                            | 1,000,209,941                     |  |
|             |           |   |                                |                |                            |  |                                   |  |
| 12          |           | OTHER OPERATING REVENUES:                   |                                |                |                            |  |                                   |  |
| 13          | 450       | LATE PAYMENT CHARGES                        | 2,710,126                      | 100.000%       | 2,710,126                  | -  | 2,710,126                         |  |
| 14          | 451       | ELECTRIC SERVICE REVENUES                   | 1,473,099                      | 100.000%       | 1,473,099                  | -  | 1,473,099                         |  |
| 15          | 454       | RENT FROM ELECTRIC PROPERTY                 | 4,212,272                      | 100.000%       | 4,212,272                  | -  | 4,212,272                         |  |
| 16          | 456       | OTHER MISCELLANEOUS REVENUE                 | 13,378,759                     | 100.000%       | 13,378,759                 |  | 13,378,759                        |  |
| 17          |           | TOTAL OTHER OPERATING REVENUES              | 21,774,257                     | -<br>-         | 21,774,257                 | -  | 21,774,257                        |  |
| 18          |           | TOTAL OPERATING REVENUES                    | 1,204,788,795                  |                | 1,204,788,795              | (182,804,597)                            | 1,021,984,198                     |  |
| 19          |           | OPERATING EXPENSES                          |                                |                |                            |  |                                   |  |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:         |                                |                |                            |  |                                   |  |
| 21          |           | STEAM GENERATION:                           |                                |                |                            |  |                                   |  |
| 22          | 500       | STEAM OPERATION SUPERVISION AND ENGINEERING | 5,245,333                      | 100.000%       | 5,245,333                  | -  | 5,245,333                         |  |
| 23          | 501       | FUEL  | 249,923,015                    | 100.000%       | 249,923,015                | 5,226,758                                | 255,149,772                       |  |
| 24          | 502       | STEAM EXPENSES                              | 22,356,627                     | 100.000%       | 22,356,627                 | (635,647)                                | 21,720,980                        |  |
| 25          | 504       | STEAM TRANSFERRED-CREDIT                    | -                              | 100.000%       | -                          | -  | -                                 |  |
|             |           |   |                                |                |                            |  |                                   |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | UNADJUSTED<br>TOTAL<br>COMPANY<br>(1)<br>\$ | JURIS. PERCENT | UNADJUSTED  | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2<br>(4)<br>\$ | FORECAST PERIOD<br>JURISDICTIONAL<br>(5)<br>\$ | JURISDICTIONAL METHOD / DESCRIPTION (6) ALL ELECTRIC 100% |
|-------------|-----------|---|---|----------------|-------------|---|--|---|
|             |           |   |   |                | Þ           | \$  |  | ALL ELECTRIC 100%   |
| 26          | 505       | ELECTRIC EXPENSES                             | 2,266,885                                   |                | 2,266,885   | -   | 2,266,885                                      |   |
| 27          | 506       | MISC STEAM POWER EXPENSES                     | 14,915,616                                  |                | 14,915,616  | (5,680,294)   | 9,235,322                                      |   |
| 28          | 507       | RENTS   | -   |                | -           | -   | -  |   |
| 29          | 509       | ALLOWANCES                                    | -   | 100.00070      | -           | -   | -  |   |
| 30          | 510       | MAINTENANCE SUPERVISION AND ENGINEERING       | 5,612,577                                   | 100.000%       | 5,612,577   | -   | 5,612,577                                      |   |
| 31          | 511       | MAINTENANCE OF STRUCTURES                     | 2,881,080                                   | 100.000%       | 2,881,080   | -   | 2,881,080                                      |   |
| 32          | 512       | MAINTENANCE OF BOILER PLANT                   | 35,634,387                                  | 100.000%       | 35,634,387  | (4,287,648)   | 31,346,739                                     |   |
| 33          | 513       | MAINTENANCE OF ELECTRIC PLANT                 | 12,216,511                                  | 100.000%       | 12,216,511  | -   | 12,216,511                                     |   |
| 34          | 514       | MAINTENANCE OF MISC STEAM PLANT               | 1,628,282                                   | 100.000%       | 1,628,282   | -   | 1,628,282                                      |   |
| 35          |           | TOTAL STEAM GENERATION                        | 352,680,313                                 | <u>.</u>       | 352,680,313 | (5,376,832)   | 347,303,481                                    |   |
| 36          |           | HYDRAULIC GENERATION:                         |   |                |             |   |  |   |
| 37          | 535       | HYDRO OPERATION SUPERVISION AND ENGINEERING   | 130,582                                     | 100.000%       | 130,582     | -   | 130,582  |   |
| 38          | 536       | WATER FOR POWER                               | 41,836                                      | 100.000%       | 41,836      | -   | 41,836   |   |
| 39          | 537       | HYDRAULIC EXPENSES                            | -   | 100.000%       | -           | _   | -  |   |
| 40          | 538       | ELECTRIC EXPENSES                             | 341,222                                     | 100.000%       | 341,222     | -   | 341,222  |   |
| 41          | 539       | MISC HYDRAULIC POWER GENERATION EXPENSES      | 182,805                                     | 100.000%       | 182,805     | -   | 182,805  |   |
| 42          | 540       | RENTS   | 550,840                                     | 100.000%       | 550,840     | -   | 550,840  |   |
| 43          | 541       | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING | -   | 100.000%       | -           | _   | -  |   |
| 44          | 542       | MAINTENANCE OF STRUCTURES                     | 346,343                                     | 100.000%       | 346,343     | -   | 346,343  |   |
| 45          | 543       | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS | 210,945                                     | 100.000%       | 210,945     | -   | 210,945  |   |
| 46          | 544       | MAINTENANCE OF ELECTRIC PLANT                 | 264,928                                     | 100.000%       | 264,928     | -   | 264,928  |   |
| 47          | 545       | MAINTENANCE OF MISC HYDRAULIC PLANT           | 75,728                                      | 100.000%       | 75,728      | -   | 75,728   |   |
| 48          |           | TOTAL HYDRAULIC GENERATION                    | 2,145,229                                   |                | 2,145,229   | -   | 2,145,229                                      |   |
|             |           |   |   | -              |             |   |  |   |
| 49          |           | OTHER GENERATION:                             |   |                |             |   |  |   |
| 50          | 546       | OTHER OPERATION SUPERVISION AND ENGINEERING   | 362,463                                     | 100.000%       | 362,463     | -   | 362,463  |   |
| 51          | 547       | OTHER FUEL                                    | 49,892,674                                  | 100.000%       | 49,892,674  | -   | 49,892,674                                     |   |
| 52          | 548       | GENERATION EXPENSES                           | 256,302                                     | 100.000%       | 256,302     | _   | 256,302  |   |
|             |           |   | -,  |                |             |   | -,   |   |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|--|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |  | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |  | \$                             |                | \$                         | \$                                       | \$                                | ALL ELECTRIC 100%                      |
| 53          | 549       | MISC OTHER POWER GENERATION EXPENSES             | 1,377,328                      | 100.000%       | 1,377,328                  | -  | 1,377,328                         |  |
| 54          | 550       | RENTS  | 11,276                         | 100.000%       | 11,276                     | -  | 11,276                            |  |
| 55          | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | 119,677                        | 100.000%       | 119,677                    | -  | 119,677                           |  |
| 56          | 552       | MAINTENANCE OF STRUCTURES                        | 216,286                        | 100.000%       | 216,286                    | -  | 216,286                           |  |
| 57          | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | 2,456,569                      | 100.000%       | 2,456,569                  | -  | 2,456,569                         |  |
| 58          | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT | 1,720,577                      | 100.000%       | 1,720,577                  | -  | 1,720,577                         |  |
| 59          |           | TOTAL OTHER GENERATION                           | 56,413,152                     | <u>!</u> .     | 56,413,152                 |  | 56,413,152                        |  |
| 60          |           | OTHER POWER SUPPLY:                              |                                |                |                            |  |                                   |  |
| 61          | 555       | PURCHASED POWER                                  | 49,827,806                     | 100.000%       | 49,827,806                 | (764,831)                                | 49,062,975                        |  |
| 62          | 556       | SYSTEM CONTROL AND LOAD DISPATCHING              | 1,221,517                      | 100.000%       | 1,221,517                  | -  | 1,221,517                         |  |
| 63          | 557       | OTHER EXPENSES                                   | 208,577                        | 100.000%       | 208,577                    | (111,087)                                | 97,490                            |  |
| 64          |           | TOTAL OTHER POWER SUPPLY                         | 51,257,900                     | <u> </u>       | 51,257,900                 | (875,918)                                | 50,381,982                        |  |
| 65          |           | TOTAL PRODUCTION EXPENSES                        | 462,496,594                    |                | 462,496,594                | (6,252,750)                              | 456,243,843                       |  |
| 66          |           | TRANSMISSION EXPENSES:                           |                                |                |                            |  |                                   |  |
| 67          | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING      | 1,137,829                      | 100.000%       | 1,137,829                  | -  | 1,137,829                         |  |
| 68          | 561       | LOAD DISPATCHING                                 | 2,820,947                      | 100.000%       | 2,820,947                  | -  | 2,820,947                         |  |
| 69          | 562       | STATION EXPENSES                                 | 879,604                        | 100.000%       | 879,604                    | -  | 879,604                           |  |
| 70          | 563       | OVERHEAD LINE EXPENSES                           | 282,836                        | 100.000%       | 282,836                    | -  | 282,836                           |  |
| 71          | 564       | UNDERGROUND LINE EXPENSES                        | -                              | 100.000%       | -                          | -  | -                                 |  |
| 72          | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS            | 893,767                        | 100.000%       | 893,767                    | (819,285)                                | 74,482                            |  |
| 73          | 566       | MISC TRANSMISSION EXPENSES                       | 12,483,912                     | 100.000%       | 12,483,912                 | -  | 12,483,912                        |  |
| 74          | 567       | RENTS  | 106,236                        | 100.000%       | 106,236                    | -  | 106,236                           |  |
| 75          | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING    | -                              | 100.000%       | -                          | -  | -                                 |  |
| 76          | 569       | MAINTENANCE OF STRUCTURES                        | -                              | 100.000%       | -                          | -  | -                                 |  |
| 77          | 570       | MAINTENANCE OF STATION EQUIPMENT                 | 1,626,847                      | 100.000%       | 1,626,847                  | -  | 1,626,847                         |  |
| 78          | 571       | MAINTENANCE OF OVERHEAD LINES                    | 4,036,038                      | 100.000%       | 4,036,038                  | -  | 4,036,038                         |  |
| 79          | 572       | MAINTENANCE OF UNDERGROUND LINES                 | -                              | 100.000%       | -                          | -  | -                                 |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                                | ALL ELECTRIC 100%                      |
| 80          | 573       | MAINTENANCE OF MISC TRANSMISSION PLANT            | 241,427                        | 100.000%       | 241,427                    | -  | 241,427                           |  |
| 81          | 575       | MISO DAY 1 AND 2 EXPENSE                          |                                | 100.000%       | -                          | -  | _                                 |  |
| 82          |           | TOTAL TRANSMISSION EXPENSES                       | 24,509,443                     | <u>.</u>       | 24,509,443                 | (819,285)                                | 23,690,158                        |  |
| 83          |           | DISTRIBUTION EXPENSES:                            |                                |                |                            |  |                                   |  |
| 84          | 580       | DISTR OPERATION SUPERVISION AND ENGINEERING       | 2,214,910                      | 100.000%       | 2,214,910                  | -  | 2,214,910                         |  |
| 85          | 581       | LOAD DISPATCHING                                  | 206,350                        | 100.000%       | 206,350                    | -  | 206,350                           |  |
| 86          | 582       | STATION EXPENSES                                  | 1,704,223                      | 100.000%       | 1,704,223                  | -  | 1,704,223                         |  |
| 87          | 583       | OVERHEAD LINE EXPENSES                            | 8,116,043                      | 100.000%       | 8,116,043                  | -  | 8,116,043                         |  |
| 88          | 584       | UNDERGROUND LINE EXPENSES                         | 535,265                        | 100.000%       | 535,265                    | -  | 535,265                           |  |
| 89          | 585       | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES        | -                              | 100.000%       | -                          | -  | -                                 |  |
| 90          | 586       | METER EXPENSES                                    | 8,418,826                      | 100.000%       | 8,418,826                  | -  | 8,418,826                         |  |
| 91          | 587       | CUSTOMER INSTALLATIONS EXPENSES                   |                                | 100.000%       | -                          | -  | -                                 |  |
| 92          | 588       | MISC DISTRIBUTION EXPENSES                        | 6,162,193                      | 100.000%       | 6,162,193                  | -  | 6,162,193                         |  |
| 93          | 589       | RENTS   | 20,000                         | 100.000%       | 20,000                     | -  | 20,000                            |  |
| 94          | 590       | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | 48,021                         | 100.000%       | 48,021                     | -  | 48,021                            |  |
| 95          | 591       | MAINTENANCE OF STRUCTURES                         |                                | 100.000%       | -                          | -  | -                                 |  |
| 96          | 592       | MAINTENANCE OF STATION EQUIPMENT                  | 1,805,482                      | 100.000%       | 1,805,482                  | -  | 1,805,482                         |  |
| 97          | 593       | MAINTENANCE OF OVERHEAD LINES                     | 18,161,827                     | 100.000%       | 18,161,827                 | -  | 18,161,827                        |  |
| 98          | 594       | MAINTENANCE OF UNDERGROUND LINES                  | 1,475,026                      | 100.000%       | 1,475,026                  | -  | 1,475,026                         |  |
| 99          | 595       | MAINTENANCE OF LINE TRANSFORMERS                  | 175,876                        | 100.000%       | 175,876                    | -  | 175,876                           |  |
| 100         | 596       | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | 449,923                        | 100.000%       | 449,923                    | -  | 449,923                           |  |
| 101         | 597       | MAINTENANCE OF METERS                             | -                              | 100.000%       | -                          | -  | -                                 |  |
| 102         | 598       | MAINTENANCE OF MISC DISTRIBUTION PLANT            | 607,016                        | 100.000%       | 607,016                    | -  | 607,016                           |  |
| 103         |           | TOTAL DISTRIBUTION EXPENSES                       | 50,100,981                     | <u>_</u> .     | 50,100,981                 | -  | 50,100,981                        |  |
| 104         |           | CUSTOMER ACCOUNTS EXPENSES:                       |                                |                |                            |  |                                   |  |
| 105         | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,574,018                      | 100.000%       | 1,574,018                  | -  | 1,574,018                         |  |
| 106         | 902       | METER READING EXPENSES                            | 3,447,792                      | 100.000%       | 3,447,792                  | -  | 3,447,792                         |  |

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                                | ALL ELECTRIC 100%                      |
| 107         | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 7,045,716                      | 100.000%       | 7,045,716                  | -  | 7,045,716                         |  |
| 108         | 904       | UNCOLLECTIBLE ACCOUNTS                            | 2,034,192                      | 100.000%       | 2,034,192                  | -  | 2,034,192                         |  |
| 109         | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |                                | 100.000%       | -                          | -  |                                   |  |
| 110         |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | 14,101,719                     |                | 14,101,719                 | -  | 14,101,719                        |  |
| 111         |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                                |                |                            |  |                                   |  |
| 112         | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | 372,339                        | 100.000%       | 372,339                    | -  | 372,339                           |  |
| 113         | 908       | CUSTOMER ASSISTANCE EXPENSES                      | 5,986,633                      | 100.000%       | 5,986,633                  | (5,533,059)                              | 453,574                           |  |
| 114         | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 1,231,414                      | 100.000%       | 1,231,414                  | -  | 1,231,414                         |  |
| 115         | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 726,137                        | 100.000%       | 726,137                    | -  | 726,137                           |  |
| 116         |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | 8,316,523                      |                | 8,316,523                  | (5,533,059)                              | 2,783,464                         |  |
| 117         |           | SALES EXPENSES:                                   |                                |                |                            |  |                                   |  |
| 118         | 911       | SALES SUPERVISION                                 | -                              | 100.000%       | -                          | -  | -                                 |  |
| 119         | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                              | 100.000%       | -                          | -  | -                                 |  |
| 120         | 913       | ADVERTISING EXPENSES                              | 1,048,542                      | 100.000%       | 1,048,542                  | -  | 1,048,542                         |  |
| 121         | 916       | MISC SALES EXPENSES                               |                                | 100.000%       | -                          | -  | -                                 |  |
| 122         |           | TOTAL SALES EXPENSES                              | 1,048,542                      | <u>-</u>       | 1,048,542                  | -  | 1,048,542                         |  |
| 123         |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                                |                |                            |  |                                   |  |
| 124         | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | 26,605,961                     | 100.000%       | 26,605,961                 | -  | 26,605,961                        |  |
| 125         | 921       | OFFICE SUPPLIES AND EXPENSES                      | 7,294,110                      | 100.000%       | 7,294,110                  | -  | 7,294,110                         |  |
| 126         | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | (4,417,049)                    | 100.000%       | (4,417,049)                | -  | (4,417,049)                       |  |
| 127         | 923       | OUTSIDE SERVICES                                  | 15,879,771                     | 100.000%       | 15,879,771                 | -  | 15,879,771                        |  |
| 128         | 924       | PROPERTY INSURANCE                                | 4,891,049                      | 100.000%       | 4,891,049                  | -  | 4,891,049                         |  |
| 129         | 925       | INJURIES AND DAMAGES                              | 2,666,967                      | 100.000%       | 2,666,967                  | -  | 2,666,967                         |  |
| 130         | 926       | EMPLOYEE PENSION AND BENEFITS                     | 20,921,160                     | 100.000%       | 20,921,160                 | -  | 20,921,160                        |  |
| 131         | 927       | FRANCHISE REQUIREMENTS                            | -                              | 100.000%       | -                          | -  | -                                 |  |
| 132         | 928       | REGULATORY COMMISSION EXPENSES                    | 1,537,951                      | 100.000%       | 1,537,951                  | -  | 1,537,951                         |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT    | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|-------------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)               | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                   | \$                         | \$                                       | \$                                | ALL ELECTRIC 100%                      |
| 133         | 929       | DUPLICATE CHARGESCREDIT                       | (216,193                       | ) 100.000%        | (216,193)                  | -  | (216,193)                         |  |
| 134         | 930.1     | GENERAL ADVERTISING EXPENSES                  | 6,222                          | 100.000%          | 6,222                      | -  | 6,222                             |  |
| 135         | 930.2     | MISC GENERAL EXPENSES                         | 2,562,355                      | 100.000%          | 2,562,355                  | -  | 2,562,355                         |  |
| 136         | 931       | RENTS   | 1,862,066                      | 100.000%          | 1,862,066                  | -  | 1,862,066                         |  |
| 137         | 935       | MAINTENANCE OF GENERAL PLANT                  | 784,18                         | 100.000%          | 784,181                    | -  | 784,181                           |  |
| 138         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     | 80,378,55                      | <u>1</u>          | 80,378,551                 | -  | 80,378,551                        |  |
| 139         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | 640,952,352                    | 2                 | 640,952,352                | (12,605,094)                             | 628,347,258                       |  |
| 140         | 403-404   | DEPRECIATION AND AMORTIZATION                 | 221,495,055                    | 100.000%          | 221,495,055                | (65,694,674)                             | 155,800,380                       |  |
| 141         | 407.3     | REGULATORY DEBITS                             | 1,546,257                      | 7 100.000%        | 1,546,257                  | (1,546,257)                              | -                                 |  |
| 142         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | 36,773,893                     | 100.000%          | 36,773,893                 | (1,840,968)                              | 34,932,925                        |  |
| 143         | 409-411   | FEDERAL INCOME TAXES                          | 36,002,68                      | 1 100.000%        | 36,002,681                 | (15,080,202)                             | 20,922,479                        |  |
| 144         | 409-411   | STATE INCOME TAXES                            | 9,964,838                      | 100.000%          | 9,964,838                  | (3,803,498)                              | 6,161,339                         |  |
| 145         | 411.4     | INVESTMENT TAX CREDIT                         | (1,004,121                     | 100.000%          | (1,004,121)                | -  | (1,004,121)                       |  |
| 146         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                                | <u>-</u> 100.000% | -                          | -  | -                                 |  |
| 147         |           | TOTAL OPERATING EXPENSES                      | 945,730,955                    | <u>5</u>          | 945,730,955                | (100,570,694)                            | 845,160,260                       |  |
| 148         |           | NET OPERATING INCOME                          | 259,057,840                    | )<br>=            | 259,057,840                | (82,233,903)                             | 176,823,938                       |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARISON OF ELECTRIC UTILITY ACTIVITY BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA: \_\_X\_BASE PERIOD\_\_\_FORECASTED PERIOD TYPE OF FILING: \_\_X\_ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED

SCHEDULE C-2.2 SHEET 1 OF 4

|          | PAPER R    | EFERENCE NO(S):   |                        |                        |                        |                 |                 |                 |                 |                        |                        |                        |                        | WITNESS:              | C. M. GARRETT              |
|----------|------------|---|------------------------|------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------------|
| Line     | Acct       | Er Ertertoe Ho(o).  | Actual                 | Actual                 | Actual                 | Actual          | Actual          | Actual          | Forecast        | Forecast               | Forecast               | Forecast               | Forecast               | Forecast              | O. III. O/III.II.          |
| No.      | No.        | Account Description   | Jan-18                 | Feb-18                 | Mar-18                 | Apr-18          | May-18          | Jun-18          | Jul-18          | Aug-18                 | Sep-18                 | Oct-18                 | Nov-18                 | Dec-18                | TOTAL                      |
|          |            | •   |                        |                        |                        |                 |                 |                 |                 |                        |                        |                        |                        |                       | ,                          |
| 1        | 403-404    |   | 13,001,289             | 13,051,989             | 13,038,831             | 13,047,445      | 13,073,710      | 13,102,044      | 13,172,427      | 13,290,684             | 13,401,073             | 13,589,407             | 13,773,102             | 13,909,257            | 159,451,257                |
| 2        | 407.3      | REGULATORY DEBITS-ARO PONDS   | 33,216                 | 35,356                 | 39,074                 | 41,144          | 42,014          | 43,676          | 46,069          | 48,193                 | 52,085                 | 56,226                 | 60,283                 | 67,158                | 564,492                    |
| 3        | 408.1      | TAXES OTHER THAN INCOME TAXES   | 2,845,137              | 2,721,677              | 2,947,513              | 2,909,433       | 2,739,826       | 2,864,058       | 2,875,980       | 2,861,733              | 2,885,095              | 2,864,907              | 2,879,121              | 2,958,845             | 34,353,326                 |
| 4        | 411.8      | LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES                                      | -                      | (6,752)                | (70)                   | (3,507)         | -               | (7,465)         | -               | -                      | -                      | -                      | -                      | -                     | (17,793)                   |
| 5        | 440        | RESIDENTIAL REVENUE   | (40,188,345)           | (29,953,158)           | (32,052,763)           | (27,837,009)    | (40,573,718)    | (45,180,024)    | (48,371,466)    | (48,410,258)           | (38,269,812)           | (29,777,726)           | (28,810,014)           | (34,612,554)          | (444,036,847)              |
| 6        | 442.2      | COMMERCIAL REVENUE  | (27,759,724)           | (28,306,252)           | (28,615,970)           | (27,406,134)    | (32,212,203)    | (32,782,917)    | (34,305,711)    | (34,495,173)           | (31,061,207)           | (29,162,388)           | (28,678,727)           | (28,502,055)          | (363,288,461)              |
| 7        | 442.3      | INDUSTRIAL REVENUE  | (12,126,349)           | (14,197,722)           | (12,705,966)           | (14,356,286)    | (13,942,599)    | (14,069,003)    | (14,272,678)    | (14,860,885)           | (13,648,253)           | (13,527,646)           | (14,182,620)           | (13,660,243)          | (165,550,251)              |
| 8        | 444        | PUBLIC STREET AND HIGHWAY LIGHTING REVENUE                                      | (250,691)              | (238,027)              | (291,781)              | (235,570)       | (235,318)       | (232,012)       | (271,936)       | (271,717)              | (273,054)              | (277,204)              | (279,018)              | (276,946)             | (3,133,274)                |
| 9        | 445        | OTHER SALES TO PUBLIC AUTHORITIES REVENUE                                       | (6,250,034)            | (6,765,234)            | (7,912,668)            | (7,694,491)     | (8,373,850)     | (8,337,535)     | (8,578,958)     | (8,771,703)            | (7,921,070)            | (7,307,086)            | (6,972,627)            | (6,810,792)           | (91,696,050)               |
| 10       | 447        | SALES FOR RESALE REVENUE  | (24,571,489)           | (2,864,109)            | (4,713,515)            | (3,032,789)     | (1,926,855)     | (1,629,579)     | (1,849,021)     | (1,897,196)            | (3,760,996)            | (3,330,899)            | (3,591,725)            | (8,518,781)           | (61,686,953)               |
| 11       | 449<br>450 | PROVISION FOR REFUND REVENUE FORFEITED DISCOUNTS                                | (205 474)              | (220.042)              | (404 647)              | (140,848)       | -<br>(191,172)  | (201,459)       | (288,108)       | (207.074)              | (204 500)              | (220.245)              | (420.707)              | (400.070)             | (2.027.442)                |
| 12<br>13 | 450<br>451 | ELECTRIC SERVICE REVENUE  | (265,174)<br>(106,566) | (336,943)<br>(159,358) | (184,647)              | (155,500)       | (167,089)       | (208,786)       | (101,381)       | (397,871)<br>(135,167) | (284,506)<br>(119,441) | (230,345)<br>(131,798) | (136,767)<br>(113,645) | (169,272)<br>(96,583) | (2,827,112)<br>(1,655,459) |
| 14       | 454        | RENT FROM ELECTRIC PROPERTY   | (373,589)              | (446,233)              | (160,145)<br>(324,089) | (324,176)       | (324,295)       | (337,629)       | (353,667)       | (353,667)              | (353,667)              | (353,667)              | (353,667)              | (353,872)             | (4,252,216)                |
| 15       | 456        | OTHER MISCELLANEOUS REVENUE   | (1,271,461)            | (1,041,113)            | (963,082)              | (955,104)       | (1,047,523)     | (1,220,349)     | (1,256,598)     | (1,231,432)            | (1,226,324)            | (1,046,239)            | (1,102,990)            | (1,163,229)           | (13,525,444)               |
| 16       | 500        | STEAM OPERATION SUPERVISION AND ENGINEERING                                     | 405,849                | 394,726                | 413,814                | 401,027         | 406,271         | 399,507         | 409,432         | 514,020                | 440,631                | 486,014                | 420,264                | 386,163               | 5,077,718                  |
| 17       | 501        | FUEL  | 25,355,037             | 19,447,211             | 19,333,737             | 14,982,940      | 20,599,926      | 23,152,762      | 22,957,014      | 23,306,501             | 20,931,299             | 17,828,667             | 17,204,570             | 22,445,720            | 247,545,383                |
| 18       | 502        | STEAM EXPENSES  | 1,553,065              | 1,311,485              | 1,478,835              | 1,284,018       | 1,438,853       | 1,404,110       | 1,531,695       | 1,653,452              | 1,413,411              | 1,567,848              | 1,384,554              | 1,537,481             | 17,558,807                 |
| 19       | 504        | STEAM TRANSFERRED-CREDIT  | -                      | -                      | 1,470,000              | 1,204,010       | -               | -               | -               | 1,000,402              |                        | -                      | -                      | 1,007,401             | -                          |
| 20       | 505        | ELECTRIC EXPENSES   | 236,567                | 225,526                | 280,304                | 229,770         | 248,730         | 206,061         | 189,260         | 206,226                | 170,875                | 204,742                | 181,372                | 166,494               | 2,545,928                  |
| 21       | 506        | MISC STEAM POWER EXPENSES   | 1,423,714              | 1,313,961              | 1,079,675              | 1,078,908       | 1,095,536       | 1,286,909       | 1,263,265       | 1,378,256              | 1,269,150              | 1,265,711              | 1,138,389              | 1,434,084             | 15,027,557                 |
| 22       | 507        | RENTS   | 3,000                  | 3,000                  | 3,000                  | 3,000           | 3,000           | 3,000           | -               | -                      | -                      | -                      | -                      | -                     | 18,000                     |
| 23       | 509        | ALLOWANCES  | 0                      | 0                      | 0                      | 0               | 0               | 0               | -               | 1,000                  | -                      | -                      | -                      | 1,000                 | 2,002                      |
| 24       | 510        | MAINTENANCE SUPERVISION AND ENGINEERING   | 388,695                | 361,672                | 590,361                | 595,169         | 378,222         | 469,941         | 310,568         | 398,871                | 465,885                | 768,851                | 339,419                | 254,149               | 5,321,803                  |
| 25       | 511        | MAINTENANCE OF STRUCTURES   | 130,922                | 172,704                | 215,943                | 172,459         | 184,422         | 212,755         | 348,805         | 247,523                | 405,147                | 321,015                | 232,098                | 217,748               | 2,861,540                  |
| 26       | 512        | MAINTENANCE OF BOILER PLANT   | 1,746,187              | 1,707,719              | 3,121,909              | 4,263,775       | 2,403,421       | 1,731,374       | 2,043,124       | 2,456,373              | 2,554,372              | 4,429,848              | 3,660,117              | 2,223,142             | 32,341,362                 |
| 27       | 513        | MAINTENANCE OF ELECTRIC PLANT   | 291,026                | 432,095                | 857,563                | 2,001,146       | 760,693         | 368,180         | 454,455         | 631,537                | 560,854                | 1,696,565              | 1,514,584              | 485,780               | 10,054,477                 |
| 28       | 514        | MAINTENANCE OF MISC STEAM PLANT   | 224,204                | 183,588                | 183,731                | 197,020         | 190,017         | 254,224         | 199,109         | 155,748                | 154,278                | 162,392                | 125,425                | 111,622               | 2,141,358                  |
| 29       | 535        | HYDRO OPERATION SUPERVISION AND ENGINEERING                                     | 11,945                 | 11,020                 | 12,087                 | 11,688          | 2,957           | 12,274          | 10,225          | 11,062                 | 9,138                  | 10,761                 | 10,370                 | 7,963                 | 121,491                    |
| 30       | 536        | WATER FOR POWER   | 3,228                  | 3,228                  | 3,228                  | 3,760           | 3,230           | 3,230           | 3,418           | 3,418                  | 3,418                  | 3,418                  | 3,418                  | 3,418                 | 40,411                     |
| 31       | 537        | HYDRAULIC EXPENSES  | -                      | -                      | -                      | -               | -               | -               | -               | -                      | -                      | -                      | -                      | -                     | -                          |
| 32       | 538        | ELECTRIC EXPENSES   | 40,783                 | 36,501                 | 29,329                 | 25,881          | 32,348          | 29,068          | 35,565          | 38,284                 | 31,935                 | 37,358                 | 36,091                 | 28,532                | 401,676                    |
| 33       | 539        | MISC HYDRAULIC POWER GENERATION EXPENSES  | 11,655                 | 24,840                 | 5,586                  | 15,203          | 13,056          | 45,885          | 12,388          | 40,455                 | 26,644                 | 22,984                 | 15,949                 | 16,846                | 251,491                    |
| 34       | 540        | RENTS   | 42,143                 | 38,177                 | 37,344                 | 30,433          | 28,684          | 28,341          | 45,000          | 45,000                 | 45,000                 | 45,000                 | 45,000                 | 45,000                | 475,122                    |
| 35       | 541        | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING                                   |                        |                        |                        |                 |                 |                 |                 |                        |                        |                        |                        |                       |                            |
| 36       | 542        | MAINTENANCE OF STRUCTURES   | 13,272                 | 16,559                 | 3,174                  | 27,315          | 46,422          | 26,803          | 14,752          | 42,173                 | 71,041                 | 40,312                 | 10,476                 | 57,449                | 369,748                    |
| 37       | 543        | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS                                   | 2,323                  | 999                    | 3,111                  | 7,536           | 43,621          | 7,867           | 14,980          | 12,046                 | 7,083                  | 3,134                  | 6,299                  | 11,790                | 120,789                    |
| 38       | 544<br>545 | MAINTENANCE OF ELECTRIC PLANT   | 14,847                 | 41,239                 | 96,193                 | 49,161          | 2,192           | 40,510          | 63,932          | 32,542                 | 18,921                 | 19,681                 | 15,889                 | 33,748                | 428,856                    |
| 39<br>40 | 545<br>546 | MAINTENANCE OF MISC HYDRAULIC PLANT OTHER OPERATION SUPERVISION AND ENGINEERING | 5,515<br>34,060        | 5,515<br>27,976        | 5,497<br>42,486        | 5,533<br>32,254 | 5,813<br>28,725 | 6,904<br>33,260 | 6,160<br>31,012 | 6,160<br>40,408        | 6,160<br>33,849        | 6,160<br>38,532        | 6,160<br>32,727        | 6,160<br>29,073       | 71,739<br>404,362          |
| 40       | 547        | OTHER OPERATION SUPERVISION AND ENGINEERING OTHER FUEL                          | 8,815,464              | 3,643,821              | 4,883,353              | 5,747,674       | 4,938,933       | 3,813,775       | 5,018,909       | 4,989,429              | 33,849                 | 2,689,882              | 3,422,591              | 4,082,663             | 55,421,401                 |
| 42       | 548        | GENERATION EXPENSES   | 27,577                 | 19,662                 | 23,273                 | 19,116          | 25,005          | 24,332          | 15,485          | 16,082                 | 15,555                 | 15,818                 | 16,388                 | 14,608                | 232,902                    |
| 43       | 549        | MISC OTHER POWER GENERATION EXPENSES  | 84,676                 | 103,758                | 89,259                 | 88,410          | 95,442          | 108,545         | 96,888          | 114,187                | 106,917                | 100,463                | 121,646                | 103,286               | 1,213,475                  |
| 44       | 550        | RENTS   | 1,357                  | 1,982                  | 1,161                  | 1,220           | 1,209           | 1,220           | 922             | 922                    | 922                    | 922                    | 922                    | 922                   | 13,683                     |
| 45       | 551        | MAINTENANCE SUPERVISION AND ENGINEERING   | 11.982                 | 11,914                 | 12,519                 | 12,835          | 13,403          | 16,620          | 7,622           | 12,314                 | 9,550                  | 18,967                 | 9,315                  | 7,306                 | 144,346                    |
| 46       | 552        | MAINTENANCE OF STRUCTURES   | 12,877                 | 13,301                 | 27,698                 | 26,111          | 17,237          | 24,095          | 7,939           | 27,287                 | 16,087                 | 172,535                | 17,698                 | 16,171                | 379,036                    |
| 47       | 553        | MAINTENANCE OF GENERATING AND ELECTRIC PLANT                                    | 112,734                | 135,333                | 184,617                | 98,979          | 217,667         | 18,558          | (67,556)        | 425,993                | 91,261                 | 314,746                | 236,786                | 209,656               | 1,978,773                  |
| 48       | 554        | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT                                | 42,441                 | 75,473                 | 55,470                 | 56,617          | 67,736          | (51,735)        | 70,251          | 102,319                | 90,495                 | 255,813                | 161,181                | 124,924               | 1,050,984                  |
| 49       | 555        | PURCHASED POWER   | 7,937,616              | 3,832,553              | 4,074,217              | 4,672,741       | 4,601,565       | 4,135,157       | 5,300,706       | 5,147,484              | 4,349,933              | 4,521,375              | 5,284,590              | 5,458,937             | 59,316,875                 |
| 50       | 556        | SYSTEM CONTROL AND LOAD DISPATCHING   | 108,738                | 93,789                 | 101,891                | 93,233          | 93,187          | 79,527          | 101,808         | 108,775                | 93,165                 | 108,731                | 98,879                 | 82,036                | 1,163,759                  |
| 51       | 557        | OTHER EXPENSES  | 600,872                | 4,692                  | 23,370                 | 14,495          | 22,085          | 6,023           | 16,518          | 10,816                 | 21,974                 | 24,041                 | 11,517                 | 27,050                | 783,454                    |
| 52       | 560        | TRANS OPERATION SUPERVISION AND ENGINEERING                                     | 68,982                 | 67,092                 | 87,607                 | 68,073          | 74,555          | 69,220          | 86,394          | 96,108                 | 78,105                 | 92,378                 | 85,964                 | 73,878                | 948,357                    |
| 53       | 561        | LOAD DISPATCHING  | 173,040                | 167,963                | 174,673                | 201,103         | 212,375         | 195,283         | 249,295         | 248,592                | 223,628                | 253,411                | 226,501                | 195,855               | 2,521,720                  |
| 54       | 562        | STATION EXPENSES  | 67,443                 | 103,440                | 84,909                 | 96,905          | 87,795          | 70,359          | 65,646          | 71,984                 | 74,449                 | 83,252                 | 66,860                 | 62,641                | 935,682                    |
| 55       | 563        | OVERHEAD LINE EXPENSES  | 12,847                 | 8,666                  | 22,216                 | 17,676          | 13,502          | 22,718          | 34,932          | 19,100                 | 117,021                | 19,700                 | 16,200                 | 32,500                | 337,078                    |
| 56       | 564        | UNDERGROUND LINE EXPENSES   | -                      | -                      | -                      | -               | -               | -               | -               | -                      | -                      | -                      | -                      | -                     | -                          |
| 57       | 565        | TRANSMISSION OF ELECTRICITY BY OTHERS   | 557,947                | 31,759                 | 39,389                 | 109,681         | 63,478          | 32,346          | 99,933          | 50,601                 | 144,162                | 190,326                | 86,277                 | 250,717               | 1,656,616                  |
| 58       | 566        | MISC TRANSMISSION EXPENSES  | 690,738                | 647,949                | 557,125                | 570,711         | 526,295         | 763,790         | 572,548         | 1,620,072              | 825,302                | 730,442                | 727,774                | 731,881               | 8,964,627                  |
| 59       | 567        | RENTS   | 831                    | 27,539                 | 3,022                  | 346             | 480             | 12,465          | 1,607           | 365                    | 365                    | 365                    | 22,205                 | 26,159                | 95,749                     |
| 60       | 568        | TRANS MAINTENANCE SUPERVISION AND ENGINEERING                                   | -                      | -                      | -                      | -               | -               | -               | -               | -                      | -                      | -                      | -                      | -                     | -                          |
| 61       | 569        | MAINTENANCE OF STRUCTURES   | -                      | -                      | -                      |                 |                 | -               | -               | -                      | -                      | -                      | -                      | -                     |                            |
| 62       | 570        | MAINTENANCE OF STATION EQUIPMENT  | 149,486                | 169,224                | 168,991                | 132,570         | 156,749         | 298,855         | 131,481         | 148,416                | 150,404                | 128,734                | 111,397                | 112,858               | 1,859,166                  |
| 63       | 571        | MAINTENANCE OF UNIDERCROUND LINES   | 179,616                | 141,211                | 207,592                | 589,848         | (308,561)       | 236,413         | 270,745         | 214,667                | 536,649                | 547,717                | 516,793                | 448,109               | 3,580,799                  |
| 64       | 572        | MAINTENANCE OF UNDERGROUND LINES  | -                      | -                      | -                      | -               | -               | -               | -               | -                      | -                      | -                      | -                      | -                     | -                          |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARISON OF ELECTRIC UTILITY ACTIVITY 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 C-2.2 SHEET 2 OF 4
WITNESS: C. M. GARRETT

| WORK     | PAPER R | EFERENCE NO(S):                                   |              |              |              |              |              |              |              |              |              |              |              | WITNESS:     | C. M. GARRETT |
|----------|---------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Line     | Acct    |   | Actual       | Actual       | Actual       | Actual       | Actual       | Actual       | Forecast     | Forecast     | Forecast     | Forecast     | Forecast     | Forecast     |               |
| No.      | No.     | Account Description                               | Jan-18       | Feb-18       | Mar-18       | Apr-18       | May-18       | Jun-18       | Jul-18       | Aug-18       | Sep-18       | Oct-18       | Nov-18       | Dec-18       | TOTAL         |
|          |         | ·   |              |              |              |              |              |              |              |              | •            |              |              |              |               |
| 65       | 573     | MAINTENANCE OF MISC TRANSMISSION PLANT            | 13,568       | 11,004       | 11,962       | 31,885       | 13,276       | 25,820       | 18,651       | 28,051       | 19,335       | 31,578       | 26,616       | 13,507       | 245,252       |
| 66       | 575     | MISO DAY 1 AND 2 EXPENSE                          | 2,446        | 325          | 75           | 1,208        | 129          | 426          |              |              |              |              |              |              | 4,610         |
| 67       | 580     | DISTR OPERATION SUPERVISION AND ENGINEERING       | 130,131      | 147,896      | 184.973      | 163,152      | 159,929      | 512,912      | 249.882      | 232,200      | 205,161      | 191,329      | 174,233      | 167.692      | 2.519.489     |
| 68       | 581     | LOAD DISPATCHING                                  | 49,022       | 54,093       | 42,093       | 23,465       | 20,802       | 13,344       | 19,821       | 22,527       | 18,623       | 22,647       | 19,463       | 15,891       | 321,791       |
| 69       | 582     | STATION EXPENSES                                  | 149,114      | 167,234      | 160,704      | 171,399      | 152,145      | 172,205      | 90,181       | 107.934      | 110,603      | 113,838      | 103,142      | 113,672      | 1,612,170     |
| 70       | 583     | OVERHEAD LINE EXPENSES                            | 493,827      | 455,267      | 629,771      | 747,113      | 773.906      | 645,343      | 672,022      | 580,907      | 545,485      | 535,674      | 473,815      | 450,854      | 7,003,985     |
| 71       | 584     | UNDERGROUND LINE EXPENSES                         | 70,895       | 48,994       | 38,985       | 30,050       | 24,704       | 41,023       | 37,195       | 37,843       | 38,711       | 39,714       | 37,834       | 37,019       | 482,967       |
| 72       | 585     | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES        | 70,000       |              | -            | 50,000       | 24,704       | +1,020       | 01,100       | 07,040       | 50,711       |              | - 00,00      | 01,010       | 402,507       |
| 73       | 586     | METER EXPENSES                                    | 545.503      | 523.277      | 584.572      | 620.016      | 491.040      | 599.324      | 575.582      | 609.574      | 577.273      | 611.052      | 588,291      | 579.159      | 6.904.663     |
| 74       | 587     | CUSTOMER INSTALLATIONS EXPENSES                   | 284          | 323,277      | 70           | 020,010      | 431,040      | 333,324      | 373,302      | 003,374      | 511,215      | 011,032      | 300,231      | 373,133      | 354           |
| 75       | 588     | MISC DISTRIBUTION EXPENSES                        | 481,878      | 447,116      | 764,992      | 506,666      | 470.192      | 403.516      | 484.086      | 480.348      | 503,921      | 511.794      | 442,376      | 451,971      | 5,948,855     |
| 76       | 589     | RENTS   | 1,812        | 5,498        | 2,144        | 500,000      | 470,192      |              | 4,544        | 609          | 503,921      | 311,794      | 442,370      | 3,792        | 20,023        |
| 76<br>77 | 590     |   |              |              |              | 748          |              | 1,124        |              |              |              |              |              |              |               |
|          |         | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | 5,741        | 1,774        | 16,095       |              | 1,710        | 6,707        | 13,775       | 5,579        | 3,281        | 1,960        | 1,627        | 2,453        | 61,448        |
| 78       | 591     | MAINTENANCE OF STRUCTURES                         | 476          | -            | 153          | 396          | 386          | -            | -            | -            | -            | -            | -            | -            | 1,412         |
| 79       | 592     | MAINTENANCE OF STATION EQUIPMENT                  | 30,158       | 93,885       | 143,751      | 94,789       | 85,306       | 79,828       | 147,901      | 196,917      | 193,617      | 177,781      | 152,587      | 164,622      | 1,561,142     |
| 80       | 593     | MAINTENANCE OF OVERHEAD LINES                     | 1,567,405    | 1,929,668    | 2,056,562    | 1,689,399    | 1,701,222    | 2,737,144    | 4,547,288    | 1,821,933    | 1,812,571    | 1,766,712    | (645,026)    | 1,807,555    | 22,792,434    |
| 81       | 594     | MAINTENANCE OF UNDERGROUND LINES                  | 65,192       | 99,288       | 139,773      | 122,243      | 142,669      | 60,358       | 133,169      | 122,541      | 115,470      | 115,929      | 112,433      | 118,597      | 1,347,662     |
| 82       | 595     | MAINTENANCE OF LINE TRANSFORMERS                  | 17,930       | 17,979       | 7,496        | 10,067       | 13,502       | 21,819       | 14,550       | 14,594       | 15,953       | 18,022       | 18,402       | 28,701       | 199,015       |
| 83       | 596     | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | 50,686       | 80,480       | 40,685       | 76,975       | (87,895)     | 25,381       | 24,275       | 24,275       | 23,275       | 23,820       | 23,275       | 22,537       | 327,769       |
| 84       | 597     | MAINTENANCE OF METERS                             | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 85       | 598     | MAINTENANCE OF MISC DISTRIBUTION PLANT            | 44,380       | 31,542       | 48,133       | 60,216       | 52,989       | 53,994       | 70,074       | 59,861       | 57,570       | 53,436       | 55,350       | 54,753       | 642,298       |
| 86       | 901     | CUSTOMER ACCTS SUPERVISION                        | 116,831      | 110,796      | 116,924      | 106,770      | 119,248      | 100,210      | 124,847      | 134,280      | 126,724      | 135,788      | 118,610      | 117,228      | 1,428,255     |
| 87       | 902     | METER READING EXPENSES                            | 196,096      | 196,562      | 201,535      | 211,978      | 203,478      | 202,468      | 221,437      | 214,561      | 207,708      | 228,590      | 210,889      | 218,853      | 2,514,155     |
| 88       | 903     | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 542,871      | 559,458      | 619,516      | 561,618      | 615,464      | 564,098      | 566,101      | 611,454      | 592,628      | 659,667      | 602,524      | 603,401      | 7,098,800     |
| 89       | 904     | UNCOLLECTIBLE ACCOUNTS                            | 246,457      | 148,921      | 135,951      | 138,836      | 162,584      | 161,033      | 470,000      | 367,358      | 333,000      | 163,270      | 86,000       | 102,044      | 2,515,454     |
| 90       | 905     | MISC CUSTOMER ACCOUNTS EXPENSE                    | 51           | 47           | 949          | 546          | 11           | 87           | (9,126)      | (11,883)     | 17,922       | 20,783       | 6,273        | (24)         | 25,637        |
| 91       | 907     | CUSTOMER SERVICE AND INFO SUPERVISION             | 26,215       | 27,386       | 27,438       | 27,157       | 29,939       | 28,028       | 28,618       | 33,418       | 27,459       | 34,002       | 29,119       | 24,763       | 343,542       |
| 92       | 908     | CUSTOMER ASSISTANCE EXPENSES                      | 1,066,995    | 727,391      | 915,623      | 1,329,260    | 1,165,846    | 1,151,851    | 1,279,961    | 1,385,365    | 1,246,474    | 880,151      | 914,249      | 1,985,008    | 14,048,175    |
| 93       | 909     | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 8.000        | 38,679       | 84,728       | 32,276       | 48.855       | 28,500       | 57,573       | 41,518       | 22,358       | 17,243       | 18,879       | 27.537       | 426,145       |
| 94       | 910     | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 52,839       | 35,975       | 34,982       | 39,799       | 37,648       | 47,877       | 88,557       | 60,320       | 82,344       | 53,684       | 80,101       | 74,420       | 688,547       |
| 95       | 911     | SALES SUPERVISION                                 | ,            |              | ,            |              |              | -            |              | ,            | ,            | -            | -            | ,            | -             |
| 96       | 912     | DEMONSTRATING AND SELLING EXPENSES                |              |              |              |              |              |              |              |              |              |              |              |              |               |
| 97       | 913     | ADVERTISING EXPENSES                              | 156,195      | 61,992       | 133,580      | 451          | 145,402      | 199,907      | 34,101       | 70,070       | 70,355       | 41,740       | 41,740       | 115,941      | 1,071,475     |
| 98       | 916     | MISC SALES EXPENSES                               | 130,133      | 01,332       | 133,300      | 451          | 143,402      | 133,307      | 34,101       | 70,070       | 70,555       | 41,740       | 41,740       | 115,541      | 1,071,475     |
| 99       | 920     | ADMINISTRATIVE AND GENERAL SALARIES               | 2.270.451    | 2.058.825    | 2,386,042    | 1,950,282    | 2,132,115    | 1,922,728    | 1.998.425    | 2,304,523    | 1,924,206    | 2.327.681    | 2.037.307    | 1.846.463    | 25.159.047    |
| 100      | 921     |   | 531,991      | 1            |              |              |              |              | , , .        | 598,884      | 677,414      | , . ,        | 599,130      |              | -,,-          |
| 100      | 921     | OFFICE SUPPLIES AND EXPENSES                      |              | 410,954      | 538,758      | 514,220      | 530,096      | 551,787      | 650,561      |              |              | 574,872      |              | 801,600      | 6,980,265     |
|          |         | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | (357,060)    | (361,674)    | (416,789)    | (342,643)    | (368,255)    | (326,195)    | (395,020)    | (417,378)    | (374,309)    | (396,177)    | (381,590)    | (360,206)    | (4,497,296)   |
| 102      | 923     | OUTSIDE SERVICES                                  | 859,421      | 1,209,060    | 1,582,132    | 1,199,641    | 1,305,830    | 1,466,303    | 882,472      | 1,241,974    | 1,292,541    | 1,126,789    | 1,186,118    | 1,283,854    | 14,636,135    |
| 103      | 924     | PROPERTY INSURANCE                                | 381,605      | 343,621      | 311,571      | 396,226      | 323,684      | 323,684      | 300,540      | 271,569      | 270,469      | 337,190      | 270,252      | 269,938      | 3,800,351     |
| 104      | 925     | INJURIES AND DAMAGES                              | 224,497      | 221,739      | (245,944)    | 344,762      | 218,371      | 87,926       | 228,415      | 197,126      | 207,338      | 216,943      | 194,566      | 212,291      | 2,108,031     |
| 105      | 926     | EMPLOYEE PENSION AND BENEFITS                     | 2,149,345    | 1,928,932    | 963,135      | 2,831,329    | 1,865,428    | 1,419,853    | 2,015,444    | 1,866,082    | 1,664,654    | 1,876,206    | 1,941,608    | 1,929,203    | 22,451,217    |
| 106      | 927     | FRANCHISE REQUIREMENTS                            | 7,570        | -            | 3,025        | 2,788        | 2,887        | 1,757        | -            | -            | -            | -            | -            | -            | 18,026        |
| 107      | 928     | REGULATORY COMMISSION EXPENSES                    | 109,105      | 109,105      | 109,105      | 109,819      | 109,105      | 125,241      | 184,462      | 122,910      | 122,910      | 114,016      | 112,153      | 113,706      | 1,441,639     |
| 108      | 929     | DUPLICATE CHARGESCREDIT                           | (35,892)     | (15,920)     | (23,943)     | (22,340)     | (21,570)     | (12,981)     | (18,206)     | (18,206)     | (18,206)     | (18,206)     | (18,206)     | (18,206)     | (241,882)     |
| 109      | 930.1   | GENERAL ADVERTISING EXPENSES                      | -            | -            | 28,711       | -            | -            | -            | 882          | 357          | 1,072        | 125          | 104          | 157          | 31,409        |
| 110      | 930.2   | MISC GENERAL EXPENSES                             | 323,429      | 273,223      | 251,513      | 264,242      | 242,499      | 218,255      | 273,555      | 231,060      | 365,345      | 391,408      | 333,579      | (1,158)      | 3,166,949     |
| 111      | 931     | RENTS   | 147,964      | 138,278      | 156,574      | 178,158      | 113,383      | 156,641      | 147,482      | 130,095      | 147,603      | 147,604      | 130,124      | 147,603      | 1,741,509     |
| 112      | 935     | MAINTENANCE OF GENERAL PLANT                      | 81,077       | 71,441       | 68,101       | 71,024       | 66,864       | 73,033       | 68,396       | 66,784       | 63,092       | 73,969       | 63,698       | 60,318       | 827,796       |
|          |         |   |              |              |              |              |              |              |              |              |              |              |              |              |               |
| 113      |         | OPERATING (INCOME) LOSS                           | (32,861,978) | (21,034,905) | (20,423,812) | (13,810,566) | (31,237,872) | (34,704,088) | (35,226,342) | (36,129,957) | (28,328,185) | (16,183,224) | (19,722,992) | (22,076,039) | (311,739,960) |
|          |         |   |              |              |              |              |              |              |              |              |              |              |              |              |               |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARISON OF ELECTRIC UTILITY ACTIVITY FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD TYPE OF FILING: \_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_REVISED

SCHEDULE C-2.2 SHEET 3 OF 4

|          | OF FILING        | i:X ORIGINAL UPDATED REVISED<br>EFERENCE NO(S):                                |                     |                     |                      |                      |                      |                      |                       |                      |                       |                       |                       | WITNESS:             | C. M. GARRETT           |
|----------|------------------|--|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------------|
| Line     | Acct             | ET ENENGE NO(6)  | Forecast            | Forecast            | Forecast             | Forecast             | Forecast             | Forecast             | Forecast              | Forecast             | Forecast              | Forecast              | Forecast              | Forecast             | C. W. GARRETT           |
| No.      | No.              | Account Description  | May-19              | Jun-19              | Jul-19               | Aug-19               | Sep-19               | Oct-19               | Nov-19                | Dec-19               | Jan-20                | Feb-20                | Mar-20                | Apr-20               | TOTAL                   |
|          |                  |  |                     |                     |                      |                      |                      |                      |                       |                      |                       |                       |                       |                      |                         |
| 1        | 403-404<br>407.3 | DEPRECIATION AND AMORTIZATION EXPENSE<br>REGULATORY DEBITS-ARO PONDS           | 18,081,278          | 18,179,716          | 18,241,536           | 18,279,586           | 18,297,609           | 18,336,109           | 18,422,511<br>137,904 | 18,611,122           | 18,745,676<br>143,266 | 18,724,066<br>145,635 | 18,749,731<br>148,792 | 18,826,116           | 221,495,055             |
| 2        | 407.3            | TAXES OTHER THAN INCOME TAXES  | 90,345<br>3,015,885 | 98,921<br>3,034,819 | 106,136<br>3,022,603 | 117,522<br>3,017,026 | 127,680<br>3,031,018 | 134,935<br>3,016,313 | 3,037,748             | 140,907<br>3,038,731 | 3,132,982             | 3,151,227             | 3,131,171             | 154,213<br>3,144,370 | 1,546,257<br>36,773,893 |
| 4        | 411.8            | LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES                                     | 3,013,663           | 3,034,619           | 3,022,003            | 3,017,026            | 3,031,016            | 3,010,313            | 3,037,746             | 3,036,731            | 3,132,962             | 3,131,221             | 3,131,171             | 3,144,370            | 30,773,093              |
| 5        | 440              | RESIDENTIAL REVENUE  | (33,897,844)        | (40,900,203)        | (51,412,477)         | (51,577,710)         | (41,273,198)         | (31,953,684)         | (31,228,846)          | (36,079,362)         | (40,337,432)          | (35,815,015)          | (36,533,831)          | (30,124,698)         | (461,134,297)           |
| 6        | 442.2            | COMMERCIAL REVENUE   | (33,800,401)        | (35,138,031)        | (37,124,215)         | (37,441,019)         | (33,931,174)         | (31,702,429)         | (31,386,991)          | (30,948,720)         | (31,679,569)          | (29,911,320)          | (31,078,655)          | (30,494,733)         | (394,637,256)           |
| 7        | 442.3            | INDUSTRIAL REVENUE   | (16,763,687)        | (16,053,856)        | (15,631,878)         | (16,292,808)         | (15,222,747)         | (14,810,685)         | (15,778,045)          | (15,129,120)         | (14,964,850)          | (14,250,097)          | (15,259,774)          | (15,413,586)         | (185,571,134)           |
| 8        | 444              | PUBLIC STREET AND HIGHWAY LIGHTING REVENUE                                     | (294,752)           | (292,498)           | (286,109)            | (286,057)            | (289,583)            | (294,865)            | (298,080)             | (298,622)            | (299,851)             | (295,845)             | (293,373)             | (299,149)            | (3,528,785)             |
| 9        | 445              | OTHER SALES TO PUBLIC AUTHORITIES REVENUE                                      | (8,139,307)         | (8,014,715)         | (8,611,344)          | (8,871,399)          | (8,019,399)          | (7,646,987)          | (7,553,162)           | (7,340,516)          | (7,445,517)           | (7,171,992)           | (7,585,815)           | (7,213,694)          | (93,613,848)            |
| 10       | 447              | SALES FOR RESALE REVENUE   | (2,790,074)         | (1,833,827)         | (1,511,751)          | (1,268,634)          | (2,027,237)          | (2,134,310)          | (4,274,152)           | (6,837,121)          | (6,427,450)           | (4,786,094)           | (8,295,052)           | (2,343,519)          | (44,529,219)            |
| 11<br>12 | 449<br>450       | PROVISION FOR REFUND REVENUE<br>FORFEITED DISCOUNTS                            | (138,465)           | (191,276)           | (288,108)            | (397,871)            | (284.506)            | (230,345)            | (136,767)             | (169,272)            | (238,789)             | (276,949)             | (189.645)             | (168,133)            | (2,710,126)             |
| 13       | 451              | ELECTRIC SERVICE REVENUE   | (120,286)           | (128,522)           | (101,381)            | (135,167)            | (119,441)            | (131,798)            | (113,645)             | (96,583)             | (106,673)             | (131,658)             | (144,034)             | (143,913)            | (1,473,099)             |
| 14       | 454              | RENT FROM ELECTRIC PROPERTY  | (350,869)           | (350,869)           | (350,869)            | (350,869)            | (350,869)            | (350,869)            | (350,869)             | (350,869)            | (351,330)             | (351,330)             | (351,330)             | (351,330)            | (4,212,272)             |
| 15       | 456              | OTHER MISCELLANEOUS REVENUE  | (1,092,072)         | (1,159,585)         | (1,247,044)          | (1,233,870)          | (1,210,174)          | (1,002,686)          | (1,042,467)           | (1,033,110)          | (1,166,460)           | (1,127,930)           | (1,072,304)           | (991,057)            | (13,378,759)            |
| 16       | 500              | STEAM OPERATION SUPERVISION AND ENGINEERING                                    | 437,597             | 415,720             | 439,834              | 446,850              | 437,065              | 471,379              | 431,118               | 383,655              | 464,946               | 406,815               | 478,909               | 431,445              | 5,245,333               |
| 17       | 501              | FUEL   | 20,306,261          | 21,287,417          | 23,638,343           | 22,957,810           | 19,846,054           | 16,377,847           | 17,612,441            | 22,641,148           | 23,382,260            | 20,762,626            | 25,242,700            | 15,868,109           | 249,923,015             |
| 18       | 502              | STEAM EXPENSES   | 1,848,617           | 1,718,973           | 1,929,700            | 1,942,103            | 1,758,912            | 1,826,936            | 1,684,617             | 1,918,233            | 2,085,750             | 1,862,372             | 2,018,907             | 1,761,507            | 22,356,627              |
| 19<br>20 | 504<br>505       | STEAM TRANSFERRED-CREDIT<br>ELECTRIC EXPENSES                                  | 197,388             | 166,219             | 195,743              | 196,888              | -<br>175,577         | 206,542              | 175,319               | -<br>181,247         | 205,246               | 182,017               | 194,702               | 189,997              | 2,266,885               |
| 21       | 506              | MISC STEAM POWER EXPENSES  | 1,206,827           | 1,255,140           | 1,306,968            | 1,296,141            | 1,175,397            | 1,077,767            | 1,056,792             | 1,259,398            | 1,358,275             | 1,253,171             | 1,416,014             | 1,253,726            | 14,915,616              |
| 22       | 507              | RENTS  | 1,200,027           | 1,200,140           | -                    | 1,230,141            | -                    | -                    | 1,000,702             | -                    | -                     | -                     | -                     | -                    | -                       |
| 23       | 509              | ALLOWANCES   | -                   | -                   | -                    | -                    | -                    | -                    | -                     | -                    | -                     | -                     | -                     | -                    | -                       |
| 24       | 510              | MAINTENANCE SUPERVISION AND ENGINEERING  | 365,196             | 397,634             | 385,688              | 427,477              | 413,325              | 746,490              | 549,097               | 312,403              | 457,116               | 344,324               | 577,593               | 636,234              | 5,612,577               |
| 25       | 511              | MAINTENANCE OF STRUCTURES  | 231,703             | 287,243             | 249,819              | 250,309              | 222,060              | 285,677              | 233,703               | 226,038              | 217,693               | 214,864               | 215,064               | 246,907              | 2,881,080               |
| 26       | 512              | MAINTENANCE OF BOILER PLANT  | 2,829,170           | 2,172,901           | 2,313,718            | 2,125,661            | 3,013,216            | 4,494,148            | 3,699,099             | 2,403,691            | 1,975,580             | 2,212,764             | 3,704,349             | 4,690,090            | 35,634,387              |
| 27       | 513              | MAINTENANCE OF ELECTRIC PLANT  | 961,508             | 736,528             | 644,112              | 519,075              | 674,165              | 2,137,606            | 1,766,560             | 605,486              | 577,397               | 519,586               | 1,021,035             | 2,053,453            | 12,216,511              |
| 28<br>29 | 514<br>535       | MAINTENANCE OF MISC STEAM PLANT<br>HYDRO OPERATION SUPERVISION AND ENGINEERING | 124,529<br>10,618   | 152,973<br>9,484    | 153,489<br>10,969    | 154,443<br>11,480    | 180,897<br>11,133    | 120,779<br>11,731    | 123,623<br>10,416     | 120,382<br>8,830     | 124,579<br>12,133     | 123,775<br>10,438     | 124,697<br>11,341     | 124,116<br>12,009    | 1,628,282<br>130,582    |
| 30       | 536              | WATER FOR POWER  | 3,469               | 3,469               | 3,469                | 3,469                | 3,469                | 3,469                | 3,469                 | 3,469                | 3,521                 | 3,521                 | 3,521                 | 3,521                | 41,836                  |
| 31       | 537              | HYDRAULIC EXPENSES   | -                   | -                   | -                    | -                    | -                    | -                    | -                     | -                    |                       |                       |                       |                      | -                       |
| 32       | 538              | ELECTRIC EXPENSES  | 27,971              | 25,022              | 28,773               | 29,822               | 28,910               | 30,515               | 27,333                | 23,831               | 31,398                | 27,177                | 29,475                | 30,995               | 341,222                 |
| 33       | 539              | MISC HYDRAULIC POWER GENERATION EXPENSES                                       | 13,440              | 20,574              | 12,998               | 12,998               | 20,131               | 12,998               | 12,223                | 19,578               | 12,430                | 12,430                | 19,332                | 13,673               | 182,805                 |
| 34       | 540              | RENTS  | 45,675              | 45,675              | 45,675               | 45,675               | 45,675               | 45,675               | 45,675                | 45,675               | 46,360                | 46,360                | 46,360                | 46,360               | 550,840                 |
| 35       | 541              | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING                                  |                     |                     |                      |                      |                      |                      |                       |                      |                       |                       |                       |                      |                         |
| 36<br>37 | 542<br>543       | MAINTENANCE OF STRUCTURES MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS        | 9,802<br>8,226      | 65,181              | 47,143               | 12,329<br>8,442      | 45,950               | 47,115               | 9,704<br>8,152        | 46,035               | 7,889<br>8.699        | 9,522                 | 20,783<br>91,704      | 24,890               | 346,343                 |
| 38       | 543<br>544       | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS MAINTENANCE OF ELECTRIC PLANT    | 18,427              | 15,990<br>48,372    | 19,307<br>12,206     | 12,599               | 12,818<br>21,917     | 8,523<br>19,381      | 11,666                | 12,226<br>47,925     | 13,206                | 8,206<br>23,884       | 22,290                | 8,652<br>13,055      | 210,945<br>264,928      |
| 39       | 545              | MAINTENANCE OF MISC HYDRAULIC PLANT  | 6,270               | 6,270               | 6,270                | 6,270                | 6,270                | 6,270                | 6,270                 | 6,270                | 6,392                 | 6,392                 | 6,392                 | 6,392                | 75,728                  |
| 40       | 546              | OTHER OPERATION SUPERVISION AND ENGINEERING                                    | 30,815              | 29,372              | 30,097               | 30,440               | 29,674               | 32,744               | 30,760                | 26,157               | 31,715                | 27,676                | 33,465                | 29,548               | 362,463                 |
| 41       | 547              | OTHER FUEL   | 4,203,246           | 3,674,520           | 4,304,574            | 4,538,640            | 3,238,428            | 4,003,452            | 5,844,815             | 4,001,738            | 5,051,838             | 3,224,779             | 3,773,303             | 4,033,340            | 49,892,674              |
| 42       | 548              | GENERATION EXPENSES  | 22,095              | 20,037              | 21,459               | 21,866               | 22,844               | 22,031               | 20,290                | 20,611               | 21,897                | 20,153                | 22,490                | 20,529               | 256,302                 |
| 43       | 549              | MISC OTHER POWER GENERATION EXPENSES   | 126,561             | 115,461             | 117,578              | 121,711              | 118,628              | 120,139              | 118,585               | 115,858              | 118,422               | 106,439               | 75,315                | 122,631              | 1,377,328               |
| 44       | 550              | RENTS  | 935                 | 935                 | 935                  | 935                  | 935                  | 935                  | 935                   | 935                  | 949                   | 949                   | 949                   | 949                  | 11,276                  |
| 45       | 551<br>552       | MAINTENANCE SUPERVISION AND ENGINEERING MAINTENANCE OF STRUCTURES              | 9,157<br>17,471     | 8,410<br>17,052     | 7,875                | 8,713<br>17,415      | 8,905<br>18,739      | 8,949<br>19,822      | 8,688<br>23,248       | 6,655<br>18,538      | 8,709<br>16,302       | 7,968<br>16,567       | 27,151<br>16,950      | 8,497                | 119,677<br>216,286      |
| 46<br>47 | 553              | MAINTENANCE OF STRUCTURES  MAINTENANCE OF GENERATING AND ELECTRIC PLANT        | 17,471              | 238,727             | 17,524<br>147,201    | 139,194              | 165,902              | 324,162              | 194,803               | 177,539              | 138,819               | 158,784               | 368,099               | 16,658<br>223,679    | 2,456,569               |
| 48       | 554              | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT                               | 130,791             | 102,418             | 104,954              | 97,181               | 168,058              | 179,949              | 119,561               | 100,580              | 89,741                | 112,542               | 295,278               | 219,524              | 1,720,577               |
| 49       | 555              | PURCHASED POWER  | 4,002,819           | 4,251,430           | 4,751,192            | 6,094,960            | 4,850,001            | 4,109,130            | 3,737,826             | 3,797,005            | 3,616,118             | 3,221,953             | 3,818,421             | 3,576,950            | 49,827,806              |
| 50       | 556              | SYSTEM CONTROL AND LOAD DISPATCHING  | 115,609             | 96,092              | 105,185              | 105,009              | 96,920               | 104,443              | 92,206                | 89,501               | 112,438               | 93,165                | 106,428               | 104,521              | 1,221,517               |
| 51       | 557              | OTHER EXPENSES   | 16,028              | 12,310              | 13,574               | 13,161               | 14,762               | 11,854               | 8,034                 | 23,006               | 30,260                | 39,288                | 12,574                | 13,726               | 208,577                 |
| 52       | 560              | TRANS OPERATION SUPERVISION AND ENGINEERING                                    | 102,309             | 80,385              | 95,349               | 101,209              | 90,173               | 137,096              | 82,973                | 75,916               | 98,359                | 87,389                | 97,166                | 89,505               | 1,137,829               |
| 53<br>54 | 561<br>562       | LOAD DISPATCHING<br>STATION EXPENSES   | 245,379<br>74,565   | 201,323<br>79,269   | 236,419<br>79,269    | 248,268              | 252,429<br>74,565    | 254,882<br>74,565    | 221,369<br>67,019     | 209,723              | 251,551               | 224,089<br>71,756     | 250,537<br>71,756     | 224,978<br>82,500    | 2,820,947<br>879,604    |
| 54<br>55 | 562<br>563       | OVERHEAD LINE EXPENSES   | 74,565<br>39,672    | 79,269<br>39,672    | 79,269<br>22,172     | 67,019<br>22,172     | 74,565<br>22,172     | 74,565<br>22,172     | 17,772                | 67,071<br>17,628     | 70,250<br>15,639      | 16,295                | 71,756<br>23,895      | 23,575               | 282,836                 |
| 56       | 564              | UNDERGROUND LINE EXPENSES  | -                   | -                   |                      |                      |                      |                      |                       |                      | -                     | 10,293                | 20,030                | 23,373               | -                       |
| 57       | 565              | TRANSMISSION OF ELECTRICITY BY OTHERS  | 73,315              | 48,317              | 64,936               | 88,978               | 71,090               | 44,924               | 3,766                 | 191,407              | 94,909                | 115,729               | 32,133                | 64,263               | 893,767                 |
| 58       | 566              | MISC TRANSMISSION EXPENSES   | 989,079             | 1,012,536           | 1,111,830            | 1,010,121            | 1,013,412            | 1,113,834            | 1,013,611             | 1,011,818            | 1,102,567             | 995,661               | 1,007,324             | 1,102,119            | 12,483,912              |
| 59       | 567              | RENTS  | 2,353               | 8,353               | 2,353                | 353                  | 353                  | 353                  | 28,353                | 32,353               | 353                   | 353                   | 2,353                 | 28,353               | 106,236                 |
| 60       | 568              | TRANS MAINTENANCE SUPERVISION AND ENGINEERING                                  | -                   | -                   | -                    | -                    | -                    | -                    | -                     | -                    | -                     | -                     | -                     | -                    | -                       |
| 61       | 569              | MAINTENANCE OF STRUCTURES  | 420.000             | -                   | -                    | -                    | 422.045              | -                    | - 120.751             | 400.005              | - 444.004             | 405.475               | -                     | -                    | 4 606 847               |
| 62<br>63 | 570<br>571       | MAINTENANCE OF STATION EQUIPMENT MAINTENANCE OF OVERHEAD LINES                 | 139,096<br>202,160  | 129,662<br>622,515  | 137,373<br>626,668   | 136,712<br>574,199   | 132,815<br>601,358   | 140,124<br>226,859   | 130,751<br>211,331    | 126,285<br>207,029   | 141,294<br>167,993    | 135,475<br>167,422    | 141,073<br>205,440    | 136,187<br>223,064   | 1,626,847<br>4,036,038  |
| 64       | 572              | MAINTENANCE OF OVERHEAD LINES  MAINTENANCE OF UNDERGROUND LINES                | 202,100             | 022,010             | -                    | 374,199              | -                    | 220,039              | 211,001               | 201,029              | 101,333               | 107,422               | 203,440               | 223,004              | 4,030,036               |
| 0-7      | 012              |  |                     |                     |                      |                      |                      |                      |                       |                      |                       |                       |                       |                      |                         |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPARISON OF ELECTRIC UTILITY ACTIVITY 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 C-2.2 SHEET 4 OF 4
WITNESS: C. M. GARRETT

| WORK     | PAPER R    | EFERENCE NO(S):   |              |                    |              |                    |                    |                    |                    |                    |                    |                    |                    | WITNESS:           | C. M. GARRETT |
|----------|------------|---|--------------|--------------------|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Line     | Acct       |   | Forecast     | Forecast           | Forecast     | Forecast           | Forecast           | Forecast           | Forecast           | Forecast           | Forecast           | Forecast           | Forecast           | Forecast           |               |
| No.      | No.        | Account Description   | May-19       | Jun-19             | Jul-19       | Aug-19             | Sep-19             | Oct-19             | Nov-19             | Dec-19             | Jan-20             | Feb-20             | Mar-20             | Apr-20             | TOTAL         |
|          |            |   |              |                    |              |                    |                    |                    |                    |                    |                    |                    |                    |                    |               |
| 65       | 573        | MAINTENANCE OF MISC TRANSMISSION PLANT                      | 17,361       | 27,582             | 15,564       | 15,590             | 35,449             | 25,009             | 17,981             | 22,918             | 15,631             | 16,193             | 16,451             | 15,698             | 241,427       |
| 66       | 575        | MISO DAY 1 AND 2 EXPENSE                                    | -            | -                  | -            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 67       | 580        | DISTR OPERATION SUPERVISION AND ENGINEERING                 | 186,602      | 217,448            | 258,599      | 203.063            | 173.822            | 173,621            | 156.585            | 156,647            | 159,549            | 151.438            | 177,107            | 200.429            | 2.214.910     |
| 68       | 581        | LOAD DISPATCHING  | 17,036       | 13,649             | 17,651       | 18,491             | 17,070             | 19,312             | 15,778             | 14,723             | 19,076             | 16,995             | 19,024             | 17,545             | 206,350       |
| 69       | 582        | STATION EXPENSES  | 136,770      | 141,776            | 147,679      | 148,817            | 134.347            | 148,653            | 133.065            | 145,714            | 143,962            | 134.856            | 150,901            | 137.683            | 1,704,223     |
| 70       | 583        | OVERHEAD LINE EXPENSES                                      | 685,709      | 707,690            | 744,355      | 699,576            | 661,643            | 657.831            | 648.075            | 604,677            | 634,629            | 632,400            | 691,282            | 748,176            | 8,116,043     |
| 71       | 584        | UNDERGROUND LINE EXPENSES                                   | 43,395       | 45,835             | 46,605       | 43,665             | 49,656             | 42,592             | 41,609             | 41,337             | 45,794             | 43,226             | 47,875             | 43,676             | 535,265       |
| 72       | 585        | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES                  | .0,000       | .0,000             | -            | .0,000             | -                  | .2,002             |                    |                    | .0,701             | -                  | ,0.0               | -                  | -             |
| 73       | 586        | METER EXPENSES  | 703,767      | 623,035            | 695.023      | 703.057            | 675.697            | 715.352            | 668,736            | 662,759            | 776.317            | 706.168            | 747.524            | 741.391            | 8.418.826     |
| 74       | 587        | CUSTOMER INSTALLATIONS EXPENSES                             |              | 020,000            | -            | . 00,00.           | 0.0,00.            | . 10,002           | -                  | -                  | ,                  |                    | ,02.               | ,                  | 0,110,020     |
| 75       | 588        | MISC DISTRIBUTION EXPENSES                                  | 518,742      | 518.560            | 586,900      | 513,550            | 532,276            | 565,316            | 453,159            | 450,230            | 509,213            | 459,550            | 475.406            | 579,291            | 6,162,193     |
| 76       | 589        | RENTS   | 3,000        | -                  | 6,000        | 2,000              | -                  | -                  | -00,100            | 6,000              | -                  | 2,000              | 1,000              | -                  | 20,000        |
| 77       | 590        | DISTR MAINTENANCE SUPERVISION AND ENGINEERING               | 2,324        | 8,386              | 11,553       | 4,991              | 2,703              | 1,601              | 2,073              | 1,977              | 832                | 1,869              | 3,146              | 6,566              | 48,021        |
| 78       | 591        | MAINTENANCE OF STRUCTURES                                   | 2,524        | 0,500              | -            | 4,331              | 2,703              | 1,001              | 2,073              | 1,577              | -                  | 1,003              | 3,140              | 0,300              | 40,021        |
| 78<br>79 | 592        | MAINTENANCE OF STRUCTURES  MAINTENANCE OF STATION EQUIPMENT | 153.754      | 164.778            | 167.783      | 159.568            | 164.147            | 166.755            | 145.598            | 112,890            | 140.160            | 125,568            | 155,441            | 149.040            | 1.805.482     |
| 80       | 593        | MAINTENANCE OF OVERHEAD LINES                               | 1,463,375    | 1.740.140          | 1.909.865    | 1,581,340          | 1.638.345          | 1,580,616          | 1,583,997          | 1,614,898          | 1,160,512          | 1,183,845          | 1,270,666          | 1,434,228          | 18,161,827    |
|          | 593<br>594 |   |              | , ., .             | , ,          |                    | , ,                |                    |                    |                    |                    |                    |                    |                    |               |
| 81       |            | MAINTENANCE OF UNDERGROUND LINES                            | 117,404      | 134,813            | 135,392      | 124,640            | 118,586            | 117,880            | 112,178            | 117,886            | 124,578            | 120,302            | 123,150            | 128,217            | 1,475,026     |
| 82       | 595        | MAINTENANCE OF LINE TRANSFORMERS                            | 15,403       | 18,560             | 17,165       | 19,002             | 15,565             | 15,355             | 12,892             | 11,783             | 8,544              | 13,822             | 12,066             | 15,719             | 175,876       |
| 83       | 596        | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS           | 35,000       | 39,533             | 36,090       | 38,067             | 35,490             | 36,533             | 37,208             | 34,594             | 41,799             | 39,080             | 38,529             | 38,000             | 449,923       |
| 84       | 597        | MAINTENANCE OF METERS                                       |              |                    |              |                    |                    |                    |                    |                    |                    |                    |                    |                    |               |
| 85       | 598        | MAINTENANCE OF MISC DISTRIBUTION PLANT                      | 48,805       | 58,437             | 61,231       | 50,695             | 51,507             | 47,649             | 47,366             | 48,611             | 42,097             | 45,357             | 51,713             | 53,548             | 607,016       |
| 86       | 901        | CUSTOMER ACCTS SUPERVISION                                  | 144,880      | 122,949            | 133,461      | 135,011            | 128,960            | 137,930            | 114,415            | 104,315            | 142,877            | 120,354            | 135,086            | 153,781            | 1,574,018     |
| 87       | 902        | METER READING EXPENSES                                      | 220,195      | 276,505            | 283,091      | 305,616            | 278,527            | 306,627            | 278,719            | 301,377            | 300,647            | 293,723            | 296,882            | 305,883            | 3,447,792     |
| 88       | 903        | CUSTOMER RECORDS AND COLLECTION EXPENSES                    | 638,828      | 577,582            | 606,837      | 634,017            | 583,443            | 649,218            | 566,882            | 563,177            | 581,170            | 514,537            | 584,187            | 545,838            | 7,045,716     |
| 89       | 904        | UNCOLLECTIBLE ACCOUNTS                                      | 19,388       | 113,920            | 193,306      | 331,857            | 306,397            | 147,379            | 84,960             | 191,734            | 243,624            | 162,501            | 179,741            | 59,385             | 2,034,192     |
| 90       | 905        | MISC CUSTOMER ACCOUNTS EXPENSE                              | -            | -                  | -            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 91       | 907        | CUSTOMER SERVICE AND INFO SUPERVISION                       | 33,218       | 27,332             | 32,962       | 33,578             | 31,166             | 37,074             | 28,168             | 24,428             | 33,795             | 27,073             | 31,553             | 31,993             | 372,339       |
| 92       | 908        | CUSTOMER ASSISTANCE EXPENSES                                | 448,194      | 530,643            | 923,967      | 584,631            | 619,464            | 454,763            | 473,152            | 527,514            | 408,600            | 325,380            | 343,570            | 346,756            | 5,986,633     |
| 93       | 909        | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP              | 108,170      | 106,387            | 107,093      | 112,173            | 107,836            | 95,545             | 94,745             | 95,488             | 104,840            | 93,631             | 94,077             | 111,430            | 1,231,414     |
| 94       | 910        | MISC CUSTOMER SERVICE AND INFO EXPENSES                     | 47,997       | 64,982             | 86,628       | 60,005             | 81,825             | 61,032             | 58,966             | 68,111             | 54,409             | 43,507             | 55,167             | 43,507             | 726,137       |
| 95       | 911        | SALES SUPERVISION   | -            | -                  | -            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 96       | 912        | DEMONSTRATING AND SELLING EXPENSES                          | -            | -                  | -            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 97       | 913        | ADVERTISING EXPENSES  | 49,442       | 185,635            | 55,091       | 54,743             | 55,091             | 54,743             | 49,442             | 49,442             | 49,688             | 261,414            | 82,425             | 101,385            | 1,048,542     |
| 98       | 916        | MISC SALES EXPENSES   | -            | -                  | -            | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 99       | 920        | ADMINISTRATIVE AND GENERAL SALARIES                         | 2,485,145    | 1,907,477          | 2,319,519    | 2,330,616          | 2,033,761          | 2,445,728          | 1,955,514          | 1,828,682          | 2,618,089          | 2,134,773          | 2,314,876          | 2,231,779          | 26,605,961    |
| 100      | 921        | OFFICE SUPPLIES AND EXPENSES                                | 588,065      | 685,443            | 611,982      | 559,802            | 617,163            | 615,289            | 561,762            | 590,908            | 591,458            | 628,816            | 649,922            | 593,500            | 7,294,110     |
| 101      | 922        | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT                   | (394,559)    | (344,990)          | (379,666)    | (375,922)          | (349,512)          | (391,177)          | (333,887)          | (323,525)          | (406,490)          | (360,692)          | (384,966)          | (371,662)          | (4,417,049)   |
| 102      | 923        | OUTSIDE SERVICES  | 1,317,218    | 1,459,785          | 1,186,185    | 1,310,503          | 1,506,185          | 1,239,802          | 1,218,801          | 1,457,989          | 1,123,167          | 1,233,105          | 1,442,207          | 1,384,823          | 15,879,771    |
| 103      | 924        | PROPERTY INSURANCE  | 380,196      | 380,196            | 409,456      | 381,140            | 380,196            | 409,620            | 380,360            | 380,360            | 509,752            | 380,360            | 380,360            | 519,049            | 4,891,049     |
| 104      | 925        | INJURIES AND DAMAGES  | 200.017      | 216,930            | 243,303      | 203,320            | 215,564            | 236,403            | 202,412            | 215,058            | 275,540            | 203,593            | 214,227            | 240,600            | 2,666,967     |
| 105      | 926        | EMPLOYEE PENSION AND BENEFITS                               | 1,722,165    | 1,791,860          | 1,720,108    | 1,699,876          | 1,761,714          | 1,697,799          | 1,777,489          | 1,820,844          | 1,700,919          | 1,763,158          | 1,722,453          | 1,742,776          | 20,921,160    |
| 106      | 927        | FRANCHISE REQUIREMENTS                                      | -,,,,,,,,,   | -                  | -,,,20,,00   | -,000,010          | -                  | -,007,700          | -                  | -                  | -,,,,,,,,,         | -                  | -,,,,,,,,,         | ,2,                | 20,021,100    |
| 107      | 928        | REGULATORY COMMISSION EXPENSES                              | 123,910      | 123,910            | 182,677      | 122,358            | 122,358            | 124,221            | 122,358            | 123,910            | 122,131            | 122,131            | 122,131            | 125,857            | 1,537,951     |
| 108      | 929        | DUPLICATE CHARGESCREDIT                                     | (18,150)     | (13,494)           | (12,686)     | (12,823)           | (12,864)           | (13,774)           | (18,374)           | (25,915)           | (24,323)           | (21,286)           | (22,888)           | (19,616)           | (216,193)     |
| 109      | 930.1      | GENERAL ADVERTISING EXPENSES                                | 563          | 1,302              | 1,082        | 467                | 598                | 150                | 194                | 185                | 596                | 175                | 295                | 615                | 6,222         |
| 110      | 930.1      | MISC GENERAL EXPENSES                                       | 198,186      |                    | 206,133      |                    |                    |                    |                    |                    |                    | 234,754            |                    |                    | 2,562,355     |
| 111      | 930.2      | RENTS   | 143,635      | 200,995<br>161,875 | 161,875      | 216,465<br>143,637 | 197,740<br>161,876 | 214,649<br>161,877 | 194,487<br>145,478 | 201,495<br>161,877 | 269,195<br>159,544 | 234,754<br>141,305 | 229,831<br>159,544 | 198,425<br>159,545 | 1,862,066     |
|          |            |   |              |                    |              |                    |                    |                    |                    |                    |                    |                    |                    |                    |               |
| 112      | 935        | MAINTENANCE OF GENERAL PLANT                                | 90,832       | 9,880              | 61,079       | 64,016             | 57,577             | 67,441             | 34,874             | 43,066             | 98,333             | 82,485             | 86,752             | 87,845             | 784,181       |
| 113      |            | OPERATING (INCOME) LOSS                                     | (24,128,457) | (30,083,018)       | (37,761,221) | (39,321,976)       | (28,995,551)       | (16,821,619)       | (19,053,670)       | (23,461,499)       | (26,044,751)       | (23,145,156)       | (20,448,135)       | (14,756,185)       | (304,021,239) |
| 1.13     |            | 3. 2.33 (   | (27,120,701) | (50,000,010)       | (01,101,221) | (55,521,570)       | (20,000,001)       | (.0,021,013)       | (.0,000,070)       | (20,701,733)       | (20,077,701)       | (20,140,100)       | (20,440,100)       | (.4,700,100)       | (554,021,255) |

# SCHEDULE C

# JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

# LOUISVILLE GAS AND ELECTRIC COMPANY

# CASE NO. 2018-00295 - GAS OPERATIONS

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

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

# SCHEDULE DESCRIPTION

| C-1   | JURISDICTIONAL OPERATING INCOME SUMMARY                    |
|-------|--|
| C-2   | JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT         |
| C-2.1 | JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNTS |
| C-2.2 | COMPARISON OF TOTAL GAS UTILITY ACCOUNT BALANCES           |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:XBASE        | PERIOD_X_FOREC | ASTED PERIOD |           |
|-------------------|----------------|--------------|-----------|
| TYPE OF FILING: _ | _X_ ORIGINAL   | _UPDATED     | _ REVISED |
|                   |                |              |           |

SCHEDULE C-1 PAGE 1 OF 1

WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION                                   | BASE PERIOD<br>RETURN AT<br>CURRENT RATES | FORECASTED<br>ADJUSTMENTS AT<br>CURRENT RATES | FORECASTED<br>RETURN AT<br>CURRENT RATES | PROPOSED<br>INCREASE | FORECASTED<br>RETURN AT<br>PROPOSED<br>RATES |
|-------------|---|---|---|--|----------------------|--|
|             |   | (1)                                       | (2)   | (3)                                      | (4)                  | (5)  |
|             |   | \$  | \$  | \$                                       | \$                   | \$   |
| 1           | OPERATING REVENUES                            |   |   |  |                      |  |
| 2           | GAS SALES REVENUES                            | 172,862,411                               | 8,864,847                                     | 181,727,258                              | 25,042,771           | 206,770,030                                  |
| 3           | OTHER OPERATING REVENUES                      | 7,454,803                                 | 1,366,322                                     | 8,821,125                                | (117,897)            | 8,703,227                                    |
| 4           | TOTAL OPERATING REVENUES                      | 180,317,214                               | 10,231,169                                    | 190,548,383                              | 24,924,874           | 215,473,257                                  |
| 5           | OPERATING EXPENSES                            |   |   |  |                      |  |
| 6           | OPERATION AND MAINTENANCE EXPENSE             | 80,701,945                                | 12,914,802                                    | 93,616,747                               | 45,363               | 93,662,111                                   |
| 7           | DEPRECIATION AND AMORTIZATION                 | 37,074,437                                | 1,343,612                                     | 38,418,048                               |                      | 38,418,048                                   |
| 8           | TAXES OTHER THAN INCOME TAXES                 | 11,180,073                                | 588,567                                       | 11,768,640                               | 49,850               | 11,818,489                                   |
| 9           | TOTAL INCOME TAXES                            | 7,809,057                                 | (2,481,888)                                   | 5,327,169                                | 6,195,000            | 11,522,169                                   |
| 10          | INVESTMENT TAX CREDIT                         | (25,221)                                  | 20,568  | (4,653)                                  |                      | (4,653)                                      |
| 11          | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |   | -   | -  |                      |  |
|             |   |   |   |  |                      |  |
| 12          | TOTAL OPERATING EXPENSES                      | 136,740,290                               | 12,385,661                                    | 149,125,951                              | 6,290,213            | 155,416,164                                  |
|             |   |   |   |  |                      |  |
| 13          | NET OPERATING INCOME                          | 43,576,924                                | (2,154,492)                                   | 41,422,432                               | 18,634,661           | 60,057,093                                   |
|             |   |   |   |  |                      |  |
| 14          | CAPITALIZATION ALLOCATED TO GAS OPERATIONS    | 752,823,239                               | 35,558,823                                    | 788,382,062                              | =                    | 788,382,062                                  |
|             |   |   |   |  |                      |  |
| 15          | RATE OF RETURN ON CAPITALIZATION              | 5.79%                                     |   | 5.25%                                    | =                    | 7.62%  |
|             |   |   |   |  |                      |  |
| 16          | GAS RATE BASE                                 | 732,534,958                               | 42,748,679                                    | 775,283,637                              | =                    | 775,283,637                                  |
| 47          |   | E 050/                                    |   | E 0.40/                                  |                      | 7.750/                                       |
| 17          | RATE OF RETURN ON RATE BASE                   | 5.95%                                     |   | 5.34%                                    | =                    | 7.75%  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

# JURISDICTIONAL ADJUSTED OPERATING INCOME STATEMENT

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

| LINE<br>NO. | MAJOR ACCOUNT OR GROUP CLASSIFICATION         | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL |
|-------------|---|-------------------------------|---|--|---|---|
|             |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   |
|             |   | \$                            | \$  | \$                                     | \$  | \$  |
| 1           | OPERATING REVENUES                            |                               |   |  |   |   |
| 2           | GAS SALES REVENUES                            | 172,862,411                   | 8,864,847                                       | 181,727,258                            | -   | 181,727,258   |
| 3           | OTHER OPERATING REVENUES                      | 7,454,803                     | 1,366,322                                       | 8,821,125                              | -   | 8,821,125   |
|             |   |                               |   |  |   |   |
| 4           | TOTAL OPERATING REVENUES                      | 180,317,214                   | 10,231,169                                      | 190,548,383                            | -   | 190,548,383   |
|             |   |                               |   |  |   |   |
| 5           | OPERATING EXPENSES                            |                               |   |  |   |   |
| 6           | OPERATION AND MAINTENANCE EXPENSES:           |                               |   |  |   |   |
| 7           | OTHER GAS SUPPLY EXPENSES                     | 261,736                       | 69,341  | 331,077                                | -   | 331,077   |
| 8           | UNDERGROUND STORAGE EXPENSES                  | 9,476,044                     | 1,095,105                                       | 10,571,149                             | -   | 10,571,149  |
| 8           | TRANSMISSION EXPENSE                          | 7,848,571                     | 8,233,819                                       | 16,082,390                             | -   | 16,082,390  |
| 9           | DISTRIBUTION EXPENSE                          | 28,799,752                    | 1,932,734                                       | 30,732,486                             | -   | 30,732,486  |
| 10          | CUSTOMER ACCOUNTS EXPENSE                     | 9,149,413                     | 708,379   | 9,857,792                              | -   | 9,857,792   |
| 11          | CUSTOMER SERVICE AND INFORMATIONAL EXPENSE    | 524,562                       | 436,054   | 960,616                                | -   | 960,616   |
| 12          | SALES EXPENSE                                 | 284,822                       | (6,096)   | 278,726                                | (278,726)   | -   |
| 13          | ADMINISTRATIVE AND GENERAL EXPENSE            | 24,357,045                    | 724,968   | 25,082,012                             | (775)   | 25,081,237  |
|             |   |                               |   |  |   |   |
| 14          | TOTAL OPERATION AND MAINTENANCE EXPENSES      | 80,701,945                    | 13,194,304                                      | 93,896,249                             | (279,501)   | 93,616,747  |
|             |   |                               |   |  |   |   |
| 15          | DEPRECIATION AND AMORTIZATION                 | 37,074,437                    | 1,343,612                                       | 38,418,048                             | -   | 38,418,048  |
| 16          | TAXES OTHER THAN INCOME TAXES                 | 11,180,073                    | 588,567   | 11,768,640                             | -   | 11,768,640  |
| 17          | FEDERAL INCOME TAXES                          | 6,083,769                     | (2,100,549)                                     | 3,983,220                              | 55,761  | 4,038,981   |
| 18          | STATE INCOME TAXES                            | 1,725,288                     | (451,075)                                       | 1,274,213                              | 13,975  | 1,288,188   |
| 19          | INVESTMENT TAX CREDIT                         | (25,221)                      | 20,568  | (4,653)                                | -   | (4,653)   |
| 20          | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                               | -   | -                                      | -   | <u> </u>  |
|             |   |                               |   |  |   |   |
| 21          | TOTAL OPERATING EXPENSES                      | 136,740,290                   | 12,595,427                                      | 149,335,716                            | (209,766)   | 149,125,951   |
|             |   | 40 575                        | (0.004)   | 44.046                                 | 000   | 44 400 :  |
| 22          | NET OPERATING INCOME                          | 43,576,924                    | (2,364,258)                                     | 41,212,666                             | 209,766   | 41,422,432  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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 1 OF 10

| \$ \$ \$ \$  1 OPERATING REVENUES  2 SALES OF GAS:  3 480 RESIDENTIAL 199,372,417 100.000% 199,372,417 (79,779,996)  4 481.1 COMMERCIAL 78,763,931 100.000% 78,763,931 (37,803,306)  5 481.2 INDUSTRIAL 9,800,561 100.000% 9,800,561 (5,897,239)  6 482 OTHER SALES TO PUBLIC AUTHORITIES 9,269,581 100.000% 9,269,581 (4,980,682)  7 TOTAL SALES TO ULITIMATE CONSUMERS 297,206,491 297,206,491 (128,461,223)  8 483-484 SALES FOR RESALE 5,464,711 100.000% 5,464,711 (1,347,567)  9 496 PROVISION FOR RATE REFUNDS - 100.000% 5,464,711 (1,347,567)  10 TOTAL SALES OF GAS 302,671,202 302,671,202 (129,808,790)  11 OTHER OPERATING REVENUES:  12 487 FORFEITED DISCOUNTS 1,164,389 100.000% 1,164,389 - 1  13 488 MISCELLANEOUS SERVICE REVENUE 101,091 100.000% 101,091 - 1  14 489 TRANSPORTATION OF GAS OF OTHERS 5,820,838 100.000% 5,820,838 (42,632)  15 493 RENT FROM GAS PROPERTY 410,866 100.000% 410,866 - 1  16 495 OTHER GAS REVENUE 250 100.000% 250 - 1  17 TOTAL OTHER OPERATING REVENUES 7,497,434 (42,632)   | (5) (6)<br>\$ ALL GAS 100% |
|--|----------------------------|
| OPERATING REVENUES   SALES OF GAS:   | \$ ALL GAS 100%            |
| 2         SALES OF GAS:           3         480         RESIDENTIAL         199,372,417         100.000%         199,372,417         (79,779,996)           4         481.1         COMMERCIAL         78,763,931         100.000%         78,763,931         (37,803,306)           5         481.2         INDUSTRIAL         9,800,561         100.000%         9,800,561         (5,897,239)           6         482         OTHER SALES TO PUBLIC AUTHORITIES         9,269,581         100.000%         9,269,581         (4,980,682)           7         TOTAL SALES TO ULITIMATE CONSUMERS         297,206,491         297,206,491         (128,461,223)           8         483-484         SALES FOR RESALE         5,464,711         100.000%         5,464,711         (1,347,567)           9         496         PROVISION FOR RATE REFUNDS         -         100.000%         -         -         -           10         TOTAL SALES OF GAS         302,671,202         302,671,202         (129,808,790)         -           11         OTHER OPERATING REVENUES:         1,164,389         100.000%         1,164,389         -           12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         100.000%         100.000 <t< th=""><th></th></t<>         |                            |
| 3         480         RESIDENTIAL         199,372,417         100.000%         199,372,417         (79,779,996)           4         481.1         COMMERCIAL         78,763,931         100.000%         78,763,931         (37,803,306)           5         481.2         INDUSTRIAL         9,800,561         100.000%         9,800,561         (5,897,239)           6         482         OTHER SALES TO PUBLIC AUTHORITIES         9,269,581         100.000%         9,269,581         (4,980,682)           7         TOTAL SALES TO ULITIMATE CONSUMERS         297,206,491         297,206,491         (128,461,223)           8         483-484         SALES FOR RESALE         5,464,711         100.000%         5,464,711         (1,347,567)           9         496         PROVISION FOR RATE REFUNDS         -         100.000%         5,464,711         (1,347,567)           10         TOTAL SALES OF GAS         302,671,202         302,671,202         (129,808,790)           11         OTHER OPERATING REVENUES:         1,164,389         100.000%         1,164,389         -           12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         101,091         -           13         488         MISCELLANEOUS SERVICE REVENUE              |                            |
| 4       481.1       COMMERCIAL       78,763,931       100.000%       78,763,931       (37,803,306)         5       481.2       INDUSTRIAL       9,800,561       100.000%       9,800,561       (5,897,239)         6       482       OTHER SALES TO PUBLIC AUTHORITIES       9,269,581       100.000%       9,269,581       (4,980,682)         7       TOTAL SALES TO ULITIMATE CONSUMERS       297,206,491       297,206,491       (128,461,223)         8       483-484       SALES FOR RESALE       5,464,711       100.000%       5,464,711       (1,347,567)         9       496       PROVISION FOR RATE REFUNDS       -       100.000%       5,464,711       (1,347,567)         10       TOTAL SALES OF GAS       302,671,202       302,671,202       (129,808,790)         11       OTHER OPERATING REVENUES:       1,164,389       100.000%       1,164,389       -         12       487       FORFEITED DISCOUNTS       1,164,389       100.000%       100.000%       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.000       100.00   |                            |
| 5       481.2       INDUSTRIAL       9,800,561       100.000%       9,800,561       (5,897,239)         6       482       OTHER SALES TO PUBLIC AUTHORITIES       9,269,581       100.000%       9,269,581       (4,980,682)         7       TOTAL SALES TO ULITIMATE CONSUMERS       297,206,491       297,206,491       (128,461,223)         8       483-484       SALES FOR RESALE       5,464,711       100.000%       5,464,711       (1,347,567)         9       496       PROVISION FOR RATE REFUNDS       -       100.000%       5,464,711       (1,347,567)         10       TOTAL SALES OF GAS       302,671,202       302,671,202       (129,808,790)         11       OTHER OPERATING REVENUES:       1,164,389       100.000%       1,164,389       -         12       487       FORFEITED DISCOUNTS       1,164,389       100.000%       1,164,389       -         13       488       MISCELLANEOUS SERVICE REVENUE       101,091       100.000%       101,091       -         14       489       TRANSPORTATION OF GAS OF OTHERS       5,820,838       100.000%       5,820,838       (42,632)         15       493       RENT FROM GAS PROPERTY       410,866       100.000%       410,866       -  | 119,592,421                |
| 6         482         OTHER SALES TO PUBLIC AUTHORITIES         9,289,581         100.000%         9,269,581         (4,980,682)           7         TOTAL SALES TO ULITIMATE CONSUMERS         297,206,491         297,206,491         (128,461,223)           8         483-484         SALES FOR RESALE         5,464,711         100.000%         5,464,711         (1,347,567)           9         496         PROVISION FOR RATE REFUNDS         -         100.000%         -         -         -           10         TOTAL SALES OF GAS         302,671,202         302,671,202         (129,808,790)           11         OTHER OPERATING REVENUES:         1,164,389         100.000%         1,164,389         -           12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         1,164,389         -           13         488         MISCELLANEOUS SERVICE REVENUE         101,091         100.000%         101,091         -           14         489         TRANSPORTATION OF GAS OF OTHERS         5,820,838         100.000%         5,820,838         (42,632)           15         493         RENT FROM GAS PROPERTY         410,866         100.000%         410,866         -           16         495         OTHER GAS REVENUE <td>40,960,626</td> | 40,960,626                 |
| 7         TOTAL SALES TO ULITIMATE CONSUMERS         297,206,491         297,206,491         (128,461,223)           8         483-484         SALES FOR RESALE         5,464,711         100.000%         5,464,711         (1,347,567)           9         496         PROVISION FOR RATE REFUNDS         -         -         -         -         -           10         TOTAL SALES OF GAS         302,671,202         302,671,202         (129,808,790)           11         OTHER OPERATING REVENUES:         1,164,389         100.000%         1,164,389         -           12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         101,091         -           13         488         MISCELLANEOUS SERVICE REVENUE         101,091         100.000%         101,091         -           14         489         TRANSPORTATION OF GAS OF OTHERS         5,820,838         100.000%         5,820,838         (42,632)           15         493         RENT FROM GAS PROPERTY         410,866         100.000%         410,866         -           16         495         OTHER GAS REVENUE         250         100.000%         250         -           17         TOTAL OTHER OPERATING REVENUES         7,497,434         7,497,434 <td>3,903,322</td>           | 3,903,322                  |
| 8       483-484       SALES FOR RESALE       5,464,711       100.000%       5,464,711       (1,347,567)         9       496       PROVISION FOR RATE REFUNDS       -       100.000%       -       -       -       -         10       TOTAL SALES OF GAS       302,671,202       302,671,202       (129,808,790)       -         11       OTHER OPERATING REVENUES:       1,164,389       100.000%       1,164,389       -         12       487       FORFEITED DISCOUNTS       1,164,389       100.000%       101,091       -         13       488       MISCELLANEOUS SERVICE REVENUE       101,091       100.000%       101,091       -         14       489       TRANSPORTATION OF GAS OF OTHERS       5,820,838       100.000%       5,820,838       (42,632)         15       493       RENT FROM GAS PROPERTY       410,866       100.000%       410,866       -         16       495       OTHER GAS REVENUE       250       100.000%       250       -         17       TOTAL OTHER OPERATING REVENUES       7,497,434       7,497,434       7,497,434       (42,632)   | 4,288,899                  |
| 9 496 PROVISION FOR RATE REFUNDS - 100.000%  | 168,745,268                |
| 10         TOTAL SALES OF GAS         302,671,202         302,671,202         (129,808,790)           11         OTHER OPERATING REVENUES:         1,164,389         100.000%         1,164,389         -           12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         101,091         -           13         488         MISCELLANEOUS SERVICE REVENUE         101,091         100.000%         101,091         -           14         489         TRANSPORTATION OF GAS OF OTHERS         5,820,838         100.000%         5,820,838         (42,632)           15         493         RENT FROM GAS PROPERTY         410,866         100.000%         410,866         -           16         495         OTHER GAS REVENUE         250         100.000%         250         -           17         TOTAL OTHER OPERATING REVENUES         7,497,434         7,497,434         (42,632)   | 4,117,144                  |
| 11 OTHER OPERATING REVENUES: 12 487 FORFEITED DISCOUNTS 1,164,389 100.000% 1,164,389 - 13 488 MISCELLANEOUS SERVICE REVENUE 101,091 100.000% 101,091 - 14 489 TRANSPORTATION OF GAS OF OTHERS 5,820,838 100.000% 5,820,838 (42,632) 15 493 RENT FROM GAS PROPERTY 410,866 100.000% 410,866 - 16 495 OTHER GAS REVENUE 250 100.000% 250 - 17 TOTAL OTHER OPERATING REVENUES 7,497,434 (42,632)  | <del>-</del> _             |
| 12         487         FORFEITED DISCOUNTS         1,164,389         100.000%         1,164,389         -           13         488         MISCELLANEOUS SERVICE REVENUE         101,091         100.000%         101,091         -           14         489         TRANSPORTATION OF GAS OF OTHERS         5,820,838         100.000%         5,820,838         (42,632)           15         493         RENT FROM GAS PROPERTY         410,866         100.000%         410,866         -           16         495         OTHER GAS REVENUE         250         100.000%         250         -           17         TOTAL OTHER OPERATING REVENUES         7,497,434         7,497,434         (42,632)   | 172,862,411                |
| 13       488       MISCELLANEOUS SERVICE REVENUE       101,091       100.000%       101,091       -         14       489       TRANSPORTATION OF GAS OF OTHERS       5,820,838       100.000%       5,820,838       (42,632)         15       493       RENT FROM GAS PROPERTY       410,866       100.000%       410,866       -         16       495       OTHER GAS REVENUE       250       100.000%       250       -         17       TOTAL OTHER OPERATING REVENUES       7,497,434       7,497,434       (42,632)   |                            |
| 14     489     TRANSPORTATION OF GAS OF OTHERS     5,820,838     100.000%     5,820,838     (42,632)       15     493     RENT FROM GAS PROPERTY     410,866     100.000%     410,866     -       16     495     OTHER GAS REVENUE     250     100.000%     250     -       17     TOTAL OTHER OPERATING REVENUES     7,497,434     7,497,434     (42,632)   | 1,164,389                  |
| 15         493         RENT FROM GAS PROPERTY         410,866         100.000%         410,866         -           16         495         OTHER GAS REVENUE         250         100.000%         250         -           17         TOTAL OTHER OPERATING REVENUES         7,497,434         7,497,434         (42,632)  | 101,091                    |
| 16         495         OTHER GAS REVENUE         250         100.000%         250         -           17         TOTAL OTHER OPERATING REVENUES         7,497,434         7,497,434         (42,632)   | 5,778,206                  |
| 17 TOTAL OTHER OPERATING REVENUES 7,497,434 7,497,434 (42,632)   | 410,866                    |
|  | 250                        |
| 18 <b>TOTAL OPERATING REVENUES</b> 310,168,636 (129,851,422)   | 7,454,803                  |
|  | 180,317,214                |
| 19 <u>OPERATING EXPENSES</u>   |                            |
| 20 <u>OPERATION AND MAINTENANCE EXPENSES:</u>  |                            |
| 21 OTHER GAS SUPPLY EXPENSES:  |                            |
| 22 801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES 126,123,882 100.000% 126,123,882 (126,123,882)  | -                          |
| 23 804 NATURAL GAS CITY GATE PURCHASES - 0.000%  | -                          |
| 24 805 OTHER GAS PURCHASES (876,803) 100.000% (876,803) 876,803  | -                          |
| 25 806 EXCHANGE GAS (2,014,061) 100.000% (2,014,061) 2,014,061   |                            |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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 2 OF 10

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL GAS 100%                           |
| 26          | 807       | PURCHASED GAS EXPENSE                       | 872,026                        | 100.000%       | 872,026                    | -  | 872,026                       |  |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE                  | 498,631                        | 100.000%       | 498,631                    | (498,631)                                | (0)                           |  |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL        | (610,290)                      | 100.000%       | (610,290)                  | -  | (610,290)                     |  |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS       | (120,216)                      | 100.000%       | (120,216)                  | 120,216                                  | -                             |  |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES                   |                                | 100.000%       | -                          | -  |                               |  |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES             | 123,873,168                    | <u>.</u>       | 123,873,168                | (123,611,433)                            | 261,736                       |  |
|             |           |   |                                |                |                            |  |                               |  |
| 32          |           | UNDERGROUND STORAGE EXPENSES:               |                                |                |                            |  |                               |  |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING       | 947,823                        | 100.000%       | 947,823                    | -  | 947,823                       |  |
| 34          | 816       | WELLS EXPENSE                               | 76,205                         | 100.000%       | 76,205                     | -  | 76,205                        |  |
| 35          | 817       | LINES EXPENSE                               | 424,413                        | 100.000%       | 424,413                    | -  | 424,413                       |  |
| 36          | 818       | COMPRESSOR STATION EXPENSES                 | 2,303,784                      | 100.000%       | 2,303,784                  | -  | 2,303,784                     |  |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER           | 610,290                        | 100.000%       | 610,290                    | -  | 610,290                       |  |
| 38          | 821       | PURIFICATION EXPENSES                       | 1,452,235                      | 100.000%       | 1,452,235                  | -  | 1,452,235                     |  |
| 39          | 823       | GAS LOSSES                                  | 1,762,720                      | 100.000%       | 1,762,720                  | (1,762,720)                              | -                             |  |
| 40          | 824       | OTHER EXPENSES                              | 16,314                         | 100.000%       | 16,314                     | -  | 16,314                        |  |
| 41          | 825       | STORAGE WELL ROYALTIES                      | 161,661                        | 100.000%       | 161,661                    | -  | 161,661                       |  |
| 42          | 826       | RENTS-STORAGE FIELDS                        | -                              | 0.000%         | -                          | -  | -                             |  |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING     | 618,924                        | 100.000%       | 618,924                    | -  | 618,924                       |  |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | 531,048                        | 100.000%       | 531,048                    | -  | 531,048                       |  |
| 45          | 833       | MAINTENANCE OF LINES                        | 476,073                        | 100.000%       | 476,073                    | -  | 476,073                       |  |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | 704,100                        | 100.000%       | 704,100                    | -  | 704,100                       |  |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | 35,074                         | 100.000%       | 35,074                     | -  | 35,074                        |  |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | 732,041                        | 100.000%       | 732,041                    | -  | 732,041                       |  |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              | 386,059                        | 100.000%       | 386,059                    | -  | 386,059                       |  |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          | 11,238,764                     | <u>-</u> .     | 11,238,764                 | (1,762,720)                              | 9,476,044                     |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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).:

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                       | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL GAS 100%                           |
| 51          |           | TRANSMISSION EXPENSES:                              |                                |                |                            |  |                               |  |
| 52          | 850       | OPERATION SUPERVISION AND ENGINEERING               | 1,217,871                      | 100.000%       | 1,217,871                  | -  | 1,217,871                     |  |
| 53          | 851       | SYSTEM CONTROL AND LOAD DISPATCHING                 | 510,887                        | 100.000%       | 510,887                    | -  | 510,887                       |  |
| 54          | 852       | COMMUNICATION SYSTEM EXPENSES                       | -                              | 100.000%       | -                          | -  | -                             |  |
| 55          | 856       | MAIN EXPENSES                                       | 624,158                        | 100.000%       | 624,158                    | -  | 624,158                       |  |
| 56          | 859       | OTHER EXPENSES                                      | 28,838                         | 100.000%       | 28,838                     | -  | 28,838                        |  |
| 57          | 860       | RENTS-GAS TRANSMISSION                              | 28,902                         | 100.000%       | 28,902                     | -  | 28,902                        |  |
| 58          | 863       | MAINTENENACE OF MAINS                               | 5,437,914                      | 100.000%       | 5,437,914                  | -  | 5,437,914                     |  |
| 59          |           | TOTAL TRANSMISSION EXPENSES                         | 7,848,571                      |                | 7,848,571                  | -  | 7,848,571                     |  |
|             |           |   |                                |                |                            |  |                               |  |
| 60          |           | DISTRIBUTION EXPENSES:                              |                                |                |                            |  |                               |  |
| 61          | 870       | OPERATION SUPERVISION AND ENGINEERING               | -                              | 100.000%       | -                          | -  | -                             |  |
| 62          | 871       | DISTRIBUTION LOAD DISPATCHING                       | 867,743                        | 100.000%       | 867,743                    | -  | 867,743                       |  |
| 63          | 874       | MAINS AND SERVICES EXPENSES                         | 4,797,870                      | 100.000%       | 4,797,870                  | 24,314                                   | 4,822,184                     |  |
| 64          | 875       | MEASURING AND REGULATING STATION EXP - GEN.         | 1,123,386                      | 100.000%       | 1,123,386                  | -  | 1,123,386                     |  |
| 65          | 876       | MEASURING AND REGULATING STATION EXP - IND.         | 376,383                        | 100.000%       | 376,383                    | -  | 376,383                       |  |
| 66          | 877       | MEASURING AND REGULATING STATION EXP - CG           | 273,500                        | 100.000%       | 273,500                    | -  | 273,500                       |  |
| 67          | 878       | METER AND HOUSE REGULATOR EXPENSE                   | 2,240,848                      | 100.000%       | 2,240,848                  | (778,226)                                | 1,462,622                     |  |
| 68          | 879       | CUSTOMER INSTALLATIONS EXPENSE                      | 193,696                        | 100.000%       | 193,696                    | 123,789                                  | 317,485                       |  |
| 69          | 880       | OTHER EXPENSES                                      | 5,337,031                      | 100.000%       | 5,337,031                  | (213,919)                                | 5,123,112                     |  |
| 70          | 881       | RENTS-GAS DISTRIBUTION                              | 24,938                         | 100.000%       | 24,938                     | -  | 24,938                        |  |
| 71          | 885       | MAINTENANCE SUPERVISION AND ENGINEERING             | -                              | 100.000%       | -                          | -  | -                             |  |
| 72          | 886       | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS          | -                              | 100.000%       | -                          | -  | -                             |  |
| 73          | 887       | MAINTENANCE OF MAINS                                | 11,203,268                     | 100.000%       | 11,203,268                 | 409,128                                  | 11,612,396                    |  |
| 74          | 889       | MTCE OF MEASURING AND REGULATING STATION EXP - GEN. | 133,544                        | 100.000%       | 133,544                    | -  | 133,544                       |  |
| 75          | 890       | MTCE MEASURING AND REGULATING STATION EXP - IND.    | 310,943                        | 100.000%       | 310,943                    | -  | 310,943                       |  |
| 76          | 891       | MTCE MEASURING AND REGULATING STATION EXP - CG      | 542,990                        | 100.000%       | 542,990                    | -  | 542,990                       |  |
| 77          | 892       | MAINTENANCE OF SERVICES                             | 1,717,487                      | 100.000%       | 1,717,487                  | (339,712)                                | 1,377,775                     |  |
| 78          | 893       | MAINTENANCE OF METERS AND HOUSE REGULATORS          | -                              | 100.000%       | -                          | -  | -                             |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL GAS 100%                           |
| 74          | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | 430,751                        | 100.000%       | 430,751                    | -  | 430,751                       |  |
| 75          |           | TOTAL DISTRIBUTION EXPENSES                       | 29,574,378                     | <u> </u>       | 29,574,378                 | (774,626)                                | 28,799,752                    |  |
| 76          |           | CUSTOMER ACCOUNTS EXPENSES:                       |                                |                |                            |  |                               |  |
| 77          | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,122,200                      | 100.000%       | 1,122,200                  | -  | 1,122,200                     |  |
| 78          | 902       | METER READING EXPENSES                            | 1,975,407                      | 100.000%       | 1,975,407                  | -  | 1,975,407                     |  |
| 79          | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 5,577,629                      | 100.000%       | 5,577,629                  | -  | 5,577,629                     |  |
| 80          | 904       | UNCOLLECTIBLE ACCOUNTS                            | 682,294                        | 100.000%       | 682,294                    | (228,261)                                | 454,034                       |  |
| 81          | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    | 20,143                         | 100.000%       | 20,143                     | -  | 20,143                        |  |
| 82          |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | 9,377,674                      | <u> </u>       | 9,377,674                  | (228,261)                                | 9,149,413                     |  |
| 83          |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                                |                |                            |  |                               |  |
| 84          | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | 91,321                         | 100.000%       | 91,321                     | -  | 91,321                        |  |
| 85          | 908       | CUSTOMER ASSISTANCE EXPENSES                      | 1,948,529                      | 100.000%       | 1,948,529                  | (1,805,692)                              | 142,837                       |  |
| 86          | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 107,372                        | 100.000%       | 107,372                    | -  | 107,372                       |  |
| 87          | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 183,032                        | 100.000%       | 183,032                    | -  | 183,032                       |  |
| 88          |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | 2,330,254                      | <u> </u>       | 2,330,254                  | (1,805,692)                              | 524,562                       |  |
| 89          |           | SALES EXPENSES:                                   |                                |                |                            |  |                               |  |
| 90          | 911       | SALES SUPERVISION                                 | -                              | 100.000%       | -                          | -  | -                             |  |
| 91          | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                              | 100.000%       | -                          | -  | -                             |  |
| 92          | 913       | ADVERTISING EXPENSES                              | 284,822                        | 100.000%       | 284,822                    | -  | 284,822                       |  |
| 93          | 916       | MISC SALES EXPENSES                               |                                | 100.000%       | -                          | -  | <u> </u>                      |  |
| 94          |           | TOTAL SALES EXPENSES                              | 284,822                        | <u> </u>       | 284,822                    | -  | 284,822                       |  |
| 95          |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                                |                |                            |  |                               |  |
| 96          | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | 8,084,814                      | 100.000%       | 8,084,814                  | -  | 8,084,814                     |  |
| 97          | 921       | OFFICE SUPPLIES AND EXPENSES                      | 2,285,659                      | 100.000%       | 2,285,659                  | -  | 2,285,659                     |  |
| 98          | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | (1,054,637)                    | 100.000%       | (1,054,637)                | -  | (1,054,637)                   |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                           | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                            | ALL GAS 100%                           |
| 99          | 923       | OUTSIDE SERVICES                              | 4,133,876                      | 100.000%       | 4,133,876                  | -  | 4,133,876                     |  |
| 100         | 924       | PROPERTY INSURANCE                            | 683,121                        | 100.000%       | 683,121                    | -  | 683,121                       |  |
| 101         | 925       | INJURIES AND DAMAGES                          | 701,786                        | 100.000%       | 701,786                    | -  | 701,786                       |  |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS                 | 8,274,898                      | 100.000%       | 8,274,898                  | -  | 8,274,898                     |  |
| 103         | 927       | FRANCHISE REQUIREMENTS                        |                                | 0.000%         | -                          | -  | -                             |  |
| 104         | 928       | REGULATORY COMMISSION EXPENSES                | 194,819                        | 100.000%       | 194,819                    | -  | 194,819                       |  |
| 105         | 929       | DUPLICATE CHARGESCREDIT                       | (467,920)                      | 100.000%       | (467,920)                  | -  | (467,920)                     |  |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES                  | 388                            | 100.000%       | 388                        | -  | 388                           |  |
| 107         | 930.2     | MISC GENERAL EXPENSES                         | 601,253                        | 100.000%       | 601,253                    | -  | 601,253                       |  |
| 108         | 931       | RENTS   | 549,950                        | 100.000%       | 549,950                    | -  | 549,950                       |  |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT                  | 369,039                        | 100.000%       | 369,039                    | -  | 369,039                       |  |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     | 24,357,045                     | <u>i</u> _     | 24,357,045                 | -  | 24,357,045                    |  |
|             |           |   |                                |                |                            |  |                               |  |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | 208,884,676                    | <u>.</u>       | 208,884,676                | (128,182,731)                            | 80,701,945                    |  |
|             |           |   |                                |                |                            |  |                               |  |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | 37,777,599                     | 100.000%       | 37,777,599                 | (703,162)                                | 37,074,437                    |  |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | 11,460,298                     | 100.000%       | 11,460,298                 | (280,226)                                | 11,180,073                    |  |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | 6,229,672                      | 100.000%       | 6,229,672                  | (145,903)                                | 6,083,769                     |  |
| 115         | 409-411   | STATE INCOME TAXES                            | 1,761,855                      | 100.000%       | 1,761,855                  | (36,567)                                 | 1,725,288                     |  |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | (25,221)                       | 100.000%       | (25,221)                   | -  | (25,221)                      |  |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                                | 100.000%       | -                          | -  | <u>-</u>                      |  |
| 118         |           | TOTAL OPERATING EXPENSES                      | 266,088,879                    | )<br>=         | 266,088,879                | (129,348,589)                            | 136,740,290                   |  |
| 119         |           | NET OPERATING INCOME                          | 44,079,757                     | ,<br>= :       | 44,079,757                 | (502,833)                                | 43,576,924                    |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                   | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                                | ALL GAS 100%                           |
| 1           |           | OPERATING REVENUES                              |                                |                |                            |  |                                   |  |
| 2           |           | SALES OF GAS:                                   |                                |                |                            |  |                                   |  |
| 3           | 480       | RESIDENTIAL                                     | 217,967,718                    | 100.000%       | 217,967,718                | (89,087,418)                             | 128,880,300                       |  |
| 4           | 481.1     | COMMERCIAL                                      | 81,381,288                     | 100.000%       | 81,381,288                 | (39,658,842)                             | 41,722,446                        |  |
| 5           | 481.2     | INDUSTRIAL                                      | 10,504,479                     | 100.000%       | 10,504,479                 | (6,082,277)                              | 4,422,202                         |  |
| 6           | 482       | OTHER SALES TO PUBLIC AUTHORITIES               | 9,608,539                      | 100.000%       | 9,608,539                  | (5,201,836)                              | 4,406,702                         |  |
| 7           |           | TOTAL SALES TO ULITIMATE CONSUMERS              | 319,462,024                    |                | 319,462,024                | (140,030,373)                            | 179,431,651                       |  |
| 8           | 483-484   | SALES FOR RESALE                                | 3,766,300                      | 100.000%       | 3,766,300                  | (1,470,692)                              | 2,295,607                         |  |
| 9           | 496       | PROVISION FOR RATE REFUNDS                      |                                | 100.000%       | -                          | -  | -                                 |  |
| 10          |           | TOTAL SALES OF GAS                              | 323,228,324                    | -              | 323,228,324                | (141,501,066)                            | 181,727,258                       |  |
|             |           |   |                                |                |                            |  |                                   |  |
| 11          |           | OTHER OPERATING REVENUES:                       |                                |                |                            |  |                                   |  |
| 12          | 487       | FORFEITED DISCOUNTS                             | 1,065,949                      | 100.000%       | 1,065,949                  | -  | 1,065,949                         |  |
| 13          | 488       | MISCELLANEOUS SERVICE REVENUE                   | 90,992                         | 100.000%       | 90,992                     | -  | 90,992                            |  |
| 14          | 489       | TRANSPORTATION OF GAS OF OTHERS                 | 7,412,796                      | 100.000%       | 7,412,796                  | (123,281)                                | 7,289,516                         |  |
| 15          | 493       | RENT FROM GAS PROPERTY                          | 374,342                        | 100.000%       | 374,342                    | -  | 374,342                           |  |
| 16          | 495       | OTHER GAS REVENUE                               | 326                            | 100.000%       | 326                        | -  | 326                               |  |
| 17          |           | TOTAL OTHER OPERATING REVENUES                  | 8,944,405                      | <u>i</u> _     | 8,944,405                  | (123,281)                                | 8,821,125                         |  |
|             |           |   |                                |                |                            |  |                                   |  |
| 18          |           | TOTAL OPERATING REVENUES                        | 332,172,729                    | <u> </u>       | 332,172,729                | (141,624,346)                            | 190,548,383                       |  |
|             |           |   |                                |                |                            |  |                                   |  |
| 19          |           | OPERATING EXPENSES                              |                                |                |                            |  |                                   |  |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:             |                                |                |                            |  |                                   |  |
| 21          |           | OTHER GAS SUPPLY EXPENSES:                      |                                |                |                            |  |                                   |  |
| 22          | 801-803   | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES | 124,395,377                    | 100.000%       | 124,395,377                | (124,395,377)                            | -                                 |  |
| 23          | 804       | NATURAL GAS CITY GATE PURCHASES                 | -                              | 100.000%       | -                          | -  | -                                 |  |
| 24          | 805       | OTHER GAS PURCHASES                             | -                              | 100.000%       | -                          | -  | -                                 |  |
| 25          | 806       | EXCHANGE GAS                                    | -                              | 100.000%       | -                          | -  | -                                 |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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).:

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|----------------|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)            | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |                | \$                         | \$                                       | \$                                | ALL GAS 100%                           |
| 26          | 807       | PURCHASED GAS EXPENSE                       | 913,077                        | 100.000%       | 913,077                    | -  | 913,077                           |  |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE                  | (1,235,161)                    | 100.000%       | (1,235,161)                | 1,235,161                                | -                                 |  |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL        | (582,000)                      | 100.000%       | (582,000)                  | -  | (582,000)                         |  |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS       | -                              | 100.000%       | -                          | -  | -                                 |  |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES                   |                                | 100.000%       | -                          | -  |                                   |  |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES             | 123,491,292                    | <u>-</u>       | 123,491,292                | (123,160,215)                            | 331,077                           |  |
|             |           |   |                                |                |                            |  |                                   |  |
| 32          |           | UNDERGROUND STORAGE EXPENSES:               |                                |                |                            |  |                                   |  |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING       | 1,103,959                      | 100.000%       | 1,103,959                  | -  | 1,103,959                         |  |
| 34          | 816       | WELLS EXPENSE                               | 102,155                        | 100.000%       | 102,155                    | -  | 102,155                           |  |
| 35          | 817       | LINES EXPENSE                               | 563,450                        | 100.000%       | 563,450                    | -  | 563,450                           |  |
| 36          | 818       | COMPRESSOR STATION EXPENSES                 | 2,155,843                      | 100.000%       | 2,155,843                  | -  | 2,155,843                         |  |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER           | 582,000                        | 100.000%       | 582,000                    | -  | 582,000                           |  |
| 38          | 821       | PURIFICATION EXPENSES                       | 1,836,317                      | 100.000%       | 1,836,317                  | -  | 1,836,317                         |  |
| 39          | 823       | GAS LOSSES                                  | 1,776,971                      | 100.000%       | 1,776,971                  | (1,776,971)                              | -                                 |  |
| 40          | 824       | OTHER EXPENSES                              | -                              | 100.000%       | -                          | -  | -                                 |  |
| 41          | 825       | STORAGE WELL ROYALTIES                      | 156,507                        | 100.000%       | 156,507                    | -  | 156,507                           |  |
| 42          | 826       | RENTS-STORAGE FIELDS                        | -                              | 100.000%       | -                          | -  | -                                 |  |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING     | 577,331                        | 100.000%       | 577,331                    | -  | 577,331                           |  |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | 1,267,142                      | 100.000%       | 1,267,142                  | -  | 1,267,142                         |  |
| 45          | 833       | MAINTENANCE OF LINES                        | 735,945                        | 100.000%       | 735,945                    | -  | 735,945                           |  |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | 461,478                        | 100.000%       | 461,478                    | -  | 461,478                           |  |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | -                              | 0.000%         | -                          | -  | -                                 |  |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | 660,606                        | 100.000%       | 660,606                    | -  | 660,606                           |  |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              | 368,416                        | 100.000%       | 368,416                    | -  | 368,416                           |  |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          | 12,348,120                     | <u>_</u> .     | 12,348,120                 | (1,776,971)                              | 10,571,149                        |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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

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|             |           |   | UNADJUSTED       |                |                         | JURISDICTIONAL         |                                |  |
|-------------|-----------|---|------------------|----------------|-------------------------|------------------------|--------------------------------|--|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                       | TOTAL<br>COMPANY | JURIS. PERCENT | UNADJUSTED JURISDICTION | ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|             |           |   | (1)              | (2)            | (3)                     | (4)                    | (5)                            | (6)                                    |
|             |           |   | \$               |                | \$                      | \$                     | \$                             | ALL GAS 100%                           |
| 51          |           | TRANSMISSION EXPENSES:                              |                  |                |                         |                        |                                |  |
| 52          | 850       | OPERATION SUPERVISION AND ENGINEERING               | 2,081,469        | 100.000%       | 2,081,469               | -                      | 2,081,469                      |  |
| 53          | 851       | SYSTEM CONTROL AND LOAD DISPATCHING                 | 684,844          | 100.000%       | 684,844                 | -                      | 684,844                        |  |
| 54          | 852       | COMMUNICATION SYSTEM EXPENSES                       | -                | 100.000%       | -                       | -                      | -                              |  |
| 55          | 856       | MAIN EXPENSES                                       | 864,841          | 100.000%       | 864,841                 | -                      | 864,841                        |  |
| 56          | 859       | OTHER EXPENSES                                      | 61,334           | 100.000%       | 61,334                  | -                      | 61,334                         |  |
| 57          | 860       | RENTS-GAS TRANSMISSION                              | 14,000           | 100.000%       | 14,000                  | -                      | 14,000                         |  |
| 58          | 863       | MAINTENENACE OF MAINS                               | 12,375,902       | 100.000%       | 12,375,902              | -                      | 12,375,902                     |  |
| 59          |           | TOTAL TRANSMISSION EXPENSES                         | 16,082,390       | <u>l</u> .     | 16,082,390              |                        | 16,082,390                     |  |
|             |           |   |                  |                |                         |                        |                                |  |
| 60          |           | DISTRIBUTION EXPENSES:                              |                  |                |                         |                        |                                |  |
| 61          | 870       | OPERATION SUPERVISION AND ENGINEERING               | -                | 100.000%       | -                       | -                      | -                              |  |
| 62          | 871       | DISTRIBUTION LOAD DISPATCHING                       | 912,658          | 100.000%       | 912,658                 | -                      | 912,658                        |  |
| 63          | 874       | MAINS AND SERVICES EXPENSES                         | 5,470,694        | 100.000%       | 5,470,694               | -                      | 5,470,694                      |  |
| 64          | 875       | MEASURING AND REGULATING STATION EXP - GEN.         | 1,320,894        | 100.000%       | 1,320,894               | -                      | 1,320,894                      |  |
| 65          | 876       | MEASURING AND REGULATING STATION EXP - IND.         | 512,841          | 100.000%       | 512,841                 | -                      | 512,841                        |  |
| 66          | 877       | MEASURING AND REGULATING STATION EXP - CG           | 199,059          | 100.000%       | 199,059                 | -                      | 199,059                        |  |
| 67          | 878       | METER AND HOUSE REGULATOR EXPENSE                   | 2,193,210        | 100.000%       | 2,193,210               | -                      | 2,193,210                      |  |
| 68          | 879       | CUSTOMER INSTALLATIONS EXPENSE                      | 179,575          | 100.000%       | 179,575                 | -                      | 179,575                        |  |
| 69          | 880       | OTHER EXPENSES                                      | 4,804,201        | 100.000%       | 4,804,201               | (213,000)              | 4,591,201                      |  |
| 70          | 881       | RENTS-GAS DISTRIBUTION                              | 10,000           | 100.000%       | 10,000                  | -                      | 10,000                         |  |
| 71          | 885       | MAINTENANCE SUPERVISION AND ENGINEERING             | -                | 100.000%       | -                       | -                      | -                              |  |
| 72          | 886       | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS          | -                | 0.000%         | -                       | -                      | -                              |  |
| 73          | 887       | MAINTENANCE OF MAINS                                | 12,943,632       | 100.000%       | 12,943,632              | -                      | 12,943,632                     |  |
| 74          | 889       | MTCE OF MEASURING AND REGULATING STATION EXP - GEN. | 289,627          | 100.000%       | 289,627                 | -                      | 289,627                        |  |
| 75          | 890       | MTCE MEASURING AND REGULATING STATION EXP - IND.    | 263,808          | 100.000%       | 263,808                 | -                      | 263,808                        |  |
| 76          | 891       | MTCE MEASURING AND REGULATING STATION EXP - CG      | 634,746          | 100.000%       | 634,746                 | -                      | 634,746                        |  |
| 77          | 892       | MAINTENANCE OF SERVICES                             | 1,626,387        | 100.000%       | 1,626,387               | (841,703)              | 784,684                        |  |
| 78          | 893       | MAINTENANCE OF METERS AND HOUSE REGULATORS          | -                | 100.000%       | -                       | -                      | -                              |  |

# CASE NO. 2018-00295 - GAS OPERATIONS

# 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

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WORKPAPER REFERENCE NO(S).: WITNESS: C. M. GARRETT UNADJUSTED JURISDICTIONAL LINE TOTAL UNADJUSTED ADJUSTMENTS FORECAST PERIOD JURISDICTIONAL METHOD /

| NO. | ACCT. NO. | ACCOUNT TITLE                                     | COMPANY     | JURIS. PERCENT | JURISDICTION | SCH D-2     | JURISDICTIONAL | DESCRIPTION         |
|-----|-----------|---|-------------|----------------|--------------|-------------|----------------|---------------------|
|     |           |   | (1)         | (2)            | (3)          | (4)         | (5)            | (6)                 |
|     |           |   | \$          |                | \$           | \$          | \$             | <b>ALL GAS 100%</b> |
| 74  | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | 425,857     | 100.000%       | 425,857      | -           | 425,857        |                     |
| 75  |           | TOTAL DISTRIBUTION EXPENSES                       | 31,787,189  | <u>.</u>       | 31,787,189   | (1,054,703) | 30,732,486     |                     |
| 76  |           | CUSTOMER ACCOUNTS EXPENSES:                       |             |                |              |             |                |                     |
| 77  | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,236,729   | 100.000%       | 1,236,729    | -           | 1,236,729      |                     |
| 78  | 902       | METER READING EXPENSES                            | 2,708,980   | 100.000%       | 2,708,980    | -           | 2,708,980      |                     |
| 79  | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 5,535,920   | 100.000%       | 5,535,920    | -           | 5,535,920      |                     |
| 80  | 904       | UNCOLLECTIBLE ACCOUNTS                            | 592,257     | 100.000%       | 592,257      | (216,093)   | 376,164        |                     |
| 81  | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |             | 0.000%         | -            | -           | <u> </u>       |                     |
| 82  |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | 10,073,885  | <u>.</u>       | 10,073,885   | (216,093)   | 9,857,792      |                     |
| 83  |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |             |                |              |             |                |                     |
| 84  | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | 98,976      | 100.000%       | 98,976       | -           | 98,976         |                     |
| 85  | 908       | CUSTOMER ASSISTANCE EXPENSES                      | 2,228,688   | 100.000%       | 2,228,688    | (2,108,118) | 120,570        |                     |
| 86  | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 548,046     | 100.000%       | 548,046      | -           | 548,046        |                     |
| 87  | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 193,024     | 100.000%       | 193,024      | -           | 193,024        |                     |
| 88  |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | 3,068,734   | <u>.</u>       | 3,068,734    | (2,108,118) | 960,616        |                     |
| 89  |           | SALES EXPENSES:                                   |             |                |              |             |                |                     |
| 90  | 911       | SALES SUPERVISION                                 | -           | 100.000%       | -            | -           | -              |                     |
| 91  | 912       | DEMONSTRATING AND SELLING EXPENSES                | -           | 100.000%       | -            | -           | -              |                     |
| 92  | 913       | ADVERTISING EXPENSES                              | 278,726     | 100.000%       | 278,726      | -           | 278,726        |                     |
| 93  | 916       | MISC SALES EXPENSES                               |             | 100.000%       | -            | -           | <u>-</u>       |                     |
| 94  |           | TOTAL SALES EXPENSES                              | 278,726     | <u>.</u>       | 278,726      | -           | 278,726        |                     |
| 95  |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |             |                |              |             |                |                     |
| 96  | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | 8,610,895   | 100.000%       | 8,610,895    | -           | 8,610,895      |                     |
| 97  | 921       | OFFICE SUPPLIES AND EXPENSES                      | 2,429,073   | 100.000%       | 2,429,073    | -           | 2,429,073      |                     |
| 98  | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | (1,104,283) | 100.000%       | (1,104,283)  | -           | (1,104,283)    |                     |

# CASE NO. 2018-00295 - GAS OPERATIONS

# JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED APRIL 30, 2020

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SCHEDULE C-2.1 PAGE 10 OF 10

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | UNADJUSTED<br>TOTAL<br>COMPANY | JURIS. PERCENT                               | UNADJUSTED<br>JURISDICTION | JURISDICTIONAL<br>ADJUSTMENTS<br>SCH D-2 | FORECAST PERIOD<br>JURISDICTIONAL | JURISDICTIONAL METHOD /<br>DESCRIPTION |
|-------------|-----------|---|--------------------------------|--|----------------------------|--|-----------------------------------|--|
|             |           |   | (1)                            | (2)  | (3)                        | (4)                                      | (5)                               | (6)                                    |
|             |           |   | \$                             |  | \$                         | \$                                       | \$                                | ALL GAS 100%                           |
| 99          | 923       | OUTSIDE SERVICES                              | 5,014,664                      | 100.000%                                     | 5,014,664                  | -  | 5,014,664                         |  |
| 100         | 924       | PROPERTY INSURANCE                            | 314,271                        | 100.000%                                     | 314,271                    | -  | 314,271                           |  |
| 101         | 925       | INJURIES AND DAMAGES                          | 966,970                        | 100.000%                                     | 966,970                    | -  | 966,970                           |  |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS                 | 7,770,144                      | 100.000%                                     | 7,770,144                  | -  | 7,770,144                         |  |
| 103         | 927       | FRANCHISE REQUIREMENTS                        | -                              | 100.000%                                     | -                          | -  | -                                 |  |
| 104         | 928       | REGULATORY COMMISSION EXPENSES                | 258,344                        | 100.000%                                     | 258,344                    | -  | 258,344                           |  |
| 105         | 929       | DUPLICATE CHARGESCREDIT                       | (571,000)                      | 100.000%                                     | (571,000)                  | -  | (571,000)                         |  |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES                  | 775                            | 100.000%                                     | 775                        | -  | 775                               |  |
| 107         | 930.2     | MISC GENERAL EXPENSES                         | 451,826                        | 100.000%                                     | 451,826                    | -  | 451,826                           |  |
| 108         | 931       | RENTS   | 588,021                        | 100.000%                                     | 588,021                    | -  | 588,021                           |  |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT                  | 352,313                        | 100.000%                                     | 352,313                    | -  | 352,313                           |  |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     | 25,082,012                     | <u>?</u> .                                   | 25,082,012                 | -  | 25,082,012                        |  |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | 222,212,349                    | <u>)                                    </u> | 222,212,349                | (128,316,101)                            | 93,896,249                        |  |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | 40,200,199                     | 100.000%                                     | 40,200,199                 | (1,782,151)                              | 38,418,048                        |  |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | 12,584,590                     | 100.000%                                     | 12,584,590                 | (815,950)                                | 11,768,640                        |  |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | 5,950,919                      | 100.000%                                     | 5,950,919                  | (1,967,699)                              | 3,983,220                         |  |
| 115         | 409-411   | STATE INCOME TAXES                            | 1,767,371                      | 100.000%                                     | 1,767,371                  | (493,158)                                | 1,274,213                         |  |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | (4,653)                        | 100.000%                                     | (4,653)                    | -  | (4,653)                           |  |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                                | 100.000%                                     | -                          | -  | -                                 |  |
| 118         |           | TOTAL OPERATING EXPENSES                      | 282,710,775                    | ;<br>= :                                     | 282,710,775                | (133,375,058)                            | 149,335,716                       |  |
| 119         |           | NET OPERATING INCOME                          | 49,461,954                     | <u>!</u>                                     | 49,461,954                 | (8,249,288)                              | 41,212,666                        |  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARISON OF GAS UTILITY ACTIVITY 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 C-2.2 SHEET 1 OF 4 WITNESS: C. M. GARRETT

|             |                | EFERENCE NO(S):   |                   |                      |                   |                   |                    |                   |                    |                    |                    |                    |                    |                    | C. M. GARRETT |
|-------------|----------------|---|-------------------|----------------------|-------------------|-------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| Line<br>No. | Acct<br>No.    | Account Description   | Actual<br>Jan-18  | Actual<br>Feb-18     | Actual<br>Mar-18  | Actual<br>Apr-18  | Actual<br>May-18   | Actual<br>Jun-18  | Forecast<br>Jul-18 | Forecast<br>Aug-18 | Forecast<br>Sep-18 | Forecast<br>Oct-18 | Forecast<br>Nov-18 | Forecast<br>Dec-18 | TOTAL         |
|             |                | •   |                   |                      |                   | •                 | •                  |                   |                    |                    | •                  |                    |                    |                    |               |
| 1           | 403-404        |   | 3,067,045         | 3,097,277            | 3,099,279         | 3,103,158         | 3,108,562          | 3,111,910         | 3,129,248          | 3,152,837          | 3,167,834          | 3,200,259          | 3,240,344          | 3,299,845          | 37,777,599    |
| 2           | 408.1<br>411.8 | TAXES OTHER THAN INCOME TAXES LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES                | 970,814           | 923,709              | 981,148           | 971,410           | 916,121            | 950,458           | 954,376            | 953,645            | 954,865            | 954,232            | 954,503            | 975,017            | 11,460,298    |
| 4           | 411.6          | RESIDENTIAL REVENUE   | (38,361,763)      | (25,707,508)         | (23,469,491)      | (15,345,806)      | (8,558,866)        | (7,618,056)       | (7,392,567)        | (7,508,819)        | (7,597,254)        | (9,315,551)        | (18,103,796)       | (30,392,942)       | (199,372,417) |
| 5           | 481.1          | COMMERCIAL REVENUE  | (15,053,818)      | (9,974,945)          | (9,577,397)       | (6,068,922)       | (3,518,103)        | (3,291,808)       | (2,848,184)        | (2,943,197)        | (2,982,360)        | (4,168,168)        | (7,016,453)        | (11,320,577)       | (78,763,931)  |
| 6           | 481.2          | INDUSTRIAL REVENUE  | (1,104,912)       | (974,062)            | (1,101,424)       | (665,574)         | (655,835)          | (562,395)         | (504,666)          | (526,886)          | (593,690)          | (795,247)          | (1,038,184)        | (1,277,686)        | (9,800,561)   |
| 7           | 482            | OTHER SALES TO PUBLIC AUTHORITIES REVENUE   | (1,853,106)       | (1,378,051)          | (1,147,194)       | (670,538)         | (362,370)          | (239,996)         | (292,617)          | (306,718)          | (313,162)          | (468,553)          | (839,075)          | (1,398,203)        | (9,269,581)   |
| 8           | 483-484        |   | (2,218,593)       | (295,735)            | (265,317)         | (191,335)         | (418,665)          | (288,747)         | (282,850)          | (286,337)          | (287,861)          | (240,334)          | (348,616)          | (340,319)          | (5,464,711)   |
| 9           | 487            | FORFEITED DISCOUNTS   | (192,710)         | (249,056)            | (137,275)         | (98,973)          | (98,887)           | (60,711)          | (58,238)           | (66,121)           | (46,636)           | (41,148)           | (35,373)           | (79,260)           | (1,164,389)   |
| 10          | 488            | MISCELLANEOUS SERVICE REVENUE   | (5,695)           | (6,487)              | (11,881)          | (12,827)          | (24,501)           | (11,189)          | (6,705)            | (5,268)            | (4,260)            | (4,223)            | (4,017)            | (4,036)            | (101,091)     |
| 11          | 489            | TRANSPORTATION OF GAS OF OTHERS   | (381,965)         | (184,460)            | (1,004,106)       | (534,616)         | (464,187)          | (424,109)         | (341,531)          | (354,292)          | (370,320)          | (505,228)          | (603,462)          | (652,561)          | (5,820,838)   |
| 12          | 493            | RENT FROM GAS PROPERTY  | (51,525)          | (32,311)             | (32,688)          | (32,662)          | (32,628)           | (32,609)          | (32,741)           | (32,741)           | (32,741)           | (32,741)           | (32,741)           | (32,741)           | (410,866)     |
| 13          | 495            | OTHER GAS REVENUE   | (15)              | (15)                 | (15)              | (15)              | (15)               | (15)              | (27)               | (27)               | (27)               | (27)               | (27)               | (27)               | (250)         |
| 14          | 801-803        | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES   | 17,318,885        | 7,673,559            | 7,679,680         | 7,230,779         | 7,032,474          | 8,736,110         | 11,162,704         | 11,106,914         | 10,960,170         | 11,393,454         | 11,439,460         | 14,389,693         | 126,123,882   |
| 15          | 804            | NATURAL GAS CITY GATE PURCHASES   | -                 | -                    | -                 | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 16          | 805            | OTHER GAS PURCHASES   | 1,846,213         | (1,080,777)          | (1,197,073)       | 8,702             | (157,384)          | (296,484)         | -                  | -                  | -                  | -                  | -                  | -                  | (876,803)     |
| 17          | 806            | EXCHANGE GAS  | 2,013,600         | 793,769              | 871,873           | (873,792)         | (3,372,007)        | (1,447,504)       | -                  | -                  | -                  | -                  | -                  | -                  | (2,014,061)   |
| 18          | 807            | PURCHASED GAS EXPENSE   | 64,960            | 69,816               | 75,796            | 70,821            | 73,964             | 73,950            | 79,161             | 100,589            | 59,597             | 77,387             | 68,250             | 57,735             | 872,026       |
| 19          | 808            | GAS WITHDRAWN FROM STORAGE  | 10,751,454        | 8,917,270            | 8,857,749         | 3,797,178         | 98,377             | (4,676,167)       | (9,283,323)        | (9,251,411)        | (8,857,645)        | (7,650,871)        | (267,830)          | 8,063,849          | 498,631       |
| 20          | 810            | GAS USED FOR COMPRESSOR STATION FUEL  | (151,951)         | (117,189)            | (111,038)         | (42,582)          | (6,631)            | (2,900)           | (5,000)            | (6,000)            | (6,000)            | (10,000)           | (21,000)           | (130,000)          | (610,290)     |
| 21          | 812            | GAS USED FOR OTHER UTILITY OPERATIONS   | (24,743)          | (16,017)             | (12,797)          | (8,945)           | (24,149)           | (33,566)          |                    | - '                | - 1                | - 1                | - 1                | -                  | (120,216)     |
| 22          | 813            | OTHER GAS SUPPLY EXPENSES   | -                 | -                    | -                 | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 23          | 814            | OPERATION SUPERVISION AND ENGINEERING   | 101,384           | 75,907               | 66,986            | 83,916            | 74,606             | 77,128            | 64,764             | 75,850             | 83,086             | 81,781             | 84,240             | 78,176             | 947,823       |
| 24          | 816            | WELLS EXPENSE   | 8,240             | 6,773                | 6,478             | 6,578             | 6,747              | 4,755             | 5,646              | 5,804              | 6,655              | 5,804              | 6,920              | 5,805              | 76,205        |
| 25          | 817            | LINES EXPENSE   | 27,586            | 17,453               | 25,057            | 20,735            | 19,031             | 48,779            | 30,809             | 54,036             | 50,736             | 49,597             | 44,868             | 35,727             | 424,413       |
| 26          | 818            | COMPRESSOR STATION EXPENSES   | 231,118           | 196,546              | 200,433           | 142,145           | 244,414            | 172,870           | 174,270            | 169,633            | 176,758            | 180,654            | 166,807            | 248,136            | 2,303,784     |
| 27          | 819            | COMPRESSOR STATION FUEL AND POWER   | 151,951           | 117,189              | 111,038           | 42,582            | 6,631              | 2,900             | 5,000              | 6,000              | 6,000              | 10,000             | 21,000             | 130,000            | 610,290       |
| 28          | 821            | PURIFICATION EXPENSES   | 299,157           | 245,311              | 311,808           | 181,823           | 41,222             | 12,998            | 19,256             | 14,303             | 10,794             | 17,563             | 60,432             | 237,568            | 1,452,235     |
| 29          | 823            | GAS LOSSES  | 153,731           | 132,493              | 111,149           | 96,694            | 98,031             | 103,624           | 143,000            | 163,000            | 179,000            | 196,000            | 199,000            | 187,000            | 1,762,720     |
| 30          | 824            | OTHER EXPENSES  | 2,719             | 2,719                | 2,719             | 2,719             | 2,719              | 2,719             | -                  | -                  | -                  | -                  | -                  | -                  | 16,314        |
| 31          | 825            | STORAGE WELL ROYALTIES  | 8,292             | 3,046                | 17,533            | 42,360            | 5,201              | 4,264             | 28,000             | 11,350             | 2,616              | 12,000             | 6,000              | 21,000             | 161,661       |
| 32          | 826            | RENTS-STORAGE FIELDS  | -                 | -                    | -                 | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 33          | 830            | MAINTENANCE SUPERVISION AND ENGINEERING   | 61,638            | 60,227               | 52,932            | 51,105            | 52,116             | 44,445            | 49,409             | 47,963             | 46,519             | 47,963             | 52,298             | 52,309             | 618,924       |
| 34          | 832            | MAINTENANCE OF RESERVOIRS AND WELLS   | (34,725)          | 62,680               | 38,168            | 7,958             | 22,221             | 101,377           | 58,457             | 232,451            | 10,725             | 15,898             | 9,586              | 6,252              | 531,048       |
| 35          | 833            | MAINTENANCE OF LINES  | 35,128            | 20,575               | 36,357            | 45,138            | 97,821             | 68,613            | 13,277             | 40,193             | 35,140             | 42,767             | 21,124             | 19,940             | 476,073       |
| 36          | 834            | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT   | 44,168            | 65,993               | 90,528            | 80,783            | 78,547             | 51,004            | 64,384             | 35,837             | 52,639             | 45,905             | 37,485             | 56,827             | 704,100       |
| 37          | 835            | MAINTENANCE OF REGULATING STATION EQUIPMENT   | 2,973             | 3,183                | 6,958             | 2,832             | 3,647              | 1,438             | 1,438              | 1,438              | 1,438              | 1,438              | 4,145              | 4,146              | 35,074        |
| 38          | 836            | MAINTENANCE OF PURIFICATION EQUIPMENT   | 36,281            | 29,317               | 13,668            | 27,911            | 93,203             | 60,521            | 82,734             | 84,498             | 83,528             | 93,161             | 72,368             | 54,850             | 732,041       |
| 39          | 837            | MAINTENANCE OF OTHER EQUIPMENT  | 9,532             | 18,381               | 33,529            | 21,738            | 27,018             | 18,476            | 40,142             | 43,164             | 45,183             | 39,939             | 51,925             | 37,032             | 386,059       |
| 40          | 850            | OPERATION SUPERVISION AND ENGINEERING   | 54,397            | 54,518               | 42,309            | 47,488            | 66,703             | 69,237            | 93,246             | 223,260            | 151,521            | 136,396            | 186,343            | 92,453             | 1,217,871     |
| 41          | 851            | SYSTEM CONTROL AND LOAD DISPATCHING   | 38,820            | 32,943               | 33,694            | 35,372            | 38,658             | 35,898            | 46,669             | 65,484             | 48,854             | 55,410             | 45,335             | 33,750             | 510,887       |
| 42          | 852            | COMMUNICATION SYSTEM EXPENSES   | - 04 007          | -                    | -                 | - 04.000          | -                  | -                 | 70.540             | -                  | -                  | -                  | 40.750             | -                  | -             |
| 43          | 856            | MAIN EXPENSES   | 31,607            | 23,865               | 53,081            | 34,399            | 69,459             | 59,266            | 76,543             | 91,068             | 48,883             | 50,974             | 46,750             | 38,263             | 624,158       |
| 44          | 859            | OTHER EXPENSES  | -                 | -                    | -                 | -                 | -                  | 7,662             | 3,331              | 3,561              | 3,259              | 3,617              | 3,536              | 3,872              | 28,838        |
| 45<br>46    | 860<br>863     | RENTS-GAS TRANSMISSION<br>MAINTENENACE OF MAINS   | 400.000           | 1,542                | 17,659            | 4,882             | -                  | 604               | 4,250              | (609)              | 30,000             | 7,000              | (16,840)           | (19,586)           | 28,902        |
| 46          | 870            | OPERATION SUPERVISION AND ENGINEERING   | 108,683           | 86,515               | 106,828           | 152,836           | 363,396            | 775,829           | 712,355            | 923,492            | 979,880            | 1,010,194          | 124,428            | 93,480             | 5,437,914     |
| 48          | 870<br>871     | DISTRIBUTION LOAD DISPATCHING   | 54,759            | 49,165               | 51,219            | 53,648            | 54,584             | 51,536            | 61,442             | 96,046             | 98,014             | 105,890            | 104,047            | 87,393             | 867,743       |
| 48<br>49    | 871<br>874     | MAINS AND SERVICES EXPENSES   | 54,759<br>436,991 | 49,165<br>444,651    | 385,557           | 392,164           | 54,584<br>400,882  | 396,320           | 394,580            | 96,046<br>374,226  | 345,899            | 503,214            | 365,029            | 358,357            | 4,797,870     |
| 50          | 874<br>875     | MEASURING AND REGULATING STATION EXP - GEN.   | 436,991<br>89,276 | 70,457               | 385,557<br>75,924 | 392,164<br>95,709 | 400,882<br>118,999 | 396,320<br>95,256 | 394,580<br>104,283 | 121,350            | 345,899<br>101,611 | 106,415            | 72,715             | 358,357<br>71,391  | 1,123,386     |
| 50<br>51    | 875<br>876     | MEASURING AND REGULATING STATION EXP - GEN. MEASURING AND REGULATING STATION EXP - IND. | 89,276<br>25,919  | 70,457<br>31,956     | 75,924<br>40,039  | 95,709<br>32,214  | 22,942             | 95,256<br>30,434  | 21,816             | 26,301             | 27,572             | 24,945             | 72,715<br>47,125   | 45,119             | 376,383       |
| 52          | 877            | MEASURING AND REGULATING STATION EXP - IND.  MEASURING AND REGULATING STATION EXP - CG  | 17,617            | 23,480               | 18,222            | 32,214<br>24,113  | 35,579             | 30,434<br>44,971  | 18,852             | 21,301             | 18,852             | 24,945<br>17,414   | 19,513             | 13,585             | 273,500       |
| 52<br>53    | 877<br>878     | METER AND HOUSE REGULATOR EXPENSE   | 206,596           | 23,480<br>179,169    | 18,222<br>332,253 | 24,113<br>175,555 | 35,579<br>159,966  | 120,559           | 150,726            | 149,982            | 149,790            | 161,033            | 19,513             | 291,663            | 2,240,848     |
| 53<br>54    | 879            | CUSTOMER INSTALLATIONS EXPENSE  | 18.169            | 20,365               | 332,253<br>17,805 | 15,992            | 19,117             | 14,156            | 11,396             | 149,962            | 149,790            | 15,649             | 17,371             | 16,928             | 193,696       |
| 55          | 880            | OTHER EXPENSES  | 410,180           | 525,448              | 282,690           | 414,704           | 514,288            | 417,496           | 459,615            | 491,117            | 533,687            | 492,019            | 441,356            | 354,430            | 5,337,031     |
| 56          | 881            | RENTS-GAS DISTRIBUTION  | 410,180           | J2J, <del>44</del> 0 | 282,690<br>9,944  | 500               | 3,333              | 9,712             | 459,615<br>964     | 731,117            | 555,007            | 702,018            | I,JJO              | 334,430            | 24,938        |
| 57          | 885            | MAINTENANCE SUPERVISION AND ENGINEERING   | -                 | -                    | J,J44             | -                 | -                  | 3,112             | -                  | -                  | -                  | -                  | -                  | -                  | 24,530        |
| 58          | 886            | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS  | -                 | -                    | -                 | -                 | -                  | -                 | -                  | -                  | -                  | -                  | -                  | -                  | -             |
| 59          | 887            | MAINTENANCE OF MAINS  | 853,859           | 710,977              | 907,080           | 944,479           | 928,673            | 919,483           | 1,015,975          | 1,029,176          | 1,060,543          | 1,023,791          | 989,375            | 819,857            | 11,203,268    |
| 60          | 889            | MTCE OF MEASURING AND REGULATING STATION EXP - GI                                       | 15,731            | 6.839                | 2,146             | 2,933             | 10,763             | 30,837            | 7,325              | 6.950              | 12.896             | 16,145             | 11.282             | 9,696              | 133.544       |
| 61          | 890            | MTCE MEASURING AND REGULATING STATION EXP - GI  | 62,571            | 66,680               | 52,084            | 19,841            | 6,531              | 14,631            | 14,505             | 10,515             | 13,110             | 12,134             | 15,376             | 22,966             | 310,943       |
| 62          | 891            | MTCE MEASURING AND REGULATING STATION EXP - CG  | 46,780            | 34,471               | 90,211            | (22,752)          | 54,014             | 41,482            | 50,797             | 54,022             | 42,854             | 41,211             | 68,065             | 41,836             | 542,990       |
| 63          | 892            | MAINTENANCE OF SERVICES   | 161,211           | 73,640               | 116,459           | 108,253           | 116,971            | 110,015           | 144,097            | 173,560            | 142,056            | 243,503            | 202,578            | 125,143            | 1,717,487     |
| 64          | 893            | MAINTENANCE OF METERS AND HOUSE REGULATORS  | -                 |                      |                   | -                 | -                  | -                 | -                  |                    | -                  | 0,000              | -                  | -                  | -,,+0/        |
| 65          | 894            | MAINTENANCE OF OTHER EQUIPMENT  | 38.976            | 18.386               | 37.362            | 26.912            | 37.278             | 28,764            | 38,772             | 40.108             | 40.303             | 41.724             | 39.789             | 42.376             | 430.751       |
| 66          | 901            | CUSTOMER ACCTS SUPERVISION  | 91,796            | 87,054               | 91,869            | 83,891            | 93,695             | 78,736            | 98,094             | 105,506            | 99,568             | 106,690            | 93,193             | 92,108             | 1,122,200     |
| 00          | ٠٠.            |   | 0.,. 00           | 0.,004               | 0.,000            | 30,001            | 55,550             | . 5,. 50          | 00,004             | .00,000            | 55,550             | .00,000            | 55,.55             | 02,.00             | .,,_00        |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARISON OF GAS UTILITY ACTIVITY 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):

|      | Acct  | LI EKLINGE NO(3)                               | Actual       | Actual       | Actual       | Actual      | Actual   | Actual   | Forecast  | Forecast  | Forecast  | Forecast | Forecast    | Forecast     | D. W. OAKKETT |
|------|-------|--|--------------|--------------|--------------|-------------|----------|----------|-----------|-----------|-----------|----------|-------------|--------------|---------------|
| No.  | No.   | Account Description                            | Jan-18       | Feb-18       | Mar-18       | Apr-18      | May-18   | Jun-18   | Jul-18    | Aug-18    | Sep-18    | Oct-18   | Nov-18      | Dec-18       | TOTAL         |
| 67   | 902   | METER READING EXPENSES                         | 154.076      | 154,442      | 158.349      | 166.554     | 159.876  | 159.082  | 173,986   | 168.583   | 163,199   | 179.607  | 165.699     | 171.956      | 1.975.407     |
|      | 903   | CUSTOMER RECORDS AND COLLECTION EXPENSES       | 426,541      | 439.575      | 486.763      | 441.271     | 483,579  | 443.220  | 444.793   | 480,429   | 465.636   | 518.309  | 473.411     | 474,100      | 5,577,629     |
|      | 904   | UNCOLLECTIBLE ACCOUNTS                         | 182,237      | 135,830      | 96,420       | 54,697      | (1,882)  | (35,132) | 43,661    | 73,159    | 45.734    | 39,094   | 18,121      | 30,356       | 682,294       |
|      | 905   | MISC CUSTOMER ACCOUNTS EXPENSE                 | 40           | 37           | 746          | 429         | 9        | 68       | (7,171)   | (9,336)   | 14.081    | 16.330   | 4,929       | (19)         | 20,143        |
|      | 907   | CUSTOMER SERVICE AND INFO SUPERVISION          | 6,968        | 7,280        | 7,294        | 7,219       | 7.958    | 7.451    | 7.607     | 8.883     | 7.299     | 9.039    | 7,741       | 6.583        | 91,321        |
|      | 908   | CUSTOMER ASSISTANCE EXPENSES                   | 294,459      | 242,783      | 214.718      | 288,396     | 267.796  | 312,409  | (26,451)  | 295,874   | 126,359   | 181,100  | 279,459     | (528,373)    | 1,948,529     |
|      | 909   | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP | 1.552        | 7.697        | 22.357       | 8.580       | 11,142   | 6.839    | 15.304    | 11.037    | 5.943     | 4.584    | 5.018       | 7.320        | 107.372       |
|      | 910   | MISC CUSTOMER SERVICE AND INFO EXPENSES        | 14.046       | 9,563        | 9,299        | 10.580      | 10.008   | 12.727   | 23.541    | 16.034    | 21.889    | 14.270   | 21,293      | 19.782       | 183,032       |
|      | 911   | SALES SUPERVISION                              | - 1,010      | -            | -            | -           | -        | .2,.2.   | 20,0      |           | 21,000    | - 1,2.0  | 2.,200      |              | .00,002       |
|      | 912   | DEMONSTRATING AND SELLING EXPENSES             |              | _            | _            | _           | _        | _        | _         | -         | _         |          | _           | _            | _             |
|      | 913   | ADVERTISING EXPENSES                           | 41.520       | 16.479       | 35,509       | 120         | 38.651   | 53.140   | 9.065     | 18.626    | 18.702    | 11.096   | 11.096      | 30,820       | 284,822       |
|      | 916   | MISC SALES EXPENSES                            |              | -            | -            | -           | -        | -        | -         |           | .0,702    |          |             | -            | 201,022       |
|      | 920   | ADMINISTRATIVE AND GENERAL SALARIES            | 714.215      | 657,772      | 751.812      | 628.005     | 689.793  | 630.481  | 646.172   | 743,298   | 622,793   | 751.534  | 658,697     | 590,240      | 8.084.814     |
|      | 921   | OFFICE SUPPLIES AND EXPENSES                   | 181.936      | 136,488      | 177,559      | 172.652     | 173,987  | 181.816  | 210.337   | 196,113   | 214,903   | 185,561  | 194,232     | 260.075      | 2.285,659     |
|      | 922   | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT      | (86,299)     | (84,371)     | (95,974)     | (81,795)    | (89,040) | (75,259) | (92,708)  | (99,768)  | (86,168)  | (93,074) | (88,467)    | (81,714)     | (1,054,637)   |
|      | 923   | OUTSIDE SERVICES                               | 261,935      | 286,859      | 340.871      | 289,859     | 388,527  | 350,957  | 278,676   | 392,202   | 408.171   | 355.828  | 374.563     | 405.428      | 4,133,876     |
|      | 924   | PROPERTY INSURANCE                             | 35,421       | 23,426       | 13,306       | 37.880      | 14,972   | 14,972   | 94,907    | 85.759    | 85.411    | 106,481  | 85,343      | 85,244       | 683,121       |
|      | 925   | INJURIES AND DAMAGES                           | 78,977       | 79.004       | (121,537)    | 76.823      | 67,298   | 72.139   | 80.182    | 71,325    | 73.901    | 77.751   | 70,150      | 75,773       | 701.786       |
|      | 926   | EMPLOYEE PENSION AND BENEFITS                  | 750,496      | 689,210      | 371.347      | 942,082     | 671,658  | 513.364  | 766,517   | 735,338   | 645,482   | 736,430  | 737,175     | 715,797      | 8,274,898     |
|      | 927   | FRANCHISE REQUIREMENTS                         | -            | -            | -            | -           | -        | -        | -         | -         | -         | -        | -           | -            |               |
|      | 928   | REGULATORY COMMISSION EXPENSES                 | 16.022       | 16,022       | 16.022       | 16.343      | 16.022   | 16.022   | 16.720    | 16,022    | 16,022    | 16.859   | 16.022      | 16.720       | 194,819       |
| 88   | 929   | DUPLICATE CHARGESCREDIT                        | (109,302)    | (94,421)     | (99,043)     | (75,592)    | (13,252) | (309)    | -         | -         | -         | -        | (4,000)     | (72,000)     | (467,920)     |
| 89 9 | 930.1 | GENERAL ADVERTISING EXPENSES                   | -            | - '          | -            | -           | -        | -        | -         | -         | 388       | -        | -           | -            | 388           |
| 90 9 | 930.2 | MISC GENERAL EXPENSES                          | 42,959       | 36,021       | 30.318       | 48,677      | 36.896   | 26.069   | 63,159    | 47.291    | 109,252   | 116.576  | 111.360     | (67,326)     | 601,253       |
| 91   | 931   | RENTS  | 46,725       | 43,667       | 49,444       | 56,260      | 35,805   | 49,466   | 46,573    | 41,082    | 46,612    | 46,612   | 41,092      | 46,612       | 549,950       |
|      | 935   | MAINTENANCE OF GENERAL PLANT                   | 36,426       | 32,097       | 30,596       | 31,909      | 30,041   | 32,812   | 29,350    | 29,446    | 28,017    | 33,036   | 28,455      | 26,854       | 369,039       |
| 93   |       | OPERATING (INCOME) LOSS                        | (16,373,277) | (12,105,842) | (10,116,223) | (2,743,437) | 524,122  | 787,299  | 1,411,479 | 2,354,013 | 1,836,343 | 716,104  | (5,518,506) | (12,818,138) | (52,046,063   |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARISON OF GAS UTILITY ACTIVITY FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD TYPE OF FILING: \_X\_\_ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED SCHEDULE C-2.2 SHEET 3 OF 4 WITNESS: C. M. GARRETT WORKPAPER REFERENCE NO(S):

|             |             | EFERENCE NO(S):   |                       |                       |                      |                      |                       |                      |                      |                      |                      |                      |                       |                       | C. M. GARRETT           |
|-------------|-------------|---|-----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-------------------------|
| Line<br>No. | Acct<br>No. | Account Description   | Forecast<br>May-19    | Forecast<br>Jun-19    | Forecast<br>Jul-19   | Forecast<br>Aug-19   | Forecast<br>Sep-19    | Forecast<br>Oct-19   | Forecast<br>Nov-19   | Forecast<br>Dec-19   | Forecast<br>Jan-20   | Forecast<br>Feb-20   | Forecast<br>Mar-20    | Forecast<br>Apr-20    | TOTAL                   |
| INU.        | INU.        | Account Description   | iviay-19              | Juli-19               | Jul-19               | Aug-19               | 3ep-19                | OCI-19               | 1404-19              | Dec-19               | Jan-20               | Feb-20               | IVIAI-20              | Apr-20                | TOTAL                   |
| 1           | 403-404     | DEPRECIATION AND AMORTIZATION EXPENSE   | 3,244,425             | 3,254,142             | 3,269,158            | 3,278,221            | 3,281,049             | 3,292,558            | 3,309,458            | 3,381,589            | 3,447,378            | 3,438,095            | 3,475,711             | 3,528,415             | 40,200,199              |
| 2           | 408.1       | TAXES OTHER THAN INCOME TAXES   | 1,017,644             | 1,019,006             | 1,019,049            | 1,019,019            | 1,019,745             | 1,018,783            | 1,019,946            | 1,020,254            | 1,107,103            | 1,108,284            | 1,107,789             | 1,107,968             | 12,584,590              |
| 3           | 411.8       | LOSS/(GAIN) FROM DISPOSITION OF ALLOWANCES  | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 4           | 480         | RESIDENTIAL REVENUE   | (10,441,572)          | (8,368,879)           | (7,880,726)          | (7,791,268)          | (7,988,425)           | (9,693,056)          | (18,707,286)         | (31,446,191)         | (39,195,097)         | (35,127,673)         | (26,015,753)          | (15,311,791)          | (217,967,718)           |
| 5           | 481.1       | COMMERCIAL REVENUE  | (4,298,335)           | (3,149,415)           | (2,964,967)          | (2,944,101)          | (3,046,560)           | (4,280,816)          | (7,082,547)          | (11,448,372)         | (14,273,066)         | (12,674,594)         | (9,353,668)           | (5,864,849)           | (81,381,288)            |
| 6           | 481.2       | INDUSTRIAL REVENUE  | (662,370)             | (582,032)             | (539,527)            | (556,049)            | (623,200)             | (839,259)            | (1,078,039)          | (1,315,328)          | (1,407,127)          | (1,254,586)          | (938,481)             | (708,482)             | (10,504,479)            |
| 7           | 482         | OTHER SALES TO PUBLIC AUTHORITIES REVENUE   | (476,740)             | (325,741)             | (301,583)            | (299,446)            | (314,767)             | (477,778)            | (843,300)            | (1,411,838)          | (1,782,198)          | (1,566,746)          | (1,131,324)           | (677,077)             | (9,608,539)             |
| 8           | 483-484     | SALES FOR RESALE REVENUE  | (355,283)             | (287,518)             | (263,629)            | (258,076)            | (314,741)             | (249,304)            | (307,842)            | (371,084)            | (338,873)            | (349,407)            | (337,661)             | (332,883)             | (3,766,300)             |
| 9           | 487         | FORFEITED DISCOUNTS   | (68,548)              | (59,572)              | (58,238)             | (66,121)             | (46,636)              | (41,148)             | (35,373)             | (79,260)             | (156,284)            | (201,523)            | (139,851)             | (113,394)             | (1,065,949)             |
| 10<br>11    | 488<br>489  | MISCELLANEOUS SERVICE REVENUE<br>TRANSPORTATION OF GAS OF OTHERS                                | (13,808)<br>(462,881) | (10,775)<br>(451,308) | (6,705)<br>(463,947) | (5,268)<br>(495,858) | (4,260)               | (4,223)<br>(705,760) | (4,017)<br>(843,294) | (4,036)<br>(884,827) | (4,736)<br>(863,095) | (6,360)<br>(687,797) | (11,325)<br>(598,702) | (15,479)<br>(443,079) | (90,992)<br>(7,412,796) |
| 12          | 493         | RENT FROM GAS PROPERTY  | (31,159)              | (31,159)              | (31,159)             | (31,159)             | (512,248)<br>(31,159) | (31,159)             | (31,159)             | (31,159)             | (31,269)             | (31,269)             | (31,269)              | (31,269)              | (374,342)               |
| 13          | 495         | OTHER GAS REVENUE   | (31,139)              | (31,139)              | (31,139)             | (31,139)             | (31,139)              | (31,139)             | (31,139)             | (31,139)             | (31,209)             | (31,209)             | (31,269)              | (31,209)              | (374,342)               |
| 14          | 801-803     |   | 3,955,396             | 6,923,983             | 10,798,127           | 10,535,066           | 10,436,645            | 10,311,849           | 11,052,524           | 14,162,615           | 16,481,427           | 14,334,515           | 9,994,863             | 5,408,366             | 124,395,377             |
| 15          | 804         | NATURAL GAS CITY GATE PURCHASES   | -                     | -                     | -                    | -                    | -                     |                      | . 1,002,02 1         | - 1,102,010          |                      | - 1,001,010          | -                     | -                     | -                       |
| 16          | 805         | OTHER GAS PURCHASES   | -                     | -                     | -                    | -                    | -                     |                      |                      | -                    |                      | -                    | _                     |                       | -                       |
| 17          | 806         | EXCHANGE GAS  | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 18          | 807         | PURCHASED GAS EXPENSE   | 92,116                | 64,082                | 76,272               | 95,544               | 85,357                | 73,740               | 62,963               | 59,926               | 82,915               | 69,595               | 81,225                | 69,342                | 913,077                 |
| 19          | 808         | GAS WITHDRAWN FROM STORAGE  | 629,830               | (4,727,658)           | (9,115,729)          | (8,933,852)          | (8,549,080)           | (6,786,442)          | (355,154)            | 6,996,129            | 10,933,620           | 9,713,980            | 6,459,173             | 2,500,021             | (1,235,161)             |
| 20          | 810         | GAS USED FOR COMPRESSOR STATION FUEL  | (15,000)              | (6,000)               | (6,000)              | (6,000)              | (5,000)               | (9,000)              | (15,000)             | (105,000)            | (150,000)            | (131,000)            | (100,000)             | (34,000)              | (582,000)               |
| 21          | 812         | GAS USED FOR OTHER UTILITY OPERATIONS   | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 22          | 813         | OTHER GAS SUPPLY EXPENSES   | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 23          | 814         | OPERATION SUPERVISION AND ENGINEERING   | 106,597               | 105,449               | 104,966              | 113,877              | 93,018                | 106,365              | 87,760               | 72,566               | 79,367               | 59,580               | 85,028                | 89,386                | 1,103,959               |
| 24          | 816         | WELLS EXPENSE   | 7,871                 | 7,194                 | 8,355                | 7,833                | 10,303                | 8,142                | 7,562                | 9,425                | 8,995                | 8,860                | 9,014                 | 8,601                 | 102,155                 |
| 25          | 817         | LINES EXPENSE   | 37,865                | 57,954                | 46,177               | 50,826               | 53,027                | 60,602               | 46,158               | 39,800               | 52,342               | 36,711               | 39,395                | 42,593                | 563,450                 |
| 26          | 818         | COMPRESSOR STATION EXPENSES   | 145,440               | 185,426               | 148,626              | 214,891              | 179,542               | 174,905              | 145,173              | 210,606              | 194,592              | 172,723              | 251,109               | 132,810               | 2,155,843               |
| 27<br>28    | 819<br>821  | COMPRESSOR STATION FUEL AND POWER PURIFICATION EXPENSES   | 15,000<br>135,972     | 6,000<br>11,325       | 6,000<br>5,174       | 6,000<br>20,889      | 5,000<br>7,396        | 9,000<br>78,067      | 15,000<br>56,905     | 105,000<br>396,979   | 150,000<br>276,584   | 131,000<br>257,490   | 100,000<br>287,101    | 34,000<br>302,435     | 582,000<br>1,836,317    |
| 29          | 823         | GAS LOSSES  | 105,054               | 109,519               | 135,816              | 157,618              | 176,108               | 192,066              | 196,892              | 186,049              | 160,117              | 140,570              | 117,939               | 99,223                | 1,776,971               |
| 30          | 824         | OTHER EXPENSES  | 105,054               | 109,519               | 133,610              | 137,010              | 170,100               | 192,000              | 190,092              | 100,049              | 100,117              | 140,570              | 117,939               | 99,223                | 1,770,971               |
| 31          | 825         | STORAGE WELL ROYALTIES  | 5,474                 | 4,273                 | 26,306               | 11,350               | 2,616                 | 10,456               | 10,787               | 5,053                | 19,149               | 3,498                | 17,438                | 40,107                | 156,507                 |
| 32          | 826         | RENTS-STORAGE FIELDS  | -                     | -,2.0                 | -                    |                      | -                     | -                    | -                    | -                    | -                    | -                    |                       | -                     | -                       |
| 33          | 830         | MAINTENANCE SUPERVISION AND ENGINEERING   | 50,327                | 51,780                | 50,454               | 59,804               | 44,661                | 51,748               | 48,699               | 46,581               | 43,971               | 32,111               | 54,516                | 42,679                | 577,331                 |
| 34          | 832         | MAINTENANCE OF RESERVOIRS AND WELLS   | 32,696                | 40,623                | 67,178               | 486,564              | 483,275               | 46,314               | 17,025               | 16,913               | 20,394               | 18,423               | 15,183                | 22,554                | 1,267,142               |
| 35          | 833         | MAINTENANCE OF LINES  | 33,873                | 32,245                | 82,163               | 87,674               | 82,689                | 98,431               | 48,261               | 70,206               | 35,725               | 36,839               | 47,670                | 80,169                | 735,945                 |
| 36          | 834         | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT   | 23,963                | 27,855                | 25,949               | 39,898               | 35,039                | 29,554               | 36,644               | 70,331               | 48,312               | 29,818               | 53,403                | 40,712                | 461,478                 |
| 37          | 835         | MAINTENANCE OF REGULATING STATION EQUIPMENT   | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 38          | 836         | MAINTENANCE OF PURIFICATION EQUIPMENT   | 57,065                | 53,466                | 45,353               | 43,474               | 48,427                | 88,246               | 65,512               | 51,641               | 79,106               | 36,082               | 37,803                | 54,431                | 660,606                 |
| 39          | 837         | MAINTENANCE OF OTHER EQUIPMENT  | 51,731                | 67,958                | 37,197               | 30,955               | 28,985                | 40,374               | 29,882               | 24,784               | 11,182               | 6,863                | 8,635                 | 29,870                | 368,416                 |
| 40          | 850         | OPERATION SUPERVISION AND ENGINEERING   | 235,992               | 230,224               | 219,698              | 170,862              | 161,502               | 173,649              | 202,672              | 118,174              | 114,983              | 101,836              | 171,302               | 180,575               | 2,081,469               |
| 41          | 851         | SYSTEM CONTROL AND LOAD DISPATCHING   | 60,169                | 53,151                | 60,838               | 63,302               | 62,439                | 65,772               | 59,768               | 57,300               | 53,971               | 44,187               | 56,452                | 47,495                | 684,844                 |
| 42<br>43    | 852<br>856  | COMMUNICATION SYSTEM EXPENSES MAIN EXPENSES   | 39,220                | 71,567                | 81,890               | 96,937               | 77,574                | -<br>82,274          | 60,034               | 44,027               | 45,280               | 36,350               | 114,309               | 115,379               | -<br>864,841            |
| 43<br>44    | 859         | OTHER EXPENSES  | 5,582                 | 4,857                 | 5,028                | 4,979                | 5,412                 | 5,527                | 4,376                | 3,932                | 5,518                | 5,121                | 5,646                 | 5,356                 | 61,334                  |
| 45          | 860         | RENTS-GAS TRANSMISSION  | 5,562                 | 1,000                 | 2,500                | 4,979                | 1,000                 | 600                  | 4,376<br>500         | 900                  | 5,516                | 5,000                | 5,646                 | 2,000                 | 14,000                  |
| 46          | 863         | MAINTENENACE OF MAINS   | 181,329               | 275,182               | 3,023,131            | 2,672,637            | 5,279,975             | 143,597              | 125,474              | 129,085              | 135,952              | 124,181              | 130,257               | 155,102               | 12,375,902              |
| 47          | 870         | OPERATION SUPERVISION AND ENGINEERING   | 101,020               | 270,102               | -                    | 2,072,007            | 0,270,070             | 140,007              | 120,414              | 125,000              | 100,002              | -                    | 100,201               | 100,102               | 12,010,002              |
| 48          | 871         | DISTRIBUTION LOAD DISPATCHING   | 79,362                | 52,415                | 79,362               | 83.403               | 70,800                | 80,143               | 69,800               | 70,541               | 91,486               | 76,101               | 79,362                | 79,883                | 912,658                 |
| 49          | 874         | MAINS AND SERVICES EXPENSES   | 563,913               | 401,088               | 408,428              | 416,967              | 464,881               | 526,015              | 425,156              | 394,137              | 443,820              | 428,831              | 467,984               | 529,474               | 5,470,694               |
| 50          | 875         | MEASURING AND REGULATING STATION EXP - GEN.   | 106,930               | 116,803               | 136,930              | 145,980              | 109.082               | 123,247              | 83,266               | 92.879               | 122,796              | 99,454               | 78,243                | 105,284               | 1,320,894               |
| 51          | 876         | MEASURING AND REGULATING STATION EXP - IND.   | 39,221                | 27,956                | 27,618               | 27,618               | 31,274                | 41,855               | 37,116               | 49,609               | 60,641               | 61,956               | 62,956                | 45,021                | 512,841                 |
| 52          | 877         | MEASURING AND REGULATING STATION EXP - CG   | 18,819                | 14,800                | 17,309               | 17,819               | 14,309                | 14,309               | 16,570               | 16,908               | 15,012               | 16,498               | 20,983                | 15,723                | 199,059                 |
| 53          | 878         | METER AND HOUSE REGULATOR EXPENSE   | 167,718               | 158,491               | 157,178              | 185,960              | 146,929               | 173,930              | 169,526              | 228,352              | 241,456              | 198,001              | 171,992               | 193,677               | 2,193,210               |
| 54          | 879         | CUSTOMER INSTALLATIONS EXPENSE  | 12,751                | 11,203                | 11,733               | 10,486               | 11,988                | 12,175               | 20,614               | 21,949               | 17,462               | 15,485               | 18,414                | 15,315                | 179,575                 |
| 55          | 880         | OTHER EXPENSES  | 413,826               | 403,078               | 392,396              | 412,175              | 427,660               | 423,385              | 369,655              | 346,829              | 407,919              | 388,974              | 410,118               | 408,186               | 4,804,201               |
| 56          | 881         | RENTS-GAS DISTRIBUTION  | 2,000                 | 7,000                 | 1,000                | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | 10,000                  |
| 57          | 885         | MAINTENANCE SUPERVISION AND ENGINEERING   | -                     | -                     | -                    | -                    | -                     | -                    | -                    | -                    | -                    | -                    | -                     | -                     | -                       |
| 58          | 886         | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS  | -                     | -                     | - 4 400 461          | - 4 4 4 5 0 5 0      | 4 000 00 1            | -                    | 4 000 051            | -                    | 4 007 070            | -                    | 4 000 407             | -                     | -                       |
| 59          | 887         | MAINTENANCE OF MAINS  | 1,131,014             | 1,054,660             | 1,123,461            | 1,145,252            | 1,093,904             | 1,149,694            | 1,069,851            | 998,899              | 1,037,079            | 995,533              | 1,082,435             | 1,061,850             | 12,943,632              |
| 60<br>61    | 889<br>890  | MTCE OF MEASURING AND REGULATING STATION EXP - (  | 9,615                 | 19,842                | 45,932               | 44,842               | 45,932                | 44,525               | 18,124               | 12,861               | 12,787               | 11,707               | 12,473                | 10,987                | 289,627                 |
| 62          | 890<br>891  | MTCE MEASURING AND REGULATING STATION EXP - IND. MTCE MEASURING AND REGULATING STATION EXP - CG | 21,995<br>52.936      | 11,581<br>49.260      | 11,581<br>56,114     | 11,581<br>44,789     | 12,671<br>46,102      | 21,995<br>60,640     | 27,480<br>46.338     | 28,796<br>35,835     | 32,895<br>64,361     | 31,580<br>50,605     | 28,792<br>62,749      | 22,861<br>65.017      | 263,808<br>634,746      |
| 63          | 891<br>892  | MAINTENANCE OF SERVICES   | 52,936<br>132,131     | 49,260<br>122,492     | 132,889              | 133,858              | 46,102<br>126,726     | 143,307              | 46,338<br>117,351    | 113,020              | 166,906              | 136,495              | 157,005               | 144,207               | 1,626,387               |
| 64          | 893         | MAINTENANCE OF SERVICES  MAINTENANCE OF METERS AND HOUSE REGULATORS                             | 102,101               | 122,492               | 102,003              |                      | 120,120               | 1-10,007             | - 117,001            | 113,020              | 100,900              | 130,433              | 157,005               | 144,207               | 1,020,007               |
| 65          | 894         | MAINTENANCE OF OTHER EQUIPMENT  | 36,005                | 35,763                | 31,348               | 32,438               | 33,602                | 35,187               | 33,011               | 37,503               | 36,776               | 38,061               | 37,211                | 38,952                | 425,857                 |
| 66          | 901         | CUSTOMER ACCTS SUPERVISION  | 113,835               | 96,603                | 104,862              | 106,080              | 101,325               | 108,374              | 89,897               | 81,962               | 112,260              | 94,563               | 106,139               | 120,828               | 1,236,729               |
|             |             |   |                       |                       |                      |                      |                       |                      |                      |                      |                      |                      |                       |                       |                         |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPARISON OF GAS UTILITY ACTIVITY 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 C-2.2 SHEET 4 OF 4 WITNESS: C. M. GARRETT

| Line     | Acct  | ET ENENGE NO(0)  | Forecast  | Forecast         | Forecast  | Forecast  | Forecast         | Forecast  | Forecast         | Forecast         | Forecast     | Forecast     | Forecast          | Forecast    | . W. OARRETT         |
|----------|-------|--|-----------|------------------|-----------|-----------|------------------|-----------|------------------|------------------|--------------|--------------|-------------------|-------------|----------------------|
| No.      | No.   | Account Description  | May-19    | Jun-19           | Jul-19    | Aug-19    | Sep-19           | Oct-19    | Nov-19           | Dec-19           | Jan-20       | Feb-20       | Mar-20            | Apr-20      | TOTAL                |
| 67       | 902   | METER READING EXPENSES   | 173.010   | 217.254          | 222.428   | 240.126   | 218.842          | 240.921   | 218.994          | 236.797          | 236,223      | 230.783      | 233,265           | 240.337     | 2.708.980            |
|          | 902   | CUSTOMER RECORDS AND COLLECTION EXPENSES                           | 501.936   | 453,814          | 476.801   | 498.156   | 458.419          | 510.100   | 445.408          | 442.496          | 456,634      | 404.279      | 459.004           | 428.873     | 5,535,920            |
| 68<br>69 | 903   | UNCOLLECTIBLE ACCOUNTS   | 24.004    | 39,668           | 53.384    | 76.790    | 72.327           | 45.757    | 34.643           | 53,564           | 62,749       | 48.060       | 459,004<br>51,258 | 30,053      | 5,535,920            |
| 70       | 905   | MISC CUSTOMER ACCOUNTS EXPENSE                                     | 24,004    |                  | /         | -,        | 12,321           | -, -      | 34,043           | 55,504           | 02,749       | 46,000       | 51,256            | 30,033      | 392,237              |
| 70       | 905   | CUSTOMER SERVICE AND INFO SUPERVISION                              | 8,830     | 7.265            | 8.762     | 8,926     | 8.285            | 9.855     | 7.488            | 6.493            | 8.983        | 7.196        | 8.388             | 8,504       | 98,976               |
| 71       | 908   | CUSTOMER SERVICE AND INFO SUPERVISION CUSTOMER ASSISTANCE EXPENSES | 160.523   | 7,265<br>181.122 | 167.364   | 191,253   | 0,205<br>191.090 | 205.029   | 230,285          | 227.121          | 176.595      | 170.280      | 169.701           | 158.324     | 2,228,688            |
| 73       | 909   | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP                     | 101,646   | 39.173           | 49.360    | 33.710    | 57.557           | 59,290    | 230,265          | 24.275           | 26.761       | 23.782       | 37.900            | 70.513      | 2,226,666<br>548.046 |
| 73<br>74 | 910   | MISC CUSTOMER SERVICE AND INFO EXPENSES                            | 12,759    | 17.274           | 23,028    | 15,951    | 21,751           | 16.224    | 24,076<br>15.675 | 24,275<br>18.105 | 14.463       | 11.565       | 37,900<br>14.665  | 11.565      | 193,024              |
| 75       | 911   | SALES SUPERVISION  | 12,759    | 17,274           | 23,020    | 15,951    | 21,731           | 10,224    | 15,675           | 10,100           | 14,403       | 11,505       | 14,000            | 11,505      | 193,024              |
| 76       | 912   | DEMONSTRATING AND SELLING EXPENSES                                 |           |                  |           |           |                  |           |                  |                  | -            |              |                   |             | -                    |
| 77       | 913   | ADVERTISING EXPENSES   | 13.143    | 49.346           | 14.644    | 14.552    | 14.644           | 14.552    | 13.143           | 13.143           | 13.208       | 69.490       | 21.911            | 26,951      | 278,726              |
| 78       | 916   | MISC SALES EXPENSES  | 13,143    | 49,340           | 14,044    | 14,552    | 14,044           | 14,552    | 13,143           | 13,143           | 13,206       | 09,490       | 21,911            | 20,951      | 210,120              |
| 79       | 920   | ADMINISTRATIVE AND GENERAL SALARIES                                | 803.689   | 619.976          | 746.633   | 752.840   | 661.694          | 791.909   | 631.504          | 587.612          | 847.719      | 693.758      | 750.556           | 723.007     | 8.610.895            |
| 80       | 921   | OFFICE SUPPLIES AND EXPENSES                                       | 197,240   | 227.079          | 203.136   | 193.301   | 205.759          | 200.416   | 185.892          | 197.313          | 195.320      | 208.411      | 213.294           | 201.912     | 2,429,073            |
| 01       | 922   | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT                          | (100.591) | (84.937)         | (95.887)  | (94.705)  | (86,365)         | (99,523)  | (81,431)         | (78.159)         | (103.736)    | (89.273)     | (96.939)          | (92,738)    | (1.104.283)          |
| 82       | 923   | OUTSIDE SERVICES   | 415.964   | 460,985          | 374.585   | 413,843   | 475.637          | 391,517   | 384.885          | 460.417          | 354.684      | 389,402      | 455,434           | 437,312     | 5,014,664            |
| 83       | 924   | PROPERTY INSURANCE   | 18.520    | 18.520           | 27.760    | 18.818    | 18.520           | 27.812    | 18.572           | 18.572           | 59.432       | 18.572       | 18.572            | 50.605      | 314.271              |
| 84       | 925   | INJURIES AND DAMAGES   | 73,772    | 78,460           | 87.344    | 74.993    | 78.313           | 85.342    | 73,795           | 77.546           | 97.942       | 74.597       | 78.420            | 86,446      | 966,970              |
| 85       | 926   | EMPLOYEE PENSION AND BENEFITS                                      | 645,438   | 655,626          | 643.010   | 645,390   | 648.755          | 639,675   | 649,854          | 662,131          | 639,896      | 650.144      | 643,358           | 646,866     | 7,770,144            |
| 86       | 927   | FRANCHISE REQUIREMENTS   | 0-10,-100 | -                | 040,010   | 040,000   | 040,700          | -         | 040,004          | 002,101          | -            | -            | 040,000           | 0-10,000    | 7,770,144            |
| 87       | 928   | REGULATORY COMMISSION EXPENSES                                     | 21.920    | 21,920           | 21.222    | 21,222    | 21,222           | 22.060    | 21,222           | 21.920           | 20.990       | 20.990       | 20.990            | 22.664      | 258,344              |
| 88       | 929   | DUPLICATE CHARGESCREDIT  | (42,000)  | 21,320           |           | 21,222    |                  | 22,000    | (4,000)          | (108,000)        | (119,000)    | (115,000)    | (99,000)          | (84,000)    | (571,000)            |
| 89       | 930.1 | GENERAL ADVERTISING EXPENSES                                       | 155       | 233              |           |           | 155              |           | (4,000)          | (100,000)        | 232          | (110,000)    | (33,000)          | (04,000)    | 775                  |
| 90       | 930.2 | MISC GENERAL EXPENSES  | 33.314    | 32.144           | 35.004    | 31.428    | 31.750           | 37.919    | 35.087           | 32,770           | 64.570       | 49.097       | 35.968            | 32,775      | 451,826              |
| 91       | 931   | RENTS  | 45.358    | 51,119           | 51.118    | 45.359    | 51,119           | 51,119    | 45.940           | 51,119           | 50.382       | 44.622       | 50.382            | 50.382      | 588.021              |
| 92       | 935   | MAINTENANCE OF GENERAL PLANT                                       | 40,808    | 4,439            | 27,442    | 28,761    | 25,868           | 30,300    | 15,668           | 19,348           | 44,179       | 37,059       | 38,976            | 39,466      | 352,313              |
| 93       |       | OPERATING (INCOME) LOSS  | (503,582) | 331,694          | 3,588,446 | 3,910,958 | 6,137,210        | (716,297) | (7,032,606)      | (14,322,594)     | (18,601,906) | (16,487,614) | (10,033,642)      | (3,445,658) | (57,175,591)         |

# Louisville Gas and Electric Company Case No. 2018-00295

# 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 ADJUSTMENT OF OPERATING INCOME

# LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

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

# SCHEDULE DESCRIPTION

D-1 SUMMARY OF JURISDICTIONAL ADJUSTMENTS

D-2 JURISDICTIONAL ADJUSTMENTS

D-2.1 JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2 JURISDICTIONAL ADJUSTMENTS WORKPAPER

WPD-2.1 JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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 9
WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. NO.    | ACCOUNT TITLE                               | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2)   |
|-------------|--------------|---|-------------------------------|---|--|---|---|--|
|             |              |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)  |
|             |              |   | \$                            | \$  | \$                                     | \$  | \$  |  |
| 1           |              | OPERATING REVENUES                          |                               |   |  |   |   |  |
| 2           |              | SALES OF ELECTRICITY:                       |                               |   |  |   |   |  |
| 3           | 440          | RESIDENTIAL                                 | 385,737,426                   | 3,105,479                                       | 388,842,905                            | -   | 388,842,905   | Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.                                |
| 4           | 442.2        | COMMERCIAL                                  | 321,323,792                   | 11,480,967                                      | 332,804,759                            | -   | 332,804,759   | Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.                                |
| 5           | 442.3        | INDUSTRIAL                                  | 149,259,118                   | 9,767,521                                       | 159,026,638                            | -   |   | Variance reflects elimination of the TCJA surcredit and changes in billing determinants and base fuel.   |
| 6           | 444          | PUBLIC STREET AND HIGHWAY LIGHTING          | 2,796,789                     | 214,246   | 3,011,034                              | -   |   | Variance reflects elimination of the TCJA surcredit and changes in billing determinants and base fuel.   |
| 7           | 445          | OTHER SALES TO PUBLIC AUTHORITIES           | 81,372,888                    | (2,410,676)                                     | 78,962,212                             | -   | 78,962,212  | Variance reflects elimination of the TCJA surcredit, billing determinants adjusted for normal weather and changes in base fuel.                                |
| 8           |              | TOTAL SALES TO ULITIMATE CONSUMERS          | 940,490,013                   | 22,157,536                                      | 962,647,549                            | -   | 962,647,549   |  |
| 9<br>10     | 447<br>449.1 | SALES FOR RESALE PROVISION FOR RATE REFUNDS | 32,654,261                    | 4,908,131<br>-                                  | 37,562,392<br>-                        | (8,261,342)   |   | Variance is driven by higher intercompany sales to KU partially offset by the ECR off-system sales revenue proforma adjustment.                                |
| 11          |              | TOTAL SALES OF ELECTRICITY                  | 973,144,274                   | 27,065,667                                      | 1,000,209,941                          | (8,261,342)   | 991,948,599   |  |
| 12          |              | OTHER OPERATING REVENUES:                   |                               |   |  |   |   |  |
| 13          | 450          | LATE PAYMENT CHARGES                        | 2,827,112                     | (116,986)                                       | 2,710,126                              | -   | 2,710,126   | -  |
| 14          | 451          | ELECTRIC SERVICE REVENUES                   | 1,655,459                     | (182,360)                                       | 1,473,099                              | -   | 1,473,099   | Variance reflects trend in this account and is based on a historic average.  |
| 15          | 454          | RENT FROM ELECTRIC PROPERTY                 | 4,252,216                     | (39,944)  | 4,212,272                              | -   | 4,212,272   | Variance reflects trend in this account and is based on a historic average.  |
| 16          | 456          | OTHER MISCELLANEOUS REVENUE                 | 13,525,444                    | (146,685)                                       | 13,378,759                             | -   |   | Variance reflects trend in this account and is based on a historic average. Base Period includes Intra-company elimination account offset in FERC account 565. |
| 17          |              | TOTAL OTHER OPERATING REVENUES              | 22,260,231                    | (485,974)                                       | 21,774,257                             |   | 21,774,257  |  |
|             |              |   |                               |   |  |   |   |  |
| 18          |              | TOTAL OPERATING REVENUES                    | 995,404,505                   | 26,579,693                                      | 1,021,984,198                          | (8,261,342)   | 1,013,722,855                                       |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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 9
WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT NO   | ACCOUNT TITLE                               | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED PERIOD JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA FORECASTED PERIOD JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD ( <i>Note 2</i> )  |
|-------------|-----------|---|-------------------------------|---|----------------------------------|---|--|--|
| INO.        | ACCT. NO. | ACCOUNT TITLE                               | (1)                           | (2)   | (3)                              | (4)   | (5)  | (6)  |
|             |           |   | \$                            | \$  | \$                               | \$  | \$   | (6)  |
| 19          |           | OPERATING EXPENSES                          |                               |   |                                  |   |  |  |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:         |                               |   |                                  |   |  |  |
| 21          |           | STEAM GENERATION:                           |                               |   |                                  |   |  |  |
|             |           |   |                               |   |                                  |   |  |  |
| 22          | 500       | STEAM OPERATION SUPERVISION AND ENGINEERING | 5,077,718                     | 167,615   | 5,245,333                        | -   | 5,245,333                                  | Customary changes in the ordinary course of business.  |
| 23          | 501       | FUEL  | 252,648,968                   | 2,500,804                                       | 255,149,772                      | -   | 255,149,772                                | Variance reflects changes in the sale to ultimate customers and sale for resale.   |
|             |           |   |                               |   |                                  |   |  | Increase due to process water system operations and chemicals in   |
| 24          | 502       | STEAM EXPENSES                              | 16,898,084                    | 4,822,896                                       | 21,720,980                       | -   | 21,720,980                                 | the Forecasted Period.   |
| 25          | 504       | STEAM TRANSFERRED-CREDIT                    | -                             | -   | -                                | -   | -  | Decrees the tests of Secretary Decree Help to be desired to other  |
| 26          | 505       | ELECTRIC EXPENSES                           | 2,545,928                     | (279,043)                                       | 2,266,885                        | -   | 2,266,885                                  | Decrease due to the Forecasted Period labor budgeted to other<br>operational FERC accounts.                                  |
| 27          | 506       | MISC STEAM POWER EXPENSES                   | 9,860,728                     | (625,406)                                       | 9,235,322                        | _   | 9 235 322                                  | Customary changes in the ordinary course of business.  |
|             |           |   |                               |   | 0,200,022                        |   |  |  |
| 28          | 507       | RENTS                                       | 18,000                        | (18,000)  | =                                | •   | -  | Item not budgeted in forecast period due to immateriality.   |
| 29          | 509       | ALLOWANCES                                  | 2                             | (2)   | -                                | -   | -  | Item not budgeted in forecast period due to immateriality.   |
| 30          | 510       | MAINTENANCE SUPERVISION AND ENGINEERING     | 5,321,803                     | 290,774   | 5,612,577                        | -   | 5,612,577                                  | Customary changes in the ordinary course of business.  |
| 31          | 511       | MAINTENANCE OF STRUCTURES                   | 2,861,540                     | 19,540  | 2,881,080                        | -   | 2,881,080                                  | Customary changes in the ordinary course of business.  |
|             |           |   |                               |   |                                  |   |  | Increase due to process water system maintenance, reset in eight   |
| 32          | 512       | MAINTENANCE OF BOILER PLANT                 | 28,950,389                    | 2,396,350                                       | 31,346,739                       | _   |  | year average of major planned generator overhauls and labor increases in the Forecasted Period.                              |
| 02          | 012       | WANTERWINGE OF BOILERY EVIL                 | 20,000,000                    | 2,000,000                                       | 01,010,700                       |   | 01,010,700                                 |  |
| 33          | 513       | MAINTENANCE OF ELECTRIC PLANT               | 10,054,477                    | 2,162,034                                       | 12,216,511                       | -   | 12,216,511                                 | Increase due to reset in eight year average of major planned turbine overhauls and labor increases in the Forecasted Period. |
|             |           |   |                               |   |                                  |   |  | Decrease due to lower tools, consumables, and maintenance on   |
| 34          | 514       | MAINTENANCE OF MISC STEAM PLANT             | 2,141,358                     | (513,076)                                       | 1,628,282                        | -   |  | gypsum barge loader in the Forecasted Period.  |
| 35          |           | TOTAL STEAM GENERATION                      | 336,378,994                   | 10,924,487                                      | 347,303,481                      | -   | 347,303,481                                |  |
|             |           |   |                               |   |                                  |   |  |  |
| 36          |           | HYDRAULIC GENERATION:                       |                               |   |                                  |   |  |  |
| 37          | 535       | HYDRO OPERATION SUPERVISION AND ENGINEERING | 121,491                       | 9,091   | 130,582                          | -   | 130,582                                    | Customary changes in the ordinary course of business.  |
| 38          | 536       | WATER FOR POWER                             | 40,411                        | 1,425   | 41,836                           | -   | 41,836                                     | Customary changes in the ordinary course of business.  |
| 39          | 537       | HYDRAULIC EXPENSES                          | -                             | -   | -                                | -   | -  |  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2)  |
|-------------|-----------|--|-------------------------------|---|--|---|---|---|
|             |           |  | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|             |           |  | \$                            | \$  | \$                                     | \$  | \$  |   |
| 40          | 538       | ELECTRIC EXPENSES                                | 401,676                       | (60,454)  | 341,222                                | -   | 341,222   | Customary changes in the ordinary course of business.   |
| 41          | 539       | MISC HYDRAULIC POWER GENERATION EXPENSES         | 251,491                       | (68,686)  | 182,805                                | -   | 182,805   | Customary changes in the ordinary course of business.   |
| 42          | 540       | RENTS  | 475,122                       | 75,718  | 550,840                                | -   | 550,840   | Customary changes in the ordinary course of business.   |
| 43          | 541       | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING    | -                             | -   | -                                      | -   | -   |   |
| 44          | 542       | MAINTENANCE OF STRUCTURES                        | 369,748                       | (23,405)  | 346,343                                | -   | 346,343   | Customary changes in the ordinary course of business.   |
| 45          | 543       | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS    | 120,789                       | 90,156  | 210,945                                | -   | 210,945   | Customary changes in the ordinary course of business.   |
| 46          | 544       | MAINTENANCE OF ELECTRIC PLANT                    | 428,856                       | (163,928)                                       | 264,928                                | -   | 264,928   | Decrease due to lower repairs to wicket gates and bus maintenance in the Forecasted Period.   |
| 47          | 545       | MAINTENANCE OF MISC HYDRAULIC PLANT              | 71,739                        | 3,989   | 75,728                                 | -   | 75,728  | Customary changes in the ordinary course of business.   |
| 48          |           | TOTAL HYDRAULIC GENERATION                       | 2,281,322                     | (136,093)                                       | 2,145,229                              | -   | 2,145,229   | -   |
|             |           |  |                               |   |  |   |   |   |
| 49          |           | OTHER GENERATION:                                |                               |   |  |   |   |   |
| 50          | 546       | OTHER OPERATION SUPERVISION AND ENGINEERING      | 404,362                       | (41,899)  | 362,463                                | -   | 362,463   | Customary changes in the ordinary course of business.   |
| 51          | 547       | OTHER FUEL                                       | 54,013,020                    | (4,120,346)                                     | 49,892,674                             | -   | 49,892,674  | Variance reflects changes in the sale to ultimate customers and sales for resale.   |
| 52          | 548       | GENERATION EXPENSES                              | 232,902                       | 23,400  | 256,302                                | -   | 256,302   | Customary changes in the ordinary course of business.   |
|             |           |  |                               |   |  |   |   | Increase due to higher third party contractor support in the  |
| 53          | 549       | MISC OTHER POWER GENERATION EXPENSES             | 1,213,475                     | 163,853   | 1,377,328                              | -   | 1,377,328   | Forecasted Period.  |
| 54          | 550       | RENTS  | 13,683                        | (2,407)   | 11,276                                 | -   | 11,276  | Customary changes in the ordinary course of business.   |
| 55          | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | 144,346                       | (24,669)  | 119,677                                | -   | 119,677   | Customary changes in the ordinary course of business.   |
|             |           |  |                               |   |  |   |   | Decrease due to reset in eight-year average of major planned generator overhauls in Forecasted Period. Eight-year average is higher in total but is FERC account specific causing the decrease in |
| 56          | 552       | MAINTENANCE OF STRUCTURES                        | 379,036                       | (162,750)                                       | 216,286                                | -   | 216,286   | this account.   |
| 57          | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | 1,978,773                     | 477,796   | 2,456,569                              | -   | 2,456,569   | Increase due to reset in eight-year average of major planned generator overhauls in Forecasted Period.  |
|             |           |  |                               |   |  |   |   | Increase due to the reset in eight-year average of major planned generator overhauls in the Forecasted Period and higher maintenance costs in the Forecasted Period due to Cane Run 7             |
| 58          | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT | 1,050,984                     | 669,593   | 1,720,577                              | -   | 1,720,577   | warranty claims lowering expenses in the Base Period.   |
| 59          |           | TOTAL OTHER GENERATION                           | 59,430,581                    | (3,017,429)                                     | 56,413,152                             | -   | 56,413,152  | <u>-</u>  |

# CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD ( <i>Note</i> 2)   |
|-------------|-----------|---|-------------------------------|---|--|---|---|--|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)  |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |  |
| 60          |           | OTHER POWER SUPPLY:                           |                               |   |  |   |   |  |
|             |           |   |                               |   |  |   |   | Decrease primarily due to the Bluegrass contract that will end in April 2019, partially offset by higher intercompany purchased power  |
| 61          | 555       | PURCHASED POWER                               | 52,172,892                    | (3,109,917)                                     | 49,062,975                             | -   |   | and higher OVEC costs.   |
| 62          | 556       | SYSTEM CONTROL AND LOAD DISPATCHING           | 1,163,759                     | 57,758  | 1,221,517                              | -   | 1,221,517   | Customary changes in the ordinary course of business.  |
|             |           |   |                               |   |  |   |   | , ,  |
| 63          | 557       | OTHER EXPENSES                                | 76,559                        | 20,931  | 97,490                                 | -   | 97,490  | Customary changes in the ordinary course of business.  |
| 64          |           | TOTAL OTHER POWER SUPPLY                      | 53,413,210                    | (3,031,228)                                     | 50,381,982                             | -   | 50,381,982  |  |
| 65          |           | TOTAL PRODUCTION EXPENSES                     | 451,504,107                   | 4,739,736                                       | 456,243,843                            | -   | 456,243,843   |  |
|             |           |   |                               |   |  |   |   |  |
| 66          |           | TRANSMISSION EXPENSES:                        |                               |   |  |   |   |  |
| 67          | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING   | 948,357                       | 189,472   | 1,137,829                              | -   |   | 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. |
|             |           |   |                               |   |  |   |   | Increase due to System Operations OATI expense forecasted entirely to LG&E. Redistribution of labor costs from FERC Account  |
|             | =0.4      | LOUR PROPERTY.                                |                               |   |  |   |   | 581 to FERC Account 561 related to Distribution SCADA functions  |
| 68          | 561       | LOAD DISPATCHING                              | 2,521,720                     | 299,227   | 2,820,947                              | -   | ,,-   | absorbed into Data Automation.   |
| 69          | 562       | STATION EXPENSES                              | 935,682                       | (56,078)  | 879,604                                | -   |   | Customary changes in the ordinary course of business.  |
| 70          | 563       | OVERHEAD LINE EXPENSES                        | 337,078                       | (54,242)  | 282,836                                | -   | 282,836   | Customary changes in the ordinary course of business.  |
| 71          | 564       | UNDERGROUND LINE EXPENSES                     | -                             | -   | -                                      | -   | -   |  |
| 72          | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS         | (422,347)                     | 496,829   | 74,482                                 | -   | 74,482  | Credit in the Base Period is Intra-company elimination account, the offset of this elimination account is in FERC Account 456.   |
| 73          | 566       | MISC TRANSMISSION EXPENSES                    | 8,964,627                     | 3,519,285                                       | 12,483,912                             | -   | 12,483,912  | Increase due to higher depancaking expense.  |
| 74          | 567       | RENTS   | 95,749                        | 10,487  | 106,236                                | -   | 106,236   | Customary changes in the ordinary course of business.  |
| 75          | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING | -                             | -   | -                                      | -   | -   |  |
|             |           |   |                               |   |  |   |   |  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)   |
|-------------|-----------|---|-------------------------------|---|--|---|---|---|
|             |           |   | (1)<br>\$                     | (2)   | (3)<br>\$                              | (4)   | (5)<br>\$   | (6)   |
|             |           |   | \$                            | \$  | <b>\$</b>                              | \$  | \$  |   |
| 76          | 569       | MAINTENANCE OF STRUCTURES                   | -                             | -   | -                                      | -   |   | -   |
| 77          | 570       | MAINTENANCE OF STATION EQUIPMENT            | 1,859,166                     | (232,319)                                       | 1,626,847                              | -   | 1,626,847   | Lower Substation maintenance in Forecasted Period due to<br>7 enhanced testing and evaluation of asset performance data.  |
|             |           |   |                               |   |  |   |   | Increase due to higher vegetation management and corrosion prevention as part of the Transmission System Improvement Plan, switch maintenance and increase in storm expense based on reset                |
| 78          | 571       | MAINTENANCE OF OVERHEAD LINES               | 3,580,799                     | 455,239   | 4,036,038                              | -   |   | 3 of historical 3 year average in the Forecasted Period.  |
| 79          | 572       | MAINTENANCE OF UNDERGROUND LINES            | -                             | -   | -                                      | -   |   | -   |
| 80          | 573       | MAINTENANCE OF MISC TRANSMISSION PLANT      | 245,252                       | (3,825)   | 241,427                                | -   | 241,427   | 7 Customary changes in the ordinary course of business.   |
| 81          | 575       | MISO DAY 1 AND 2 EXPENSE                    | 4,610                         | (4,610)   |  | -   |   | _ Item not budgeted in forecast period due to immateriality.  |
| 82          |           | TOTAL TRANSMISSION EXPENSES                 | 19,070,692                    | 4,619,466                                       | 23,690,158                             | -   | 23,690,158  | <u>3</u>  |
| 83          |           | DISTRIBUTION EXPENSES:                      |                               |   |  |   |   | Decrease is driven by storms. Forecasted Period is based on a   |
| 84          | 580       | DISTR OPERATION SUPERVISION AND ENGINEERING | 2,519,489                     | (304,579)                                       | 2,214,910                              | -   | 2,214,910   | three-year average while storm expenses in the Base Period ) exceeded this average.   |
|             |           |   |                               |   |  |   |   | Redistribution of labor costs from FERC Account 581 to FERC<br>Account 561 related to Distribution SCADA functions absorbed into  |
| 85          | 581       | LOAD DISPATCHING                            | 321,791                       | (115,441)                                       | 206,350                                | -   | 206,350   | Data Automation.  |
| 86          | 582       | STATION EXPENSES                            | 1,612,170                     | 92,053  | 1,704,223                              | -   | 1,704,223   | 3 Customary changes in the ordinary course of business.   |
| 87          | 583       | OVERHEAD LINE EXPENSES                      | 7,003,985                     | 1,112,058                                       | 8,116,043                              | -   | 8,116,043   | Increase due to higher contract costs for line locating in the Forecasted Period, offset by decrease in storms. Forecasted Period 3 for storms is based on a three-year average.                          |
| 88          | 584       | UNDERGROUND LINE EXPENSES                   | 482,967                       | 52,298  | 535,265                                | -   | 535,265   | 5 Customary changes in the ordinary course of business.   |
| 89          | 585       | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES  | _                             | _   |  |   |   |   |
| 55          | 303       | STREET ESTING AND SIGNAL STOTEMENT ENGES    | _                             | -   |  |   |   | Increase due to Field Services contracts expiring in May 2019 and increasing due to market conditions. In addition, labor is expected to increase in the Forecasted Period due to open positions and more |
| 90          | 586       | METER EXPENSES                              | 6,904,663                     | 1,514,163                                       | 8,418,826                              | -   | 8,418,826   | 6 capital work in the Base Period.  |
| 91          | 587       | CUSTOMER INSTALLATIONS EXPENSES             | 354                           | (354)   | -                                      | -   |   | - Item not budgeted in forecast period due to immateriality.  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED PERIOD JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD ( <i>Note</i> 2)   |
|-------------|-----------|---|-------------------------------|---|----------------------------------|---|---|---|
|             |           |   | (1)                           | (2)   | (3)                              | (4)   | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                               | \$  | \$  |   |
| 92          | 588       | MISC DISTRIBUTION EXPENSES                        | 5,948,855                     | 213,338   | 6,162,193                        | -   | 6,162,193   | Increase due to third party pole attachment audit in Forecasted Period.   |
| 93          | 589       | RENTS   | 20,023                        | (23)  | 20,000                           | -   | 20,000  | Customary changes in the ordinary course of business.   |
| 94          | 590       | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | 61,448                        | (13,427)  | 48,021                           | -   | 48,021  | Customary changes in the ordinary course of business.   |
| 95          | 591       | MAINTENANCE OF STRUCTURES                         | 1,412                         | (1,412)   | -                                | -   | -   | Item not budgeted in forecast period due to immateriality.  |
| 96          | 592       | MAINTENANCE OF STATION EQUIPMENT                  | 1,561,142                     | 244,340   | 1,805,482                        | -   | 1,805,482   | Increase primarily due to increased headcount for the Substation<br>Protection and Control department and anticipated increases for<br>corrective maintenance.  |
| 97          | 593       | MAINTENANCE OF OVERHEAD LINES                     | 22,792,434                    | (4,630,607)                                     | 18,161,827                       |   |   | Forecasted Period includes a decrease for storms based on a historical three-year average and for the extension of amortization associated with the 2008 wind storm and 2009 winter storm regulatory assets and 2011 summer storm regulatory liability. This is offset by an increase for the amortization of the requested regulatory asset for the July 2018 storm. |
| 98          | F04       | MAINTENANCE OF UNDERGROUND LINES                  | 1.347.662                     | 127.364   | 1.475.026                        |   | 1 475 026   | Increase due to higher anticipated costs for underground defective equipment repair and network vaults.   |
|             | 594       |   | ,- ,                          | ,   | , , , , ,                        |   |   |   |
| 99          | 595       | MAINTENANCE OF LINE TRANSFORMERS                  | 199,015                       | (23,139)  | 175,876                          | -   | 1/5,8/6   | Customary changes in the ordinary course of business.   |
| 100         | 596       | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | 327,769                       | 122,154   | 449,923                          | -   | 449,923   | Increase due to higher anticipated costs for street lighting repairs based on historical trends and growth projected for new contracts.   |
| 101         | 597       | MAINTENANCE OF METERS                             | -                             | -   | -                                | -   | -   |   |
| 102         | 598       | MAINTENANCE OF MISC DISTRIBUTION PLANT            | 642,298                       | (35,282)  | 607,016                          | -   | 607,016   | Customary changes in the ordinary course of business.   |
| 103         |           | TOTAL DISTRIBUTION EXPENSES                       | 51,747,477                    | (1,646,496)                                     | 50,100,981                       | -   | 50,100,981  |   |
| 104         |           | CUSTOMER ACCOUNTS EXPENSES:                       |                               |   |                                  |   |   |   |
| 105         | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,428,255                     | 145,763   | 1,574,018                        | -   | 1,574,018   | Higher costs are due to Contact Centers pay rate increases effective September 2018.  |
| 106         | 902       | METER READING EXPENSES                            | 2,514,155                     | 933,638   | 3,447,792                        | -   | 3,447,792   | Increase due to contracts expiring in May 2019 and increasing due to market conditions.   |
| 107         | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 7,098,800                     | (53,084)  | 7,045,716                        | -   | 7,045,716   | Customary changes in the ordinary course of business.   |
| 108         | 904       | UNCOLLECTIBLE ACCOUNTS                            | 2,515,454                     | (481,261)                                       | 2,034,192                        | -   | 2,034,192   | The Forecasted Period includes write-offs based on a 5-year average (0.182%) of revenues.   |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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|-------------------|------------|--|-------------------------------|---|--|---|---|---|
|                   |            |  | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|                   |            |  | \$                            | \$  | \$                                     | \$  | \$  |   |
| 109               | 905        | MISC CUSTOMER ACCOUNTS EXPENSE                                       | 25,637                        | (25,637)  |  |   | _   | Item not budgeted in forecast period due to immateriality.  |
| 110               | 000        | TOTAL CUSTOMER ACCOUNTS EXPENSES                                     | 13.582.300                    | 519,419   | 14.101.719                             | ) -   | 14,101,719  | • '   |
|                   |            |  | ,,                            | ,   | ,                                      |   | , ,   | -   |
| 111               |            | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:                         |                               |   |  |   |   |   |
| 112               | 907        | CUSTOMER SERVICE AND INFO SUPERVISION                                | 343,542                       | 28,797  | 372,339                                | -   | 372.339   | Customary changes in the ordinary course of business.   |
| 113               | 908        | CUSTOMER ASSISTANCE EXPENSES   | 248,526                       | 205,047   | 453,574                                |   |   | Increase due to new product offerings.  |
| 114               | 909        | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP                       | 426,145                       | 805,269   | 1,231,414                              |   | 1,231,414   | 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                              | 688,547                       | 37,590  | 726,137                                | -   | 726,137   | Customary changes in the ordinary course of business.   |
| 116               |            | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES                    | 1,706,761                     | 1,076,703                                       | 2,783,464                              |   | 2,783,464   |   |
| 117<br>118<br>119 | 911<br>912 | SALES EXPENSES: SALES SUPERVISION DEMONSTRATING AND SELLING EXPENSES | -                             | -   |  |   | -   |   |
| 120               | 913        | ADVERTISING EXPENSES   | 1,071,475                     | (22,933)  | 1,048,542                              | 2 (1,048,542)   | -   | Expenses are removed from net operating income in setting base rates.   |
| 121               | 916        | MISC SALES EXPENSES  |                               | -   |  |   | -   |   |
| 122               |            | TOTAL SALES EXPENSES   | 1,071,475                     | (22,933)  | 1,048,542                              | (1,048,542)   | -   |   |
| 123               |            | ADMINISTRATIVE AND GENERAL EXPENSES:                                 |                               |   |  |   |   |   |
| 124               | 920        | ADMINISTRATIVE AND GENERAL SALARIES                                  | 25,159,047                    | 1,446,914                                       | 26,605,961                             | -   | 26,605,961  | Variance reflects changes in headcount and wage inflation.  |
| 125               | 921        | OFFICE SUPPLIES AND EXPENSES   | 6,980,265                     | 313,845   | 7,294,110                              | -   | 7,294,110   | Increase due to higher facilities and corporate security costs.   |
| 126               | 922        | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT                            | (4,497,296)                   | 80,246  | (4,417,049)                            | -   | (4,417,049)   | Customary changes in the ordinary course of business.   |
| 127               | 923        | OUTSIDE SERVICES   | 14,632,882                    | 1,246,888                                       | 15,879,771                             |   |   | Increase due to higher level of contracted support for customer education initiatives, legal counsel, increases in hardware and software maintenance contracts. |

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                             | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2)  |
|-------------|-----------|---|-------------------------------|---|--|---|---|---|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |   |
| 128         | 924       | PROPERTY INSURANCE                        | 3,800,351                     | 1,090,698                                       | 4,891,049                              | -   | 4,891,049   | Increase due to the Base Period including a membership credit that will not continue; also includes estimates for additional premiums for new assets put into service.  |
| 129         | 925       | INJURIES AND DAMAGES                      | 2,108,031                     | 558,936   | 2,666,967                              | -   | 2,666,967   | Increase due to an inclusion of a new bond required for Trimble County and discontinuation of a credit received for excess liability continuity.  |
| 130         | 926       | EMPLOYEE PENSION AND BENEFITS             | 22,451,217                    | (1,530,057)                                     | 20,921,160                             |   | 20 921 160  | 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. |
|             |           |   |                               |   | 20,321,100                             |   |   |   |
| 131         | 927       | FRANCHISE REQUIREMENTS                    | 18,026                        | (18,026)  | -                                      | -   | -   | Item not budgeted in forecast period due to immateriality.  |
| 132         | 928       | REGULATORY COMMISSION EXPENSES            | 1,441,639                     | 96,311  | 1,537,951                              | -   | 1,537,951   | Increase due to rate case expense amortization.   |
| 133         | 929       | DUPLICATE CHARGESCREDIT                   | (241,882)                     | 25,689  | (216,193)                              | -   | (216,193)   | Customary changes in the ordinary course of business.   |
| 134         | 930.1     | GENERAL ADVERTISING EXPENSES              | 31,409                        | (25,187)  | 6,222                                  | (6,222)   | -   | Customary changes in the ordinary course of business.   |
| 135         | 930.2     | MISC GENERAL EXPENSES                     | 3,166,949                     | (604,594)                                       | 2,562,355                              |   | 2,562,355   | 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.  |
| 136         | 931       | RENTS                                     | 1,741,509                     | 120,557   | 1,862,066                              | -   | 1,862,066   | Customary changes in the ordinary course of business.   |
| 137         | 935       | MAINTENANCE OF GENERAL PLANT              | 827,796                       | (43,615)  | 784,181                                | -   | 784,181   | Customary changes in the ordinary course of business.   |
| 138         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES | 77,619,946                    | 2,758,604                                       | 80,378,551                             | (6,222)   | 80,372,329  | <u>-</u>  |
| 139         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES  | 616,302,758                   | 12,044,499                                      | 628,347,258                            | (1,054,764)   | 627,292,494   | <u>.</u>  |
| 140         | 403-404   | DEPRECIATION AND AMORTIZATION             | 129,294,579                   | 26,505,801                                      | 155,800,380                            |   | 155,800,380   | Variance is due to increase in plant-in-service and higher proposed depreciation rates.   |
| 141         | 407.3     | REGULATORY DEBITS                         | -                             | -   | -                                      | -   | -   |   |
| 142         | 408       | TAXES OTHER THAN INCOME TAXES             | 32,704,151                    | 2,228,774                                       | 34,932,925                             | -   | 34,932,925  | Variance is due to increase in net utility plant and higher tax rates.  |
| 143         | 409-411   | FEDERAL INCOME TAXES                      | 27,376,374                    | (6,453,895)                                     | 20,922,479                             | (1,437,712)   | 19,484,767  | 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                        | 7,535,826                     | (1,374,487)                                     | 6,161,339                              | (360,329)   | 5,801,011   | Variance is due to changes in pre-tax income and increase in amortization of excess deferred taxes. See Schedule E.   |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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      | SCHEDULE D-1           |
|--|------------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 9 OF 9            |
| WORKPAPER REFERENCE NO(S).:                  | WITNESS: C. M. GARRETT |

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2) |
|-------------|-----------|---|-------------------------------|---|--|---|---|--|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)  |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |  |
| 145         | 411.4     | INVESTMENT TAX CREDIT                         | (1,102,488)                   | 98,367  | (1,004,121)                            | -   | (1,004,121  | Lower amortization of ITC.   |
| 146         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES | (17,793)                      | 17,793  | -                                      | -   |   | ltem not budgeted in forecast period due to immateriality.               |
|             |           |   |                               |   |  |   |   |  |
| 147         |           | TOTAL OPERATING EXPENSES                      | 812,093,407                   | 33,066,853                                      | 845,160,260                            | (2,852,805)   | 842,307,455   | <u>i</u>   |
|             |           |   |                               |   |  |   |   | -  |
| 148         |           | NET OPERATING INCOME                          | 183,311,097                   | (6,487,160)                                     | 176,823,938                            | (5,408,537)   | 171,415,400   | 1  |

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.

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

ADJ 1 ADJ 2 ADJ 3 ADJ 4 ADJ 5 REMOVE REMOVE REMOVE REMOVE LINE DSM **ECR** FAC OSS INTEREST TOTAL JURIS. JURISDICTIONAL ACCT. NO. ACCOUNT TITLE MECHANISM MECHANISM MECHANISM SYNCHRONIZATION **ADJUSTMENTS** PERCENT ADJUSTMENTS NO. \$ \$ \$ \$ \$ **OPERATING REVENUES** 1 2 SALES OF ELECTRICITY: 3 440 RESIDENTIAL (14,115,226) (50,177,907) 2,349,370 3,644,342 (58, 299, 421) 100.000% (58,299,421) 4 442.2 COMMERCIAL (1,938,223) (45,746,755) 2,346,631 3,373,679 (41,964,669) 100.000% (41,964,669) 5 442.3 **INDUSTRIAL** - (20,054,083) 1,521,790 2,241,159 (16,291,133) 100.000% (16,291,133) PUBLIC STREET AND HIGHWAY LIGHTING 6 444 (365,740)9,988 19,267 (336,485)100.000% (336,485)7 445 OTHER SALES TO PUBLIC AUTHORITIES (272,855) (11,700,837) 660,798 989,732 (10,323,161) 100.000% (10,323,161) 8 TOTAL SALES TO ULITIMATE CONSUMERS (16,326,305) (128,045,321) 6,888,577 10,268,180 (127,214,869) (127,214,869) 9 447 SALES FOR RESALE (29,032,692) (29,032,692) 100.000% (29,032,692) 449.1 PROVISION FOR RATE REFUNDS 10 0.000% TOTAL SALES OF ELECTRICITY 11 (16,326,305) (128,045,321) 6,888,577 (18,764,512) (156,247,562) (156,247,562) 12 OTHER OPERATING REVENUES: 13 450 LATE PAYMENT CHARGES 100.000% 14 451 **ELECTRIC SERVICE REVENUES** 100.000% RENT FROM ELECTRIC PROPERTY 15 454 100.000% 16 456 OTHER MISCELLANEOUS REVENUE 100.000% 17 TOTAL OTHER OPERATING REVENUES 18 TOTAL OPERATING REVENUES (16,326,305) (128,045,321) 6,888,577 (18,764,512) (156,247,562) (156,247,562) 19 **OPERATING EXPENSES OPERATION AND MAINTENANCE EXPENSES:** 20 21 STEAM GENERATION: 22 STEAM OPERATION SUPERVISION AND ENGINEERING 100.000% 500 23 501 FUEL 2,328,635 6,410,988 (3,636,037)5,103,585 100.000% 5,103,585 24 (342,729) (660,724)502 STEAM EXPENSES (317,995)(660,724)100.000% 25 STEAM TRANSFERRED-CREDIT 504 100.000%

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

WITNESS: C. M. GARRETT

SCHEDULE D-2

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|      |           |   | ADJ 1         | ADJ 2         | ADJ 3         | ADJ 4         | ADJ 5           |             |          |                |
|------|-----------|---|---------------|---------------|---------------|---------------|-----------------|-------------|----------|----------------|
| LINE |           |   | REMOVE<br>DSM | REMOVE<br>ECR | REMOVE<br>FAC | REMOVE<br>OSS | INTEREST        | TOTAL       | JURIS.   | JURISDICTIONAL |
|      | ACCT. NO. | ACCOUNT TITLE   |               |               |               |               | SYNCHRONIZATION | ADJUSTMENTS | PERCENT  | ADJUSTMENTS    |
|      |           |   | \$            | \$            | \$            | \$            | \$              | \$          |          | \$             |
| 26   | 505       | ELECTRIC EXPENSES   | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 27   | 506       | MISC STEAM POWER EXPENSES                                     | -             | (5,133,483)   | -             | (33,347)      | -               | (5,166,830) | 100.000% | (5,166,830)    |
| 28   | 507       | RENTS   | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 29   | 509       | ALLOWANCES  | -             | (2,000)       | -             |               | -               | (2,000)     | 100.000% | (2,000)        |
| 30   | 510       | MAINTENANCE SUPERVISION AND ENGINEERING                       | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 31   | 511       | MAINTENANCE OF STRUCTURES                                     | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 32   | 512       | MAINTENANCE OF BOILER PLANT                                   | -             | (3,390,973)   | -             |               | -               | (3,390,973) | 100.000% | (3,390,973)    |
| 33   | 513       | MAINTENANCE OF ELECTRIC PLANT                                 | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 34   | 514       | MAINTENANCE OF MISC STEAM PLANT                               |               | -             | -             | <u>-</u>      | -               | <u> </u>    | 100.000% | <u> </u>       |
| 35   |           | TOTAL STEAM GENERATION  |               | (6,540,550)   | 6,410,988     | (3,987,379)   | -               | (4,116,942) | =        | (4,116,942)    |
| 36   |           | HYDRAULIC GENERATION:   |               |               |               |               |                 |             |          |                |
| 37   | 535       | HYDRO OPERATION SUPERVISION AND ENGINEERING                   | _             | _             | _             |               | _               | _           | 100.000% | _              |
| 38   | 536       | WATER FOR POWER   | _             | _             | _             |               | _               | _           | 100.000% | _              |
| 39   | 537       | HYDRAULIC EXPENSES  | -             | -             | _             |               | -               | -           | 100.000% | -              |
| 40   | 538       | ELECTRIC EXPENSES   | -             | -             | _             |               | -               | -           | 100.000% | -              |
| 41   | 539       | MISC HYDRAULIC POWER GENERATION EXPENSES                      | -             | -             | _             |               | -               | -           | 100.000% | _              |
| 42   | 540       | RENTS   | -             | -             | _             |               | -               | -           | 100.000% | _              |
| 43   | 541       | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING                 | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 44   | 542       | MAINTENANCE OF STRUCTURES                                     | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 45   | 543       | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS                 | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 46   | 544       | MAINTENANCE OF ELECTRIC PLANT                                 | -             | -             | -             |               | -               | -           | 100.000% | -              |
| 47   | 545       | MAINTENANCE OF MISC HYDRAULIC PLANT                           |               | -             | -             |               | -               | <u>-</u>    | 100.000% | <u>-</u>       |
| 48   |           | TOTAL HYDRAULIC GENERATION                                    |               | -             | -             | -             | -               |             | _        |                |
| 49   |           | OTHER GENERATION:   |               |               |               |               |                 |             |          |                |
| 50   | 546       | OTHER GENERATION: OTHER OPERATION SUPERVISION AND ENGINEERING |               |               |               |               |                 |             | 100.000% |                |
| 50   | 546       | OTHER FUEL  | -             | -             | -             | (1,408,381)   | -               | (1,408,381) | 100.000% | (1,408,381)    |
| 52   | 547       | GENERATION EXPENSES   | -             | -             | -             | (1,400,301)   | -               | (1,400,361) | 100.000% | (1,400,301)    |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | ADJ 1<br>REMOVE<br>DSM<br>MECHANISM | ADJ 2<br>REMOVE<br>ECR<br>MECHANISM | ADJ 3<br>REMOVE<br>FAC<br>MECHANISM | ADJ 4<br>REMOVE<br>OSS<br>MECHANISM | ADJ 5 INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------------|----------------------|-------------------|-------------------------------|
|             |           |  | \$                                  | \$                                  | \$                                  | \$                                  | \$                             | \$                   |                   | \$                            |
| 53          | 549       | MISC OTHER POWER GENERATION EXPENSES             | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 54          | 550       | RENTS  | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 55          | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 56          | 552       | MAINTENANCE OF STRUCTURES                        | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 57          | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 58          | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT |                                     | <u>-</u>                            | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 59          |           | TOTAL OTHER GENERATION                           |                                     | <u>-</u>                            | -                                   | (1,408,381)                         | -                              | (1,408,381)          | _                 | (1,408,381)                   |
| 60          |           | OTHER POWER SUPPLY:                              |                                     |                                     |                                     |                                     |                                |                      |                   |                               |
| 61          | 555       | PURCHASED POWER                                  | -                                   | -                                   | -                                   | (7,143,983)                         | -                              | (7,143,983)          | 100.000%          | (7,143,983)                   |
| 62          | 556       | SYSTEM CONTROL AND LOAD DISPATCHING              | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 63          | 557       | OTHER EXPENSES                                   |                                     | <u>-</u>                            | -                                   | (706,895)                           | -                              | (706,895)            | 100.000%          | (706,895)                     |
| 64          |           | TOTAL OTHER POWER SUPPLY                         |                                     | <u>-</u>                            | -                                   | (7,850,878)                         | -                              | (7,850,878)          | _                 | (7,850,878)                   |
| 65          |           | TOTAL PRODUCTION EXPENSES                        |                                     | (6,540,550)                         | 6,410,988                           | (13,246,639)                        | -                              | (13,376,201)         | -                 | (13,376,201)                  |
| 66          |           | TRANSMISSION EXPENSES:                           |                                     |                                     |                                     |                                     |                                |                      |                   |                               |
| 67          | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING      | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 68          | 561       | LOAD DISPATCHING                                 | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 69          | 562       | STATION EXPENSES                                 | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 70          | 563       | OVERHEAD LINE EXPENSES                           | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 71          | 564       | UNDERGROUND LINE EXPENSES                        | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 72          | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS            | -                                   | -                                   | -                                   | (2,078,963)                         | -                              | (2,078,963)          | 100.000%          | (2,078,963)                   |
| 73          | 566       | MISC TRANSMISSION EXPENSES                       | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 74          | 567       | RENTS  | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 75          | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING    | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 76          | 569       | MAINTENANCE OF STRUCTURES                        | -                                   |                                     | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 77          | 570       | MAINTENANCE OF STATION EQUIPMENT                 | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
| 78          | 571       | MAINTENANCE OF OVERHEAD LINES                    | -                                   | -                                   | -                                   | -                                   | -                              | -                    | 100.000%          | -                             |
|             |           |  |                                     |                                     |                                     |                                     |                                |                      |                   |                               |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

|             |           |   | ADJ 1                      | ADJ 2                      | ADJ 3                      | ADJ 4                      | ADJ 5                       |                      |                   |                            |
|-------------|-----------|---|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------|-------------------|----------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | REMOVE<br>DSM<br>MECHANISM | REMOVE<br>ECR<br>MECHANISM | REMOVE<br>FAC<br>MECHANISM | REMOVE<br>OSS<br>MECHANISM | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
|             |           |   | \$                         | \$                         | \$                         | \$                         | \$                          | \$                   |                   | \$                         |
| 80          | 573       | MAINTENANCE OF MISC TRANSMISSION PLANT            | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 81          | 575       | MISO DAY 1 AND 2 EXPENSE                          |                            | -                          | -                          | _                          | -                           | <u>-</u>             | 100.000%          | <u>-</u>                   |
| 82          |           | TOTAL TRANSMISSION EXPENSES                       |                            |                            |                            | (2,078,963)                | -                           | (2,078,963)          | -                 | (2,078,963)                |
| 83          |           | DISTRIBUTION EXPENSES:                            |                            |                            |                            |                            |                             |                      |                   |                            |
| 84          | 580       | DISTR OPERATION SUPERVISION AND ENGINEERING       | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 85          | 581       | LOAD DISPATCHING                                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 86          | 582       | STATION EXPENSES                                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 87          | 583       | OVERHEAD LINE EXPENSES                            | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 88          | 584       | UNDERGROUND LINE EXPENSES                         | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 89          | 585       | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES        | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 90          | 586       | METER EXPENSES                                    | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 91          | 587       | CUSTOMER INSTALLATIONS EXPENSES                   | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 92          | 588       | MISC DISTRIBUTION EXPENSES                        | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 93          | 589       | RENTS   | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 94          | 590       | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 95          | 591       | MAINTENANCE OF STRUCTURES                         | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 96          | 592       | MAINTENANCE OF STATION EQUIPMENT                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 97          | 593       | MAINTENANCE OF OVERHEAD LINES                     | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 98          | 594       | MAINTENANCE OF UNDERGROUND LINES                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 99          | 595       | MAINTENANCE OF LINE TRANSFORMERS                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 100         | 596       | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 101         | 597       | MAINTENANCE OF METERS                             | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 102         | 598       | MAINTENANCE OF MISC DISTRIBUTION PLANT            |                            | -                          |                            | _                          | -                           | -                    | 100.000%          |                            |
| 103         |           | TOTAL DISTRIBUTION EXPENSES                       |                            | -                          | -                          | -                          |                             | <u>-</u>             | -                 | <u>-</u>                   |
| 104         |           | CUSTOMER ACCOUNTS EXPENSES:                       |                            |                            |                            |                            |                             |                      |                   |                            |
| 105         | 901       | CUSTOMER ACCTS SUPERVISION                        | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |
| 106         | 902       | METER READING EXPENSES                            | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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| 115         910         MISC CUSTOMER SERVICE           116         TOTAL CUSTOMER SERVICE           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES   | S S EXPENSE NTS EXPENSES  NFORMATIONAL EXPENSES: NFO SUPERVISION | \$<br>-<br>-<br>- | \$<br>-<br>-<br>- | \$<br>-<br>- | \$<br><br>- <u>-</u> | \$<br>-<br>- | \$<br><br>     | 100.000%<br>100.000% | \$<br>-      |
|--|--|-------------------|-------------------|--------------|----------------------|--------------|----------------|----------------------|--------------|
| 108         904         UNCOLLECTIBLE ACCOUNT           109         905         MISC CUSTOMER ACCOUNT           110         TOTAL CUSTOMER ACCOUNT           111         CUSTOMER SERVICE AND II           112         907         CUSTOMER SERVICE AND II           113         908         CUSTOMER ASSISTANCE EX           114         909         INFORMATIONAL AND INSTERM           115         910         MISC CUSTOMER SERVICE AND II           116         TOTAL CUSTOMER SERVICE AND II           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES | S S EXPENSE NTS EXPENSES  NFORMATIONAL EXPENSES: NFO SUPERVISION | -<br>-<br>-<br>-  | -<br>-<br>-       | -<br>-<br>-  | <br><br>             |              | -<br>          | 100.000%             | -            |
| 109         905         MISC CUSTOMER ACCOUNT           110         TOTAL CUSTOMER ACCOUNT           111         CUSTOMER SERVICE AND II           112         907         CUSTOMER SERVICE AND II           113         908         CUSTOMER ASSISTANCE EX           114         909         INFORMATIONAL AND INSTERM           115         910         MISC CUSTOMER SERVICE AND II           116         TOTAL CUSTOMER SERVICE AND II           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES   | S EXPENSE NTS EXPENSES NFORMATIONAL EXPENSES: NFO SUPERVISION    |                   | -<br>-<br>-       | -<br>-<br>-  | <br>                 |              | -<br>          |                      | -            |
| 110         TOTAL CUSTOMER ACCOUNTY           111         CUSTOMER SERVICE AND II           112         907         CUSTOMER SERVICE AND II           113         908         CUSTOMER ASSISTANCE EX           114         909         INFORMATIONAL AND INSTERM           115         910         MISC CUSTOMER SERVICE AND INSTERM           116         TOTAL CUSTOMER SERVICE AND INSTERM           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES  | NTS EXPENSES  NFORMATIONAL EXPENSES: NFO SUPERVISION             |                   | <u>-</u><br>-     | -            | <u> </u>             | -            | <u> </u>       | 400 0000/            |              |
| 111 CUSTOMER SERVICE AND II 112 907 CUSTOMER SERVICE AND II 113 908 CUSTOMER ASSISTANCE E) 114 909 INFORMATIONAL AND INSTE 115 910 MISC CUSTOMER SERVICE 116 TOTAL CUSTOMER SERVICE 117 SALES EXPENSES: 118 911 SALES SUPERVISION 119 912 DEMONSTRATING AND SELI 120 913 ADVERTISING EXPENSES 121 916 MISC SALES EXPENSES  | NFORMATIONAL EXPENSES:<br>NFO SUPERVISION                        |                   | -                 |              |                      |              |                | 100.000%             | -            |
| 112         907         CUSTOMER SERVICE AND II           113         908         CUSTOMER ASSISTANCE EX           114         909         INFORMATIONAL AND INSTEMBLE           115         910         MISC CUSTOMER SERVICE           116         TOTAL CUSTOMER SERVICE           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES  | NFO SUPERVISION  |                   |                   |              |                      | -            |                | -                    |              |
| 113         908         CUSTOMER ASSISTANCE EX           114         909         INFORMATIONAL AND INSTE           115         910         MISC CUSTOMER SERVICE           116         TOTAL CUSTOMER SERVICE           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES  |  |                   |                   |              |                      |              |                |                      |              |
| 114         909         INFORMATIONAL AND INSTE           115         910         MISC CUSTOMER SERVICE           116         TOTAL CUSTOMER SERVICE           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES   |  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 115         910         MISC CUSTOMER SERVICE           116         TOTAL CUSTOMER SERVICE           117         SALES EXPENSES:           118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES   | KPENSES  | (13,799,649)      | -                 | -            |                      | -            | (13,799,649)   | 100.000%             | (13,799,649) |
| 116 TOTAL CUSTOMER SERVICE  117 <u>SALES EXPENSES:</u> 118 911 SALES SUPERVISION  119 912 DEMONSTRATING AND SELI  120 913 ADVERTISING EXPENSES  121 916 MISC SALES EXPENSES  | RUCTURAL ADVERTISING EXP   | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 117 SALES EXPENSES: 118 911 SALES SUPERVISION 119 912 DEMONSTRATING AND SELI 120 913 ADVERTISING EXPENSES 121 916 MISC SALES EXPENSES  | AND INFO EXPENSES  |                   | -                 | -            |                      | -            | <u> </u>       | 100.000%             |              |
| 118         911         SALES SUPERVISION           119         912         DEMONSTRATING AND SELI           120         913         ADVERTISING EXPENSES           121         916         MISC SALES EXPENSES  | E AND INFORMATIONAL EXPENSES                                     | (13,799,649)      |                   |              |                      |              | - (13,799,649) | -                    | (13,799,649) |
| 119 912 DEMONSTRATING AND SELI<br>120 913 ADVERTISING EXPENSES<br>121 916 MISC SALES EXPENSES  |  |                   |                   |              |                      |              |                |                      |              |
| 120 913 ADVERTISING EXPENSES<br>121 916 MISC SALES EXPENSES  |  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 121 916 MISC SALES EXPENSES  | LING EXPENSES  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
|  |  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 400 TOTAL CALED EVENUED  |  |                   | -                 | -            | <u> </u>             | -            | <u>-</u>       | 100.000%             |              |
| 122 TOTAL SALES EXPENSES   |  |                   | -                 | -            | <u> </u>             |              | <u> </u>       | -                    | <u> </u>     |
| 123 <u>ADMINISTRATIVE AND GENE</u>   | ERAL EXPENSES:   |                   |                   |              |                      |              |                |                      |              |
| 124 920 ADMINISTRATIVE AND GENE  | ERAL SALARIES  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 125 921 OFFICE SUPPLIES AND EXP  | ENSES  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 126 922 ADMINISTRATIVE EXPENSES  | S TRANSFERREDCREDIT  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 127 923 OUTSIDE SERVICES   |  | -                 | (3,252)           | -            |                      | -            | - (3,252)      | 100.000%             | (3,252)      |
| 128 924 PROPERTY INSURANCE   |  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 129 925 INJURIES AND DAMAGES   |  | -                 | -                 | -            | -                    | -            | -              | 100.000%             | -            |
| 130 926 EMPLOYEE PENSION AND B   | ENEFITS  | -                 | -                 | -            | -                    | -            | -              | 100.000%             | -            |
| 131 927 FRANCHISE REQUIREMENTS   | S  | -                 | -                 | -            |                      | -            | -              | 100.000%             | -            |
| 132 928 REGULATORY COMMISSION  | I EXPENSES   | -                 | -                 | -            | -                    | -            | -              | 100.000%             | -            |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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SCHEDULE D-2

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2
WITNESS: C. M. GARRETT

|      |           |   | ADJ 1         | ADJ 2         | ADJ 3         | ADJ 4         | ADJ 5           |              |          |                |
|------|-----------|---|---------------|---------------|---------------|---------------|-----------------|--------------|----------|----------------|
| LINE |           |   | REMOVE<br>DSM | REMOVE<br>ECR | REMOVE<br>FAC | REMOVE<br>OSS | INTEREST        | TOTAL        | JURIS.   | JURISDICTIONAL |
| NO.  | ACCT. NO. | ACCOUNT TITLE                                 |               | MECHANISM     |               | MECHANISM     | SYNCHRONIZATION | ADJUSTMENTS  | PERCENT  | ADJUSTMENTS    |
|      |           |   | \$            | \$            | \$            | \$            | \$              | \$           |          | \$             |
| 133  | 929       | DUPLICATE CHARGESCREDIT                       | -             | -             | -             | -             | -               | -            | 100.000% | -              |
| 134  | 930.1     | GENERAL ADVERTISING EXPENSES                  | -             | -             | -             | -             | -               | -            | 100.000% | -              |
| 135  | 930.2     | MISC GENERAL EXPENSES                         | -             | -             | -             | -             | -               | -            | 100.000% | -              |
| 136  | 931       | RENTS   | -             | -             | -             | -             | -               | -            | 100.000% | -              |
| 137  | 935       | MAINTENANCE OF GENERAL PLANT                  |               | -             | -             | -             | -               |              | 100.000% | <u> </u>       |
| 138  |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     |               | (3,252)       | -             | -             | -               | (3,252)      | -        | (3,252)        |
| 139  |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | (13,799,649)  | (6,543,802)   | 6,410,988     | (15,325,602)  | <u>-</u>        | (29,258,065) | -        | (29,258,065)   |
| 140  | 403-404   | DEPRECIATION AND AMORTIZATION                 | (954,307)     | (29,202,371)  | -             | -             | -               | (30,156,678) | 100.000% | (30,156,678)   |
| 141  | 407.3     | REGULATORY DEBITS                             | -             | (564,492)     | -             | -             | -               | (564,492)    | 100.000% | (564,492)      |
| 142  | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -             | (1,649,176)   | -             | -             | -               | (1,649,176)  | 100.000% | (1,649,176)    |
| 143  | 409-411   | FEDERAL INCOME TAXES                          | (262,209)     | (17,922,960)  | 95,279        | (686,063)     | 3,505,378       | (15,270,575) | 100.000% | (15,270,575)   |
| 144  | 409-411   | STATE INCOME TAXES                            | (78,617)      | (4,500,483)   | 23,879        | (171,946)     | 878,541         | (3,848,626)  | 100.000% | (3,848,626)    |
| 145  | 411.4     | INVESTMENT TAX CREDIT                         | -             | -             | -             | -             | -               | -            | 100.000% | -              |
| 146  | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |               |               |               |               | -               |              | 100.000% | <del>-</del>   |
| 147  |           | TOTAL OPERATING EXPENSES                      | (15,094,782)  | (60,383,284)  | 6,530,146     | (16,183,610)  | 4,383,919       | (80,747,611) | =        | (80,747,611)   |
| 148  |           | NET OPERATING INCOME                          | (1,231,523)   | (67,662,037)  | 358,431       | (2,580,902)   | (4,383,919)     | (75,499,950) | -        | (75,499,950)   |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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|             |           |   | ADJ 1            | ADJ 2            | ADJ 3            | ADJ 4            | ADJ 5                       |                      |                   |                            |
|-------------|-----------|---|------------------|------------------|------------------|------------------|-----------------------------|----------------------|-------------------|----------------------------|
|             |           |   | REMOVE           | REMOVE           | REMOVE           | REMOVE           |                             |                      |                   |                            |
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | DSM<br>MECHANISM | ECR<br>MECHANISM | FAC<br>MECHANISM | OSS<br>MECHANISM | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
|             |           |   | \$               | \$               | \$               | \$               | \$                          | \$                   |                   | \$                         |
| 1           |           | OPERATING REVENUES                          |                  |                  |                  |                  |                             |                      |                   |                            |
| 2           |           | SALES OF ELECTRICITY:                       |                  |                  |                  |                  |                             |                      |                   |                            |
| 3           | 440       | RESIDENTIAL                                 | (7,385,549)      | (67,068,906)     | 1,809,414        | 353,649          | -                           | (72,291,392)         | 100.000%          | (72,291,392)               |
| 4           | 442.2     | COMMERCIAL                                  | (230,581)        | (63,812,292)     | 1,875,931        | 334,447          | -                           | (61,832,496)         | 100.000%          | (61,832,496)               |
| 5           | 442.3     | INDUSTRIAL                                  | -                | (28,052,103)     | 1,284,291        | 223,316          | -                           | (26,544,496)         | 100.000%          | (26,544,496)               |
| 6           | 444       | PUBLIC STREET AND HIGHWAY LIGHTING          | -                | (528,775)        | 9,309            | 1,716            | -                           | (517,751)            | 100.000%          | (517,751)                  |
| 7           | 445       | OTHER SALES TO PUBLIC AUTHORITIES           | (29,632)         | (15,195,219)     | 485,698          | 87,517           | -                           | (14,651,635)         | 100.000%          | (14,651,635)               |
| 8           |           | TOTAL SALES TO ULITIMATE CONSUMERS          | (7,645,762)      | (174,657,295)    | 5,464,643        | 1,000,645        | -                           | (175,837,770)        |                   | (175,837,770)              |
| 9           | 447       | SALES FOR RESALE                            | -                | -                | -                | (6,966,827)      | -                           | (6,966,827)          | 100.000%          | (6,966,827)                |
| 10          | 449.1     | PROVISION FOR RATE REFUNDS                  |                  | -                | -                | -                | -                           |                      | 100.000%          | <u>-</u>                   |
| 11          |           | TOTAL SALES OF ELECTRICITY                  | (7,645,762)      | (174,657,295)    | 5,464,643        | (5,966,182)      | -                           | (182,804,597)        | _                 | (182,804,597)              |
|             |           |   |                  |                  |                  |                  |                             |                      |                   |                            |
| 12          |           | OTHER OPERATING REVENUES:                   |                  |                  |                  |                  |                             |                      |                   |                            |
| 13          | 450       | LATE PAYMENT CHARGES                        | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 14          | 451       | ELECTRIC SERVICE REVENUES                   | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 15          | 454       | RENT FROM ELECTRIC PROPERTY                 | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 16          | 456       | OTHER MISCELLANEOUS REVENUE                 |                  | -                | -                | -                | -                           | <u> </u>             | 100.000%          |                            |
| 17          |           | TOTAL OTHER OPERATING REVENUES              |                  | -                | -                | -                | -                           | <u>-</u>             | _                 | <u>-</u>                   |
|             |           |   |                  |                  |                  |                  |                             |                      |                   |                            |
| 18          |           | TOTAL OPERATING REVENUES                    | (7,645,762)      | (174,657,295)    | 5,464,643        | (5,966,182)      | -                           | (182,804,597)        | -                 | (182,804,597)              |
|             |           |   |                  |                  |                  |                  |                             |                      |                   |                            |
| 19          |           | OPERATING EXPENSES                          |                  |                  |                  |                  |                             |                      |                   |                            |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:         |                  |                  |                  |                  |                             |                      |                   |                            |
| 21          |           | STEAM GENERATION:                           |                  |                  |                  |                  |                             |                      |                   |                            |
| 22          | 500       | STEAM OPERATION SUPERVISION AND ENGINEERING | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 23          | 501       | FUEL  | -                | 3,381,824        | 5,464,643        | (3,619,709)      | -                           | 5,226,758            | 100.000%          | 5,226,758                  |
| 24          | 502       | STEAM EXPENSES                              | -                | (317,926)        | -                | (317,721)        | -                           | (635,647)            | 100.000%          | (635,647)                  |
| 25          | 504       | STEAM TRANSFERRED-CREDIT                    | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

|             |           |   | ADJ 1            | ADJ 2            | ADJ 3            | ADJ 4            | ADJ 5                       |                      |                   | _                          |
|-------------|-----------|---|------------------|------------------|------------------|------------------|-----------------------------|----------------------|-------------------|----------------------------|
| LINE        |           |   | REMOVE           | REMOVE           | REMOVE           | REMOVE           | INTEREST                    | TOTAL                | II IDIO           | ILIDIODIOTIONAL            |
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | DSM<br>MECHANISM | ECR<br>MECHANISM | FAC<br>MECHANISM | OSS<br>MECHANISM | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
|             |           |   | \$               | \$               | \$               | \$               | \$                          | \$                   |                   | \$                         |
| 26          | 505       | ELECTRIC EXPENSES                             | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 27          | 506       | MISC STEAM POWER EXPENSES                     | -                | (5,680,294)      | -                | -                | -                           | (5,680,294)          | 100.000%          | (5,680,294)                |
| 28          | 507       | RENTS   | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 29          | 509       | ALLOWANCES                                    | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 30          | 510       | MAINTENANCE SUPERVISION AND ENGINEERING       | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 31          | 511       | MAINTENANCE OF STRUCTURES                     | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 32          | 512       | MAINTENANCE OF BOILER PLANT                   | -                | (4,287,648)      | -                | -                | -                           | (4,287,648)          | 100.000%          | (4,287,648)                |
| 33          | 513       | MAINTENANCE OF ELECTRIC PLANT                 | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 34          | 514       | MAINTENANCE OF MISC STEAM PLANT               |                  |                  | -                | -                | -                           | <u>-</u>             | 100.000%          | <u> </u>                   |
| 35          |           | TOTAL STEAM GENERATION                        |                  | (6,904,044)      | 5,464,643        | (3,937,430)      | -                           | (5,376,832)          | _                 | (5,376,832)                |
|             |           |   |                  |                  |                  |                  |                             |                      |                   |                            |
| 36          |           | HYDRAULIC GENERATION:                         |                  |                  |                  |                  |                             |                      |                   |                            |
| 37          | 535       | HYDRO OPERATION SUPERVISION AND ENGINEERING   | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 38          | 536       | WATER FOR POWER                               | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 39          | 537       | HYDRAULIC EXPENSES                            | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 40          | 538       | ELECTRIC EXPENSES                             | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 41          | 539       | MISC HYDRAULIC POWER GENERATION EXPENSES      | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 42          | 540       | RENTS   | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 43          | 541       | HYDRO MAINTENANCE SUPERVISION AND ENGINEERING | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 44          | 542       | MAINTENANCE OF STRUCTURES                     | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 45          | 543       | MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 46          | 544       | MAINTENANCE OF ELECTRIC PLANT                 | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 47          | 545       | MAINTENANCE OF MISC HYDRAULIC PLANT           |                  | -                | -                | -                | -                           | <u>-</u>             | 100.000%          | <u>-</u>                   |
| 48          |           | TOTAL HYDRAULIC GENERATION                    |                  | -                | -                | -                |                             | <u>-</u>             | _                 | <u>-</u>                   |
|             |           |   |                  |                  |                  |                  |                             |                      |                   |                            |
| 49          |           | OTHER GENERATION:                             |                  |                  |                  |                  |                             |                      |                   |                            |
| 50          | 546       | OTHER OPERATION SUPERVISION AND ENGINEERING   | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 51          | 547       | OTHER FUEL                                    | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 52          | 548       | GENERATION EXPENSES                           | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | ADJ 1<br>REMOVE<br>DSM<br>MECHANISM | ADJ 2<br>REMOVE<br>ECR<br>MECHANISM | ADJ 3<br>REMOVE<br>FAC<br>MECHANISM | ADJ 4 REMOVE OSS MECHANISM | ADJ 5 INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|--|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|--------------------------------|----------------------|-------------------|-------------------------------|
|             |           |  | \$                                  | \$                                  | \$                                  | \$                         | \$                             | \$                   |                   | \$                            |
| 53          | 549       | MISC OTHER POWER GENERATION EXPENSES             | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 54          | 550       | RENTS  | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 55          | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 56          | 552       | MAINTENANCE OF STRUCTURES                        | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 57          | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 58          | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT |                                     |                                     | -                                   | -                          | -                              |                      | 100.000%          | -                             |
| 59          |           | TOTAL OTHER GENERATION                           |                                     | -                                   | <u> </u>                            | -                          | -                              |                      | -                 | -                             |
| 60          |           | OTHER POWER SUPPLY:                              |                                     |                                     |                                     |                            |                                |                      |                   |                               |
| 61          | 555       | PURCHASED POWER                                  | -                                   | -                                   | -                                   | (764,831)                  | -                              | (764,831)            | 100.000%          | (764,831)                     |
| 62          | 556       | SYSTEM CONTROL AND LOAD DISPATCHING              | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 63          | 557       | OTHER EXPENSES                                   |                                     | -                                   | -                                   | (111,087)                  | -                              | (111,087)            | 100.000%          | (111,087)                     |
| 64          |           | TOTAL OTHER POWER SUPPLY                         |                                     |                                     | -                                   | (875,918)                  | -                              | (875,918)            | _                 | (875,918)                     |
| 65          |           | TOTAL PRODUCTION EXPENSES                        |                                     | (6,904,044)                         | 5,464,643                           | (4,813,349)                | -                              | (6,252,750)          | -                 | (6,252,750)                   |
| 66          |           | TRANSMISSION EXPENSES:                           |                                     |                                     |                                     |                            |                                |                      |                   |                               |
| 67          | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING      | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 68          | 561       | LOAD DISPATCHING                                 | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 69          | 562       | STATION EXPENSES                                 | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 70          | 563       | OVERHEAD LINE EXPENSES                           | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 71          | 564       | UNDERGROUND LINE EXPENSES                        | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 72          | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS            | -                                   | -                                   | -                                   | (819,285)                  | -                              | (819,285)            | 100.000%          | (819,285)                     |
| 73          | 566       | MISC TRANSMISSION EXPENSES                       | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 74          | 567       | RENTS  | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 75          | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING    | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 76          | 569       | MAINTENANCE OF STRUCTURES                        | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 77          | 570       | MAINTENANCE OF STATION EQUIPMENT                 | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 78          | 571       | MAINTENANCE OF OVERHEAD LINES                    | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
| 79          | 572       | MAINTENANCE OF UNDERGROUND LINES                 | -                                   | -                                   | -                                   | -                          | -                              | -                    | 100.000%          | -                             |
|             |           |  |                                     |                                     |                                     |                            |                                |                      |                   |                               |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | ADJ 1<br>REMOVE<br>DSM<br>MECHANISM | ADJ 2<br>REMOVE<br>ECR<br>MECHANISM | ADJ 3<br>REMOVE<br>FAC<br>MECHANISM | ADJ 4 REMOVE OSS MECHANISM | ADJ 5  INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|---|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|---------------------------------|----------------------|-------------------|-------------------------------|
|             |           |   | \$                                  | \$                                  | \$                                  | \$                         | \$                              | \$                   |                   | \$                            |
| 80          | 573       | MAINTENANCE OF MISC TRANSMISSION PLANT            | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 81          | 575       | MISO DAY 1 AND 2 EXPENSE                          |                                     |                                     |                                     | <u> </u>                   | -                               |                      | 100.000%          | -                             |
| 82          |           | TOTAL TRANSMISSION EXPENSES                       |                                     | -                                   |                                     | (819,285)                  |                                 | (819,285)            | -                 | (819,285)                     |
| 83          |           | DISTRIBUTION EXPENSES:                            |                                     |                                     |                                     |                            |                                 |                      |                   |                               |
| 84          | 580       | DISTR OPERATION SUPERVISION AND ENGINEERING       | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 85          | 581       | LOAD DISPATCHING                                  | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 86          | 582       | STATION EXPENSES                                  | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 87          | 583       | OVERHEAD LINE EXPENSES                            | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 88          | 584       | UNDERGROUND LINE EXPENSES                         | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 89          | 585       | STREET LIGHTING AND SIGNAL SYSTEM EXPENSES        | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 90          | 586       | METER EXPENSES                                    | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 91          | 587       | CUSTOMER INSTALLATIONS EXPENSES                   | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 92          | 588       | MISC DISTRIBUTION EXPENSES                        | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 93          | 589       | RENTS   | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 94          | 590       | DISTR MAINTENANCE SUPERVISION AND ENGINEERING     | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 95          | 591       | MAINTENANCE OF STRUCTURES                         | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 96          | 592       | MAINTENANCE OF STATION EQUIPMENT                  | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 97          | 593       | MAINTENANCE OF OVERHEAD LINES                     | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 98          | 594       | MAINTENANCE OF UNDERGROUND LINES                  | -                                   | -                                   |                                     | -                          | -                               | -                    | 100.000%          | -                             |
| 99          | 595       | MAINTENANCE OF LINE TRANSFORMERS                  | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 100         | 596       | MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 101         | 597       | MAINTENANCE OF METERS                             | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 102         | 598       | MAINTENANCE OF MISC DISTRIBUTION PLANT            |                                     | -                                   |                                     |                            | -                               |                      | 100.000%          | -                             |
| 103         |           | TOTAL DISTRIBUTION EXPENSES                       |                                     | -                                   |                                     | -                          | -                               |                      | -                 | -                             |
| 104         |           | CUSTOMER ACCOUNTS EXPENSES:                       |                                     |                                     |                                     |                            |                                 |                      |                   |                               |
| 105         | 901       | CUSTOMER ACCTS SUPERVISION                        | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |
| 106         | 902       | METER READING EXPENSES                            | -                                   | -                                   |                                     |                            | -                               | -                    | 100.000%          | -                             |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

|             |            |   | ADJ 1<br>REMOVE  | ADJ 2<br>REMOVE  | ADJ 3<br>REMOVE  | ADJ 4<br>REMOVE  | ADJ 5                       |                      |                   |                            |
|-------------|------------|---|------------------|------------------|------------------|------------------|-----------------------------|----------------------|-------------------|----------------------------|
| LINE<br>NO. | ACCT. NO.  | ACCOUNT TITLE                                     | DSM<br>MECHANISM | ECR<br>MECHANISM | FAC<br>MECHANISM | OSS<br>MECHANISM | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
| 110.        | 7,001.110. | ACCOUNT MEE                                       | \$               | \$               | \$               | \$               | \$                          | \$                   | LINOLINI          | \$                         |
| 107         | 903        | CUSTOMER RECORDS AND COLLECTION EXPENSES          | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 108         | 904        | UNCOLLECTIBLE ACCOUNTS                            | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 109         | 905        | MISC CUSTOMER ACCOUNTS EXPENSE                    |                  | -                | -                | -                | -                           | _                    | 100.000%          |                            |
| 110         |            | TOTAL CUSTOMER ACCOUNTS EXPENSES                  |                  |                  |                  | <u> </u>         | -                           | -                    | -                 | -                          |
| 111         |            | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                  |                  |                  |                  |                             |                      |                   |                            |
| 112         | 907        | CUSTOMER SERVICE AND INFO SUPERVISION             | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 113         | 908        | CUSTOMER ASSISTANCE EXPENSES                      | (5,533,059)      | -                | -                | _                | -                           | (5,533,059)          | 100.000%          | (5,533,059)                |
| 114         | 909        | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 115         | 910        | MISC CUSTOMER SERVICE AND INFO EXPENSES           |                  | -                | -                | _                | -                           | -                    | 100.000%          | <u>-</u>                   |
| 116         |            | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | (5,533,059)      |                  |                  | _                |                             | (5,533,059)          | -                 | (5,533,059)                |
| 117         |            | SALES EXPENSES:                                   |                  |                  |                  |                  |                             |                      |                   |                            |
| 118         | 911        | SALES SUPERVISION                                 | _                | _                | _                | _                | _                           | _                    | 100.000%          | _                          |
| 119         | 912        | DEMONSTRATING AND SELLING EXPENSES                | -                | _                |                  | _                | -                           | -                    | 100.000%          | -                          |
| 120         | 913        | ADVERTISING EXPENSES                              | -                | _                |                  | _                | -                           | -                    | 100.000%          | -                          |
| 121         | 916        | MISC SALES EXPENSES                               | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 122         |            | TOTAL SALES EXPENSES                              | _                | -                | -                | -                | -                           | -                    | -                 | -                          |
| 123         |            | ADMINISTRATIVE AND GENERAL EXPENSES:              |                  |                  |                  |                  |                             |                      |                   |                            |
| 124         | 920        | ADMINISTRATIVE AND GENERAL SALARIES               | -                |                  | _                | _                | -                           | _                    | 100.000%          | -                          |
| 125         | 921        | OFFICE SUPPLIES AND EXPENSES                      | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 126         | 922        | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 127         | 923        | OUTSIDE SERVICES                                  | -                | _                | _                | _                | -                           | -                    | 100.000%          | -                          |
| 128         | 924        | PROPERTY INSURANCE                                | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 129         | 925        | INJURIES AND DAMAGES                              | -                | -                | -                |                  | -                           | -                    | 100.000%          | -                          |
| 130         | 926        | EMPLOYEE PENSION AND BENEFITS                     | -                | -                | -                | _                | -                           | -                    | 100.000%          | -                          |
| 131         | 927        | FRANCHISE REQUIREMENTS                            | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |
| 132         | 928        | REGULATORY COMMISSION EXPENSES                    | -                | -                | -                | -                | -                           | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

#### 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

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|             |           |   | ADJ 1                      | ADJ 2                      | ADJ 3                      | ADJ 4                      | ADJ 5                       |                      |                   | _                             |
|-------------|-----------|---|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | REMOVE<br>DSM<br>MECHANISM | REMOVE<br>ECR<br>MECHANISM | REMOVE<br>FAC<br>MECHANISM | REMOVE<br>OSS<br>MECHANISM | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                         | \$                         | \$                         | \$                         | \$                          | \$                   |                   | \$                            |
| 133         | 929       | DUPLICATE CHARGESCREDIT                       | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                             |
| 134         | 930.1     | GENERAL ADVERTISING EXPENSES                  | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                             |
| 135         | 930.2     | MISC GENERAL EXPENSES                         | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                             |
| 136         | 931       | RENTS   | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                             |
| 137         | 935       | MAINTENANCE OF GENERAL PLANT                  |                            | -                          | -                          | -                          | -                           | -                    | 100.000%          |                               |
| 138         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     |                            | -                          | -                          | -                          |                             | -                    | -                 | -                             |
| 139         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | (5,533,059)                | (6,904,044)                | 5,464,643                  | (5,632,634)                |                             | (12,605,094)         |                   | (12,605,094)                  |
| 140         | 403-404   | DEPRECIATION AND AMORTIZATION                 | (994,209)                  | (64,700,465)               | -                          | -                          | -                           | (65,694,674)         | 100.000%          | (65,694,674)                  |
| 141         | 407.3     | REGULATORY DEBITS                             | -                          | (1,546,257)                | -                          | -                          | -                           | (1,546,257)          | 100.000%          | (1,546,257)                   |
| 142         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -                          | (1,840,968)                | -                          | -                          | -                           | (1,840,968)          | 100.000%          | (1,840,968)                   |
| 143         | 409-411   | FEDERAL INCOME TAXES                          | (155,098)                  | (19,834,186)               | -                          | (66,543)                   | 4,975,625                   | (15,080,202)         | 100.000%          | (15,080,202)                  |
| 144         | 409-411   | STATE INCOME TAXES                            | (54,358)                   | (4,979,487)                | -                          | (16,677)                   | 1,247,024                   | (3,803,498)          | 100.000%          | (3,803,498)                   |
| 145         | 411.4     | INVESTMENT TAX CREDIT                         | -                          | -                          | -                          | -                          | -                           | -                    | 100.000%          | -                             |
| 146         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                            |                            |                            |                            |                             | -                    | 100.000%          | <u>-</u>                      |
| 147         |           | TOTAL OPERATING EXPENSES                      | (6,736,724)                | (99,805,408)               | 5,464,643                  | (5,715,854)                | 6,222,649                   | (100,570,694)        | =                 | (100,570,694)                 |
| 148         |           | NET OPERATING INCOME                          | (909,038)                  | (74,851,888)               | -                          | (250,328)                  | (6,222,649)                 | (82,233,903)         | _                 | (82,233,903)                  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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         | SCHEDULE D-2.1         |
|--|------------------------|
| TYPE OF FILING:XORIGINAL UPDATED REVISED     | PAGE 1 OF 6            |
| WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 | WITNESS: C. M. GARRETT |

|             |           |   | ADJ 6                          | ADJ 7                   |                      |                   |  |
|-------------|-----------|---|--------------------------------|-------------------------|----------------------|-------------------|--|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | ECR FOR<br>OFF-SYSTEM<br>SALES | ADVERTISING<br>EXPENSES | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECAST PERIOD |
|             |           |   | \$                             | \$                      | \$                   |                   | \$   |
| 1           |           | OPERATING REVENUES                          |                                |                         |                      |                   |  |
| 2           |           | SALES OF ELECTRICITY:                       |                                |                         |                      |                   |  |
| 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 ULITIMATE CONSUMERS          | -                              | -                       | -                    |                   | -  |
| 9           | 447       | SALES FOR RESALE                            | (8,261,342)                    | -                       | (8,261,342)          | 100.000%          | (8,261,342)  |
| 10          | 449.1     | PROVISION FOR RATE REFUNDS                  |                                | -                       |                      | 100.000%          |  |
| 11          |           | TOTAL SALES OF ELECTRICITY                  | (8,261,342)                    | -                       | (8,261,342)          |                   | (8,261,342)  |
| 12          |           | OTHER OPERATING REVENUES:                   |                                |                         |                      |                   |  |
| 13          | 450       | LATE PAYMENT CHARGES                        | -                              | -                       | -                    | 100.000%          | -  |
| 14          | 451       | ELECTRIC SERVICE REVENUES                   | -                              | -                       | -                    | 100.000%          | -  |
| 15          | 454       | RENT FROM ELECTRIC PROPERTY                 | -                              | -                       | -                    | 100.000%          | -  |
| 16          | 456       | OTHER MISCELLANEOUS REVENUE                 |                                | -                       |                      | 100.000%          |  |
| 17          |           | TOTAL OTHER OPERATING REVENUES              | -                              | -                       | <u>-</u>             |                   |  |
| 18          |           | TOTAL OPERATING REVENUES                    | (8,261,342)                    | -                       | (8,261,342)          |                   | (8,261,342)  |
| 19          |           | OPERATING EXPENSES                          |                                |                         |                      |                   |  |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:         |                                |                         |                      |                   |  |
| 21          |           | STEAM GENERATION:                           |                                |                         |                      |                   |  |
| 22          | 500       | STEAM OPERATION SUPERVISION AND ENGINEERING | -                              | -                       | -                    | 100.000%          | -  |
| 23          | 501       | FUEL  | -                              | -                       | -                    | 100.000%          | -  |
| 24          | 502       | STEAM EXPENSES                              | -                              | -                       | -                    | 100.000%          | -  |
| 25          | 504       | STEAM TRANSFERRED-CREDIT                    | -                              | -                       | -                    | 100.000%          | -  |
|             |           |   |                                |                         |                      |                   |  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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         | SCHEDULE D-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED   | PAGE 2 OF 6            |
| WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 | WITNESS: C. M. GARRETT |

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

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

## JURISDICTIONAL PRO FORMA ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD           |
|--|
| TYPE OF FILING:XORIGINAL UPDATED REVISED     |
| WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 |

SCHEDULE D-2.1 PAGE 3 OF 6

|             |           |  | ADJ 6                          | ADJ 7                   |                      |                   | _  |
|-------------|-----------|--|--------------------------------|-------------------------|----------------------|-------------------|--|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                    | ECR FOR<br>OFF-SYSTEM<br>SALES | ADVERTISING<br>EXPENSES | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECAST PERIOD |
|             |           |  | \$                             | \$                      | \$                   |                   | \$   |
| 53          | 549       | MISC OTHER POWER GENERATION EXPENSES             | -                              | -                       | -                    | 100.000%          | -  |
| 54          | 550       | RENTS  | -                              | -                       | -                    | 100.000%          | -  |
| 55          | 551       | MAINTENANCE SUPERVISION AND ENGINEERING          | -                              | -                       | -                    | 100.000%          | -  |
| 56          | 552       | MAINTENANCE OF STRUCTURES                        | -                              | -                       | -                    | 100.000%          | -  |
| 57          | 553       | MAINTENANCE OF GENERATING AND ELECTRIC PLANT     | -                              | -                       | -                    | 100.000%          | -  |
| 58          | 554       | MAINTENANCE OF MISC OTHER POWER GENERATION PLANT |                                | -                       | -                    | 100.000%          | <u> </u>   |
| 59          |           | TOTAL OTHER GENERATION                           |                                | -                       | -                    | _                 | <u>-</u>   |
|             |           |  |                                |                         |                      |                   |  |
| 60          |           | OTHER POWER SUPPLY:                              |                                |                         |                      |                   |  |
| 61          | 555       | PURCHASED POWER                                  | -                              | -                       | -                    | 100.000%          | -  |
| 62          | 556       | SYSTEM CONTROL AND LOAD DISPATCHING              | -                              | -                       | -                    | 100.000%          | -  |
| 63          | 557       | OTHER EXPENSES                                   |                                | -                       | -                    | 100.000%          | <u> </u>   |
| 64          |           | TOTAL OTHER POWER SUPPLY                         |                                | -                       | -                    | -                 | <u>-</u>   |
| 65          |           | TOTAL PRODUCTION EXPENSES                        |                                | -                       | -                    | -                 | <u>-</u>   |
|             |           |  |                                |                         |                      |                   |  |
| 66          | 500       | TRANSMISSION EXPENSES:                           |                                |                         |                      | 400 0000/         |  |
| 67          | 560       | TRANS OPERATION SUPERVISION AND ENGINEERING      | -                              | -                       | -                    | 100.00070         | -  |
| 68          | 561       | LOAD DISPATCHING                                 | -                              | -                       | -                    | 100.00070         | -  |
| 69          | 562       | STATION EXPENSES                                 | -                              | -                       | -                    | 100.000%          | -  |
| 70          | 563       | OVERHEAD LINE EXPENSES                           | -                              | -                       | -                    | 100.00070         | -  |
| 71          | 564       | UNDERGROUND LINE EXPENSES                        | -                              | -                       | -                    | 100.00070         | -  |
| 72          | 565       | TRANSMISSION OF ELECTRICITY BY OTHERS            | -                              | -                       | -                    | 100.000%          | -  |
| 73          | 566       | MISC TRANSMISSION EXPENSES                       | -                              | -                       | -                    | 100.00070         | -  |
| 74          | 567       | RENTS  | -                              | -                       | -                    | 100.00070         | -  |
| 75          | 568       | TRANS MAINTENANCE SUPERVISION AND ENGINEERING    | -                              | -                       | -                    | 100.000%          | -  |
| 76          | 569       | MAINTENANCE OF STRUCTURES                        | -                              | -                       | -                    | 100.000%          | -  |
| 77          | 570       | MAINTENANCE OF STATION EQUIPMENT                 | -                              | -                       | -                    | 100.000%          | -  |
| 78          | 571       | MAINTENANCE OF OVERHEAD LINES                    | -                              | -                       | -                    | 100.000%          | -  |
| 79          | 572       | MAINTENANCE OF UNDERGROUND LINES                 | -                              | -                       | -                    | 100.000%          | -  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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         | SCHEDULE D-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED   | PAGE 4 OF 6            |
| WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 | WITNESS: C. M. GARRETT |

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

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

# 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         | SCHEDULE D-2.1         |
|--|------------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED   | PAGE 5 OF 6            |
| WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1 | WITNESS: C. M. GARRETT |

|             |           |   | ADJ 6                          | ADJ 7                   |                      |                   | _  |
|-------------|-----------|---|--------------------------------|-------------------------|----------------------|-------------------|--|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | ECR FOR<br>OFF-SYSTEM<br>SALES | ADVERTISING<br>EXPENSES | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECAST PERIOD |
|             |           |   | \$                             | \$                      | \$                   |                   | \$   |
| 107         | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | -                              | -                       | -                    | 100.000%          | -  |
| 108         | 904       | UNCOLLECTIBLE ACCOUNTS                            | -                              | -                       | -                    | 100.000%          | -  |
| 109         | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |                                | -                       | -                    | 100.000%          |  |
| 110         |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | -                              | -                       | <u>-</u>             |                   |  |
| 111         |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                                |                         |                      |                   |  |
| 112         | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | -                              | -                       | -                    | 100.000%          | -  |
| 113         | 908       | CUSTOMER ASSISTANCE EXPENSES                      | -                              | -                       | -                    | 100.000%          | -  |
| 114         | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | -                              | -                       | -                    | 100.000%          | -  |
| 115         | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           |                                | -                       | <u>-</u>             | 100.000%          |  |
| 116         |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES |                                | -                       |                      |                   | <del>-</del>   |
| 117         |           | SALES EXPENSES:                                   |                                |                         |                      |                   |  |
| 118         | 911       | SALES SUPERVISION                                 | -                              | -                       | -                    | 100.000%          | -  |
| 119         | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                              | -                       | -                    | 100.000%          | -  |
| 120         | 913       | ADVERTISING EXPENSES                              | -                              | (1,048,542)             | (1,048,542)          | 100.000%          | (1,048,542)  |
| 121         | 916       | MISC SALES EXPENSES                               |                                | -                       | <u> </u>             | 100.000%          | <u> </u>   |
| 122         |           | TOTAL SALES EXPENSES                              |                                | (1,048,542)             | (1,048,542)          |                   | (1,048,542)  |
| 123         |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                                |                         |                      |                   |  |
| 124         | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | -                              | -                       | -                    | 100.000%          | -  |
| 125         | 921       | OFFICE SUPPLIES AND EXPENSES                      | -                              | -                       | -                    | 100.000%          | -  |
| 126         | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | -                              | -                       | -                    | 100.000%          | -  |
| 127         | 923       | OUTSIDE SERVICES                                  | -                              | -                       | -                    | 100.000%          | -  |
| 128         | 924       | PROPERTY INSURANCE                                | -                              | -                       | -                    | 100.000%          | -  |
| 129         | 925       | INJURIES AND DAMAGES                              | -                              | -                       | -                    | 100.000%          | -  |
| 130         | 926       | EMPLOYEE PENSION AND BENEFITS                     | -                              | -                       | -                    | 100.000%          | -  |
| 131         | 927       | FRANCHISE REQUIREMENTS                            | -                              | -                       | -                    | 100.000%          | -  |
| 132         | 928       | REGULATORY COMMISSION EXPENSES                    | -                              | -                       | -                    | 100.000%          | -  |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

## 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

| F 6 | PAGE 6 OF 6            |
|-----|------------------------|
| TT  | WITNESS: C. M. GARRETT |
|     |                        |

SCHEDULE D-2.1

|             |           |   | ADJ 6                          | ADJ 7                   |                      |                   |  |
|-------------|-----------|---|--------------------------------|-------------------------|----------------------|-------------------|--|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | ECR FOR<br>OFF-SYSTEM<br>SALES | ADVERTISING<br>EXPENSES | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECAST PERIOD |
|             |           |   | \$                             | \$                      | \$                   |                   | \$   |
| 133         | 929       | DUPLICATE CHARGESCREDIT                       | -                              | -                       | -                    | 100.000%          | -  |
| 134         | 930.1     | GENERAL ADVERTISING EXPENSES                  | -                              | (6,222)                 | (6,222)              | 100.000%          | (6,222)  |
| 135         | 930.2     | MISC GENERAL EXPENSES                         | -                              | -                       | -                    | 100.000%          | -  |
| 136         | 931       | RENTS   | -                              | -                       | -                    | 100.000%          | -  |
| 137         | 935       | MAINTENANCE OF GENERAL PLANT                  |                                | -                       |                      | 100.000%          |  |
| 138         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     | <u> </u>                       | (6,222)                 | (6,222)              |                   | (6,222)  |
| 139         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      |                                | (1,054,764)             | (1,054,764)          |                   | (1,054,764)  |
| 140         | 403-404   | DEPRECIATION AND AMORTIZATION                 | -                              | -                       | -                    | 100.000%          | -  |
| 141         | 407.3     | REGULATORY DEBITS                             | -                              | -                       | -                    | 100.000%          | -  |
| 142         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -                              | -                       | -                    | 100.000%          | -  |
| 143         | 409-411   | FEDERAL INCOME TAXES                          | (1,648,138)                    | 210,425                 | (1,437,712)          | 100.000%          | (1,437,712)  |
| 144         | 409-411   | STATE INCOME TAXES                            | (413,067)                      | 52,738                  | (360,329)            | 100.000%          | (360,329)  |
| 145         | 411.4     | INVESTMENT TAX CREDIT                         | -                              | -                       | -                    | 100.000%          | -  |
| 146         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                                | -                       | <u>-</u>             | 100.000%          |  |
| 147         |           | TOTAL OPERATING EXPENSES                      | (2,061,205)                    | (791,600)               | (2,852,805)          |                   | (2,852,805)  |
| 148         |           | NET OPERATING INCOME                          | (6,200,138)                    | 791,600                 | (5,408,537)          |                   | (5,408,537)  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL ADJUSTMENTS WORKPAPER BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

SCHEDULE WPD-2 SHEET 1 OF 5

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

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED WORKPAPER REFERENCE NO(S):\_ WITNESS: C. M. GARRETT

|       |         | (LINOL NO(0)                          |           |            |            |            |            |            |            |            |            |            |            |            | O. W. OARRETT |
|-------|---------|---------------------------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---------------|
| ADJ   | Acct    |                                       | Actual    | Actual     | Actual     | Actual     | Actual     | Actual     | Forecast   | Forecast   | Forecast   | Forecast   | Forecast   | Forecast   |               |
| ID    | No.     | Description                           | Jan-18    | Feb-18     | Mar-18     | Apr-18     | May-18     | Jun-18     | Jul-18     | Aug-18     | Sep-18     | Oct-18     | Nov-18     | Dec-18     | TOTAL         |
| ADJ 1 |         | DSM:                                  |           |            |            |            |            |            |            |            |            |            |            |            | \$(000        |
| DSM   | 440     | 440-RESIDENTIAL                       | 732.339   | 604.807    | 815.859    | 1,218.611  | 1,107.477  | 1,148.141  | 1,418.342  | 1,506.658  | 1,335.826  | 1,027.560  | 1,076.915  | 2,122.690  | 14,115.226    |
| DSM   | 442.2   | 442-COMMERCIAL                        | 194.368   | 238.463    | 263.178    | 394.126    | 288.183    | 266.162    | 55.823     | 62.669     | 55.101     | 39.461     | 28.275     | 52.415     | 1,938.223     |
| DSM   | 442.2   | 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   | 442.5   | 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   | 444     | 445-OTHER PUBLIC AUTHORITIES          | 28.268    | 32.842     | 40.505     | 60.709     | 39.612     | 34.117     | 4.167      | 9.708      | 6.499      | 5.021      | 3.788      | 7.620      | 272.855       |
| DSIVI | 443     |                                       | 954.975   | 876.112    | 1,119.542  | 1,673.447  | 1,435.272  | 1,448.420  | 1,478.332  | 1,579.034  | 1,397.426  | 1,072.042  | 1,108.979  | 2,182.724  |               |
|       |         | Total DSM Revenues                    | 954.975   | 8/0.112    | 1,119.542  | 1,073.447  | 1,435.272  | 1,448.420  | 1,478.332  | 1,579.034  | 1,397.420  | 1,072.042  | 1,108.979  | 2,182.724  | 16,326.305    |
| DSM   | 908     | 908 - DSM PROGRAM EXP                 | 1,051.150 | 706.136    | 894.472    | 1,307.657  | 1,143.029  | 1,177.216  | 1,250.563  | 1,351.720  | 1,220.697  | 849.527    | 886.926    | 1,960.556  | 13,799.649    |
| DSM   | 403-404 | 403 - DSM DEPRECIATION EXP            | 79.759    | 79.464     | 79.215     | 78.968     | 78.977     | 79.001     | 79.046     | 79.096     | 79.669     | 80.242     | 80.291     | 80.579     | 954.307       |
| DSM   | 409-411 | 411 - DSM AMORT EXCESS ADIT-FEDERAL   | (4.290)   | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (4.290)    | (51.475)      |
| 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                       | 4,417.310 | 3,701.680  | 3.780.628  | 3,494.922  | 4,441.787  | 4,722.426  | 4,978.183  | 5,031.664  | 4,274.675  | 3,700.885  | 3.653.985  | 3,979.761  | 50,177.907    |
| ECR   | 442.2   | 442-COMMERCIAL                        | 3,098.371 | 3,917.496  | 3,880.279  | 4,037.243  | 3,474.263  | 3,412.701  | 3,669.498  | 3,783.743  | 3,985.063  | 4,324.380  | 4,314.154  | 3,849.563  | 45,746.755    |
| ECR   | 442.2   | 442-INDUSTRIAL                        | 1,250.024 | 1,991.666  | 1,720.798  | 1,886.231  | 1,345.392  | 1,459.729  | 1,453.725  | 1,539.269  | 1,713.568  | 1,951.944  | 1,981.173  | 1,760.563  | 20,054.083    |
| ECR   | 444     | 444-PUBLIC ST & HWY LIGHTING          | 20.385    | 33.046     | 32.321     | 37.032     | 26.636     | 24.409     | 27.027     | 27.378     | 30.742     | 35.772     | 37.139     | 33.852     | 365.740       |
| ECR   | 445     | 445-OTHER PUBLIC AUTHORITIES          | 717.958   | 882.525    | 1,127.709  | 1,134.069  | 937.447    | 936.079    | 883.085    | 913.632    | 1,034.510  | 1,114.003  | 1,069.671  | 950.148    | 11,700.837    |
| ECN   | 443     | TOTAL ECR (Base and Factor)           | _         | 10,526.414 |            |            |            | 10,555.345 |            |            |            |            |            | 10,573.887 | 128,045.321   |
|       |         | TOTAL LCK (base and ractor)           | 3,304.043 | 10,320.414 | 10,541.755 | 10,363.436 | 10,223.323 | 10,333.343 | 11,011.516 | 11,293.003 | 11,036.333 | 11,120.304 | 11,030.123 | 10,373.887 | 128,043.321   |
|       |         | ECR Expenses:                         |           |            |            |            |            |            |            |            |            |            |            |            |               |
| ECR   | 407.3   | 407 - ECR CLOSURE COSTS               | 33.216    | 35.356     | 39.074     | 41.143     | 42.014     | 43.676     | 46.069     | 48.193     | 52.085     | 56.226     | 60.283     | 67.158     | 564.492       |
| ECR   | 408.1   | 408 - ECR PROPERTY TAX                | 139.288   | 139.288    | 139.268    | 139.268    | 139.268    | 139.268    | 136.981    | 136.981    | 136.981    | 136.981    | 132.801    | 132.801    | 1,649.176     |
| 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  | 28.822    | 34.341     | 17.018     | (318.401)  | (374.063)  | (223.734)  | (249.586)  | (248.586)  | (248.586)  | (248.586)  | (248.586)  | (248.688)  | (2,328.635)   |
| ECR   | 502     | 502 - ECR BOILER EXPENSE              | 33.748    | 30.273     | 20.000     | 13.384     | 25.400     | (2.822)    | 10.748     | 42.748     | 42.440     | 42.440     | 42.440     | 41.929     | 342.729       |
| ECR   | 506     | 506 - ECR ENVIRONMENTAL EXP           | 448.326   | 486.723    | 271.069    | 349.431    | 329.095    | 420.836    | 452.133    | 521.964    | 475.232    | 440.289    | 414.464    | 523.921    | 5,133.483     |
| ECR   | 509     | 509 - ECR SO2/NOX EMISSION ALLOWANCES | 0.000     | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 1.000      | 0.000      | 0.000      | 0.000      | 1.000      | 2.000         |
| ECR   | 512     | 512 - ECR BOILER-ENVRNL               | 193.351   | 135.450    | 404.356    | 335.546    | 157.145    | 202.192    | 312.681    | 337.070    | 269.591    | 382.156    | 392.543    | 268.892    | 3,390.973     |
| 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                                 | 876.751   | 861.430    | 890.786    | 560.372    | 318.859    | 579.416    | 709.026    | 839.370    | 727.743    | 809.506    | 793.945    | 787.013    | 8,754.218     |
| ECR   | 923     | 923 - ECR CONSULTANT FEE              | 0.000     | 0.000      | 3.252      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 0.000      | 3.252         |
| ECR   | 403-404 | 403 - ECR DEPRECIATION EXP            | 2,354.961 | 2,355.580  | 2,355.580  | 2,355.580  | 2,355.580  | 2,366.698  | 2,400.837  | 2,449.326  | 2,523.862  | 2,559.348  | 2,561.027  | 2,563.993  | 29,202.371    |
| ECR   | 409-411 | 411 - ECR AMORT EXCESS ADIT-FEDERAL   | (4.091)   | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (4.091)    | (49.093)      |
| ECR   | 409-411 | 411 - ECR AMORT EXCESS ADIT-STATE     | (0.316)   | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | (0.316)    | , ,           |
| 2011  | .03 .11 |                                       | (0.510)   | (0.010)    | (0.010)    | (0.010)    | (0.510)    | (0.010)    | (0.510)    | (0.010)    | (0.510)    | (0.010)    | (0.010)    | (0.010)    | (3.731)       |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL ADJUSTMENTS WORKPAPER BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

SCHEDULE WPD-2 SHEET 2 OF 5

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

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED WORKPAPER REFERENCE NO(S):\_ WITNESS: C. M. GARRETT

|       |       | NENOE NO(0):                             |            |           |           |           |           |             |           |           |             |             |             |             | O. W. OARRETT          |
|-------|-------|--|------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-------------|-------------|-------------|-------------|------------------------|
| ADJ   | Acct  | December 2                               | Actual     | Actual    | Actual    | Actual    | Actual    | Actual      | Forecast  | Forecast  | Forecast    | Forecast    | Forecast    | Forecast    | TOTAL                  |
| ID    | No.   | Description                              | Jan-18     | Feb-18    | Mar-18    | Apr-18    | May-18    | Jun-18      | Jul-18    | Aug-18    | Sep-18      | Oct-18      | Nov-18      | Dec-18      | TOTAL                  |
| ADJ 3 |       | FAC (excl Base Fuel):                    |            |           |           |           |           |             |           |           |             |             |             |             |                        |
| FAC   | 440   | 440-RESIDENTIAL                          | 919.225    | 467.695   | (282.232) | (127.416) | (226.168) | (425.586)   | (216.785) | (287.198) | (548.610)   | (408.541)   | (622.180)   | (591.574)   | (2,349.370)            |
| FAC   | 442.2 | 442-COMMERCIAL                           | 797.946    | 464.693   | (273.786) | (109.638) | (222.636) | (366.403)   | (171.322) | (223.612) | (476.714)   | (450.574)   | (729.530)   | (585.054)   | (2,346.631)            |
| FAC   | 442.3 | 442-INDUSTRIAL                           | 596.282    | 115.093   | (160.536) | 59.585    | (166.206) | (201.054)   | (98.466)  | (138.315) | (293.423)   | (294.635)   | (540.069)   | (400.046)   | (1,521.790)            |
| FAC   | 444   | 444-PUBLIC ST & HWY LIGHTING             | 4.353      | 3.104     | (2.235)   | 0.080     | (0.474)   | (1.334)     | (0.573)   | (0.802)   | (2.188)     | (2.376)     | (4.100)     | (3.444)     | (9.988)                |
| FAC   | 445   | 445-OTHER PUBLIC AUTHORITIES             | 232.963    | 110.821   | (116.441) | (0.328)   | (63.846)  | (108.150)   | (49.699)  | (66.866)  | (133.307)   | (122.906)   | (193.317)   | (149.723)   | (660.798)              |
|       |       | Total FAC (excl Base Fuel)               | 2,550.769  | 1,161.406 | (835.229) | (177.717) | (679.330) | (1,102.525) | (536.846) | (716.793) | (1,454.243) | (1,279.032) | (2,089.196) | (1,729.841) | (6,888.577)            |
| FAC   | 501   | Total FAC Expense                        | 2,498.789  | 1,149.099 | (329.835) | (213.422) | (646.825) | (1,062.842) | (536.846) | (716.793) | (1,454.243) | (1,279.032) | (2,089.196) | (1,729.841) | (6,410.988)<br>\$(000) |
| ADJ 4 |       | OSS:                                     |            |           |           |           |           |             |           |           |             |             |             |             | \$(000)                |
| OSS   | 440   | 440-RESIDENTIAL                          | (3162.327) | (130.791) | 234.636   | (116.464) | (78.514)  | (23.438)    | (51.868)  | (35.006)  | (70.342)    | (54.414)    | (21.737)    | (134.078)   | (3644.342)             |
| OSS   | 442.2 | 442-COMMERCIAL                           | (2762.371) | (262.250) | 195.467   | (171.366) | 13.784    | (39.472)    | (40.991)  | (27.256)  | (61.124)    | (60.012)    | (25.487)    | (132.600)   | (3373.679)             |
| OSS   | 442.3 | 442-INDUSTRIAL                           | (1850.603) | 373.981   | (462.422) | 81.303    | (118.262) | (38.337)    | (23.559)  | (16.859)  | (37.623)    | (39.243)    | (18.868)    | (90.669)    | (2241.159)             |
| OSS   | 444   | 444-PUBLIC ST & HWY LIGHTING             | (16.975)   | (1.969)   | 2.443     | (0.931)   | 0.249     | (0.328)     | (0.137)   | (0.098)   | (0.280)     | (0.316)     | (0.143)     | (0.781)     | (19.267)               |
| OSS   | 445   | 445-OTHER PUBLIC AUTHORITIES             | (798.168)  | (18.334)  | 40.566    | (159.615) | 73.677    | (33.667)    | (11.891)  | (8.150)   | (17.093)    | (16.370)    | (6.754)     | (33.934)    | (989.732)              |
|       |       | Total                                    | (8590.444) | (39.363)  | 10.690    | (367.073) | (109.065) | (135.242)   | (128.446) | (87.369)  | (186.462)   | (170.355)   | (72.989)    | (392.062)   | (10268.180)            |
| oss   | 447   | 447-OSS SALES FOR RESALE                 | 18801.374  | 460.739   | 532.575   | 1433.214  | 901.101   | 529.943     | 821.310   | 487.525   | 1064.014    | 1329.409    | 538.118     | 2133.369    | 29032.692              |
|       |       | OSS Expenses:                            |            |           |           |           |           |             |           |           |             |             |             |             |                        |
| OSS   | 501   | 501 Fuel Costs for External OSS          | 580.777    | 96.664    | 40.985    | 285.809   | 231.313   | 108.825     | 275.540   | 172.535   | 376.568     | 608.937     | 89.885      | 274.075     | 3141.912               |
| OSS   | 547   | 547 Fuel Costs for External OSS          | 1139.333   | 2.712     | 9.566     | 79.404    | 55.984    | 63.924      | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 1350.923               |
| OSS   | 555   | 555 Purchased Power - OSS                | 37.481     | 2.189     | 1.447     | 21.943    | 22.401    | 14.698      | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 100.158                |
| OSS   | 501   | 501 Fuel Costs for Utility OSS           | 0.245      | 32.512    | 0.000     | 20.998    | 47.390    | 25.039      | 103.765   | 32.508    | 45.863      | 115.013     | 12.616      | 0.000       | 435.948                |
| OSS   | 547   | 547 Fuel Costs for Utility OSS           | 0.000      | 0.000     | 0.000     | 0.274     | 27.082    | 30.102      | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 57.458                 |
| OSS   | 555   | 555 Purchased Power Costs - External OSS | 4099.674   | 213.943   | 298.381   | 474.751   | 193.156   | 88.768      | 122.464   | 88.910    | 184.412     | 109.826     | 217.798     | 951.741     | 7043.825               |
| OSS   | 565   | 565 Transmission - OSS External          | 6.330      | 0.658     | 0.362     | 1.001     | 0.701     | 0.328       | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 9.380                  |
| OSS   | 565   | 565 Transmission - OSS Utility           | 833.918    | 47.136    | 59.190    | 164.730   | 95.151    | 48.520      | 99.933    | 49.524    | 144.162     | 190.326     | 86.277      | 250.717     | 2069.583               |
| OSS   | 557   | 557 RTO Costs - OSS External             | 600.872    | 4.692     | 2.810     | 7.644     | 15.233    | (0.829)     | 10.618    | 4.874     | 16.074      | 18.141      | 5.617       | 21.150      | 706.895                |
| OSS   | 502   | 502 ECR Consumables - OSS External       | 0.000      | 0.000     | 0.000     | 0.000     | 0.000     | 0.000       | 14.384    | 9.572     | 21.117      | 24.525      | 13.046      | 53.297      | 135.941                |
| OSS   | 506   | 506 ECR Consumables - OSS External       | 9.043      | 2.235     | 0.491     | 5.574     | 3.184     | 1.673       | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 22.200                 |
| OSS   | 502   | 502 Other Consumables - OSS External     | 8.350      | 1.440     | 0.854     | 5.313     | 4.663     | 2.512       | 14.384    | 9.572     | 21.117      | 24.525      | 13.046      | 53.297      | 159.072                |
| OSS   | 506   | 506 Other Consumables - OSS External     | 4.427      | 0.559     | 0.362     | 2.040     | 1.859     | 0.954       | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 10.202                 |
| OSS   | 502   | 502 Other Consumables - OSS Utility      | 0.003      | 0.487     | 0.000     | 0.401     | 0.952     | 0.582       | 6.917     | 2.195     | 3.175       | 7.293       | 0.977       | 0.000       | 22.983                 |
| OSS   | 506   | 506 Other Consumables - OSS Utility      | 0.002      | 0.189     | 0.000     | 0.154     | 0.380     | 0.221       | 0.000     | 0.000     | 0.000       | 0.000       | 0.000       | 0.000       | 0.946                  |
| OSS   | 501   | 501 Inter-System Losses                  | 29.147     | 1.379     | 1.708     | 4.235     | 2.484     | 1.362       | 2.043     | 1.345     | 2.911       | 3.682       | 1.537       | 6.344       | 58.177                 |
|       |       | Total                                    | 7349.602   | 406.795   | 416.156   | 1074.269  | 701.932   | 386.678     | 650.048   | 371.033   | 815.398     | 1102.270    | 440.800     | 1610.620    | 15325.602              |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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):

SHEET 3 OF 5 WITNESS: C. M. GARRETT

SCHEDULE WPD-2

|       | ER REFER | RENCE NO(S):                          |           |           |           |           |           |           |           |           |           |           |           | WITNESS:  | C. M. GARRETT                           |
|-------|----------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| ADJ   | Acct     |                                       | Forecast  |   |
| ID    | No.      | Description                           | May-19    | Jun-19    | Jul-19    | Aug-19    | Sep-19    | Oct-19    | Nov-19    | Dec-19    | Jan-20    | Feb-20    | Mar-20    | Apr-20    | TOTAL                                   |
|       |          | 2004                                  |           |           |           |           |           |           |           |           |           |           |           |           | \$(000                                  |
| ADJ 1 | 440      | DSM:                                  | 567.024   | 642.006   | 4042.002  | 605.240   | 740 720   | F62 724   | 502 225   | 640.634   | F20 F02   | 464 704   | 472 204   | 470 405   | 7205 540                                |
| DSM   | 440      | 440-RESIDENTIAL                       | 567.024   | 643.996   | 1013.883  | 685.319   | 718.738   | 563.721   | 592.225   | 648.631   | 538.592   | 461.784   | 473.201   | 478.435   | 7385.549                                |
| DSM   | 442.2    | 442-COMMERCIAL                        | 14.561    | 19.496    | 39.904    | 28.506    | 29.647    | 21.648    | 15.549    | 16.016    | 12.584    | 10.598    | 11.014    | 11.057    | 230.581                                 |
| 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          | 2.006     | 2.589     | 2.978     | 4.416     | 3.497     | 2.755     | 2.083     | 2.328     | 1.897     | 1.587     | 1.807     | 1.690     | 29.632                                  |
|       |          | Total DSM Revenues                    | 583.591   | 666.081   | 1056.765  | 718.241   | 751.882   | 588.124   | 609.857   | 666.976   | 553.073   | 473.969   | 486.021   | 491.183   | 7645.762                                |
| DSM   | 908      | 908 - DSM PROGRAM EXP                 | 410.460   | 493.109   | 883.954   | 545.591   | 579.395   | 415.801   | 437.700   | 494.985   | 369.322   | 290.688   | 303.211   | 308.843   | 5533.059                                |
| DSM   | 403-404  | 403 - DSM DEPRECIATION EXP            | 81.803    | 82.016    | 82.229    | 82.443    | 82.656    | 82.869    | 83.082    | 83.295    | 83.415    | 83.441    | 83.467    | 83.493    | 994.209                                 |
| DSM   | 409-411  | 411 - DSM AMORT EXCESS ADIT-FEDERAL   | (5.351)   | (5.351)   | (5.351)   | (5.351)   | (5.351)   | (5.351)   | (5.351)   | (5.351)   | (6.308)   | (6.308)   | (6.308)   | (6.308)   | (68.041)                                |
| DSM   | 409-411  | 411 - DSM AMORT EXCESS ADIT-STATE     | (0.091)   | (0.091)   | (0.091)   | (0.091)   | (0.091)   | (0.091)   | (0.091)   | (0.091)   | (0.211)   | (0.211)   | (0.211)   | (0.211)   | (1.567)                                 |
|       |          |                                       |           |           |           |           |           |           |           |           |           |           |           |           |   |
| ADJ 2 |          | ECR (Base and Factor):                |           |           |           |           |           | =         |           |           |           |           |           |           |   |
| ECR   | 440      | 440-RESIDENTIAL                       | 5091.553  | 5888.072  | 6668.956  | 6636.820  | 5893.729  | 5014.449  | 4794.113  | 5361.397  | 5893.959  | 5573.486  | 5283.155  | 4969.218  | 67068.906                               |
| ECR   | 442.2    | 442-COMMERCIAL                        | 5562.831  | 5349.364  | 5050.561  | 5085.205  | 5366.311  | 5659.379  | 5522.168  | 5106.734  | 5064.475  | 5262.697  | 5099.660  | 5682.909  | 63812.292                               |
| ECR   | 442.3    | 442-INDUSTRIAL                        | 2483.321  | 2217.865  | 2033.893  | 2018.177  | 2285.838  | 2535.512  | 2508.474  | 2306.062  | 2237.902  | 2370.510  | 2305.172  | 2749.378  | 28052.103                               |
| ECR   | 444      | 444-PUBLIC ST & HWY LIGHTING          | 45.415    | 42.961    | 36.847    | 36.374    | 40.951    | 46.971    | 47.263    | 46.191    | 44.205    | 44.673    | 45.377    | 51.547    | 528.775                                 |
| ECR   | 445      | 445-OTHER PUBLIC AUTHORITIES          | 1336.318  | 1216.096  | 1100.570  | 1127.465  | 1275.837  | 1413.316  | 1340.870  | 1231.099  | 1205.348  | 1249.889  | 1264.387  | 1434.022  | 15195.219                               |
|       |          | TOTAL ECR (Base and Factor)           | 14519.438 | 14714.358 | 14890.826 | 14904.042 | 14862.665 | 14669.627 | 14212.887 | 14051.484 | 14445.888 | 14501.255 | 13997.753 | 14887.073 | 174657.295                              |
|       |          | ECR Expenses:                         |           |           |           |           |           |           |           |           |           |           |           |           |   |
| ECR   | 407.3    | 407 - ECR CLOSURE COSTS               | 90.345    | 98.921    | 106.136   | 117.522   | 127.680   | 134.935   | 137.904   | 140.907   | 143.266   | 145.635   | 148.792   | 154.213   | 1546.257                                |
| ECR   | 408.1    | 408 - ECR PROPERTY TAX                | 143.380   | 143.380   | 143.380   | 143.380   | 143.380   | 143.380   | 143.380   | 143.380   | 173.482   | 173.482   | 173.482   | 173.482   | 1840.968                                |
| 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  | (302.166) | (302.166) | (302.166) | (340.166) | (340.166) | (302.166) | (226.166) | (326.166) | (187.624) | (263.624) | (225.624) | (263.624) | (3381.824)                              |
| ECR   | 502      | 502 - ECR BOILER EXPENSE              | 0.000     | 0.000     | 0.000     | 32.000    | 32.000    | 32.000    | 32.000    | 55.214    | 55.678    | 31.678    | 23.678    | 23.678    | 317.926                                 |
| ECR   | 506      | 506 - ECR ENVIRONMENTAL EXP           | 440.346   | 470.722   | 522.803   | 507.459   | 446.991   | 325.771   | 374.174   | 516.869   | 554.310   | 495.164   | 607.150   | 418.535   | 5680.294                                |
| ECR   | 509      | 509 - ECR SO2/NOX EMISSION ALLOWANCES | 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   | 512      | 512 - ECR BOILER-ENVRNL               | 276.576   | 265.955   | 312.898   | 276.503   | 420.471   | 432.300   | 268.499   | 346.707   | 362.548   | 355.091   | 359.351   | 610.749   | 4287.648                                |
| 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                                 | 648.481   | 676.812   | 783.050   | 736.698   | 830.356   | 766.220   | 729.791   | 876.910   | 1101.661  | 937.427   | 1086.829  | 1117.034  | 10291.269                               |
|       |          |                                       |           |           |           |           |           |           |           |           |           |           |           |           |   |
| ECR   | 403-404  | 403 - ECR DEPRECIATION EXP            | 5308.560  | 5312.833  | 5316.732  | 5323.990  | 5331.670  | 5336.660  | 5366.442  | 5439.950  | 5487.356  | 5490.345  | 5492.527  | 5493.400  | 64700.465                               |
| ECR   | 409-411  | 411 - ECR AMORT EXCESS ADIT-FEDERAL   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (4.091)   | (49.093)                                |
| ECR   | 409-411  | 411 - ECR AMORT EXCESS ADIT-STATE     | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (0.316)   | (3.791)                                 |
| ADJ 3 |          | FAC (excl Base Fuel):                 |           |           |           |           |           |           |           |           |           |           |           |           |   |
| FAC   | 440      | 440-RESIDENTIAL                       | (98.786)  | (255.482) | (115.104) | 63.213    | (286.185) | (306.857) | (230.840) | (178.154) | (28.182)  | (65.453)  | (40.038)  | (267.546) | (1809.414)                              |
| FAC   | 442.2    | 442-COMMERCIAL                        | (115.339) | (252.768) | (93.031)  | 49.900    | (251.290) | (339.935) | (267.926) | (177.047) | (25.108)  | (59.069)  | (37.682)  | (306.635) | (1875.931)                              |
| FAC   | 442.3    | 442-INDUSTRIAL                        | (85.899)  | (165.463) | (53.350)  | 30.731    | (157.762) | (220.976) | (198.033) | (121.460) | (16.371)  | (39.488)  | (27.046)  | (229.173) | (1284.291)                              |
| FAC   | 444      | 444-PUBLIC ST & HWY LIGHTING          | (0.481)   | (0.936)   | (0.309)   | 0.177     | (1.141)   | (1.785)   | (1.506)   | (1.049)   | (0.154)   | (0.360)   | (0.192)   | (1.573)   | (9.309                                  |
| FAC   | 445      | 445-OTHER PUBLIC AUTHORITIES          | (31.236)  | (63.516)  | (25.431)  | 14.099    | (66.058)  | (89.673)  | (70.928)  | (45.411)  | (6.398)   | (15.641)  | (10.388)  | (75.119)  | (485.698                                |
|       |          | Total FAC (excl Base Fuel)            | (331.741) | (738.164) | (287.225) | 158.121   | (762.436) | (959.226) | (769.232) | (523.122) | (76.214)  | (180.012) | (115.346) | (880.045) | (5464.643)                              |
| FAC   | 501      | Total FAC Expense                     | (331.741) | (738.164) | (287.225) | 158.121   | (762.436) | (959.226) | (769.232) | (523.122) | (76.214)  | (180.012) | (115.346) | (880.045) | (5464.643)                              |
|       |          | · P····                               | ,         | ,,        | ,         |           | ,         | ()        | ,         | ,/        | ,         | ,/        | ,         | , /       | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS JURISDICTIONAL ADJUSTMENTS WORKPAPER FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE WPD-2

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

|       |       | RIOD_X_FORECASTED PERIOD                 |          |          |          |          |          |          |          |           |           |           |          | 5        | CHEDULE WPD-2                 |
|-------|-------|--|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|----------|----------|-------------------------------|
|       |       | X ORIGINAL UPDATED REVISED RENCE NO(S):  |          |          |          |          |          |          |          |           |           |           |          | WITNESS  | SHEET 4 OF 5<br>C. M. GARRETT |
| ADJ   | Acct  | RENCE NO(5)                              | Forecast  | Forecast  | Forecast  | Forecast | Forecast | C. W. GARRETT                 |
| ID    | No.   | Description                              | May-19   | Jun-19   | Jul-19   | Aug-19   | Sep-19   | Oct-19   | Nov-19   | Dec-19    | Jan-20    | Feb-20    | Mar-20   | Apr-20   | TOTAL                         |
|       |       |  | ,        |          |          |          |          |          |          |           |           |           |          |          | \$(000)                       |
| ADJ 4 |       | OSS:                                     |          |          |          |          |          |          |          |           |           |           |          |          | +(000)                        |
| OSS   | 440   | 440-RESIDENTIAL                          | (19.203) | (27.460) | (32.728) | (20.139) | (31.541) | (11.471) | (0.946)  | (76.562)  | (46.729)  | (51.621)  | (18.038) | (17.210) | (353.649)                     |
| OSS   | 442.2 | 442-COMMERCIAL                           | (22.421) | (27.168) | (26.452) | (15.898) | (27.695) | (12.708) | (1.098)  | (76.087)  | (41.632)  | (46.586)  | (16.977) | (19.725) | (334.447)                     |
| OSS   | 442.3 | 442-INDUSTRIAL                           | (16.698) | (17.784) | (15.169) | (9.791)  | (17.387) | (8.261)  | (0.811)  | (52.198)  | (27.145)  | (31.143)  | (12.185) | (14.742) | (223.316)                     |
| OSS   | 444   | 444-PUBLIC ST & HWY LIGHTING             | (0.094)  | (0.101)  | (0.088)  | (0.057)  | (0.126)  | (0.067)  | (0.006)  | (0.451)   | (0.256)   | (0.284)   | (0.086)  | (0.101)  | (1.716)                       |
| OSS   | 445   | 445-OTHER PUBLIC AUTHORITIES             | (6.072)  | (6.827)  | (7.231)  | (4.492)  | (7.280)  | (3.352)  | (0.291)  | (19.515)  | (10.609)  | (12.336)  | (4.680)  | (4.832)  | (87.517)                      |
|       |       | Total                                    | (64.488) | (79.340) | (81.668) | (50.375) | (84.030) | (35.859) | (3.152)  | (224.814) | (126.371) | (141.970) | (51.967) | (56.611) | (1000.645)                    |
| OSS   | 447   | 447-OSS SALES FOR RESALE                 | 635.608  | 576.701  | 591.890  | 393.276  | 661.376  | 309.219  | 20.578   | 1401.676  | 739.381   | 860.866   | 255.679  | 520.577  | 6966.827                      |
|       |       | OSS Expenses:                            |          |          |          |          |          |          |          |           |           |           |          |          |                               |
| OSS   | 501   | 501 Fuel Costs for External OSS          | 263.400  | 251.451  | 232.695  | 136.802  | 214.372  | 145.362  | 9.907    | 525.730   | 268.434   | 396.754   | 81.253   | 236.425  | 2762.584                      |
| 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    | 0.022    | 0.000    | 0.000     | 0.000     | 0.000     | 0.000    | 0.000    | 0.022                         |
| OSS   | 501   | 501 Fuel Costs for Utility OSS           | 131.238  | 131.434  | 159.365  | 94.814   | 187.304  | 27.777   | 2.568    | 9.638     | 1.470     | 11.952    | 0.000    | 81.657   | 839.215                       |
| 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 | 41.238   | 10.607   | 8.315    | 38.654   | 41.481   | 24.338   | 0.003    | 291.487   | 147.259   | 77.059    | 56.942   | 27.426   | 764.809                       |
| 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           | 73.315   | 47.761   | 50.373   | 34.448   | 67.351   | 44.897   | 2.699    | 191.407   | 94.909    | 115.729   | 32.133   | 64.263   | 819.285                       |
| OSS   | 557   | 557 RTO Costs - OSS External             | 8.228    | 4.487    | 5.196    | 3.118    | 6.784    | 4.053    | 0.167    | 15.206    | 22.260    | 31.288    | 4.574    | 5.726    | 111.087                       |
| OSS   | 502   | 502 ECR Consumables - OSS External       | 10.705   | 7.938    | 7.778    | 5.642    | 8.874    | 6.050    | 0.389    | 31.773    | 17.171    | 17.752    | 5.398    | 10.776   | 130.244                       |
| 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     | 10.705   | 7.938    | 7.778    | 5.642    | 8.874    | 6.050    | 0.389    | 31.773    | 17.171    | 17.752    | 5.398    | 10.776   | 130.244                       |
| 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      | 9.233    | 7.970    | 10.278   | 6.112    | 12.999   | 1.984    | 0.202    | 0.750     | 0.121     | 0.896     | 0.000    | 6.689    | 57.233                        |
| OSS   | 506   | 506 Other Consumables - OSS Utility      | 0.000    | 0.000    | 0.000    | 0.000    | 0.000    | 0.000    | 0.000    | 0.000     | 0.000     | 0.000     | 0.000    | 0.000    | 0.000                         |
| OSS   | 501   | 501 Inter-System Losses                  | 1.562    | 1.327    | 1.222    | 0.879    | 1.299    | 0.876    | 0.052    | 4.160     | 2.090     | 2.391     | 0.693    | 1.358    | 17.910                        |
|       |       | Total                                    | 549.623  | 470.914  | 482.999  | 326.109  | 549.336  | 261.407  | 16.376   | 1101.924  | 570.886   | 671.573   | 186.390  | 445.096  | 5632.634                      |

#### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

### 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:\_\_X\_BASE PERIOD\_\_X\_FORECASTED PERIOD

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE WPD-2 SHEET 5 OF 5 WITNESS: C. M. GARRETT

| LINE<br>NO. | DESCRIPTION   | WORKPAPER<br>REFERENCE | BASE PERIOD         | FORECASTED<br>PERIOD |
|-------------|---|------------------------|---------------------|----------------------|
|             | ELECTRIC:   |                        |                     |                      |
| 1           | ADJUSTED JURISDICTIONAL CAPITALIZATION                                | J-1 , J-1.1/J-1.2      | \$<br>2,465,167,090 | \$<br>2,593,434,547  |
| 2           | WEIGHTED COST OF DEBT   | J-1 , J-1.1/J-1.2      | <br>1.84%           | 2.11%                |
| 3           | INTEREST SYNCHRONIZATION  |                        | \$<br>45,439,021    | \$<br>54,779,664     |
| 4           | KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST) |                        | <br>63,009,838      | 79,720,142           |
| 5           | INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)                      |                        | \$<br>17,570,817    | \$<br>24,940,478     |
| 6           | COMPOSITE FEDERAL AND STATE TAX RATE                                  | WPH-1                  | <br>24.9500%        | 24.9500%             |
| 7           | CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION                  |                        | \$<br>4,383,919     | \$<br>6,222,649      |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS 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   | Acct  |   | Forecast |           |
|-------|-------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| ID    | No.   | Description                                       | May-19   | Jun-19   | Jul-19   | Aug-19   | Sep-19   | Oct-19   | Nov-19   | Dec-19   | Jan-20   | Feb-20   | Mar-20   | Apr-20   | TOTAL     |
|       |       |   |          |          |          |          |          |          |          |          |          |          |          |          | \$(000)   |
| ADJ 6 |       | ECR FOR OFF-SYSTEM SALES ADJUSTMENT:              |          |          |          |          |          |          |          |          |          |          |          |          |           |
|       |       | ECR Revenue                                       | 14,519   | 14,714   | 14,891   | 14,904   | 14,863   | 14,670   | 14,213   | 14,051   | 14,446   | 14,501   | 13,998   | 14,887   | 174,657   |
|       |       | 12 Month Average Ky Juris Revenue less ECR        | 78,163   | 77,601   | 77,238   | 77,520   | 77,858   | 78,169   | 78,404   | 78,751   | 78,955   | 79,304   | 79,593   | 80,067   | 941,621   |
|       |       | ECR Factor Calculated                             | 18.576%  | 18.961%  | 19.279%  | 19.226%  | 19.090%  | 18.767%  | 18.128%  | 17.843%  | 18.296%  | 18.286%  | 17.587%  | 18.593%  | 18.553%   |
|       |       | Average ECR Factor                                | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  | 18.553%  |           |
|       |       | 447.11 - Sales for Resale - OSS                   | 495      | 437      | 422      | 292      | 461      | 279      | 18       | 1,391    | 738      | 848      | 256      | 432      | 6,070     |
|       |       | 447.1 - Intercompany Sales                        | 2,295    | 1,397    | 1,090    | 976      | 1,566    | 1,855    | 4,256    | 5,446    | 5,690    | 3,938    | 8,039    | 1,911    | 38,459    |
|       |       | Total Off-System Sales                            | 2,790    | 1,834    | 1,512    | 1,269    | 2,027    | 2,134    | 4,274    | 6,837    | 6,427    | 4,786    | 8,295    | 2,344    | 44,529    |
| OSS   | 447   | ECR for OSS Adjustment (total sales x avg factor) | 518      | 340      | 280      | 235      | 376      | 396      | 793      | 1,268    | 1,192    | 888      | 1,539    | 435      | 8,261.342 |
| ADJ 7 |       | ADVERTISING EXPENSES:                             |          |          |          |          |          |          |          |          |          |          |          |          |           |
| ADV   | 913   | 913-ADVERTISING                                   | 49       | 186      | 55       | 55       | 55       | 55       | 49       | 49       | 50       | 261      | 82       | 101      | 1,048.542 |
| ADV   | 930.1 | 930.1-MISC GENERAL ADVERTISING EXPENSE            | 1        | 1        | 1        | 0        | 1        | 0        | 0        | 0        | 1        | 0        | 0        | 1        | 6.222     |

#### SCHEDULE D

### JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

## LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - GAS OPERATIONS

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

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

## SCHEDULE DESCRIPTION

D-1 SUMMARY OF JURISDICTIONAL ADJUSTMENTS

D-2 JURISDICTIONAL ADJUSTMENTS

D-2.1 JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2 JURISDICTIONAL ADJUSTMENTS WORKPAPER

WPD-2.1 JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S):

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

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE   | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2)                |
|-------------|-----------|---|-------------------------------|---|--|---|---|---|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |   |
| 1           |           | OPERATING REVENUES  |                               |   |  |   |   |   |
| 2           |           | SALES OF GAS:   |                               |   |  |   |   |   |
| 3           | 480       | RESIDENTIAL   | 119,592,421                   | 9,287,879                                       | 128,880,300                            |   | 128,880,300   | Variance reflects elimination of the TCJA surcredit and change in billing determinants. |
| 4           | 481.1     | COMMERCIAL  | 40,960,626                    | 761,820   | 41,722,446                             | -   | 41,722,446  | Variance reflects elimination of the TCJA surcredit and change in billing determinants. |
| 5           | 481.2     | INDUSTRIAL  | 3,903,322                     | 518,880   | 4,422,202                              | -   | 4,422,202   | Variance reflects elimination of the TCJA surcredit and change in billing determinants. |
| 6           | 482       | OTHER SALES TO PUBLIC AUTHORITIES                                     | 4,288,899                     | 117,803   | 4,406,702                              |   | 4 406 702   | Variance reflects elimination of the TCJA surcredit and change in billing determinants. |
| 7           | 402       | TOTAL SALES TO FOBLIC AUTHORITIES  TOTAL SALES TO ULITIMATE CONSUMERS | 168,745,268                   | 10,686,383                                      | 179,431,651                            |   | 179,431,651   | •   |
| ,           |           | TOTAL SALES TO DETTIMATE CONSONNERS                                   | 100,743,200                   | 10,000,000                                      | 179,451,051                            |   | 179,431,031   | Variance primarily related to off-system gas sales revenue in                           |
| 8           | 483-484   | SALES FOR RESALE  | 4,117,144                     | (1,821,536)                                     | 2,295,607                              | -   | 2,295,607   | January 2018 not expected in the Forecasted period.                                     |
| 9           | 496       | PROVISION FOR RATE REFUNDS  |                               | -   | -                                      | -   | -   |   |
| 10          |           | TOTAL SALES OF GAS  | 172,862,411                   | 8,864,847                                       | 181,727,258                            | -   | 181,727,258   |   |
| 11          |           | OTHER OPERATING REVENUES:   |                               |   |  |   |   | Variance reflects trend in this account and is based on a historic                      |
| 12          | 487       | FORFEITED DISCOUNTS   | 1,164,389                     | (98,440)  | 1,065,949                              | -   | 1,065,949   | average.  |
| 13          | 488       | MISCELLANEOUS SERVICE REVENUE   | 101,091                       | (10,100)  | 90,992                                 | -   | 90,992  | Variance reflects trend in this account and is based on a historic average.             |
| 14          | 489       | TRANSPORTATION OF GAS OF OTHERS                                       | 5,778,206                     | 1,511,309                                       | 7,289,516                              | -   | 7,289,516   | Variance reflects elimination of the TCJA surcredit and change in billing determinants. |
| 15          | 493       | RENT FROM GAS PROPERTY  | 410,866                       | (36,524)  | 374,342                                | -   | 374,342   | Variance reflects trend in this account and is based on a historic average.             |
| 16          | 495       | OTHER GAS REVENUE   | 250                           | 76  | 326                                    |   | 226   | Variance reflects trend in this account and is based on a historic average.             |
| 17          | 495       | TOTAL OTHER OPERATING REVENUES  | 7.454.803                     | 1,366,322                                       | 8,821,125                              |   | 8,821,125   | •   |
| 17          |           | TOTAL OTHER OPERATING REVENUES  | 7,434,803                     | 1,300,322                                       | 0,021,123                              |   | 0,021,123   | •   |
| 18          |           | TOTAL OPERATING REVENUES  | 180,317,214                   | 10,231,169                                      | 190,548,383                            | -   | 190,548,383   |   |
| 19          |           | OPERATING EXPENSES  |                               |   |  |   |   |   |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:                                   |                               |   |  |   |   |   |
| 21          |           | OTHER GAS SUPPLY EXPENSES:  |                               |   |  |   |   |   |
| 22          | 801-803   | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES                       | _                             | _   | _                                      | _   | _   |   |
| 23          | 804       | NATURAL GAS CITY GATE PURCHASES                                       | _                             | _   |  | _   | _   |   |
| 20          | 004       | TOTALE OF CONTROLLED  | -                             | -   | -                                      | -   | _   |   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                           | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD ( <i>Note</i> 2)  |
|-------------|-----------|---|-------------------------------|---|--|---|---|---|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |   |
| 24          | 805       | OTHER GAS PURCHASES                     | -                             | -   | -                                      | -   | -   |   |
| 25          | 806       | EXCHANGE GAS                            | -                             | -   | -                                      | -   | -   |   |
| 26          | 807       | PURCHASED GAS EXPENSE                   | 872,026                       | 41,051  | 913,077                                | -   | 913,077   | Customary changes in the ordinary course of business.   |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE              | (0)                           | 0   | -                                      | -   | -   |   |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL    | (610,290)                     | 28,290  | (582,000)                              | -   | (582,000)   | Customary changes in the ordinary course of business.   |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS   | -                             | -   | -                                      | -   | -   |   |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES               |                               | -   | -                                      | -   | -   |   |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES         | 261,736                       | 69,341  | 331,077                                | -   | 331,077   |   |
| 32          |           | UNDERGROUND STORAGE EXPENSES:           |                               |   |  |   |   |   |
|             |           |   |                               |   |  |   |   | Increase due to Forecasted Period including full year impacts for three incremental positions (Group Leader for Storage Integrity Management Plan and two Engineer/Analyst). The Base Period                                |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING   | 947,823                       | 156,136   | 1,103,959                              | -   | 1,103,959   | assumes the positions are filled in the 3rd and 4th quarter of 2018.  |
| 34          | 816       | WELLS EXPENSE                           | 76,205                        | 25,950  | 102,155                                | -   | 102,155   | Customary changes in the ordinary course of business.   |
| 35          | 817       | LINES EXPENSE                           | 424,413                       | 139,037   | 563,450                                | -   | 563,450   | Increase primarily due to maintenance program work in the storage fields related to storage integrity and internal corrosion control.   |
| 36          | 818       | COMPRESSOR STATION EXPENSES             | 2,303,784                     | (147,941)                                       | 2,155,843                              | -   |   | Decrease is due to the DOT Underground Natural Gas Storage Fee. The fee calculation was changed for 2018, resulting in higher costs in 2018 when the invoice was paid. Forecasted Period does not capture the fee increase. |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER       | 610,290                       | (28,290)  | 582,000                                |   | 582 000   | Customary changes in the ordinary course of business.   |
| 01          | 013       | OOM REGOOK OF THOSE OLE TWEET OWER      | 010,230                       | (20,230)  | 302,000                                |   | 302,000   | Increase due to the purchase of carbon and higher purifier fuel   |
|             |           |   |                               |   |  |   |   | expenses based on historical average and updated pricing from Gas   |
| 38          | 821       | PURIFICATION EXPENSES                   | 1,452,235                     | 384,082   | 1,836,317                              | -   | 1,836,317   | Supply.   |
| 39          | 823       | GAS LOSSES                              | -                             | -   | -                                      | -   | -   |   |
| 40          | 824       | OTHER EXPENSES                          | 16,314                        | (16,314)  | -                                      | -   | -   | Item not budgeted in forecast period due to immateriality.  |
| 41          | 825       | STORAGE WELL ROYALTIES                  | 161,661                       | (5,154)   | 156,507                                | -   | 156,507   | Customary changes in the ordinary course of business.   |
| 42          | 826       | RENTS-STORAGE FIELDS                    | -                             | -   | -                                      | -   | -   |   |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING | 618,924                       | (41,593)  | 577,331                                | -   | 577,331   | Customary changes in the ordinary course of business.   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

## JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD ( <i>Note1</i> ) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD ( <i>Note</i> 2)  |
|-------------|-----------|---|-------------------------------|---|--|--|---|---|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)  | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                                     | \$   | \$  |   |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | 531,048                       | 736,094   | 1,267,142                              | -  | 1,267,142   | Increase primarily due to well integrity logging and well inspection/maintenance work. The Storage Integrity Management Plan started in January 2018 and work associated with it ramped up throughout 2018.   |
| 45          | 833       | MAINTENANCE OF LINES                        | 476,073                       | 259,872   | 735,945                                | -  | 735,945   | Increase primarily due to maintenance program work in storage fields related to storage integrity and corrosion control.  |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | 704,100                       | (242,622)                                       | 461,478                                | -  | 461,478   | Decrease due to the Base Period including additional maintenance work on shale wells, additional preventative maintenance at Center compressor station, and purchase of catalyst and projected labor savings from Amine Plant Replacement project.      |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | 35,074                        | (35,074)  | -                                      | -  |   | ltem not budgeted in forecast period due to immateriality.  |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | 732,041                       | (71,435)  | 660,606                                | -  | 660,606   | Customary changes in the ordinary course of business.   |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              | 386,059                       | (17,643)  | 368,416                                |  | 368,416   | Customary changes in the ordinary course of business.   |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          | 9,476,044                     | 1,095,105                                       | 10,571,149                             | -  | 10,571,149  | -<br>)  |
| 51          |           | TRANSMISSION EXPENSES:                      |                               |   |  |  |   |   |
| 52          | 850       | OPERATION SUPERVISION AND ENGINEERING       | 1,217,871                     | 863,598   | 2,081,469                              | -  | 2,081,469   | Increase due to enhanced Integrity and Compliance Training program resulting in additional headcount for Forecasted Period and bi increased training services, equipment and material.  Increase due to labor for two Gas Controllers in the Forecasted |
| 53          | 851       | SYSTEM CONTROL AND LOAD DISPATCHING         | 510,887                       | 173.957   | 684,844                                |  | 004.044   | Period and Control Room Management support services to address new regulatory requirements.   |
| 53<br>54    | 852       | COMMUNICATION SYSTEM EXPENSES               | 510,007                       | 173,957   | 004,044                                |  | 004,044   | rew regulatory requirements.  |
| 34          | 032       | COMMUNICATION STSTEM EXPENSES               | _                             |   | _                                      | _  |   |   |
| 55          | 856       | MAIN EXPENSES                               | 624,158                       | 240,683   | 864,841                                | -  | 864,841   | Increase due to vegetation management planned for transmission lines at gas storage facilities.   |
| 56          | 859       | OTHER EXPENSES                              | 28,838                        | 32,496  | 61,334                                 | -  | 61,334  | Customary changes in the ordinary course of business.   |
| 57          | 860       | RENTS-GAS TRANSMISSION                      | 28,902                        | (14,902)  | 14,000                                 | -  | 14,000  | Customary changes in the ordinary course of business.   |
|             |           |   |                               |   |  |  |   | Increase primarily due to enhanced inline inspections planned for   |
| 58          | 863       | MAINTENENACE OF MAINS                       | 5,437,914                     | 6,937,988                                       | 12,375,902                             | -  | 12,375.902  | the Forecasted Period. The Forecasted Period also includes the cost of close interval surveys.  |
| 59          |           | TOTAL TRANSMISSION EXPENSES                 | 7,848,571                     | 8,233,819                                       |  | -  |   | •   |
|             |           |   |                               |   |  |  |   | =   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                       | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD ( <i>Note</i> 2)  |
|-------------|-----------|---|-------------------------------|---|--|---|---|---|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)   |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |   |
| 60          |           | DISTRIBUTION EXPENSES:                              |                               |   |  |   |   |   |
| 61          | 870       | OPERATION SUPERVISION AND ENGINEERING               | -                             | -   | -                                      | -   |   | -   |
| 62          | 871       | DISTRIBUTION LOAD DISPATCHING                       | 867,743                       | 44,915  | 912,658                                | -   | 912,658   | Customary changes in the ordinary course of business.   |
| 63          | 874       | MAINS AND SERVICES EXPENSES                         | 4,822,184                     | 648,510   | 5,470,694                              | -   | 5,470,694   | Increase due to higher costs for distribution integrity and compliance programs, including leak survey.   |
| 64          | 875       | MEASURING AND REGULATING STATION EXP - GEN.         | 1,123,386                     | 197,508   | 1,320,894                              | -   | 1,320,894   | Increase due to higher spending on materials for regulator facility replacement parts and a full year of costs for incremental headcount added in 2018 in the IM&E (Instrumentation Measurement & Electric) department.   |
| 65          | 876       | MEASURING AND REGULATING STATION EXP - IND.         | 376.383                       | 136,458   | 512.841                                | _   | 512 841   | Increase due to a full year of costs for incremental headcount added in 2018 in the IM&E (Instrumentation Measurement & Electric) department and higher spending on materials for meter station replacement parts.  |
| 66          | 877       | MEASURING AND REGULATING STATION EXP - CG           | 273,500                       | (74,441)  | ,-                                     |   |   | Customary changes in the ordinary course of business.   |
| 67          | 878       | METER AND HOUSE REGULATOR EXPENSE                   | 1.462.622                     | 730,588   | 2.193.210                              | _   | 2.193.210   | The GLT OPEX/cost of sales adjustment is proposed to end 4/30/19. The total net impact is a decrease from Base Period to Forecasted Period of \$252k summarized by the FERC accounts below: Increase / (Decrease) 874-(\$24k) 878-\$778k 879-\$7124k) 880-(\$31k) 880-(\$440k) 992-(\$440k) 892-\$440k)                                 |
| 68          | 879       | CUSTOMER INSTALLATIONS EXPENSE                      | 317,485                       | (137,910)                                       |  |   |   | 5 See description above on FERC Account 878.  |
| 69          | 880       | OTHER EXPENSES                                      | 5,123,112                     | (531,910)                                       |  | -   |   | Decrease due to labor costs for training and other outside services that were included in the Base Period but were not anticipated in the Forecasted Period, partially offset by increases for three additional positions related to regulatory compliance in the Operator Qualifications and Pipeline Safety Management Systems areas. |
| 70          | 881       | RENTS-GAS DISTRIBUTION                              | 24,938                        | (14,938)  | 10,000                                 | _   | 10.000  | Customary changes in the ordinary course of business.   |
| 71          | 885       | MAINTENANCE SUPERVISION AND ENGINEERING             | 24,330                        | (14,930)  |  | _   | 10,000  | -   |
| 72          | 886       | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS          | _                             | _   | _                                      | -   |   | _   |
| 73          | 887       | MAINTENANCE OF MAINS                                | 11,612,396                    | 1,331,236                                       | 12,943,632                             | -   | 12,943.632  | 2 See description above on FERC Account 878.  |
| 74          | 889       | MTCE OF MEASURING AND REGULATING STATION EXP - GEN. | 133,544                       | 156,083   | 289,627                                | -   |   | Increase due to outside services for painting the large 7 measurement and regulation stations and associated facilities.  |
| 75          | 890       | MTCE MEASURING AND REGULATING STATION EXP - IND.    | 310,943                       | (47,135)  | 263,808                                | -   | 263,808   | 3 Customary changes in the ordinary course of business.   |
| 76          | 891       | MTCE MEASURING AND REGULATING STATION EXP - CG      | 542,990                       | 91,756  | 634,746                                | -   |   | Customary changes in the ordinary course of business.   |

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|-------------|-----------|---|-------------------------------|---|--|---|---|--|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)  |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |  |
| 77          | 892       | MAINTENANCE OF SERVICES                           | 1,377,775                     | (593,091)                                       | 784,684                                | -   | 784,684   | See description above on FERC Account 878.   |
| 78          | 893       | MAINTENANCE OF METERS AND HOUSE REGULATORS        | -                             | -   | -                                      | -   | -   |  |
| 74          | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | 430,751                       | (4,894)   | 425,857                                | -   | 425,857   | Customary changes in the ordinary course of business.  |
| 75          |           | TOTAL DISTRIBUTION EXPENSES                       | 28,799,752                    | 1,932,734                                       | 30,732,486                             | -   | 30,732,486  | _  |
| 76          |           | CUSTOMER ACCOUNTS EXPENSES:                       |                               |   |  |   |   |  |
| 77          | 901       | CUSTOMER ACCTS SUPERVISION                        | 1,122,200                     | 114,528   | 1,236,729                              | -   | 1,236,729   | Increase due to Contact Centers pay rate increases effective<br>September 2018 and open positions in the Base Period expected to<br>be filled in the Forecasted Period.                          |
| 78          | 902       | METER READING EXPENSES                            | 1,975,407                     | 733,573   | 2,708,980                              | -   | 2,708,980   | Increase due to contracts expiring in May 2019 and increasing due to market conditions.  |
| 79          | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | 5,577,629                     | (41,709)  | 5,535,920                              | -   | 5,535,920   | Customary changes in the ordinary course of business.  |
| 80          | 904       | UNCOLLECTIBLE ACCOUNTS                            | 454,034                       | (77,870)  | 376,164                                | -   | 376,164   | Decrease due to the Forecasted Period write-offs based on a 5-year average (0.182%) of revenues.   |
| 81          | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    | 20,143                        | (20,143)  | -                                      |   |   | Customary changes in the ordinary course of business.  |
| 82          |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  | 9,149,413                     | 708,379   | 9,857,792                              | -   | 9,857,792   | <del>-</del>   |
| 83          |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                               |   |  |   |   |  |
| 84          | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | 91,321                        | 7,655   | 98,976                                 | -   | 98,976  | Customary changes in the ordinary course of business.  |
| 85          | 908       | CUSTOMER ASSISTANCE EXPENSES                      | 142,837                       | (22,267)  | 120,570                                | -   | 120,570   | Customary changes in the ordinary course of business.  |
| 86          | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | 107,372                       | 440,674   | 548,046                                | -   | 548,046   | Increase due to educating customers on their energy choices and ways to reduce their usage through energy efficiency combined with increases for public awareness costs within the gas business. |
| 87          | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           | 183,032                       | 9,992   | 193,024                                | -   | 193,024   | Customary changes in the ordinary course of business.  |
| 88          |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | 524,562                       | 436,054   | 960,616                                |   | 960,616   | <u>.</u>   |
|             |           |   |                               |   |  |   |   |  |
| 89          |           | SALES EXPENSES:                                   |                               |   |  |   |   |  |
| 90          | 911       | SALES SUPERVISION                                 | -                             | -   | -                                      | -   | -   |  |
| 91          | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                             | -   | -                                      | -   | -   |  |
| 92          | 913       | ADVERTISING EXPENSES                              | 284,822                       | (6,096)   | 278,726                                | (278,726)   | -   | Expenses are removed from net operating income in setting base rates.  |
| 93          | 916       | MISC SALES EXPENSES                               |                               | (3,000)   | - 3,720                                | (=: =;, ==0)  |   |  |
| 94          |           | TOTAL SALES EXPENSES                              | 284,822                       | (6,096)   | 278,726                                | (278,726)   |   | <del>.</del>   |
|             |           |   |                               |   | ·                                      | ·   |   |  |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE D-1
PAGE 6 OF 7
WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                             | BASE PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD | FORECASTED<br>PERIOD<br>JURISDICTIONAL | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE<br>BASE PERIOD (Note 2)   |
|-------------|-----------|---|-------------------------------|---|--|---|---|--|
|             |           |   | (1)                           | (2)   | (3)                                    | (4)   | (5)   | (6)  |
|             |           |   | \$                            | \$  | \$                                     | \$  | \$  |  |
| 95          |           | ADMINISTRATIVE AND GENERAL EXPENSES:      |                               |   |  |   |   |  |
| 96          | 920       | ADMINISTRATIVE AND GENERAL SALARIES       | 8,084,814                     | 526,081   | 8,610,895                              | -   | 8,610,895   | Variance reflects changes in headcount and wage inflation.   |
| 97          | 921       | OFFICE SUPPLIES AND EXPENSES              | 2,285,659                     | 143,414   | 2,429,073                              | -   | 2,429,073   | Customary changes in the ordinary course of business.  |
| 98          | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT | (1,054,637)                   | (49,645)  | (1,104,283)                            | -   | (1,104,283)   | Customary changes in the ordinary course of business.  |
| 99          | 923       | OUTSIDE SERVICES                          | 4,133,876                     | 880,789   | 5,014,664                              | -   | 5,014,664   | Increase due to higher level of contracted support for customer education initiatives, legal counsel, increases in hardware and software maintenance contracts, and charges budgeted to FERC Account 923, but hitting FERC Account 930 in actuals.   |
| 100         | 924       | PROPERTY INSURANCE                        | 683,121                       | (368,851)                                       | 314,271                                |   | 314,271   | Variance due to change in allocation of property insurance costs between electric and gas.   |
| 101         | 925       | INJURIES AND DAMAGES                      | 701,786                       | 265,184   | 966,970                                | -   | 966,970   | Increase in forecasted claims.   |
|             |           |   |                               |   |  |   |   | 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 |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS             | 8,274,898                     | (504,754)                                       | 7,770,144                              | -   | 7,770,144   | municipals' departure.   |
| 103         | 927       | FRANCHISE REQUIREMENTS                    | -                             | -   | -                                      | -   | -   |  |
| 104         | 928       | REGULATORY COMMISSION EXPENSES            | 194,819                       | 63,525  | 258,344                                | -   | 258,344   | Customary changes in the ordinary course of business.  |
| 105         | 929       | DUPLICATE CHARGESCREDIT                   | (467,920)                     | (103,080)                                       | (571,000)                              | -   | (571,000)   | Customary changes in the ordinary course of business.  |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES              | 388                           | 387   | 775                                    | (775)   | -   | Expenses are removed from net operating income in setting base rates.  |
| 107         | 930.2     | MISC GENERAL EXPENSES                     | 601,253                       | (149,427)                                       | 451,826                                | -   | 451,826   | Variance reflects actuals in base period hitting FERC Account 930 but budgeted in FERC Account 923.  |
| 108         | 931       | RENTS                                     | 549,950                       | 38,071  | 588,021                                | -   | 588,021   | Customary changes in the ordinary course of business.  |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT              | 369,039                       | (16,726)  | 352,313                                | -   | 352,313   | Customary changes in the ordinary course of business.  |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES | 24,357,045                    | 724,968   | 25,082,012                             | (775)   | 25,081,237  |  |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES  | 80,701,945                    | 13,194,304                                      | 93,896,249                             | (279,501)   | 93,616,747  |  |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

| DATA:X_BASE PERIODX_FORECASTED PERIOD |         |           |  |  |  |  |
|---------------------------------------|---------|-----------|--|--|--|--|
| TYPE OF FILING:X_ ORIGINAL            | UPDATED | _ REVISED |  |  |  |  |
| WORKPAPER REFERENCE NO(S).:           |         |           |  |  |  |  |

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

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | BASE PERIOD<br>JURISDICTIONAL<br>(1) | JURISDICTIONAL<br>ADJUSTMENTS TO<br>BASE PERIOD<br>(2) | FORECASTED PERIOD JURISDICTIONAL (3) | JURISDICTIONAL<br>PRO FORMA<br>ADJUSTMENTS TO<br>FORECASTED<br>PERIOD (Note1) | PRO FORMA<br>FORECASTED<br>PERIOD<br>JURISDICTIONAL<br>(5) | DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)  (6)   |
|-------------|-----------|---|--------------------------------------|--|--------------------------------------|---|--|--|
|             |           |   | \$                                   | \$   | \$                                   | \$  | \$   |  |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | 37,074,437                           | 1,343,612  | 38,418,048                           | -   | 38,418,048   | Variance is driven by an increase in plant-in-service.   |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | 11,180,073                           | 588,567  | 11,768,640                           | -   | 11,768,640   | Variance is driven by an increase in net utility plant and higher tax rates.                                       |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | 6,083,769                            | (2,100,549)  | 3,983,220                            | 55,761  | 4,038,981  | Variance reflects changes in pre-tax income and increase in amortization of excess deferred taxes. See Schedule E. |
| 115         | 409-411   | STATE INCOME TAXES                            | 1,725,288                            | (451,075)  | 1,274,213                            | 13,975  | 1,288,188  | Variance reflects changes in pre-tax income and increase in amortization of excess deferred taxes. See Schedule E. |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | (25,221)                             | 20,568   | (4,653)                              | _   | (4,653)  | Lower amortization of investment tax credits.  |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES | -                                    |  | -                                    | -   | -  |  |
| 118         |           | TOTAL OPERATING EXPENSES                      | 136,740,290                          | 12,595,427   | 149,335,716                          | (209,766)   | 149,125,951  |  |
|             |           |   |                                      | ,,,,,  | .,,                                  | (,,   | -, -, -, -, -, -, -, -, -, -, -, -, -, -                   |  |
| 119         |           | NET OPERATING INCOME                          | 43,576,924                           | (2,364,258)  | 41,212,666                           | 209,766   | 41,422,432   |  |

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.

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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|      |           |   | ADJ 1         | ADJ 2         | ADJ 3         | ADJ 4                                 | ADJ 5           |               |          |                |
|------|-----------|---|---------------|---------------|---------------|---------------------------------------|-----------------|---------------|----------|----------------|
| LINE |           |   | REMOVE<br>DSM | REMOVE<br>GLT | REMOVE<br>GSC | This adjustment<br>left intentionally | INTEREST        | TOTAL         | JURIS.   | JURISDICTIONAL |
| NO.  | ACCT. NO. | ACCOUNT TITLE                                   |               | MECHANISM     |               | blank                                 | SYNCHRONIZATION | ADJUSTMENTS   | PERCENT  | ADJUSTMENTS    |
|      |           |   | \$            | \$            | \$            | \$                                    | \$              | \$            |          | \$             |
| 1    |           | OPERATING REVENUES                              |               |               |               |                                       |                 |               |          |                |
| 2    |           | SALES OF GAS:                                   |               |               |               |                                       |                 |               |          |                |
| 3    | 480       | RESIDENTIAL                                     | (1,322,642)   | (2,825,043)   | (75,632,311)  | -                                     | -               | (79,779,996)  | 100.000% | (79,779,996)   |
| 4    | 481.1     | COMMERCIAL                                      | (219,718)     | (1,120,498)   | (36,463,089)  | -                                     | -               | (37,803,306)  | 100.000% | (37,803,306)   |
| 5    | 481.2     | INDUSTRIAL                                      | -             | (138,394)     | (5,758,845)   | -                                     | -               | (5,897,239)   | 100.000% | (5,897,239)    |
| 6    | 482       | OTHER SALES TO PUBLIC AUTHORITIES               | (31,008)      | (99,269)      | (4,850,405)   | -                                     | -               | (4,980,682)   | 100.000% | (4,980,682)    |
| 7    |           | TOTAL SALES TO ULITIMATE CONSUMERS              | (1,573,369)   | (4,183,205)   | (122,704,649) | -                                     | -               | (128,461,223) | 100.000% | (128,461,223)  |
| 8    | 483-484   | SALES FOR RESALE                                | -             | (2,753)       | (1,344,814)   | -                                     | -               | (1,347,567)   | 100.000% | (1,347,567)    |
| 9    | 496       | PROVISION FOR RATE REFUNDS                      |               | -             | -             | -                                     | -               | <u>-</u>      | 100.000% | -              |
| 10   |           | TOTAL SALES OF GAS                              | (1,573,369)   | (4,185,959)   | (124,049,463) | -                                     |                 | (129,808,790) | -        | (129,808,790)  |
| 11   |           | OTHER OPERATING REVENUES:                       |               |               |               |                                       |                 |               |          |                |
| 12   | 487       | FORFEITED DISCOUNTS                             | -             | -             | -             | -                                     | -               | -             | 100.000% | -              |
| 13   | 488       | MISCELLANEOUS SERVICE REVENUE                   | -             | -             | -             | -                                     | -               | -             | 100.000% | -              |
| 14   | 489       | TRANSPORTATION OF GAS OF OTHERS                 | (3,546)       | (39,085)      | -             | -                                     | -               | (42,632)      | 100.000% | (42,632)       |
| 15   | 493       | RENT FROM GAS PROPERTY                          | -             | -             | -             | -                                     | -               | -             | 100.000% | -              |
| 16   | 495       | OTHER GAS REVENUE                               |               | -             | -             | _                                     | -               |               | 100.000% | <u> </u>       |
| 17   |           | TOTAL OTHER OPERATING REVENUES                  | (3,546)       | (39,085)      |               | -                                     |                 | (42,632)      | -        | (42,632)       |
| 18   |           | TOTAL OPERATING REVENUES                        | (1,576,915)   | (4,225,044)   | (124,049,463) | _                                     | -               | (129,851,422) | -        | (129,851,422)  |
| 19   |           | OPERATING EXPENSES                              |               |               |               |                                       |                 |               |          |                |
| 20   |           | OPERATION AND MAINTENANCE EXPENSES:             |               |               |               |                                       |                 |               |          |                |
| 21   |           | OTHER GAS SUPPLY EXPENSES:                      |               |               |               |                                       |                 |               |          |                |
| 22   | 801-803   | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES | -             | -             | (126,123,882) | -                                     | -               | (126,123,882) | 100.000% | (126,123,882)  |
| 23   | 804       | NATURAL GAS CITY GATE PURCHASES                 | -             | -             | -             | -                                     | -               | -             | 100.000% | -              |
| 24   | 805       | OTHER GAS PURCHASES                             | -             | -             | 876,803       | -                                     | -               | 876,803       | 100.000% | 876,803        |
| 25   | 806       | EXCHANGE GAS                                    | -             | -             | 2,014,061     | -                                     | -               | 2,014,061     | 100.000% | 2,014,061      |
|      |           |   |               |               |               |                                       |                 |               |          |                |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | ADJ 1<br>REMOVE<br>DSM<br>MECHANISM | ADJ 2<br>REMOVE<br>GLT<br>MECHANISM | ADJ 3 REMOVE GSC MECHANISM | ADJ 4 This adjustment left intentionally blank | ADJ 5 INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|---|-------------------------------------|-------------------------------------|----------------------------|--|--------------------------------|----------------------|-------------------|-------------------------------|
|             |           |   | \$                                  | \$                                  | \$                         | \$   | \$                             | \$                   |                   | \$                            |
| 26          | 807       | PURCHASED GAS EXPENSE                       | -                                   | _                                   | _                          | -  | -                              | -                    | 100.000%          | -                             |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE                  | -                                   | _                                   | (498,631)                  | -  | -                              | (498,631)            | 100.000%          | (498,631)                     |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL        | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS       | -                                   | _                                   | 120,216                    | -  | -                              | 120,216              | 100.000%          | 120,216                       |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES                   | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES             | -                                   | -                                   | (123,611,433)              | -  | -                              | (123,611,433)        | -                 | (123,611,433)                 |
| 32          |           | UNDERGROUND STORAGE EXPENSES:               |                                     |                                     |                            |  |                                |                      |                   |                               |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING       | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 34          | 816       | WELLS EXPENSE                               | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 35          | 817       | LINES EXPENSE                               | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 36          | 818       | COMPRESSOR STATION EXPENSES                 | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER           | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 38          | 821       | PURIFICATION EXPENSES                       | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 39          | 823       | GAS LOSSES                                  | -                                   | -                                   | (1,762,720)                | -  | -                              | (1,762,720)          | 100.000%          | (1,762,720)                   |
| 40          | 824       | OTHER EXPENSES                              | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 41          | 825       | STORAGE WELL ROYALTIES                      | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 42          | 826       | RENTS-STORAGE FIELDS                        | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING     | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 45          | 833       | MAINTENANCE OF LINES                        | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | -                                   | -                                   | -                          | -  | -                              | -                    | 100.000%          | -                             |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              |                                     | -                                   | -                          | -  | -                              |                      | 100.000%          | -                             |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          |                                     | -                                   | (1,762,720)                | -  | -                              | (1,762,720)          |                   | (1,762,720)                   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

### 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

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|             |           |   | ADJ 1                      | ADJ 2                      | ADJ 3                      | ADJ 4  | ADJ 5                       |                      |                   |                               |
|-------------|-----------|---|----------------------------|----------------------------|----------------------------|--|-----------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                       | REMOVE<br>DSM<br>MECHANISM | REMOVE<br>GLT<br>MECHANISM | REMOVE<br>GSC<br>MECHANISM | This adjustment<br>left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                         | \$                         | \$                         | \$   | \$                          | \$                   |                   | \$                            |
| 51          |           | TRANSMISSION EXPENSES:                              |                            |                            |                            |  |                             |                      |                   |                               |
| 52          | 850       | OPERATION SUPERVISION AND ENGINEERING               | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 53          | 851       | SYSTEM CONTROL AND LOAD DISPATCHING                 | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 54          | 852       | COMMUNICATION SYSTEM EXPENSES                       | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 55          | 856       | MAIN EXPENSES                                       | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 56          | 859       | OTHER EXPENSES                                      | -                          | -                          |                            | -  | -                           | -                    | 100.000%          | -                             |
| 57          | 860       | RENTS-GAS TRANSMISSION                              | -                          | -                          | -                          | -  | -                           | -                    |                   | -                             |
| 58          | 863       | MAINTENENACE OF MAINS                               |                            | -                          | -                          |  | -                           | -                    | _                 |                               |
| 59          |           | TOTAL TRANSMISSION EXPENSES                         |                            |                            |                            | _  | -                           | _                    | _                 | -                             |
| 60          |           | DISTRIBUTION EXPENSES:                              |                            |                            |                            |  |                             |                      |                   |                               |
| 61          | 870       | OPERATION SUPERVISION AND ENGINEERING               | -                          | -                          |                            | -  | -                           | -                    | 100.000%          | -                             |
| 62          | 871       | DISTRIBUTION LOAD DISPATCHING                       | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 63          | 874       | MAINS AND SERVICES EXPENSES                         | -                          | 24,314                     |                            | -  | -                           | 24,314               | 100.000%          | 24,314                        |
| 64          | 875       | MEASURING AND REGULATING STATION EXP - GEN.         | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 65          | 876       | MEASURING AND REGULATING STATION EXP - IND.         | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 66          | 877       | MEASURING AND REGULATING STATION EXP - CG           | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 67          | 878       | METER AND HOUSE REGULATOR EXPENSE                   | -                          | (778,226)                  | -                          | -  | -                           | (778,226)            | 100.000%          | (778,226)                     |
| 68          | 879       | CUSTOMER INSTALLATIONS EXPENSE                      | -                          | 123,789                    | -                          | -  | -                           | 123,789              | 100.000%          | 123,789                       |
| 69          | 880       | OTHER EXPENSES                                      | -                          | (213,919)                  | -                          | -  | -                           | (213,919)            | 100.000%          | (213,919)                     |
| 70          | 881       | RENTS-GAS DISTRIBUTION                              | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 71          | 885       | MAINTENANCE SUPERVISION AND ENGINEERING             | -                          | -                          |                            | -  | -                           | -                    | 100.000%          | -                             |
| 72          | 886       | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS          | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 73          | 887       | MAINTENANCE OF MAINS                                | -                          | 409,128                    | -                          | -  | -                           | 409,128              | 100.000%          | 409,128                       |
| 74          | 889       | MTCE OF MEASURING AND REGULATING STATION EXP - GEN. | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 75          | 890       | MTCE MEASURING AND REGULATING STATION EXP - IND.    | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 76          | 891       | MTCE MEASURING AND REGULATING STATION EXP - CG      | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 77          | 892       | MAINTENANCE OF SERVICES                             | -                          | (339,712)                  | -                          | -  | -                           | (339,712)            | 100.000%          | (339,712)                     |
| 78          | 893       | MAINTENANCE OF METERS AND HOUSE REGULATORS          | -                          | -                          | -                          |  | -                           | -                    | 100.000%          | -                             |
|             |           |   |                            |                            |                            |  |                             |                      |                   |                               |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | ADJ 1 REMOVE DSM MECHANISM | ADJ 2 REMOVE GLT MECHANISM | ADJ 3 REMOVE GSC MECHANISM | ADJ 4 This adjustment left intentionally blank | ADJ 5 INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|---|----------------------------|----------------------------|----------------------------|--|--------------------------------|----------------------|-------------------|-------------------------------|
|             |           |   | \$                         | \$                         | \$                         | \$   | \$                             | \$                   | -                 | \$                            |
| 74          | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | -                          | -                          | -                          | _  | -                              | -                    | 100.000%          |                               |
| 75          |           | TOTAL DISTRIBUTION EXPENSES                       |                            | (774,626)                  | -                          | -  |                                | (774,626)            | -<br>-            | (774,626)                     |
| 76          |           | CUSTOMER ACCOUNTS EXPENSES:                       |                            |                            |                            |  |                                |                      |                   |                               |
| 77          | 901       | CUSTOMER ACCTS SUPERVISION                        | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 78          | 902       | METER READING EXPENSES                            | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 79          | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 80          | 904       | UNCOLLECTIBLE ACCOUNTS                            | -                          | -                          | (228,261)                  | -  | -                              | (228,261)            | 100.000%          | (228,261)                     |
| 81          | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |                            | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 82          |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  |                            | -                          | (228,261)                  |  | -                              | (228,261)            | -                 | (228,261)                     |
| 83          |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                            |                            |                            |  |                                |                      |                   |                               |
| 84          | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 85          | 908       | CUSTOMER ASSISTANCE EXPENSES                      | (1,805,692)                | -                          | -                          | -  | -                              | (1,805,692)          | 100.000%          | (1,805,692)                   |
| 86          | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 87          | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           |                            | -                          | -                          | -  | -                              | <u>-</u>             | 100.000%          |                               |
| 88          |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | (1,805,692)                |                            |                            | <u>-</u>                                       | <u>-</u>                       | (1,805,692)          | -                 | (1,805,692)                   |
| 89          |           | SALES EXPENSES:                                   |                            |                            |                            |  |                                |                      |                   |                               |
| 90          | 911       | SALES SUPERVISION                                 | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 91          | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 92          | 913       | ADVERTISING EXPENSES                              | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 93          | 916       | MISC SALES EXPENSES                               |                            | -                          | -                          | -  | -                              |                      | 100.000%          |                               |
| 94          |           | TOTAL SALES EXPENSES                              |                            | -                          | -                          | -  | <u>-</u>                       | <u> </u>             | -                 |                               |
| 95          |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                            |                            |                            |  |                                |                      |                   |                               |
| 96          | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | -                          | -                          | -                          | _  | -                              | -                    | 100.000%          | -                             |
| 97          | 921       | OFFICE SUPPLIES AND EXPENSES                      | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |
| 98          | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | -                          | -                          | -                          | -  | -                              | -                    | 100.000%          |                               |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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|             |           |   | ADJ 1            | ADJ 2            | ADJ 3            | ADJ 4                       | ADJ 5                       |                      |                   |                            |
|-------------|-----------|---|------------------|------------------|------------------|-----------------------------|-----------------------------|----------------------|-------------------|----------------------------|
|             |           |   | REMOVE           | REMOVE           | REMOVE           | This adjustment             |                             |                      |                   |                            |
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | DSM<br>MECHANISM | GLT<br>MECHANISM | GSC<br>MECHANISM | left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
| -           |           |   | \$               | \$               | \$               | \$                          | \$                          | \$                   |                   | \$                         |
| 99          | 923       | OUTSIDE SERVICES                              | _                | _                | _                | _                           | _                           | _                    | 100.000%          | _                          |
| 100         | 924       | PROPERTY INSURANCE                            | -                | -                | _                | -                           | -                           | _                    | 100.000%          | -                          |
| 101         | 925       | INJURIES AND DAMAGES                          | -                | -                | _                | -                           | -                           | -                    | 100.000%          | -                          |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS                 | -                | -                | _                | -                           | -                           | -                    | 100.000%          | -                          |
| 103         | 927       | FRANCHISE REQUIREMENTS                        | -                | -                | _                | -                           | -                           | -                    | 100.000%          | -                          |
| 104         | 928       | REGULATORY COMMISSION EXPENSES                | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 105         | 929       | DUPLICATE CHARGESCREDIT                       | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES                  | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 107         | 930.2     | MISC GENERAL EXPENSES                         | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 108         | 931       | RENTS   | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT                  |                  | -                | -                | -                           | -                           |                      | 100.000%          | <u>-</u>                   |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     |                  | -                | -                | -                           | -                           | _                    | <u>_</u>          | <u>-</u>                   |
|             |           |   |                  |                  |                  |                             |                             |                      |                   |                            |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | (1,805,692)      | (774,626)        | (125,602,413)    | -                           | -                           | (128,182,731)        | _                 | (128,182,731)              |
|             |           |   |                  |                  |                  |                             |                             |                      |                   |                            |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | -                | (703,162)        | -                | -                           | -                           | (703,162)            | 100.000%          | (703,162)                  |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -                | (280,226)        | -                | -                           | -                           | (280,226)            | 100.000%          | (280,226)                  |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | 45,641           | (492,173)        | 309,814          | -                           | (9,185)                     | (145,903)            | 100.000%          | (145,903)                  |
| 115         | 409-411   | STATE INCOME TAXES                            | 11,439           | (123,352)        | 77,648           | -                           | (2,302)                     | (36,567)             | 100.000%          | (36,567)                   |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                  | -                | -                | -                           | -                           | -                    | 100.000%          | <u>-</u>                   |
|             |           |   |                  |                  |                  |                             |                             |                      |                   |                            |
| 118         |           | TOTAL OPERATING EXPENSES                      | (1,748,612)      | (2,373,538)      | (125,214,952)    |                             | (11,487)                    | (129,348,589)        | =                 | (129,348,589)              |
| 110         |           | NET 0050 47110 NO045                          | 474.007          | (4.054.500)      | 4.405.400        |                             | 44 407                      | (500,000)            |                   | (500,000)                  |
| 119         |           | NET OPERATING INCOME                          | 171,697          | (1,851,506)      | 1,165,489        | -                           | 11,487                      | (502,833)            | =                 | (502,833)                  |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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|             |           |   | ADJ 1            | ADJ 2            | ADJ 3            | ADJ 4                       | ADJ 5                       |                      |                   |                                       |
|-------------|-----------|---|------------------|------------------|------------------|-----------------------------|-----------------------------|----------------------|-------------------|---------------------------------------|
| LINE        |           |   | REMOVE           | REMOVE           | REMOVE           | This adjustment             | INTEDEOT                    | TOTAL                | ILIDIO            | UDIODIOTIONAL                         |
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                   | DSM<br>MECHANISM | GLT<br>MECHANISM | GSC<br>MECHANISM | left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS            |
|             |           |   | \$               | \$               | \$               | \$                          | \$                          | \$                   |                   | \$                                    |
| 1           |           | OPERATING REVENUES                              |                  |                  |                  |                             |                             |                      |                   |                                       |
| 2           |           | SALES OF GAS:                                   |                  |                  |                  |                             |                             |                      |                   |                                       |
| 3           | 480       | RESIDENTIAL                                     | (1,435,561)      | (9,542,288)      | (78,109,569)     | -                           | -                           | (89,087,418)         | 100.000%          | (89,087,418)                          |
| 4           | 481.1     | COMMERCIAL                                      | (734,602)        | (3,629,568)      | (35,294,672)     | -                           | -                           | (39,658,842)         | 100.000%          | (39,658,842)                          |
| 5           | 481.2     | INDUSTRIAL                                      | -                | (491,969)        | (5,590,308)      | -                           | -                           | (6,082,277)          | 100.000%          | (6,082,277)                           |
| 6           | 482       | OTHER SALES TO PUBLIC AUTHORITIES               | (98,957)         | (414,841)        | (4,688,038)      |                             | -                           | (5,201,836)          | 100.000%_         | (5,201,836)                           |
| 7           |           | TOTAL SALES TO ULITIMATE CONSUMERS              | (2,269,121)      | (14,078,665)     | (123,682,587)    | -                           | -                           | (140,030,373)        | 100.000%          | (140,030,373)                         |
| 8           | 483-484   | SALES FOR RESALE                                | -                | -                | (1,470,692)      | -                           | -                           | (1,470,692)          | 100.000%          | (1,470,692)                           |
| 9           | 496       | PROVISION FOR RATE REFUNDS                      |                  | -                | -                |                             | -                           |                      | 100.000%_         |                                       |
| 10          |           | TOTAL SALES OF GAS                              | (2,269,121)      | (14,078,665)     | (125,153,280)    |                             | -                           | (141,501,066)        | _                 | (141,501,066)                         |
|             |           |   |                  |                  |                  |                             |                             |                      |                   |                                       |
| 11          |           | OTHER OPERATING REVENUES:                       |                  |                  |                  |                             |                             |                      |                   |                                       |
| 12          | 487       | FORFEITED DISCOUNTS                             | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                                     |
| 13          | 488       | MISCELLANEOUS SERVICE REVENUE                   | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                                     |
| 14          | 489       | TRANSPORTATION OF GAS OF OTHERS                 | -                | (123,281)        | -                | -                           | -                           | (123,281)            | 100.000%          | (123,281)                             |
| 15          | 493       | RENT FROM GAS PROPERTY                          | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                                     |
| 16          | 495       | OTHER GAS REVENUE                               |                  | -                | -                | -                           | -                           | -                    | 100.000%          | <u>-</u>                              |
| 17          |           | TOTAL OTHER OPERATING REVENUES                  |                  | (123,281)        | -                |                             | -                           | (123,281)            | =                 | (123,281)                             |
| 18          |           | TOTAL OPERATING REVENUES                        | (2.200.424)      | (4.4.204.046)    | (425 452 200)    |                             | _                           | (4.44.624.246)       |                   | (4.44.624.246)                        |
| 16          |           | TOTAL OPERATING REVENUES                        | (2,269,121)      | (14,201,946)     | (125,153,280)    |                             | -                           | (141,624,346)        | =                 | (141,624,346)                         |
| 19          |           | OPERATING EXPENSES                              |                  |                  |                  |                             |                             |                      |                   |                                       |
| 20          |           | OPERATION AND MAINTENANCE EXPENSES:             |                  |                  |                  |                             |                             |                      |                   |                                       |
| 21          |           | OTHER GAS SUPPLY EXPENSES:                      |                  |                  |                  |                             |                             |                      |                   |                                       |
| 22          | 801-803   | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES | -                | -                | (124,395,377)    | -                           | -                           | (124,395,377)        | 100.000%          | (124,395,377)                         |
| 23          | 804       | NATURAL GAS CITY GATE PURCHASES                 | -                | -                | -                | -                           | -                           | -                    | 100.000%          | · · · · · · · · · · · · · · · · · · · |
| 24          | 805       | OTHER GAS PURCHASES                             | -                | -                | -                | -                           | -                           | -                    | 100.000%          | -                                     |
| 25          | 806       | EXCHANGE GAS                                    | -                | -                | -                | -                           | -                           | _                    | 100.000%          | _                                     |
|             |           |   |                  |                  |                  |                             |                             |                      |                   |                                       |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2

SCHEDULE D-2

PAGE 7 OF 10 WITNESS: C. M. GARRETT

| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | ADJ 1<br>REMOVE<br>DSM<br>MECHANISM | ADJ 2<br>REMOVE<br>GLT<br>MECHANISM | ADJ 3<br>REMOVE<br>GSC<br>MECHANISM | ADJ 4 This adjustment left intentionally blank | ADJ 5 INTEREST SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|-------------|-----------|---|-------------------------------------|-------------------------------------|-------------------------------------|--|--------------------------------|----------------------|-------------------|-------------------------------|
|             |           |   | \$                                  | \$                                  | \$                                  | \$   | \$                             | \$                   |                   | \$                            |
| 26          | 807       | PURCHASED GAS EXPENSE                       | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE                  | -                                   | -                                   | 1,235,161                           | -  | -                              | 1,235,161            | 100.000%          | 1,235,161                     |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL        | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS       | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES                   |                                     | -                                   | -                                   |  | -                              |                      | 100.000%          | -                             |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES             |                                     | -                                   | (123,160,215)                       | -  | -                              | (123,160,215)        | -                 | (123,160,215)                 |
| 32          |           | UNDERGROUND STORAGE EXPENSES:               |                                     |                                     |                                     |  |                                |                      |                   |                               |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING       | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 34          | 816       | WELLS EXPENSE                               | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 35          | 817       | LINES EXPENSE                               | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 36          | 818       | COMPRESSOR STATION EXPENSES                 | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER           | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 38          | 821       | PURIFICATION EXPENSES                       | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 39          | 823       | GAS LOSSES                                  | -                                   | -                                   | (1,776,971)                         | -  | -                              | (1,776,971)          | 100.000%          | (1,776,971)                   |
| 40          | 824       | OTHER EXPENSES                              | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 41          | 825       | STORAGE WELL ROYALTIES                      | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 42          | 826       | RENTS-STORAGE FIELDS                        | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING     | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 45          | 833       | MAINTENANCE OF LINES                        | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | -                                   | -                                   | -                                   | -  | -                              | -                    | 100.000%          | -                             |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              |                                     | -                                   | -                                   | _  | -                              | <u> </u>             | 100.000%          | -                             |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          | -                                   | -                                   | (1,776,971)                         | -  | -                              | (1,776,971)          |                   | (1,776,971)                   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT

FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

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SCHEDULE D-2

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|             |            |   | ADJ 1                      | ADJ 2                      | ADJ 3                      | ADJ 4  | ADJ 5                       |                      |                      |                               |
|-------------|------------|---|----------------------------|----------------------------|----------------------------|--|-----------------------------|----------------------|----------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO.  | ACCOUNT TITLE   | REMOVE<br>DSM<br>MECHANISM | REMOVE<br>GLT<br>MECHANISM | REMOVE<br>GSC<br>MECHANISM | This adjustment<br>left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT    | JURISDICTIONAL<br>ADJUSTMENTS |
|             |            |   | \$                         | \$                         | \$                         | \$   | \$                          | \$                   | -                    | \$                            |
| 51          |            | TRANSMISSION EXPENSES:  |                            |                            |                            |  |                             |                      |                      |                               |
| 52          | 850        | OPERATION SUPERVISION AND ENGINEERING   | -                          | -                          | -                          | -  | _                           | -                    | 100.000%             | _                             |
| 53          | 851        | SYSTEM CONTROL AND LOAD DISPATCHING   | -                          | -                          | -                          | -  | _                           | -                    | 100.000%             | -                             |
| 54          | 852        | COMMUNICATION SYSTEM EXPENSES   | -                          | -                          | -                          | -  | _                           | -                    | 100.000%             | -                             |
| 55          | 856        | MAIN EXPENSES   | -                          | -                          | -                          | -  | <u>-</u>                    | -                    | 100.000%             | -                             |
| 56          | 859        | OTHER EXPENSES  | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 57          | 860        | RENTS-GAS TRANSMISSION  | -                          | -                          | -                          | -  | -                           | -                    |                      | -                             |
| 58          | 863        | MAINTENENACE OF MAINS   |                            | -                          | -                          | -  | _                           | -                    | _                    | <u>-</u>                      |
| 59          |            | TOTAL TRANSMISSION EXPENSES   |                            | -                          | -                          |  | -                           | -                    | ·-                   | <u> </u>                      |
|             |            | DIGTRIDUTION EVERYOPE   |                            |                            |                            |  |                             |                      |                      |                               |
| 60          | 070        | DISTRIBUTION EXPENSES:  |                            |                            |                            |  |                             |                      | 400 0000/            |                               |
| 61          | 870        | OPERATION SUPERVISION AND ENGINEERING   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 62          | 871        | DISTRIBUTION LOAD DISPATCHING   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 63          | 874        | MAINS AND SERVICES EXPENSES   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 64          | 875        | MEASURING AND REGULATING STATION EXP - GEN.   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 65          | 876        | MEASURING AND REGULATING STATION EXP - IND.   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 66          | 877        | MEASURING AND REGULATING STATION EXP - CG   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 67          | 878        | METER AND HOUSE REGULATOR EXPENSE   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 68          | 879        | CUSTOMER INSTALLATIONS EXPENSE  | -                          | (040,000)                  | -                          | -  | -                           | (040,000)            | 100.000%             | (040,000)                     |
| 69          | 880        | OTHER EXPENSES  | -                          | (213,000)                  | -                          | -  | -                           | (213,000)            | 100.000%             | (213,000)                     |
| 70<br>71    | 881        | RENTS-GAS DISTRIBUTION  | -                          | -                          | -                          | -  | -                           | -                    | 100.000%<br>100.000% | -                             |
| 71          | 885<br>886 | MAINTENANCE SUPERVISION AND ENGINEERING MAINTENANCE OF STRUCTURES AND IMPROVEMENTS                    | -                          | -                          | -                          | -  | ·                           | -                    |                      | -                             |
| 73          | 887        | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS  MAINTENANCE OF MAINS                                      | -                          | -                          | -                          | -  | -                           | -                    | 100.000%<br>100.000% | -                             |
| 73<br>74    |            | MTCE OF MEASURING AND REGULATING STATION EXP - GEN.   | -                          | -                          | •                          | -  | ·                           | -                    |                      | -                             |
| 74<br>75    | 889<br>890 | MTCE OF MEASURING AND REGULATING STATION EXP - GEN.  MTCE MEASURING AND REGULATING STATION EXP - IND. | -                          | -                          | -                          | -  | -                           | -                    | 100.000%<br>100.000% | -                             |
| 75<br>76    | 890<br>891 | MTCE MEASURING AND REGULATING STATION EXP - IND.  MTCE MEASURING AND REGULATING STATION EXP - CG      | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |
| 76<br>77    | 892        | MAINTENANCE OF SERVICES   | -                          | (9/11 702)                 | -                          | -  | -                           | (9/1.702)            |                      | (9/1.702)                     |
| 77<br>78    |            |   | -                          | (841,703)                  | -                          | -  | -                           | (841,703)            | 100.000%             | (841,703)                     |
| 78          | 893        | MAINTENANCE OF METERS AND HOUSE REGULATORS  | -                          | -                          | -                          | -  | -                           | -                    | 100.000%             | -                             |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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|             |           |   | ADJ 1            | ADJ 2            | ADJ 3            | ADJ 4                       | ADJ 5                       |                      |                   |                            |
|-------------|-----------|---|------------------|------------------|------------------|-----------------------------|-----------------------------|----------------------|-------------------|----------------------------|
|             |           |   | REMOVE           | REMOVE           | REMOVE           | This adjustment             | WITEREOT                    | TOTAL                | 111510            | " I DIODIOTIONAL           |
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | DSM<br>MECHANISM | GLT<br>MECHANISM | GSC<br>MECHANISM | left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
|             |           |   | \$               | \$               | \$               | \$                          | \$                          | \$                   |                   | \$                         |
| 74          | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | -                |                  | -                |                             |                             | -                    | 100.000%          | -                          |
| 75          |           | TOTAL DISTRIBUTION EXPENSES                       |                  | (1,054,703)      | _                | _                           |                             | (1,054,703)          | -                 | (1,054,703)                |
| 76          |           | CUSTOMER ACCOUNTS EXPENSES:                       |                  |                  |                  |                             |                             |                      |                   |                            |
| 77          | 901       | CUSTOMER ACCTS SUPERVISION                        | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 78          | 902       | METER READING EXPENSES                            | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 79          | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 80          | 904       | UNCOLLECTIBLE ACCOUNTS                            | -                |                  | (216,093)        | -                           | -                           | (216,093)            | 100.000%          | (216,093)                  |
| 81          | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |                  | · -              | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 82          |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  |                  | <u> </u>         | (216,093)        | -                           | <u>-</u>                    | (216,093)            | -                 | (216,093)                  |
| 83          |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |                  |                  |                  |                             |                             |                      |                   |                            |
| 84          | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | -                |                  | -                | -                           |                             | -                    | 100.000%          | -                          |
| 85          | 908       | CUSTOMER ASSISTANCE EXPENSES                      | (2,108,118)      | -                | -                | -                           |                             | (2,108,118)          | 100.000%          | (2,108,118)                |
| 86          | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 87          | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           |                  |                  | -                |                             | <u>-</u>                    | <u>-</u>             | 100.000%          | <u>-</u>                   |
| 88          |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | (2,108,118)      | -                | -                | -                           | <u>-</u>                    | (2,108,118)          | -                 | (2,108,118)                |
| 89          |           | SALES EXPENSES:                                   |                  |                  |                  |                             |                             |                      |                   |                            |
| 90          | 911       | SALES SUPERVISION                                 | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 91          | 912       | DEMONSTRATING AND SELLING EXPENSES                | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 92          | 913       | ADVERTISING EXPENSES                              | -                |                  | -                | -                           |                             | -                    | 100.000%          | -                          |
| 93          | 916       | MISC SALES EXPENSES                               |                  |                  | -                |                             |                             |                      | 100.000%          | _                          |
| 94          |           | TOTAL SALES EXPENSES                              | -                | · -              | -                | -                           | -                           | <u> </u>             | -                 | -                          |
| 95          |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |                  |                  |                  |                             |                             |                      |                   |                            |
| 96          | 920       | ADMINISTRATIVE AND GENERAL SALARIES               |                  |                  | -                | -                           |                             | -                    | 100.000%          | -                          |
| 97          | 921       | OFFICE SUPPLIES AND EXPENSES                      | -                |                  | -                | -                           | -                           | -                    | 100.000%          | -                          |
| 98          | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | -                |                  | -                |                             |                             | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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

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|             |           |   | ADJ 1                      | ADJ 2                      | ADJ 3                      | ADJ 4  | ADJ 5                       |                      |                   |                               |
|-------------|-----------|---|----------------------------|----------------------------|----------------------------|--|-----------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | REMOVE<br>DSM<br>MECHANISM | REMOVE<br>GLT<br>MECHANISM | REMOVE<br>GSC<br>MECHANISM | This adjustment<br>left intentionally<br>blank | INTEREST<br>SYNCHRONIZATION | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                         | \$                         | \$                         | \$   | \$                          | \$                   |                   | \$                            |
| 99          | 923       | OUTSIDE SERVICES                              | -                          | -                          | -                          | -  | <u>-</u>                    | -                    | 100.000%          | -                             |
| 100         | 924       | PROPERTY INSURANCE                            | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 101         | 925       | INJURIES AND DAMAGES                          | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS                 | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 103         | 927       | FRANCHISE REQUIREMENTS                        | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 104         | 928       | REGULATORY COMMISSION EXPENSES                | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 105         | 929       | DUPLICATE CHARGESCREDIT                       | -                          | -                          | -                          | -  | _                           | -                    | 100.000%          | -                             |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES                  | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 107         | 930.2     | MISC GENERAL EXPENSES                         | -                          | -                          | -                          | -  | _                           | -                    | 100.000%          | -                             |
| 108         | 931       | RENTS   | -                          | -                          | -                          | -  | -                           | -                    | 100.000%          | -                             |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT                  | <u> </u>                   | -                          | -                          | -  | _                           |                      | 100.000%          |                               |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     |                            | -                          | -                          | -  | -                           | -                    | -                 | -                             |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      | (2,108,118)                | (1,054,703)                | (125,153,280)              | -  | -                           | (128,316,101)        | -                 | (128,316,101)                 |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | -                          | (1,782,151)                | -                          | -  | -                           | (1,782,151)          | 100.000%          | (1,782,151)                   |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -                          | (815,950)                  | -                          | -  | _                           | (815,950)            | 100.000%          | (815,950)                     |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | (32,120)                   | (2,104,554)                | -                          | -  | 168,975                     | (1,967,699)          | 100.000%          | (1,967,699)                   |
| 115         | 409-411   | STATE INCOME TAXES                            | (8,050)                    | (527,457)                  | -                          | -  | 42,350                      | (493,158)            | 100.000%          | (493,158)                     |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | -                          | -                          | -                          | -  | _                           | -                    | 100.000%          | -                             |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES |                            | -                          | -                          | -  | -                           | <u>-</u>             | 100.000%          | -                             |
| 118         |           | TOTAL OPERATING EXPENSES                      | (2,148,288)                | (6,284,815)                | (125,153,280)              |  | 211,324                     | (133,375,058)        | =                 | (133,375,058)                 |
| 119         |           | NET OPERATING INCOME                          | (120,832)                  | (7,917,131)                | (0)                        | -  | (211,324)                   | (8,249,288)          | _                 | (8,249,288)                   |

#### CASE NO. 2018-00295 - GAS OPERATIONS

## 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-2.1

SCHEDULE D-2.1

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WITNESS: C. M. GARRETT

| LINE   |        |   |  |                        |                      |                   |                            |
|--------|--------|---|--|------------------------|----------------------|-------------------|----------------------------|
|        | T. NO. | ACCOUNT TITLE                                   | This adjustment left intentionally blank | ADVERTISING<br>EXPENSE | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL ADJUSTMENTS |
|        |        |   | \$                                       | \$                     | \$                   |                   | \$                         |
| 1      |        | OPERATING REVENUES                              |  |                        |                      |                   |                            |
| 2      |        | SALES OF GAS:                                   |  |                        |                      |                   |                            |
| 3 4    | 180    | RESIDENTIAL                                     | -  | -                      | -                    | 100.000%          | -                          |
| 4 48   | 81.1   | COMMERCIAL                                      | -  | -                      | -                    | 100.000%          | -                          |
| 5 48   | 81.2   | INDUSTRIAL                                      | -  | -                      | -                    | 100.000%          | -                          |
| 6 4    | 182    | OTHER SALES TO PUBLIC AUTHORITIES               |  | -                      | -                    | 100.000%          |                            |
| 7      |        | TOTAL SALES TO ULITIMATE CONSUMERS              | -  | -                      | -                    | 100.000%          | -                          |
| 8 483  | 3-484  | SALES FOR RESALE                                | -  | -                      | -                    | 100.000%          | -                          |
| 9 4    | 196    | PROVISION FOR RATE REFUNDS                      |  | -                      | -                    | 100.000%          |                            |
| 10     |        | TOTAL SALES OF GAS                              | -  | -                      | -                    | _                 | <u>-</u>                   |
| 11     |        | OTHER OPERATING REVENUES:                       |  |                        |                      |                   |                            |
| 12 4   | 187    | FORFEITED DISCOUNTS                             | -  | -                      | -                    | 100.000%          | -                          |
| 13 4   | 188    | MISCELLANEOUS SERVICE REVENUE                   | -  | -                      | -                    | 100.000%          | -                          |
| 14 4   | 189    | TRANSPORTATION OF GAS OF OTHERS                 | -  | -                      | -                    | 100.000%          | -                          |
| 15 4   | 193    | RENT FROM GAS PROPERTY                          | -  | -                      | -                    | 100.000%          | -                          |
| 16 4   | 195    | OTHER GAS REVENUE                               |  | -                      | -                    | 100.000%          |                            |
| 17     |        | TOTAL OTHER OPERATING REVENUES                  |  | -                      | -                    | -                 | <u>-</u>                   |
| 18     |        | TOTAL OPERATING REVENUES                        |  | _                      | -                    | -                 |                            |
| 19     |        | OPERATING EXPENSES                              |  |                        |                      |                   |                            |
| 20     |        | OPERATION AND MAINTENANCE EXPENSES:             |  |                        |                      |                   |                            |
| 21     |        | OTHER GAS SUPPLY EXPENSES:                      |  |                        |                      |                   |                            |
| 22 80° | 1-803  | NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES | -  | -                      | -                    | 100.000%          | -                          |
| 23 8   | 304    | NATURAL GAS CITY GATE PURCHASES                 | -  | -                      | -                    | 100.000%          | -                          |
| 24 8   | 305    | OTHER GAS PURCHASES                             | -  | -                      | -                    | 100.000%          | -                          |
| 25 8   | 306    | EXCHANGE GAS                                    | -  | -                      | -                    | 100.000%          | -                          |

#### CASE NO. 2018-00295 - GAS OPERATIONS

## 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-2.1

SCHEDULE D-2.1

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|             |           |   | ADJ 6                                    | ADJ 7                  |                      |                   |                               |
|-------------|-----------|---|--|------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                               | This adjustment left intentionally blank | ADVERTISING<br>EXPENSE | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                                       | \$                     | \$                   |                   | \$                            |
| 26          | 807       | PURCHASED GAS EXPENSE                       | -  | -                      | -                    | 100.000%          |                               |
| 27          | 808       | GAS WITHDRAWN FROM STORAGE                  | -  | -                      | -                    | 100.000%          |                               |
| 28          | 810       | GAS USED FOR COMPRESSOR STATION FUEL        | -  | -                      | -                    | 100.000%          |                               |
| 29          | 812       | GAS USED FOR OTHER UTILITY OPERATIONS       | -  | -                      | -                    | 100.000%          |                               |
| 30          | 813       | OTHER GAS SUPPLY EXPENSES                   |  | -                      | -                    | 100.000%          |                               |
| 31          |           | TOTAL OTHER GAS SUPPLY EXPENSES             |  | -                      | -                    |                   |                               |
| 32          |           | UNDERGROUND STORAGE EXPENSES:               |  |                        |                      |                   |                               |
| 33          | 814       | OPERATION SUPERVISION AND ENGINEERING       | -  | -                      | -                    | 100.000%          |                               |
| 34          | 816       | WELLS EXPENSE                               | -  | -                      | -                    | 100.000%          |                               |
| 35          | 817       | LINES EXPENSE                               | -  | -                      | -                    | 100.000%          |                               |
| 36          | 818       | COMPRESSOR STATION EXPENSES                 | -  | -                      | -                    | 100.000%          |                               |
| 37          | 819       | COMPRESSOR STATION FUEL AND POWER           | -  | -                      | -                    | 100.000%          |                               |
| 38          | 821       | PURIFICATION EXPENSES                       | -  | -                      | -                    | 100.000%          |                               |
| 39          | 823       | GAS LOSSES                                  | -  | -                      | -                    | 100.000%          |                               |
| 40          | 824       | OTHER EXPENSES                              | -  | -                      | -                    | 100.000%          |                               |
| 41          | 825       | STORAGE WELL ROYALTIES                      | -  | -                      | -                    | 100.000%          |                               |
| 42          | 826       | RENTS-STORAGE FIELDS                        | -  | -                      | -                    | 100.000%          |                               |
| 43          | 830       | MAINTENANCE SUPERVISION AND ENGINEERING     | -  | -                      | -                    | 100.000%          |                               |
| 44          | 832       | MAINTENANCE OF RESERVOIRS AND WELLS         | -  | -                      | -                    | 100.000%          |                               |
| 45          | 833       | MAINTENANCE OF LINES                        | -  | -                      | -                    | 100.000%          |                               |
| 46          | 834       | MAINTENANCE OF COMPRESSOR STATION EQUIPMENT | -  | -                      | -                    | 100.000%          |                               |
| 47          | 835       | MAINTENANCE OF REGULATING STATION EQUIPMENT | -  | -                      | -                    | 100.000%          |                               |
| 48          | 836       | MAINTENANCE OF PURIFICATION EQUIPMENT       | -  | -                      | -                    | 100.000%          |                               |
| 49          | 837       | MAINTENANCE OF OTHER EQUIPMENT              |  | -                      | -                    | 100.000%          |                               |
| 50          |           | TOTAL UNDERGROUND STORAGE EXPENSES          |  | -                      |                      | _                 |                               |

#### CASE NO. 2018-00295 - GAS OPERATIONS

## JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

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WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

SCHEDULE D-2.1

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|             |           |   | ADJ 6                                    | ADJ 7                  |                      |                   |                              |
|-------------|-----------|---|--|------------------------|----------------------|-------------------|------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                       | This adjustment left intentionally blank | ADVERTISING<br>EXPENSE | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONA<br>ADJUSTMENTS |
|             |           |   | \$                                       | \$                     | \$                   |                   | \$                           |
| 51          |           | TRANSMISSION EXPENSES:                              |  |                        |                      |                   |                              |
| 52          | 850       | OPERATION SUPERVISION AND ENGINEERING               | -  | -                      | -                    | 100.000%          |                              |
| 53          | 851       | SYSTEM CONTROL AND LOAD DISPATCHING                 | -  | -                      | -                    | 100.000%          |                              |
| 54          | 852       | COMMUNICATION SYSTEM EXPENSES                       | -  | -                      | -                    | 100.000%          |                              |
| 55          | 856       | MAIN EXPENSES                                       | -  | -                      | -                    | 100.000%          |                              |
| 56          | 859       | OTHER EXPENSES                                      | -  | -                      | -                    | 100.000%          |                              |
| 57          | 860       | RENTS-GAS TRANSMISSION                              | -  | -                      | -                    |                   |                              |
| 58          | 863       | MAINTENENACE OF MAINS                               |  | -                      | -                    | <u>.</u> .        |                              |
| 59          |           | TOTAL TRANSMISSION EXPENSES                         |  | -                      | -                    | <u>-</u> .        |                              |
| 60          |           | DISTRIBUTION EXPENSES:                              |  |                        |                      |                   |                              |
| 61          | 870       | OPERATION SUPERVISION AND ENGINEERING               | -  | -                      | -                    | 100.000%          |                              |
| 62          | 871       | DISTRIBUTION LOAD DISPATCHING                       | -  | -                      | -                    | 100.000%          |                              |
| 63          | 874       | MAINS AND SERVICES EXPENSES                         | -  | -                      | -                    | 100.000%          |                              |
| 64          | 875       | MEASURING AND REGULATING STATION EXP - GEN.         | -  | -                      | -                    | 100.000%          |                              |
| 65          | 876       | MEASURING AND REGULATING STATION EXP - IND.         | -  | -                      | -                    | 100.000%          |                              |
| 66          | 877       | MEASURING AND REGULATING STATION EXP - CG           | -  | -                      | -                    | 100.000%          |                              |
| 67          | 878       | METER AND HOUSE REGULATOR EXPENSE                   | -  | -                      | -                    | 100.000%          |                              |
| 68          | 879       | CUSTOMER INSTALLATIONS EXPENSE                      | -  | -                      | -                    | 100.000%          |                              |
| 69          | 880       | OTHER EXPENSES                                      | -  | -                      | -                    | 100.000%          |                              |
| 70          | 881       | RENTS-GAS DISTRIBUTION                              | -  | -                      | -                    | 100.000%          |                              |
| 71          | 885       | MAINTENANCE SUPERVISION AND ENGINEERING             | -  | -                      | -                    | 100.000%          |                              |
| 72          | 886       | MAINTENANCE OF STRUCTURES AND IMPROVEMENTS          | -  | -                      | -                    | 100.000%          |                              |
| 73          | 887       | MAINTENANCE OF MAINS                                | -  | -                      | -                    | 100.000%          |                              |
| 74          | 889       | MTCE OF MEASURING AND REGULATING STATION EXP - GEN. | -  | -                      | -                    | 100.000%          |                              |
| 75          | 890       | MTCE MEASURING AND REGULATING STATION EXP - IND.    | -  | -                      | -                    | 100.000%          |                              |
| 76          | 891       | MTCE MEASURING AND REGULATING STATION EXP - CG      | -  | -                      | -                    | 100.000%          |                              |
| 77          | 892       | MAINTENANCE OF SERVICES                             | -  | -                      | -                    | 100.000%          |                              |
| 78          | 893       | MAINTENANCE OF METERS AND HOUSE REGULATORS          | -  | -                      | -                    | 100.000%          |                              |
|             |           |   |  |                        |                      |                   |                              |

#### CASE NO. 2018-00295 - GAS OPERATIONS

## 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-2.1

SCHEDULE D-2.1 PAGE 4 OF 5

|             |           |   | ADJ 6                                    | ADJ 7                  |                      |                   |                               |
|-------------|-----------|---|--|------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                     | This adjustment left intentionally blank | ADVERTISING<br>EXPENSE | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                                       | \$                     | \$                   |                   | \$                            |
| 74          | 894       | MAINTENANCE OF OTHER EQUIPMENT                    | -  | -                      | -                    | 100.000%          | -                             |
| 75          |           | TOTAL DISTRIBUTION EXPENSES                       | -  | -                      | -                    |                   | -                             |
| 76          |           | CUSTOMER ACCOUNTS EXPENSES:                       |  |                        |                      |                   |                               |
| 77          | 901       | CUSTOMER ACCTS SUPERVISION                        | -  | -                      | -                    | 100.000%          | -                             |
| 78          | 902       | METER READING EXPENSES                            | -  | -                      | -                    | 100.000%          | -                             |
| 79          | 903       | CUSTOMER RECORDS AND COLLECTION EXPENSES          | -  | -                      | -                    | 100.000%          | -                             |
| 80          | 904       | UNCOLLECTIBLE ACCOUNTS                            | -  | -                      | -                    | 100.000%          | -                             |
| 81          | 905       | MISC CUSTOMER ACCOUNTS EXPENSE                    |  | -                      | -                    | 100.000%          | -                             |
| 82          |           | TOTAL CUSTOMER ACCOUNTS EXPENSES                  |  | -                      | -                    |                   | -                             |
| 83          |           | CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:      |  |                        |                      |                   |                               |
| 84          | 907       | CUSTOMER SERVICE AND INFO SUPERVISION             | -  | -                      | -                    | 100.000%          | -                             |
| 85          | 908       | CUSTOMER ASSISTANCE EXPENSES                      | -  | -                      | -                    | 100.000%          | -                             |
| 86          | 909       | INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP    | -  | -                      | -                    | 100.000%          | -                             |
| 87          | 910       | MISC CUSTOMER SERVICE AND INFO EXPENSES           |  | -                      | -                    | 100.000%          | -                             |
| 88          |           | TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | -  | -                      | -                    |                   | -                             |
| 89          |           | SALES EXPENSES:                                   |  |                        |                      |                   |                               |
| 90          | 911       | SALES SUPERVISION                                 | -  | -                      | -                    | 100.000%          | -                             |
| 91          | 912       | DEMONSTRATING AND SELLING EXPENSES                | -  | -                      | -                    | 100.000%          | -                             |
| 92          | 913       | ADVERTISING EXPENSES                              | -  | (278,726)              | (278,726)            | 100.000%          | (278,726)                     |
| 93          | 916       | MISC SALES EXPENSES                               |  | -                      | -                    | 100.000%          | -                             |
| 94          |           | TOTAL SALES EXPENSES                              | -  | (278,726)              | (278,726)            |                   | (278,726)                     |
| 95          |           | ADMINISTRATIVE AND GENERAL EXPENSES:              |  |                        |                      |                   |                               |
| 96          | 920       | ADMINISTRATIVE AND GENERAL SALARIES               | -  | -                      | -                    | 100.000%          | -                             |
| 97          | 921       | OFFICE SUPPLIES AND EXPENSES                      | -  | -                      | -                    | 100.000%          | -                             |
| 98          | 922       | ADMINISTRATIVE EXPENSES TRANSFERREDCREDIT         | -  | -                      | -                    | 100.000%          | -                             |

#### CASE NO. 2018-00295 - GAS OPERATIONS

### 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

PAGE 5 OF 5

SCHEDULE D-2.1

WORKPAPER REFERENCE NO(S).: SCHEDULE WPD-2.1

|             |           |   | ADJ 6                                    | ADJ 7                  |                      |                   | _                             |
|-------------|-----------|---|--|------------------------|----------------------|-------------------|-------------------------------|
| LINE<br>NO. | ACCT. NO. | ACCOUNT TITLE                                 | This adjustment left intentionally blank | ADVERTISING<br>EXPENSE | TOTAL<br>ADJUSTMENTS | JURIS.<br>PERCENT | JURISDICTIONAL<br>ADJUSTMENTS |
|             |           |   | \$                                       | \$                     | \$                   |                   | \$                            |
| 99          | 923       | OUTSIDE SERVICES                              | -  | -                      | -                    | 100.000%          | -                             |
| 100         | 924       | PROPERTY INSURANCE                            | -  | -                      | -                    | 100.000%          | -                             |
| 101         | 925       | INJURIES AND DAMAGES                          | -  | -                      | -                    | 100.000%          | -                             |
| 102         | 926       | EMPLOYEE PENSION AND BENEFITS                 | -  | -                      | -                    | 100.000%          | -                             |
| 103         | 927       | FRANCHISE REQUIREMENTS                        | -  | -                      | -                    | 100.000%          | -                             |
| 104         | 928       | REGULATORY COMMISSION EXPENSES                | -  | -                      | -                    | 100.000%          | -                             |
| 105         | 929       | DUPLICATE CHARGESCREDIT                       | -  | -                      | -                    | 100.000%          | -                             |
| 106         | 930.1     | GENERAL ADVERTISING EXPENSES                  | -  | (775)                  | (775)                | 100.000%          | (775)                         |
| 107         | 930.2     | MISC GENERAL EXPENSES                         | -  | -                      | -                    | 100.000%          | -                             |
| 108         | 931       | RENTS   | -  | -                      | -                    | 100.000%          | -                             |
| 109         | 935       | MAINTENANCE OF GENERAL PLANT                  |  | -                      | <u>-</u>             | 100.000%          | <u>-</u>                      |
| 110         |           | TOTAL ADMINISTRATIVE AND GENERAL EXPENSES     |  | (775)                  | (775)                | -                 | (775)                         |
| 111         |           | TOTAL OPERATION AND MAINTENANCE EXPENSES      |  | (279,501)              | (279,501)            | -                 | (279,501)                     |
| 112         | 403-404   | DEPRECIATION AND AMORTIZATION                 | -  | -                      | -                    | 100.000%          | -                             |
| 113         | 408.1     | TAXES OTHER THAN INCOME TAXES                 | -  | -                      | -                    | 100.000%          | -                             |
| 114         | 409-411   | FEDERAL INCOME TAXES                          | -  | 55,761                 | 55,761               | 100.000%          | 55,761                        |
| 115         | 409-411   | STATE INCOME TAXES                            | -  | 13,975                 | 13,975               | 100.000%          | 13,975                        |
| 116         | 411.4     | INVESTMENT TAX CREDIT                         | -  | -                      | -                    | 100.000%          | -                             |
| 117         | 411.8     | LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES | <u> </u>                                 | -                      | <u>-</u>             | 100.000%          | <u>-</u>                      |
| 118         |           | TOTAL OPERATING EXPENSES                      |  | (209,766)              | (209,766)            | =                 | (209,766)                     |
| 119         |           | NET OPERATING INCOME                          |  | 209,766                | 209,766              | <u>.</u>          | 209,766                       |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS 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 3 WITNESS: C. M. GARRETT

|            | ER REFER   | ENCE NO(S):                                 |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  | WI               | TNESS: C.        | M. GARRETT                   |
|------------|------------|---|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|
| ADJ        | Acct       |   | Actual           | Actual           | Actual           | Actual          | Actual          | Actual           | Forecast         | Forecast         | Forecast         | Forecast         | Forecast         | Forecast         |                              |
| ID         | No.        | Description                                 | Jan-18           | Feb-18           | Mar-18           | Apr-18          | May-18          | Jun-18           | Jul-18           | Aug-18           | Sep-18           | Oct-18           | Nov-18           | Dec-18           | TOTAL                        |
| 4514       |            | DCM4:                                       |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  | \$(000                       |
| ADJ 1      | 400        | DSM:  | (124 694)        | 220 207          | 101 007          | 204 200         | 262 222         | 241 077          | (2.450)          | 105 200          | 07 102           | 112 207          | 100 007          | (240.262)        | 1222 642                     |
| DSM        | 480        | RESIDENTIAL                                 | (134.684)        | 238.397          | 191.907          | 284.269         | 263.223         | 241.877          | (3.459)          | 185.398          | 87.102           | 112.287          | 196.687          | (340.363)        |                              |
| DSM        | 481.1      | COMMERCIAL                                  | (2.349)          | 5.793            | 4.011            | 7.273           | 7.197           | 8.679            | (2.084)          | 114.220          | 53.441           | 78.513           | 91.774           | (146.751)        | 219.718                      |
| DSM        | 481.2      | INDUSTRIAL                                  | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
| DSM        | 489        | TRANSPORTATION OF GAS OF OTHERS             | 0.762            | 0.618            | 0.690            | 0.637           | 0.445           | 0.394            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 3.546                        |
| DSM        | 482        | OTHER SALES TO PUBLIC AUTHORITIES           | (0.210)          | 1.499            | 0.466            | 1.389           | 0.502           | 1.064            | (0.287)          | 15.747           | 7.399            | 10.594           | 12.170           | (19.323)         | 31.008                       |
| DSM        | 483-484    | SALES FOR RESALE                            | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
|            |            | TOTAL DSM REVENUES                          | (136.481)        | 246.307          | 197.074          | 293.568         | 271.367         | 252.015          | (5.831)          | 315.365          | 147.942          | 201.394          | 300.631          | (506.438)        | 1576.915                     |
| DSM        | 908        | 908 - DSM PROGRAM EXP                       | 290.245          | 237.133          | 209.096          | 282.653         | 261.485         | 242.627          | (34.266)         | 286.930          | 119.507          | 172.959          | 272.196          | (534.873)        | 1805.692                     |
| DSM        | 403-404    | 403 - DSM DEPRECIATION EXP                  | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
| 55         | 103 101    | ios som ser neominon em                     | 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      |            | GAS LINE TRACKER (GLT):                     |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
| GLT        | 480        | RESIDENTIAL                                 | 213.040          | 123.611          | 148.162          | 93.797          | 223.160         | 222.988          | 297.454          | 312.655          | 297.376          | 307.392          | 297.248          | 288.160          | 2825.043                     |
| GLT        | 481.1      | COMMERCIAL                                  | 89.681           | 51.594           | 61.671           | 39.239          | 94.100          | 97.446           | 114.320          | 120.057          | 114.124          | 117.130          | 112.471          | 108.666          | 1120.498                     |
| GLT        | 481.2      | INDUSTRIAL                                  | 9.323            | 5.625            | 6.532            | 4.304           | 11.278          | 11.870           | 14.151           | 15.220           | 14.546           | 15.253           | 15.150           | 15.143           | 138.394                      |
| GLT        | 489        | TRANSPORTATION OF GAS OF OTHERS             | 0.665            | 0.738            | 0.922            | 1.278           | 3.967           | 4.346            | 5.169            | 5.034            | 4.742            | 4.707            | 4.114            | 3.404            | 39.085                       |
| GLT        | 482        | OTHER SALES TO PUBLIC AUTHORITIES           | 4.776            | 1.949            | 2.758            | 2.651           | 5.741           | 5.686            | 11.612           | 12.365           | 11.801           | 13.014           | 13.416           | 13.499           | 99.269                       |
| GLT        | 483-484    | SALES FOR RESALE                            | 0.099            | 0.115            | 0.081            | 0.048           | 1.646           | 0.763            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 2.753                        |
|            |            | TOTAL GLT REVENUES                          | 317.585          | 183.631          | 220.127          | 141.316         | 339.892         | 343.098          | 442.706          | 465.330          | 442.590          | 457.496          | 442.399          | 428.873          | 4225.044                     |
|            |            |   |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
|            |            | GLT Expenses:                               |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
| GLT        | 874        | 874.1 - Other Mains/Serv Exp GLT            | (0.367)          | (4.518)          | 0.000            | (10.890)        | (1.655)         | (1.124)          | (0.960)          | (0.960)          | (0.960)          | (0.960)          | (0.960)          | (0.960)          | (24.314                      |
| GLT        | 878        | 878.1 - Meter/Reg Expense GLT               | 75.645           | 74.289           | 79.106           | 87.677          | 81.406          | 69.439           | 51.777           | 51.777           | 51.777           | 51.777           | 51.777           | 51.777           | 778.226                      |
| GLT        | 879        | 879.1 - Cust Install Expense GLT            | (8.415)          | (13.375)         | (24.976)         | (17.847)        | (17.107)        | (15.051)         | (4.503)          | (4.503)          | (4.503)          | (4.503)          | (4.503)          | (4.503)          | (123.789                     |
| GLT        | 880        | 880.1 - Other Gas Distribution Exp GLT      | 34.591           | 13.178           | 15.594           | 19.455          | 20.309          | 26.065           | 17.418           | 17.685           | 17.531           | 11.614           | 16.297           | 4.183            | 213.919                      |
| GLT        | 887        | 887.1 - Mtce-Gas Mains-Distr GLT            | (13.159)         | (69.267)         | (54.497)         | (172.960)       | (16.772)        | (18.957)         | (10.586)         | (10.586)         | (10.586)         | (10.586)         | (10.586)         | (10.586)         | (409.128                     |
| GLT        | 892        | 892.1 - Mtce-Oth Services - GLT             | 28.342           | (32.776)         | (28.745)         | (11.730)        | 8.611           | (0.807)          | 64.803           | 83.410           | 57.694           | 75.905           | 53.670           | 41.334           | 339.712                      |
| GLT        | 403-404    | 403.6 - Depreciation - GLT                  | 42.026           | 44.369           | 47.113           | 50.181          | 53.121          | 55.958           | 59.242           | 62.992           | 66.122           | 68.734           | 71.189           | 82.113           | 703.162                      |
| GLT        | 403-404    | 403.6 - Depreciation (retirements) - GLT    | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
|            |            | TOTAL                                       | 158.664          | 11.901           | 33.596           | (56.114)        | 127.914         | 115.523          | 177.191          | 199.815          | 177.075          | 191.981          | 176.884          | 163.358          | 1477.788                     |
|            |            |   |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
| GLT        | 408.1      | 408.1 - Property Tax - GLT                  | 21.225           | 21.225           | 21.225           | 21.225          | 21.225          | 21.225           | 25.479           | 25.479           | 25.479           | 25.479           | 25.479           | 25.479           | 280.226                      |
| ADJ 3      |            | GSC:  |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
| GSC        | 480        | RESIDENTIAL                                 | 19332.652        | 10008.428        | 10474.992        | 6316.800        | 1731.115        | 1199.951         | 1010.381         | 984.302          | 1112.282         | 1930.854         | 6939.369         | 14591.182        | 75632.311                    |
| GSC        | 481.1      | COMMERCIAL                                  | 8880.713         | 4850.025         | 4777.032         | 3084.283        | 1134.542        | 959.722          | 608.803          | 606.415          | 682,437          | 1350.084         | 3237.898         | 6291.134         | 36463.089                    |
| GSC        | 481.2      | INDUSTRIAL                                  | 706.194          | 639.782          | 649.088          | 418.717         | 408.485         | 321.700          | 235.861          | 252.003          | 298.919          | 428.531          | 611.460          | 788.104          | 5758.845                     |
| GSC        | 489        | TRANSPORTATION OF GAS OF OTHERS             |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  | 0.000                        |
| GSC        | 482        | OTHER SALES TO PUBLIC AUTHORITIES           | 1151.630         | 743.996          | 630.814          | 395.930         | 154.094         | 65.100           | 84.433           | 84.257           | 95.253           | 183.291          | 431.020          | 830.588          | 4850.405                     |
| GSC        | 483-484    | SALES FOR RESALE                            | 120.638          | 140.385          | 73.304           | 8.259           | 229.196         | 103.399          | 97.627           | 101.073          | 102.649          | 55.837           | 160.898          | 151.549          | 1344.814                     |
|            |            | TOTAL GSC REVENUE                           | 30191.827        | 16382.615        | 16605.231        | 10223.990       | 3657.432        | 2649.873         | 2037.104         | 2028.051         | 2291.540         | 3948.598         | 11380.645        | 22652.557        | 124049.463                   |
|            |            |   |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
|            |            | GAS SUPPLY COST:                            |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
| GSC        | 801-803    | 803 - GAS TRANSMISSION LINE PURCHASES       | 17318.885        | 7673.559         | 7679.680         | 7230.779        | 7032.474        | 8736.110         | 11162.704        | 11106.914        | 10960.170        | 11393.454        | 11439.460        | 14389.693        | 126123.882                   |
| GSC        | 805        | 805 - GAS (OVER)/UNDER                      | 1846.213         | (1080.777)       | (1197.073)       | 8.702           | (157.384)       | (296.484)        | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | (876.803)                    |
| GSC        | 806        | 806 - EXCHANGE GAS                          | 2013.600         | 793.769          | 871.873          | (873.792)       | (3372.007)      | (1447.504)       | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | (2014.061                    |
| GSC        | 807        | 807 - GAS PROCUREMENT EXP                   | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
| GSC        | 808        | 808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE | 10751.454        | 8917.270         | 8857.749         | 3797.178        | 98.377          | (4676.167)       | (9283.323)       | (9251.411)       | (8857.645)       | (7650.871)       | (267.830)        | 8063.849         | 498.631                      |
| UJC        |            | 812 - GAS USED FOR UTILITY OPERATIONS       | (24.743)         | (16.017)         | (12.797)         | (8.945)         | (24.149)        | (33.566)         | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | (120.216                     |
| GSC        | 812        | 812 - GAS USED FOR UTILITY OF ERATIONS      |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  |                              |
|            | 812<br>813 | 813 - OTHER GAS SUPPLY EXPENSES             | 0.000            | 0.000            | 0.000            | 0.000           | 0.000           | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000                        |
| GSC        |            |   | 0.000<br>153.731 | 0.000<br>132.493 | 0.000<br>111.149 | 0.000<br>96.694 | 0.000<br>98.031 | 0.000<br>103.624 | 0.000<br>143.000 | 0.000<br>163.000 | 0.000<br>179.000 | 0.000<br>196.000 | 0.000<br>199.000 | 0.000<br>187.000 |                              |
| GSC<br>GSC | 813        | 813 - OTHER GAS SUPPLY EXPENSES             |                  |                  |                  |                 |                 |                  |                  |                  |                  |                  |                  |                  | 0.000<br>1762.720<br>228.261 |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS JURISDICTIONAL ADJUSTMENTS WORKPAPER FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE WPD-2

0.000

0.000

1776.971

216.093

125153.280

BASE PERIOD X FORECASTED PERIOD TYPE OF FILING: X ORIGINAL \_\_ UPDATED \_\_ REVISED

812 - GAS USED FOR UTILITY OPERATIONS

813 - OTHER GAS SUPPLY EXPENSES

904 - GSC UNCOLLECTIBLE EXPENSE

TOTAL GAS SUPPLY EXPENSES

823 - GAS LOSSES

GSC

GSC

GSC

813

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SHEET 2 OF 3 WORKPAPER REFERENCE NO(S): WITNESS: C. M. GARRETT ADJ Acct Forecast TOTAL ID Nο Description May-19 Jun-19 Jul-19 Aug-19 Sep-19 Oct-19 Nov-19 Dec-19 Jan-20 Feb-20 Mar-20 Apr-20 \$(000) ADJ 1 DSM: DSM 480 RESIDENTIAL 98.966 114.083 103.163 116.663 116.325 115,740 153,372 155.727 121.287 118.263 116.831 105.143 1435,561 DSM 481.1 COMMERCIAL 57.023 61.721 58,606 67.954 67.837 81.136 71.203 67.067 51.955 50.151 49.574 50.374 734.602 DSM 481 2 INDUSTRIAL 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 DSM 489 TRANSPORTATION OF GAS OF OTHERS 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 482 7.659 8,497 9.414 9.433 10.951 9,442 8.837 6.851 6.583 6.506 6.668 98.957 DSM OTHER SALES TO PUBLIC AUTHORITIES 8.115 DSM 483-484 SALES FOR RESALE 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 TOTAL DSM REVENUES 163.649 184.301 169.884 194.031 193.595 207.828 234.017 231.630 180.093 174.997 172.912 162.185 2269.121 2108.118 DSM 908 908 - DSM PROGRAM FXP 150.493 171.145 156,728 180.875 180.439 194,672 220.861 218.474 166.154 161.058 158.973 148.246 DSM 403-404 403 - DSM DEPRECIATION EXP 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 ADJ 2 GAS LINE TRACKER (GLT): GLT 480 RESIDENTIAL 680.403 677.953 683.272 685.923 684.643 691.618 681.801 706.482 1004.292 995.195 1015.495 1035.208 9542.288 GLT 481.1 COMMERCIAL 259.679 260.509 262.938 263.955 263.174 263.742 258.096 266.498 378.602 375.303 383.754 393.319 3629,568 GLT 481 2 INDUSTRIAL 34 761 33 652 33 459 34 003 34 323 35 247 34 562 36 918 54 089 53 955 53 409 53 591 491 969 GLT 489 TRANSPORTATION OF GAS OF OTHERS 10.282 10.838 10.490 10.068 9.652 9.651 8.533 9.875 9.827 11.894 13.028 123.281 9.144 GLT 482 OTHER SALES TO PUBLIC AUTHORITIES 28.668 26.614 26.419 26,499 26.758 29.088 30.626 33.039 47.846 46.886 46.826 45.573 414.841 GLT 483-484 SALES FOR RESALE 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 TOTAL GLT REVENUES 1012.655 1009.009 1016.925 1020.871 1018.966 1029.346 1014.737 1051.470 1494.704 1481.166 1511.379 1540.718 14201.946 GLT Expenses: GLT 874 874.1 - Other Mains/Serv Exp GLT 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GLT 878.1 - Meter/Reg Expense GLT 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GLT 879 879.1 - Cust Install Expense GLT 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GLT 880 880.1 - Other Gas Distribution Exp GLT 18.000 18.000 18,000 18.000 18.000 17.000 17.000 17.000 18.000 18.000 18.000 18,000 213.000 GLT 227 887.1 - Mtce-Gas Mains-Distr GLT 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GLT 892 71.943 65.891 71.325 72.744 68.474 77.420 60.480 59.617 83.029 67.237 70.575 72.968 892.1 - Mtce-Oth Services - GLT 841.703 GLT 403-404 403.6 - Depreciation - GLT 102.628 105.035 107.516 110.043 112.408 114.843 117.173 154.769 192.570 194 823 221 698 248.644 1782.151 0.000 GLT 403-404 403.6 - Depreciation (retirements) - GLT 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 TOTAL 192.571 188.926 196.841 200.787 198 882 209.263 194.653 231.386 293.599 280.060 310.273 339.612 2836.854 408.1 - Property Tax - GLT 48.590 GLT 408.1 48.590 48.590 48.590 48.590 48.590 48.590 48.590 106.808 106.808 106.808 106.808 815.950 ADJ 3 GSC: GSC 480 RESIDENTIAL 2535.510 1213.984 931.075 884.337 1008.694 1811.855 6679.180 13724.117 17926.624 15761.224 10761.633 4871.337 78109.569 GSC 481.1 COMMERCIAL 1460.946 656.794 528.941 515.114 588.245 1270.150 3100.808 5910.549 7679.151 6683.677 4566.419 2333.877 35294.672 770.408 724.849 5590,308 GSC 481.2 INDUSTRIAL 352.774 265.712 228.747 236.801 281.973 419.396 602.323 824.375 514.340 368,610 GSC 489 TRANSPORTATION OF GAS OF OTHERS 0.000 GSC 482 OTHER SALES TO PUBLIC AUTHORITIES 197.166 91.112 73.829 71.979 82.527 172.537 412.836 780.930 1015.003 879.419 600.765 309.936 4688.038 GSC 483-484 SALES FOR RESALE 162.237 96.593 73.973 68.952 120.586 61.886 117.467 177.137 147.333 157.218 146.140 141.172 1470.692 TOTAL GSC REVENUE 4708.632 2324.196 1836.565 1777.183 2082.025 3735.824 10912.612 21363.142 27592.486 24206.386 16589.297 8024.932 125153.280 GAS SUPPLY COST: GSC 801-803 124395.377 803 - GAS TRANSMISSION LINE PURCHASES 3955.396 6923,983 10798.127 10535.066 10436.645 10311.849 11052.524 14162.615 16481.427 14334.515 9994.863 5408.366 805 - GAS (OVER)/UNDER 0.000 0.000 0.000 0.000 0.000 GSC 805 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GSC 806 806 - EXCHANGE GAS 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GSC 807 807 - GAS PROCUREMENT EXP 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 GSC 808 808 - GAS WITHDRAWN FR/DELIVERED TO STORAGE 629 830 (4727 658) (9115 729) (8933 852) (8549 080) (6786 442) (355 154) 6996 129 10933 620 9713 980 6459 173 2500 021 (1235.161)GSC 812 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000

#### CASE NO. 2018-00295 - GAS OPERATIONS

#### 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:\_\_X\_BASE PERIOD\_\_X\_FORECASTED PERIOD

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE WPD-2 SHEET 3 OF 3

| LINE<br>NO. | DESCRIPTION   | WORKPAPER<br>REFERENCE | BASE PERIOD       | F  | FORECASTED PERIOD |
|-------------|---|------------------------|-------------------|----|-------------------|
|             | GAS:  |                        |                   |    |                   |
| 1           | ADJUSTED JURISDICTIONAL CAPITALIZATION                                | J-1 , J-1.1/J-1.2      | \$<br>752,823,239 | \$ | 788,382,062       |
| 2           | WEIGHTED COST OF DEBT   | J-1 , J-1.1/J-1.2      | <br>1.84%         |    | 2.11%             |
| 3           | INTEREST SYNCHRONIZATION  |                        | \$<br>13,876,362  | \$ | 16,652,552        |
| 4           | KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST) |                        | <br>13,830,320    |    | 17,499,543        |
| 5           | INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)                      |                        | \$<br>(46,042)    | \$ | 846,991           |
| 6           | COMPOSITE FEDERAL AND STATE TAX RATE                                  | WPH-1                  | <br>24.9500%      |    | 24.9500%          |
| 7           | CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION                  |                        | \$<br>(11,487)    | \$ | 211,324           |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS JURISDICTIONAL PROFORMA ADJUSTMENTS WORKPAPER FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

SCHEDULE WPD-2.1

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

TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED WORKPAPER REFERENCE NO(S):\_\_\_ ADJ Acct SHEET 1 OF 1 WITNESS: C. M. GARRETT Forecast For

| ADJ   | ACCI  |  | roiecasi | roiecasi | roiecasi | roiecasi | roiecasi | roiecasi | rorecasi | roiecasi | roiecasi | rorecasi | roiecasi | roiecasi |         |
|-------|-------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| ID    | No.   | Description                            | May-19   | Jun-19   | Jul-19   | Aug-19   | Sep-19   | Oct-19   | Nov-19   | Dec-19   | Jan-20   | Feb-20   | Mar-20   | Apr-20   | TOTAL   |
|       |       |  |          |          |          |          |          |          |          |          |          |          |          |          | \$(000) |
| ADJ 7 |       | ADVERTISING EXPENSES:                  |          |          |          |          |          |          |          |          |          |          |          |          |         |
| ADV   | 913   | 913-ADVERTISING                        | 13       | 49       | 15       | 15       | 15       | 15       | 13       | 13       | 13       | 69       | 22       | 27       | 278.726 |
| ADV   | 930.1 | 930.1-MISC GENERAL ADVERTISING EXPENSE | 0        | 0        |          |          | 0        |          |          |          | 0        |          |          |          | 0.775   |
|       |       |  |          |          |          |          |          |          |          |          |          |          |          |          |         |

## Louisville Gas and Electric Company Case No. 2018-00295

# 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

### LOUISVILLE GAS AND ELECTRIC COMPANY

## CASE NO. 2018-00295 - ELECTRIC OPERATIONS

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

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC 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

|             |   |   |                           | A                         | T CURRENT RATES           | 3                        |                                   | AT PROPOS   | SED RATES                 |
|-------------|---|---|---------------------------|---------------------------|---------------------------|--------------------------|-----------------------------------|-------------|---------------------------|
| LINE<br>NO. | DESCRIPTION   |   | BASE<br>PERIOD            | ADJUSTMENTS               | FORECASTED<br>PERIOD      | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS | FORECASTED<br>PERIOD      |
|             |   |   | (1)<br>\$                 | (2)<br>\$                 | (3)<br>\$                 | (4)<br>\$                | (5)<br>\$                         | (6)<br>\$   | (7)<br>\$                 |
| 1<br>2      | Operating Income Before Income Taxes Interest Charges     |   | 217,120,810<br>45,439,021 | (14,217,174)<br>9,340,643 | 202,903,636<br>54,779,664 | (7,206,579)<br>0         | 195,697,057<br>54,779,664         | 34,754,215  | 230,451,272<br>54,779,664 |
| 3           | Book Net Income before Income Tax & Credits               | LN 1-2                                  | 171,681,789               | (23,557,817)              | 148,123,972               | (7,206,579)              | 140,917,393                       | 34,754,215  | 175,671,608               |
| 4           | Permanent Differences:                                    |   |                           |                           |                           |                          |                                   |             |                           |
| 5           | Section 199 Manufacturing Deduction                       |   | 0                         | 0                         | 0                         |                          | 0                                 | 0           | 0                         |
| 6           | Other Permanent Differences                               |   | 772,000                   | (160,000)                 | 612,000                   |                          | 612,000                           |             | 612,000                   |
| 7           | Total Permanent Differences                               | LN 5+6                                  | 772,000                   | (160,000)                 | 612,000                   | 0                        | 612,000                           | 0           | 612,000                   |
| 8           | Temporary Differences:                                    |   |                           |                           |                           |                          |                                   |             |                           |
| 9           | Bonus Depreciation  |   | (96,823,966)              | 5,508,626                 | (91,315,340)              | 0                        | (91,315,340)                      | 0           | (91,315,340)              |
| 10          | Federal Tax Depreciation                                  |   | (186,394,945)             | (18,733,634)              | (205,128,579)             | 0                        | (205,128,579)                     | 0           | (205,128,579)             |
| 11          | Federal Net Operating Loss                                |   | (110,619,446)             | 88,108,763                | (22,510,684)              | 0                        | (22,510,684)                      | 0           | (22,510,684)              |
| 12          | Other Temporary Differences                               |   | 141,228,721               | 4,528,194                 | 145,756,915               | 0                        | 145,756,915                       | 0           | 145,756,915               |
| 13          | Total Temporary Differences                               | LN 9+10+11+12                           | (252,609,636)             | 79,411,948                | (173,197,688)             | 0                        | (173,197,688)                     | 0           | (173,197,688)             |
| 14          | Subtotal  | LN 3+7+13                               | (80,155,848)              | 55,694,132                | (24,461,716)              | (7,206,579)              | (31,668,295)                      | 34,754,215  | 3,085,920                 |
| 15          | Total State Tax Expense                                   | LN 39                                   | (1,005,392)               | 2,622,174                 | 1,616,782                 | 360,329                  | 1,977,111                         | (1,737,711) | 239,400                   |
| 16          | Federal Taxable Income                                    | LN 14+15                                | (81,161,240)              | 58,316,306                | (22,844,934)              | (6,846,250)              | (29,691,184)                      | 33,016,504  | 3,325,320                 |
| 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                    | LN 16 x 17                              | (17,043,860)              | 12,246,424                | (4,797,436)               | (1,437,713)              | (6,235,149)                       | 6,933,466   | 698,317                   |
| 19          | Federal tax adjustments:                                  |   | _                         | ,, <u>)</u>               |                           |                          |                                   |             |                           |
| 20          | Other Current Adjustments                                 |   | 0                         | (1,875,352)               | (1,875,352)               | 0                        | (1,875,352)                       | 0           | (1,875,352)               |
| 21          | Prior Period Adjustments                                  | 011111111111111111111111111111111111111 | (3,338,882)               | 3,338,882                 | 0                         | 0                        | 0 (2.112.522)                     | 0           | 0                         |
| 22          | Total Federal Current Tax Expense                         | SUM LN 18-21                            | (20,382,742)              | 13,709,954                | (6,672,788)               | (1,437,713)              | (8,110,500)                       | 6,933,466   | (1,177,034)               |
| 23          | State Current Tax Expense:                                |   |                           |                           |                           |                          | (                                 |             |                           |
| 24          | Federal Taxable Income                                    | LN 14                                   | (80,155,848)              | 55,694,132                | (24,461,716)              | (7,206,579)              | (31,668,295)                      | 34,754,215  | 3,085,920                 |
| 25<br>26    | State tax adjustments: Addback Federal Net Operating Loss |   | 110.619.446               | (88,108,763)              | 22.510.684                | 0                        | 22.510.684                        | 0           | 22.510.684                |
| 27          | Addback Bonus Depreciation                                |   | 96,823,966                | (5,508,626)               | 91,315,340                | 0                        | 91,315,340                        | 0           | 91,315,340                |
| 28          | Addback Federal Tax Depreciation                          |   | 186,394,945               | 18,733,634                | 205,128,579               | 0                        | 205,128,579                       | 0           | 205,128,579               |
| 29          | State Tax Depreciation                                    |   | (285,974,665)             | (33,253,864)              | (319,228,529)             | 0                        | (319,228,529)                     | 0           | (319,228,529)             |
| 30          | State Taxable Income                                      | SUM LN 22-29                            | 27,707,844                | (52,443,487)              | (24,735,643)              | (7,206,579)              | (31,942,222)                      | 34,754,215  | 2,811,993                 |
| 31          | State Income Tax Rate                                     | 00 L. 12 L0                             | 5.00%                     | 5.00%                     | 5.00%                     | 5.00%                    | 5.00%                             | 5.00%       | 5.00%                     |
| 32          | State Current Tax Expense Before Adjustments              | LN 30 x 31                              | 1,385,392                 | (2,622,174)               | (1,236,782)               | (360,329)                | (1,597,111)                       | 1,737,711   | 140,600                   |
| 33          | State Tax Credits and Adjustments:                        |   |                           |                           |                           |                          |                                   |             |                           |
| 34          | Kentucky Coal Credit                                      |   | (380,000)                 | 0                         | (380,000)                 | 0                        | (380,000)                         | 0           | (380,000)                 |
| 35          | Other Current Adjustments                                 |   | 0                         | 0                         | 0                         | 0                        | 0                                 | 0           | 0                         |
| 36          | Prior Period Adjustments                                  |   | 0                         | 0                         | 0                         | 0                        | 0                                 | 0           | 0                         |
| 37          | Total State Current Tax Expense                           | SUM LN 32-36                            | 1,005,392                 | (2,622,174)               | (1,616,782)               | (360,329)                | (1,977,111)                       | 1,737,711   | (239,400)                 |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC 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 2 OF 3 WITNESS: C. M. GARRETT

|             |   |               |                | Α            | T CURRENT RATES      | <u> </u>                 |                                   | AT PROPOS   | SED RATES            |
|-------------|---|---------------|----------------|--------------|----------------------|--------------------------|-----------------------------------|-------------|----------------------|
| LINE<br>NO. | DESCRIPTION   |               | BASE<br>PERIOD | ADJUSTMENTS  | FORECASTED<br>PERIOD | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS | FORECASTED<br>PERIOD |
|             |   |               | (1)<br>\$      | (2)<br>\$    | (3)<br>\$            | (4)<br>\$                | (5)<br>\$                         | (6)<br>\$   | (7)<br>\$            |
| 38          | INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS |               | Ф              | Ф            | <b>4</b>             | Φ                        | Φ                                 | Φ           | Φ                    |
| 39          | INVESTMENT TAX CREDIT:  |               |                |              |                      |                          |                                   |             |                      |
| 40          | Amortization of ITC   |               | (1,102,488)    | 98,367       | (1,004,121)          |                          | (1,004,121)                       |             | (1,004,121)          |
| 41          | TOTAL INVESTMENT TAX CREDIT                                   |               | (1,102,488)    | 98,367       | (1,004,121)          |                          | (1,004,121)                       |             | (1,004,121)          |
| 42          | INCOME TAX DEFERRED - FEDERAL:                                |               |                |              |                      |                          |                                   |             |                      |
| 43          | Storm Damages   |               | (1,264,322)    | 284,118      | (980,203)            |                          | (980,203)                         |             | (980,203)            |
| 44          | Amortization Loss on Reacquired Debt                          |               | (193,398)      | 35,473       | (157,925)            |                          | (157,925)                         |             | (157,925)            |
| 45          | Bonus Depreciation  |               | 20,333,033     | (1,156,811)  | 19,176,221           |                          | 19,176,221                        |             | 19,176,221           |
| 46          | CCR Pond Closures   |               | 1,547,915      | 1,996,773    | 3,544,687            |                          | 3,544,687                         |             | 3,544,687            |
| 47          | Contributions In Aid of Const. & Capitalized Interest         |               | (3,813,019)    | 419,804      | (3,393,215)          |                          | (3,393,215)                       |             | (3,393,215)          |
| 48          | Contingency Reserve   |               | 0              | 0            | 0                    |                          | 0                                 |             | 0                    |
| 49          | Cost of Removal   |               | 5,670,399      | 169,689      | 5,840,087            |                          | 5,840,087                         |             | 5,840,087            |
| 50          | Demand Side Management  |               | (1,194)        | 8,748        | 7,554                |                          | 7.554                             |             | 7,554                |
| 51          | Environmental Cost Recovery                                   |               | (2,773,664)    | 3,565,940    | 792,276              |                          | 792,276                           |             | 792,276              |
| 52          | Fuel Adjustment Clause - KY                                   |               | (285,586)      | 555,808      | 270,222              |                          | 270,222                           |             | 270,222              |
| 53          | Post Retirement Benefits                                      |               | 471,960        | 106,723      | 578,682              |                          | 578,682                           |             | 578,682              |
| 54          | Pensions  |               | (186,652)      | 361,100      | 174,448              |                          | 174.448                           |             | 174.448              |
| 55          | Federal Net Operating Loss                                    |               | 23,230,084     | (18,502,840) | 4,727,244            |                          | 4,727,244                         |             | 4,727,244            |
| 56          | Interest Rate Swaps   |               | (154,946)      | (2,196)      | (157,142)            |                          | (157,142)                         |             | (157,142)            |
| 57          | ARO   |               | 0              | (2,.00)      | 0                    |                          | 0                                 |             | 0                    |
| 58          | Obsolete Inventroy  |               | 0              | 0            | 0                    |                          | 0                                 |             | 0                    |
| 59          | OSS Adjustment Clause - KY                                    |               | 31,012         | (4,521)      | 26,491               |                          | 26,491                            |             | 26,491               |
| 60          | Tax Gain/Loss   |               | (207,490)      | 203,531      | (3,959)              |                          | (3,959)                           |             | (3,959)              |
| 61          | Plant Outage Normalization                                    |               | 330,109        | 1,225,988    | 1,556,098            |                          | 1.556.098                         |             | 1.556.098            |
| 62          | R&D Regulatory Asset  |               | (36,832)       | (23)         | (36,855)             |                          | (36,855)                          |             | (36,855)             |
| 63          | Refined Coal  |               | (36,686)       | 67,036       | 30,349               |                          | 30,349                            |             | 30,349               |
| 64          | Regulatory Expenses   |               | 135,844        | (254,626)    | (118,783)            |                          | (118,783)                         |             | (118,783)            |
| 65          | Swap Termination  |               | (189,443)      | 318          | (189,124)            |                          | (189,124)                         |             | (189,124)            |
| 66          | Tax Repair Expensing  |               | 4,817,667      | 205,685      | 5,023,352            |                          | 5,023,352                         |             | 5,023,352            |
| 67          | TCJA Regulatory Liability - KY                                |               | (2,198,706)    | 2,198,706    | 0                    |                          | 0                                 |             | 0                    |
| 68          | Tax Depreciation in excess of Book Depreciation               |               | 6,302,107      | (8,462,551)  | (2,160,444)          |                          | (2,160,444)                       |             | (2,160,444)          |
| 69          | ADJUSTMENTS:  |               |                |              |                      |                          |                                   |             |                      |
| 70          | Prior Period Adjustments                                      |               | 3,338,882      | (3,338,882)  | 0                    |                          | 0                                 |             | 0                    |
| 71          | Federal Excess Deferreds - Protected                          |               | (4,691,128)    | (2,244,571)  | (6,935,699)          |                          | (6,935,699)                       |             | (6,935,699)          |
| 72          | Federal Excess Deferreds - Unprotected                        |               | (1,214,133)    | 19,866       | (1,194,267)          |                          | (1,194,267)                       |             | (1,194,267)          |
| 73          | Permanent Loss on Tax Depreciation                            |               | 118,132        | 1,686        | 119,818              |                          | 119,818                           |             | 119,818              |
| 74          | Credit Carryforwards  |               | (820,000)      | 1,875,352    | 1,055,352            |                          | 1,055,352                         |             | 1,055,352            |
| 75          | Other   |               | (500,828)      | 500,828      | 1,000,002            |                          | 1,000,002                         |             | 1,033,332            |
| 76          | TOTAL INCOME TAX DEFERRED - FEDERAL                           | SUM LN 43-75  | 47,759,116     | (20,163,849) | 27,595,267           | 0                        | 27,595,267                        | 0           | 27,595,267           |
| 77          | TOTAL FEDERAL INCOME TAXES                                    | LN 22+76      | 27,376,374     | (6,453,895)  | 20,922,479           | (1,437,713)              | 19,484,767                        | 6,933,466   | 26,418,232           |
| .,          | TOTAL I EDLICAL INCOME TAXLO                                  | LI 7 22 1 7 0 | 21,010,014     | (0,700,090)  | 20,522,479           | (1,707,713)              | 15,757,707                        | 0,000,400   | 20,710,232           |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - ELECTRIC OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - ELECTRIC 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

|             |   |               |                | A <sup>-</sup> | CURRENT RATES     | S                        |                                   | AT PROPOS   | SED RATES         |
|-------------|---|---------------|----------------|----------------|-------------------|--------------------------|-----------------------------------|-------------|-------------------|
| LINE<br>NO. | DESCRIPTION   |               | BASE<br>PERIOD | ADJUSTMENTS    | FORECASTED PERIOD | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS | FORECASTED PERIOD |
|             |   |               | (1)            | (2)            | (3)               | (4)                      | (5)                               | (6)         | (7)               |
|             |   |               | \$             | \$             | \$                | \$                       | \$                                | \$          | \$                |
| 78          | INCOME TAX DEFERRED - STATE:                          |               |                |                |                   |                          |                                   |             |                   |
| 79          | Storm Damages   |               | (316,873)      | 71,208         | (245,665)         |                          | (245,665)                         |             | (245,665)         |
| 80          | Amortization Loss on Reacquired Debt                  |               | (48,471)       | 8,891          | (39,580)          |                          | (39,580)                          |             | (39,580)          |
| 81          | CCR Pond Closures                                     |               | 387,949        | 500,444        | 888,393           |                          | 888,393                           |             | 888,393           |
| 82          | Contributions In Aid of Const. & Capitalized Interest |               | (955,644)      | 105,214        | (850,430)         |                          | (850,430)                         |             | (850,430)         |
| 83          | Contingency Reserve                                   |               | 0              | 0              | 0                 |                          | 0                                 |             | 0                 |
| 84          | Cost of Removal                                       |               | 1,421,153      | 42,528         | 1,463,681         |                          | 1,463,681                         |             | 1,463,681         |
| 85          | Demand Side Management                                |               | (299)          | 2,192          | 1,893             |                          | 1,893                             |             | 1,893             |
| 86          | Environmental Cost Recovery                           |               | (695,154)      | 893,719        | 198,566           |                          | 198,566                           |             | 198,566           |
| 87          | Fuel Adjustment Clause - KY                           |               | (71,575)       | 139,300        | 67,725            |                          | 67,725                            |             | 67,725            |
| 88          | Post Retirement Benefits                              |               | 118,286        | 26,748         | 145,033           |                          | 145,033                           |             | 145,033           |
| 89          | Pensions  |               | (46,780)       | 90,501         | 43,721            |                          | 43,721                            |             | 43,721            |
| 90          | Interest Rate Swaps                                   |               | (38,834)       | (550)          | (39,384)          |                          | (39,384)                          |             | (39,384)          |
| 91          | ARO   |               | 0              | 0              | 0                 |                          | 0                                 |             | 0                 |
| 92          | Obsolete Inventroy                                    |               | 0              | 0              | 0                 |                          | 0                                 |             | 0                 |
| 93          | OSS Adjustment Clause - KY                            |               | 7,773          | (1,133)        | 6,639             |                          | 6,639                             |             | 6,639             |
| 94          | Tax Gain/Loss   |               | (52,002)       | 51,010         | (992)             |                          | (992)                             |             | (992)             |
| 95          | Plant Outage Normalization                            |               | 82,734         | 307,265        | 389,999           |                          | 389,999                           |             | 389,999           |
| 96          | R&D Regulatory Asset                                  |               | (9,231)        | (6)            | (9,237)           |                          | (9,237)                           |             | (9,237)           |
| 97          | Refined Coal  |               | (9,195)        | 16,801         | 7,606             |                          | 7,606                             |             | 7,606             |
| 98          | Regulatory Expenses                                   |               | 34,046         | (63,816)       | (29,770)          |                          | (29,770)                          |             | (29,770)          |
| 99          | Swap Termination                                      |               | (47,479)       | 80             | (47,400)          |                          | (47,400)                          |             | (47,400)          |
| 100         | Tax Repair Expensing                                  |               | 1,207,435      | 51,550         | 1,258,986         |                          | 1,258,986                         |             | 1,258,986         |
| 101         | TCJA Regulatory Liability - KY                        |               | (551,054)      | 551,054        | 0                 |                          | 0                                 |             | 0                 |
| 102         | Tax Depreciation in excess of Book Depreciation       |               | 6,820,513      | (1,356,717)    | 5,463,796         |                          | 5,463,796                         |             | 5,463,796         |
| 103         | ADJUSTMENTS:  |               |                |                |                   |                          |                                   |             |                   |
| 104         | Prior Period Adjustments                              |               | 0              | 0              | 0                 |                          | 0                                 |             | 0                 |
| 105         | Excess Deferreds - Protected                          |               | (734,361)      | (92,310)       | (826,671)         |                          | (826,671)                         |             | (826,671)         |
| 106         | Excess Deferreds - Unprotected                        |               | 0              | (94,601)       | (94,601)          |                          | (94,601)                          |             | (94,601)          |
| 107         | Permanent Loss on Tax Depreciation                    |               | 27,498         | (1,685)        | 25,813            |                          | 25,813                            |             | 25,813            |
| 108         | Other   |               | 0              | 0              | 0                 |                          | 0                                 |             | 0                 |
| 109         | TOTAL INCOME TAX DEFERRED - STATE                     | SUM LN 79-108 | 6,530,434      | 1,247,687      | 7,778,122         | 0                        | 7,778,122                         | 0           | 7,778,122         |
| 110         | TOTAL STATE INCOME TAXES                              | LN 37+109     | 7,535,826      | (1,374,487)    | 6,161,339         | (360,329)                | 5,801,011                         | 1,737,711   | 7,538,721         |
| 111         | TOTAL INCOME TAXES                                    | LN 41+77+110  | 33,809,712     | (7,730,014)    | 26,079,698        | (1,798,041)              | 24,281,656                        | 8,671,177   | 32,952,833        |

### CASE NO. 2018-00295 - ELECTRIC OPERATIONS

## DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

#### BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:_ | _XBASE PERIODXFORECASTED PERIO     | DD            |         |                |                       | SCHEDULE E-2  |
|--------|------------------------------------|---------------|---------|----------------|-----------------------|---------------|
| TYPE C | F FILING:X_ ORIGINAL UPDATED _     | REVISED       |         |                |                       | PAGE 1 OF 1   |
| WORK   | PAPER REFERENCE NO(S).:            |               |         |                | WITNESS:              | C. M. GARRETT |
|        |                                    |               |         |                |                       |               |
|        |                                    |               |         | UNADJUSTED     |                       |               |
| LINE   | DESCRIPTIONS BY MAJOR GROUPINGS OR | UNADJUSTED    | JURIS.  | JURISDICTIONAL |                       |               |
| NO.    | ACCOUNT                            | TOTAL UTILITY | PERCENT | AMOUNT         | JURISDICTIONAL CODE / | EXPLANATION   |

ALL DATA 100% JURISDICTIONAL

#### SCHEDULE E

#### JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295 - GAS OPERATIONS

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

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS 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

|             |   |                |                          | A                        | CURRENT RATES            | <u> </u>                 |                                   | AT PROPOS   | SED RATES                |
|-------------|---|----------------|--------------------------|--------------------------|--------------------------|--------------------------|-----------------------------------|-------------|--------------------------|
| LINE<br>NO. | DESCRIPTION   | -              | BASE<br>PERIOD           | ADJUSTMENTS              | FORECASTED<br>PERIOD     | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS | FORECASTED PERIOD        |
|             |   |                | (1)<br>\$                | (2)<br>\$                | (3)<br>\$                | (4)<br>\$                | (5)<br>\$                         | (6)<br>\$   | (7)<br>\$                |
| 1<br>2      | Operating Income Before Income Taxes Interest Charges |                | 51,360,759<br>13,876,362 | (4,895,313)<br>2,776,190 | 46,465,446<br>16,652,552 | 279,501<br>0             | 46,744,947<br>16,652,552          | 24,829,661  | 71,574,608<br>16,652,552 |
| 3           | Book Net Income before Income Tax & Credits           | LN 1-2         | 37,484,397               | (7,671,503)              | 29,812,893               | 279,501                  | 30,092,394                        | 24,829,661  | 54,922,055               |
| 4           | Permanent Differences:                                |                |                          |                          |                          |                          |                                   |             |                          |
| 5           | Section 199 Manufacturing Deduction                   |                | 0                        | 0                        | 0                        |                          | 0                                 | 0           | 0                        |
| 6           | Other Permanent Differences                           |                | 190,500                  | (37,500)                 | 153,000                  |                          | 153,000                           |             | 153,000                  |
| 7           | Total Permanent Differences                           | LN 5+6         | 190,500                  | (37,500)                 | 153,000                  | 0                        | 153,000                           | 0           | 153,000                  |
| 8           | Temporary Differences:                                |                |                          |                          |                          |                          |                                   |             |                          |
| 9           | Bonus Depreciation                                    |                | (11,045,871)             | 8,809,997                | (2,235,874)              | 0                        | (2,235,874)                       | 0           | (2,235,874)              |
| 10          | Federal Tax Depreciation                              |                | (45,352,631)             | (10,993,900)             | (56,346,531)             | 0                        | (56,346,531)                      | 0           | (56,346,531)             |
| 11          | Federal Net Operating Loss                            |                | (6,124,145)              | 2,714,830                | (3,409,314)              | 0                        | (3,409,314)                       | 0           | (3,409,314)              |
| 12          | Other Temporary Differences                           |                | 35,364,604               | (1,586,134)              | 33,778,470               | 0                        | 33,778,470                        | 0           | 33,778,470               |
| 13          | Total Temporary Differences                           | LN 9+10+11+12  | (27,158,043)             | (1,055,207)              | (28,213,250)             | 0                        | (28,213,250)                      | 0           | (28,213,250)             |
| 14          | Subtotal  | LN 3+7+13      | 10,516,854               | (8,764,210)              | 1,752,643                | 279,501                  | 2,032,144                         | 24,829,661  | 26,861,805               |
| 15          | Total State Tax Expense                               | LN 39          | (316,977)                | 885,687                  | 568,710                  | (13,975)                 | 554,735                           | (1,241,483) | (686,748)                |
| 16          | Federal Taxable Income                                | LN 14+15       | 10,199,877               | (7,878,523)              | 2,321,354                | 265,526                  | 2,586,880                         | 23,588,178  | 26,175,057               |
| 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                | LN 16 x 17     | 2,141,974                | (1,654,490)              | 487,484                  | 55,760                   | 543,245                           | 4,953,517   | 5,496,762                |
| 19          | Federal tax adjustments:                              |                |                          |                          |                          |                          |                                   |             |                          |
| 20          | Other Current Adjustments                             |                | 0                        | 0                        | 0                        | 0                        | 0                                 | 0           | 0                        |
| 21          | Prior Period Adjustments                              | -              | 0                        | 0                        | 0                        | 0                        | 0                                 | 0           | 0                        |
| 22          | Total Federal Current Tax Expense                     | SUM LN 18-21   | 2,141,974                | (1,654,490)              | 487,484                  | 55,760                   | 543,245                           | 4,953,517   | 5,496,762                |
| 23          | State Current Tax Expense:                            |                |                          |                          |                          |                          |                                   |             |                          |
| 24          | Federal Taxable Income                                | LN 14          | 10,516,854               | (8,764,210)              | 1,752,643                | 279,501                  | 2,032,144                         | 24,829,661  | 26,861,805               |
| 25          | State tax adjustments:                                |                |                          | /··                      |                          | _                        |                                   | _           |                          |
| 26          | Addback Federal Net Operating Loss                    |                | 6,124,145                | (2,714,830)              | 3,409,314                | 0                        | 3,409,314                         | 0           | 3,409,314                |
| 27          | Addback Bonus Depreciation                            |                | 11,045,871               | (8,809,997)              | 2,235,874                | 0                        | 2,235,874                         | 0           | 2,235,874                |
| 28          | Addback Federal Tax Depreciation                      |                | 45,352,631               | 10,993,900               | 56,346,531               | 0                        | 56,346,531                        | 0           | 56,346,531               |
| 29<br>30    | State Tax Depreciation State Taxable Income           | CUM I NI OO OO | (66,699,964)             | (8,418,605)              | (75,118,569)             | 279,501                  | (75,118,569)                      | 0           | (75,118,569)             |
|             |   | SUM LN 22-29   | 6,339,537                | (17,713,743)             | (11,374,206)             | ,                        | (11,094,705)                      | 24,829,661  | 13,734,956               |
| 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          | LN 30 x 31     | 316,977                  | (885,687)                | (568,710)                | 13,975                   | (554,735)                         | 1,241,483   | 686,748                  |
| 33          | State Tax Credits and Adjustments:                    |                |                          |                          |                          |                          |                                   |             |                          |
| 34          | Kentucky Coal Credit                                  |                | 0                        | 0                        | 0                        | 0                        | 0                                 | 0           | 0                        |
| 35          | Other Current Adjustments                             |                | 0                        | 0                        | 0                        | 0                        | 0                                 | 0           | 0                        |
| 36          | Prior Period Adjustments                              | _              | 0                        | 0                        | 0                        | 0                        | 0                                 | 0           | 0                        |
| 37          | Total State Current Tax Expense                       | SUM LN 32-36   | 316,977                  | (885,687)                | (568,710)                | 13,975                   | (554,735)                         | 1,241,483   | 686,748                  |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS 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
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SCHEDULE E-1 PAGE 2 OF 3

|             |   |              |                | A           | T CURRENT RATES      | S                        |                                   | AT PROPOSED RATES |                      |  |
|-------------|---|--------------|----------------|-------------|----------------------|--------------------------|-----------------------------------|-------------------|----------------------|--|
| LINE<br>NO. | DESCRIPTION   |              | BASE<br>PERIOD | ADJUSTMENTS | FORECASTED<br>PERIOD | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS       | FORECASTED<br>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   |              | (25,221)       | 20,568      | (4,653)              |                          | (4,653)                           |                   | (4,653)              |  |
| 41          | TOTAL INVESTMENT TAX CREDIT                                   |              | (25,221)       | 20,568      | (4,653)              |                          | (4,653)                           |                   | (4,653)              |  |
| 42          | INCOME TAX DEFERRED - FEDERAL:                                |              |                |             |                      |                          |                                   |                   |                      |  |
| 43          | Storm Damages   |              | (2,074)        | (758)       | (2,832)              |                          | (2,832)                           |                   | (2,832)              |  |
| 44          | Amortization Loss on Reacquired Debt                          |              | (39,220)       | 4,929       | (34,291)             |                          | (34,291)                          |                   | (34,291)             |  |
| 45          | Bonus Depreciation  |              | 2,319,633      | (1,850,099) | 469,534              |                          | 469,534                           |                   | 469,534              |  |
| 46          | Contributions In Aid of Const. & Capitalized Interest         |              | (925,376)      | 275,323     | (650,053)            |                          | (650,053)                         |                   | (650,053)            |  |
| 47          | Contingency Reserve   |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 48          | Cost of Removal   |              | 1,374,496      | (254,024)   | 1,120,472            |                          | 1,120,472                         |                   | 1,120,472            |  |
| 49          | Demand Side Management  |              | (9,661)        | 70,777      | 61,117               |                          | 61,117                            |                   | 61,117               |  |
| 50          | Gas Line Tracker - Current                                    |              | 150,453        | 27,103      | 177,556              |                          | 177,556                           |                   | 177,556              |  |
| 51          | Purchased Gas Adjustment - Current                            |              | (174,429)      | (292,250)   | (466,679)            |                          | (466,679)                         |                   | (466,679)            |  |
| 52          | Post Retirement Benefits                                      |              | 120,634        | 5,020       | 125,654              |                          | 125,654                           |                   | 125,654              |  |
| 53          | Pensions  |              | (47,905)       | 85,785      | 37,879               |                          | 37,879                            |                   | 37,879               |  |
| 54          | Federal Net Operating Loss                                    |              | 1,286,070      | (570,114)   | 715,956              |                          | 715,956                           |                   | 715,956              |  |
| 55          | Interest Rate Swaps   |              | (36,157)       | 2,035       | (34,121)             |                          | (34,121)                          |                   | (34,121)             |  |
| 56          | ARO   |              | (30,137)       | 2,035       | (34,121)             |                          | (34,121)                          |                   | (34,121)             |  |
| 57          | Obsolete Inventroy  |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
|             | Tax Gain/Loss   |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 58          |   |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 59          | R&D Regulatory Asset  |              | •              | •           | · ·                  |                          | (00.000)                          |                   | (00.000)             |  |
| 60          | Regulatory Expenses   |              | 14,184         | (36,191)    | (22,006)             |                          | (22,006)                          |                   | (22,006)             |  |
| 61          | Swap Termination  |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 62          | Tax Repair Expensing  |              | 1,167,333      | (205,685)   | 961,648              |                          | 961,648                           |                   | 961,648              |  |
| 63          | TCJA Regulatory Liability - KY                                |              | (1,456,947)    | 1,456,947   | 0                    |                          | 0                                 |                   | 0                    |  |
| 64          | Tax Depreciation in excess of Book Depreciation               |              | 1,633,133      | 1,397,747   | 3,030,880            |                          | 3,030,880                         |                   | 3,030,880            |  |
| 65          | ADJUSTMENTS:  |              |                |             |                      |                          |                                   |                   |                      |  |
| 66          | Prior Period Adjustments                                      |              | 0              | (0)         | 0                    |                          | 0                                 |                   | 0                    |  |
| 67          | Federal Excess Deferreds - Protected                          |              | (1,264,683)    | (565,135)   | (1,829,818)          |                          | (1,829,818)                       |                   | (1,829,818)          |  |
| 68          | Federal Excess Deferreds - Unprotected                        |              | (167,689)      | 2,531       | (165,158)            |                          | (165,158)                         |                   | (165,158)            |  |
| 69          | Permanent Loss on Tax Depreciation                            |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 70          | Credit Carryforwards  |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 71          | Other   |              | 0              | 0           | 0                    |                          | 0                                 |                   | 0                    |  |
| 72          | TOTAL INCOME TAX DEFERRED - FEDERAL                           | SUM LN 43-71 | 3,941,796      | (446,060)   | 3,495,736            | 0                        | 3,495,736                         | 0                 | 3,495,736            |  |
| 73          | TOTAL FEDERAL INCOME TAXES                                    | LN 22+72     | 6,083,770      | (2,100,550) | 3,983,220            | 55,760                   | 4,038,981                         | 4,953,517         | 8,992,498            |  |
|             |   |              |                |             |                      |                          |                                   |                   |                      |  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS COMPUTATION OF FEDERAL AND STATE INCOME TAX - GAS 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

|             |   |               |                | A <sup>-</sup> | T CURRENT RATES      | 3                        |                                   | AT PROPOS   | SED RATES            |
|-------------|---|---------------|----------------|----------------|----------------------|--------------------------|-----------------------------------|-------------|----------------------|
| LINE<br>NO. | DESCRIPTION   |               | BASE<br>PERIOD | ADJUSTMENTS    | FORECASTED<br>PERIOD | PRO FORMA<br>ADJUSTMENTS | PRO FORMA<br>FORECASTED<br>PERIOD | ADJUSTMENTS | FORECASTED<br>PERIOD |
|             |   |               | (1)            | (2)            | (3)                  | (4)                      | (5)                               | (6)         | (7)                  |
|             |   |               | \$             | \$             | \$                   | \$                       | \$                                | \$          | \$                   |
| 74          | INCOME TAX DEFERRED - STATE:                          |               |                |                |                      |                          |                                   |             |                      |
| 75          | Storm Damages   |               | (520)          | (190)          | (710)                |                          | (710)                             |             | (710)                |
| 76          | Amortization Loss on Reacquired Debt                  |               | (9,830)        | 1,235          | (8,594)              |                          | (8,594)                           |             | (8,594)              |
| 77          | Contributions In Aid of Const. & Capitalized Interest |               | (231,924)      | 69,003         | (162,921)            |                          | (162,921)                         |             | (162,921)            |
| 78          | Contingency Reserve                                   |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 79          | Cost of Removal                                       |               | 344,485        | (63,665)       | 280,820              |                          | 280,820                           |             | 280,820              |
| 80          | Demand Side Management                                |               | (2,421)        | 17,739         | 15,317               |                          | 15,317                            |             | 15,317               |
| 81          | Gas Line Tracker - Current                            |               | 37,708         | 6,793          | 44,500               |                          | 44,500                            |             | 44,500               |
| 82          | Purchased Gas Adjustment - Current                    |               | (43,717)       | (73,246)       | (116,962)            |                          | (116,962)                         |             | (116,962)            |
| 83          | Post Retirement Benefits                              |               | 30,234         | 1,258          | 31,492               |                          | 31,492                            |             | 31,492               |
| 84          | Pensions  |               | (12,006)       | 21,500         | 9,494                |                          | 9,494                             |             | 9,494                |
| 85          | Interest Rate Swaps                                   |               | (9,062)        | 510            | (8,552)              |                          | (8,552)                           |             | (8,552)              |
| 86          | ARO   |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 87          | Obsolete Inventroy                                    |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 88          | Tax Gain/Loss   |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 89          | R&D Regulatory Asset                                  |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 90          | Regulatory Expenses                                   |               | 3,555          | (9,070)        | (5,515)              |                          | (5,515)                           |             | (5,515)              |
| 91          | Swap Termination                                      |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 92          | Tax Repair Expensing                                  |               | 292,565        | (51,550)       | 241,014              |                          | 241,014                           |             | 241,014              |
| 93          | TCJA Regulatory Liability - KY                        |               | (365,150)      | 365,150        | 0                    |                          | 0                                 |             | 0                    |
| 94          | Tax Depreciation in excess of Book Depreciation       |               | 1,532,850      | 214,771        | 1,747,621            |                          | 1,747,621                         |             | 1,747,621            |
| 95          | ADJUSTMENTS:  |               |                |                |                      |                          |                                   |             |                      |
| 96          | Prior Period Adjustments                              |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 97          | Excess Deferreds - Protected                          |               | (158,457)      | (53,571)       | (212,028)            |                          | (212,028)                         |             | (212,028)            |
| 98          | Excess Deferreds - Unprotected                        |               | 0              | (12,053)       | (12,053)             |                          | (12,053)                          |             | (12,053)             |
| 99          | Permanent Loss on Tax Depreciation                    |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 100         | Other   |               | 0              | 0              | 0                    |                          | 0                                 |             | 0                    |
| 101         | TOTAL INCOME TAX DEFERRED - STATE                     | SUM LN 75-100 | 1,408,311      | 434,612        | 1,842,923            | 0                        | 1,842,923                         | 0           | 1,842,923            |
| 102         | TOTAL STATE INCOME TAXES                              | LN 37+101     | 1,725,288      | (451,075)      | 1,274,213            | 13,975                   | 1,288,188                         | 1,241,483   | 2,529,671            |
| 103         | TOTAL INCOME TAXES                                    | LN 41+73+102  | 7,783,837      | (2,531,057)    | 5,252,780            | 69,735                   | 5,322,515                         | 6,195,000   | 11,517,516           |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 - GAS OPERATIONS

## DEVELOPMENT OF JURISDICTIONAL FEDERAL AND STATE INCOME TAXES

BASE YEAR FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:X_BASE PERIODX_FORECASTED PERIO                | DD                          |                   |  |                       | SCHEDULE E-2  |
|---|-----------------------------|-------------------|--|-----------------------|---------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED _              | REVISED                     |                   |  |                       | PAGE 1 OF 1   |
| WORKPAPER REFERENCE NO(S).:                         |                             |                   |  | WITNESS:              | C. M. GARRETT |
|   |                             |                   |  |                       |               |
| LINE DESCRIPTIONS BY MAJOR GROUPINGS OR NO. ACCOUNT | UNADJUSTED<br>TOTAL UTILITY | JURIS.<br>PERCENT | UNADJUSTED<br>JURISDICTIONAL<br>AMOUNT | JURISDICTIONAL CODE / | EXPLANATION   |

ALL DATA 100% JURISDICTIONAL

## Louisville Gas and Electric Company Case No. 2018-00295

# 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.

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 1 of 12

Garrett

Louisville Gas & Electric Case No. 2018-00295

Filing Requirement Section 16(8)(f)

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

LGE FR\_16(8)(f) Schedule F

| Schedule | Description   |  |
|----------|---|--|
| F-1      | Organization Membership Dues, Initiation Fees and Expenditures at Country Clubs |  |
| F-2      | Charitable Contributions  |  |
| F-3      | Expenditures for Employee Parties and Outings, Employee Gift Expenses           |  |
| F-4      | Marketing and Sales Expenditures  |  |
| F-5      | Advertising Expenditures  |  |
| F-6      | Professional Service Expenses   |  |
| F-7      | Rate Case Expenses  |  |
| F-8      | Civic and Political Activity Expenses   |  |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 2 of 12

Louisville Gas & Electric Case No. 2018-00295

Garrett

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

LGE FR\_16(8)(f) Schedule F-1

| Account No.     | Organization/Membership                           | Dues         |
|-----------------|---|--------------|
|                 | Base Period - Recoverable                         |              |
| 930             | American Gas Association                          | 202,152.00   |
| 930             | Baker Botts LLP                                   | 20,462.00    |
| 930             | Edison Electric Institute (EEI)                   | 309,928.90   |
| 930             | Electric Power Research Institute (EPRI)          | 1,239,235.50 |
| 930             | Hunton and Williams LLP                           | 38,850.00    |
| 930             | North American Transmission Forum                 | 25,607.75    |
| 930             | Steptoe & Johnson LLC                             | 24,062.50    |
| 930             | University of Louisville Research Foundation Inc. | 19,000.00    |
| 930             | Utility Air Regulatory Group (UARG)               | 109,917.96   |
| 930             | Utility Water Act Group (UWAG)                    | 16,990.41    |
| 500/546/921/930 | Various Vendors < \$5,000                         | 41,913.62    |
| Various         | Other Non-Specific LGE Dues                       | 220,585.44   |
|                 | Total Base Period - Recoverable                   | 2,268,706.08 |

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

|     | Base Period - Not Recoverable       |           |
|-----|-------------------------------------|-----------|
| 426 | Edison Electric Institute (EEI)     | 46,792.28 |
| 426 | American Gas Association            | 6,552.00  |
| 426 | Various Vendors < \$2,000           | 4,209.85  |
| 426 | Other Non-Specific LGE Dues         | 30,017.50 |
|     | Total Base Period - Non-Recoverable | 87,571.63 |

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

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 3 of 12

LGE FR\_16(8)(f)

Garrett Schedule F-1

| Account N | lo. Organization/Membership                  | Dues         |
|-----------|--|--------------|
|           | Forecasted Test Period - Recoverable         |              |
| 930       | American Gas Association                     | 195,000.00   |
| 930       | Edison Electric Institute (EEI)              | 306,562.76   |
| 930       | Electric Power Research Institute (EPRI)     | 1,217,304.00 |
| 930       | Midwest Ozone Group (MOG)                    | 31,625.00    |
| 930       | Utility Air Regulatory Group (UARG)          | 128,800.00   |
| 930       | Utility Water Act Group (UWAG)               | 52,440.00    |
| 930       | Utility Solid Waste Activities Group (USWAG) | 31,740.00    |
| Various   | Other Non-Specific LGE Dues                  | 366,577.39   |
|           | Total Forecasted Test Period - Recoverable   | 2,330,049.15 |

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

| 426 Edison Electric Institute (EEI)               | 52,553.68 |
|---|-----------|
| 426 Other Non-Specific LGE Dues                   | 79,497.00 |
| Total Forecasted Test Period - Non-Recoverable 1: | 32,050.68 |

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

## Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 4 of 12

Louisville Gas & Electric Case No. 2018-00295 Charitable Contributions

Garrett

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

LGE FR\_16(8)(f) Schedule F-2

| Account No. | Charitable Organization                                 | Total<br>Utility |
|-------------|---|------------------|
|             | Base Period - Not Recoverable                           |                  |
| 426.1       | ASSOCIATION OF COMMUNITY MINISTRIES INC                 | 700,000          |
| 426.1       | KENTUCKY DERBY FESTIVAL INC                             | 185,136          |
| 426.1       | HOME ENERGY ASSISTANCE                                  | 180,000          |
| 426.1       | GREATER LOUISVILLE INC                                  | 127,500          |
| 426.1       | ENERGY CONSERVATION ASSOC                               | 100,100          |
| 426.1       | COMMUNITY WINTERHELP INC                                | 96,189           |
| 426.1       | THE LOUISVILLE FREE PUBLIC LIBRARY FOUNDATION           | 74,500           |
| 426.1       | LOUISVILLE ZOO  | 65,134           |
| 426.1       | J.B. SPEED ART MUSEUM                                   | 57,000           |
| 426.1       | LINCOLN FOUNDATION                                      | 40,000           |
| 426.1       | LEADERSHIP LOUISVILLE FOUNDATION                        | 40,000           |
| 426.1       | FUND FOR THE ARTS INC                                   | 35,400           |
| 426.1       | ACTORS THEATRE OF LOUISVILLE                            | 35,000           |
| 426.1       | AMERICAN RED CROSS                                      | 32,250           |
| 426.1       | UNIVERSITY OF LOUISVILLE                                | 26,700           |
| 426.1       | CENTER FOR INFRASTRUCTURE RESEARCH(ACCT 10581)          | 25,000           |
| 426.1       | COMMUNITY FOUNDATION OF LOUISVILLE INC                  | 20,000           |
| 426.1       | CATHOLIC EDUCATION FOUNDATION                           | 20,000           |
| 426.1       | JUNIOR ACHIEVEMENT OF KENTUCKIANA                       | 18,045           |
| 426.1       | KENTUCKY SCIENCE CENTER                                 | 17,750           |
| 426.1       | UNIVERSITY OF LOUISVILLE FOUNDATION INC                 | 15,000           |
| 426.1       | RIVERSIDE THE FARNSLEY MOREMAN LANDING INC              | 15,000           |
| 426.1       | HABITAT FOR HUMANITY OF METRO LOU                       | 12,000           |
| 426.1       | SOUTHWEST COMMUNITY MINISTRIES INC                      | 11,000           |
| 426.1       | LOUISVILLE URBAN LEAGUE                                 | 10,500           |
| 426.1       | KENTUCKY SAFETY AND HEALTH NETWORK INC                  | 10,100           |
| 426.1       | COMMUNITY FOUNDATION OF LOUISVILLE CORPORATE DEPOSITORY | 10,000           |
| 426.1       | MARYHURST   | 10,000           |
| 426.1       | THE FRAZIER HISTORY MUSEUM                              | 10,000           |
| 426.1       | REPUBLICAN STATE LEADERSHIP COMMITTEE                   | 10,000           |
| 426.1       | BELLARMINE UNIVERSITY                                   | 10,000           |
| 426.1       | FRIENDS OF THE LOUISVILLE ZOO INC                       | 10,000           |
| 426.1       | LEADERSHIP KENTUCKY FOUNDATION INC                      | 10,000           |
| 426.1       | LOUISVILLE BALLET                                       | 10,000           |
| 426.1       | STAGE ONE FAMILY THEATRE                                | 10,000           |
| 426.1       | VARIOUS VENDORS < \$10,000                              | 301,645          |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 5 of 12

LGE FR\_16(8)(f)

Garrett
Schedule F-2

| ount No. | Charitable Organization                                 | Total<br>Utility |
|----------|---|------------------|
| 426.1    | VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS | 590,06           |
|          | Total Base Period                                       | 2,951,01         |
|          | Forecasted Test Period - Not Recoverable                |                  |
| 426.1    | ASSOC OF COMMUNITY MINISTRIES / METROMATCH              | 700,00           |
| 426.1    | KENTUCKY DERBY FESTIVAL INC                             | 197,00           |
| 426.1    | HOME ENERGY ASSISTANCE                                  | 180,00           |
| 426.1    | METRO UNITED WAY OF LOUISVILLE                          | 125,00           |
| 426.1    | COMMUNITY WINTERHELP INC                                | 115,00           |
| 426.1    | PROJECT WARM  | 100,00           |
| 426.1    | LIGHT UP LOUISVILLE                                     | 75,00            |
| 426.1    | THE LOUISVILLE FREE PUBLIC LIBRARY FOUNDATION           | 75,00            |
| 426.1    | LOUISVILLE METRO PARKS                                  | 70,00            |
| 426.1    | J.B. SPEED ART MUSEUM                                   | 57,50            |
| 426.1    | UNIVERSITY OF LOUISVILLE FOUNDATION INC                 | 50,00            |
| 426.1    | HABITAT FOR HUMANITY OF METRO LOU                       | 40,0             |
| 426.1    | LEADERSHIP LOUISVILLE FOUNDATION                        | 40,0             |
| 426.1    | LINCOLN FOUNDATION                                      | 40,0             |
| 426.1    | PLANT FOR THE PLANET                                    | 37,2             |
| 426.1    | LOUISVILLE DOWNTOWN DEVELOPMENT CORPORATION             | 36,5             |
| 426.1    | FUND FOR THE ARTS INC                                   | 35,4             |
| 426.1    | ACTORS THEATRE OF LOUISVILLE                            | 30,0             |
| 426.1    | AMERICAN RED CROSS                                      | 30,0             |
| 426.1    | UNIVERSITY OF LOUISVILLE                                | 25,7             |
| 426.1    | KENTUCKY CENTER FOR THE ARTS FOUNDATION                 | 25,0             |
| 426.1    | UNIVERSITY OF LOUISVILLE SCHOOL OF ENGINEERING          | 25,0             |
| 426.1    | BELLARMINE UNIVERSITY                                   | 22,5             |
| 426.1    | CATHOLIC EDUCATION FOUNDATION                           | 20,0             |
| 426.1    | COMMUNITY FOUNDATION OF LOUISVILLE                      | 20,0             |
| 426.1    | LOUISVILLE ORCHESTRA                                    | 19,5             |
| 426.1    | KENTUCKY SCIENCE CENTER                                 | 17,7             |
| 426.1    | RIVERSIDE FARNSLEY-MOREMEN                              | 17,5             |
| 426.1    | JUNIOR ACHIEVEMENT OF KENTUCKIANA                       | 15,0             |
| 426.1    | STAGE ONE FAMILY THEATRE                                | 15,0             |
| 426.1    | EXCEL AWARDS  | 13,0             |
| 426.1    | BIG BROTHERS BIG SISTERS                                | · ·              |
| 426.1    |   | 12,0             |
|          | KENTUCKY OPERA  | 12,0             |
| 426.1    | KENTUCKY OPERA  | 11,5             |
| 426.1    | CASA SOLITIMATES COMMUNITY FESTIVAL                     | 11,00            |
| 426.1    | SOUTHWEST COMMUNITY FESTIVAL                            | 11,00            |
| 426.1    | 55,000 DEGREES LOUISVILLE PROMISE                       | 10,00            |
| 426.1    | LEADERSHIP KENTUCKY                                     | 10,00            |

Case No. 2018-00295
Attachment to Filing Requirement
807 KAR 5:001 Sec. 16(8)(f)
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Garrett
Schedule F-2

LGE FR\_16(8)(f)

| Account No. | Charitable Organization                                 | Total<br>Utility |
|-------------|---|------------------|
| 426.1       | LOUISVILLE BALLET                                       | 10,000           |
| 426.1       | LOUISVILLE MAYOR'S LUNCHEON                             | 10,000           |
| 426.1       | LOUISVILLE URBAN LEAGUE                                 | 10,000           |
| 426.1       | LOUISVILLE ZOO  | 10,000           |
| 426.1       | MARYHURST   | 10,000           |
| 426.1       | REPUBLICAN STATE LEADERSHIP COMMITTEE                   | 10,000           |
| 426.1       | SCHOOL SUPPLY DRIVE                                     | 10,000           |
| 426.1       | SOUTH LOUISVILLE COMMUNITY MINISTRIES                   | 10,000           |
| 426.1       | THE FRAZIER HISTORY MUSEUM                              | 10,000           |
| 426.1       | VARIOUS FORECASTED TEST PERIOD CHARITABLE CONTRIBUTIONS | 449,790          |
|             | Total Forecasted Period                                 | 2,886,900        |

#### Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 7 of 12

Garrett

## Louisville Gas & Electric Case No. 2018-00295

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

| LGE FR_16(8)(f) |  | Schedule F-3     |
|-----------------|--|------------------|
| Account No.     | Description                              | Total<br>Utility |
|                 | Base Period - Recoverable                |                  |
| Various         | Safety Recognition                       | 4,851            |
|                 | Total Safety Recognition                 | 4,851            |
|                 | Base Period - Not Recoverable            |                  |
| 426.5           | All Other Employee Recognition           | 514,804          |
|                 | Total All Other Employee Recogntion      | 514,804          |
|                 | Total Base Period                        | 519,656          |
|                 | Forecasted Test Period - Recoverable     |                  |
| Various         | Safety Recognition                       | 2,208            |
|                 | Total Safety Recognition                 | 2,208            |
|                 | Forecasted Test Period - Not Recoverable |                  |
| 426.5           | All Other Employee Recognition           | 651,766          |
|                 | Total All Other Employee Recogntion      | 651,766          |
|                 | Total Forecast Period                    | 653,975          |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 8 of 12

Garrett

### Louisville Gas & Electric Case No. 2018-00295

Marketing and Sales Expenditures

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

LGE FR\_16(8)(f) Schedule F-4

|             |  | _      | Base Period      | Forecasted Test<br>Period |
|-------------|--|--------|------------------|---------------------------|
| Account No. | Description of Expenses                        |        | Total<br>Utility | Total<br>Utility          |
|             | Customer Service & Informational               |        |                  |                           |
| 907         | Supervision                                    |        | 434,864          | 471,314                   |
| 908         | Customer Assistance                            |        | 391,364          | 574,144                   |
| 910         | Miscellaneous Customer Service & Informational |        | 871,579          | 919,161                   |
|             |  | Totals | 1,697,807        | 1,964,620                 |

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

|     | Sales Expense               |            |   |   |
|-----|-----------------------------|------------|---|---|
| 911 | Supervision                 |            | - | - |
| 912 | Demonstration & Selling     |            | - | - |
| 916 | Miscellaneous Sales Expense |            | - | - |
|     |                             | <br>Totals |   |   |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 9 of 12

Garrett

#### Louisville Gas & Electric Case No. 2018-00295 Advertising Expenditures

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

LGE FR\_16(8)(f) Schedule F-5

|             | _                                   | Base Period      | Forecasted Test<br>Period |
|-------------|-------------------------------------|------------------|---------------------------|
| Account No. | Description of Expenses             | Total<br>Utility | Total<br>Utility          |
|             | Recoverable Expenses                |                  |                           |
| 909         | Informational or Safety Advertising | 533,515          | 1,779,452                 |
|             | Totals                              | 533,515          | 1,779,452                 |
|             | Not Recoverable Expenses            |                  |                           |
| 913         | Sales or Promotional Advertising    | 1,356,300        | 1,327,264                 |
| 930.1       | Institutional or Other Advertising  | 31,797           | 6,996                     |
|             | Totals                              | 1,388,097        | 1,334,260                 |

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.

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 10 of 12

Louisville Gas & Electric Case No. 2018-00295

Garrett

#### **Professional Service Expenses**

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

LGE FR\_16(8)(f) Schedule F-6

| Professional Services          | Base Period       | Forecasted Test<br>Period |
|--------------------------------|-------------------|---------------------------|
| Description of Expenses        | Total<br>Utility  | Total<br>Utility          |
| Computer Hardware and Software | 6,938,401         | 7,936,325                 |
| Contracted Labor and Materials | 4,750,590         | 5,518,331                 |
| Legal Fees                     | 3,629,031         | 3,824,573                 |
| Consulting Fees                | 1,529,226         | 1,236,708                 |
| Accounting and Audit Fees      | 759,218           | 840,766                   |
| Other                          | 1,163,543         | 1,537,734                 |
|                                | Totals 18,770,009 | 20,894,437                |

#### Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 11 of 12

#### Louisville Gas & Electric Case No. 2018-00295 Rate Case Expenses

Garrett

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

| LGE FR_16(8)(f) |  |             | Sc  | chedule F-7            |
|-----------------|--|-------------|-----|------------------------|
| Account No.     | Description of Expense                               |             |     | Utility                |
|                 | Total Estimated Kentucky Rate Case Expenses          |             |     |                        |
| 182             | Legal  |             | \$  | 926,449                |
| 182             | Consultants  |             | \$  | 239,023                |
| 182             | Newspaper Advertising                                |             | \$  | 908,617                |
|                 | Total Estimated Kentucky Rate Case Expenses          |             | \$  | 2,074,089              |
|                 | Electric   |             |     |                        |
| 182             | Legal  |             | \$  | 705,654                |
| 182             | Consultants  |             |     | 185,234                |
| 182             | Newspaper Advertising                                |             |     | 689,401                |
|                 | Total Estimated Kentucky Electric Rate Case Expenses |             | \$  | 1,580,289              |
|                 | Gas  |             |     |                        |
| 182             | Legal  |             | \$  | 220,796                |
| 182             | Consultants  |             |     | 53,789                 |
| 182             | Newspaper Advertising                                |             |     | 219,216                |
|                 | Total Estimated Kentucky Gas Rate Case Expenses      |             | \$  | 493,800                |
|                 |  | Base Period | For | ecasted Test<br>Period |
|                 |  | Total       |     | Total                  |
| Account No.     | Description of Expenses                              | Utility     |     | Utility                |
|                 | Regulatory Commission Expenses                       |             |     |                        |
| 928             | FERC Annual Charge                                   | 418,412     |     | 441,708                |
| 928             | Rate Case Amortization - Electric                    | 745,805     |     | 787,814                |
| 928             | Rate Case Amortization - Gas                         | 192,268     |     | 251,882                |
| 928             | Miscellaneous - Electric                             | 279,977     |     | 314,893                |
| 928             | Miscellaneous - Gas                                  |             |     |                        |
|                 | Totals   | 1,636,462   |     | 1,796,296              |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(f) Page 12 of 12

Garrett

## Louisville Gas & Electric Case No. 2018-00295

#### Civic and Political Activity Expenses

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

LGE FR\_16(8)(f) Schedule F-8

|             |                          | Base Period      | Forecasted Test Period |
|-------------|--------------------------|------------------|------------------------|
| Account No. | ltem                     | Total<br>Utility | Total<br>Utility       |
|             | Not Recoverable Expenses |                  |                        |
| 426.4       | Civic/Political          | 663,470          | 734,925                |
|             | Totals                   | 663,470          | 734,925                |

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

#### Louisville Gas and Electric Company Case No. 2018-00295

### 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.

Case No. 2018-00295

#### **Attachment to Filing Requirement**

# Louisville Gas and Electric Som MANR 5:001 Sec. 16(8)(g) Attachment 1 Case No. 2018-00295 Payroll Costs Field: Twelve Months Ended December 21, 2018 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<br>Period |
|--|----------------|----------------|---------------------------|
| Wages and Salaries: Straight & OT/Premium Off-duty Costs Employee Benefits Payroll Taxes Total Payroll Costs | \$ 141,046,545 | \$ (361,568)   | \$ 140,684,977            |
|  | 20,642,574     | 999,994        | 21,642,568                |
|  | 57,352,794     | (1,987,777)    | 55,365,017                |
|  | 13,923,792     | (785,799)      | 13,137,993                |
|  | \$ 232,965,705 | \$ (2,135,150) | \$ 230,830,555            |

#### Note 1:

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

#### Louisville Gas and Electric Company Case No. 2018-00295 Payroll Analysis

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

| Description      |                     | Base<br>Period | % Change  | Forecasted<br>Period |
|------------------|---------------------|----------------|-----------|----------------------|
| •                |                     |                |           |                      |
| <u>Man Hours</u> |                     |                |           |                      |
| Salary/Straight  |                     | 3,129,816      | -2.05%    | 3,065,539            |
| OverTime Hou     | •                   | 292,512        | -30.27% _ | 203,958              |
| Total Man Hou    | rs                  | 3,422,327      | -4.47%    | 3,269,496            |
| Ratio of OT Ho   | ours to ST Hours    | 9.35%          |           | 6.65%                |
| Straight, OT/P   | remium Dollars      |                |           |                      |
| Salary/Straight  | Time Dollars        | 125,567,500    | 2.42%     | 128,610,651          |
| OverTime Dolla   |                     | 15,479,045     | -22.00%   | 12,074,326           |
| Total Labor Do   |                     | 141,046,545    | -0.26%    | 140,684,977          |
| Ratio of OT Do   | llars to ST Dollars | 12.33%         |           | 9.39%                |
| O&M Labor Do     | llars               | 97,184,352     | 2.32%     | 99,440,928           |
| Ratio of O&M L   | _abor Dollars       |                |           |                      |
| to Total Labo    |                     | 68.90%         |           | 70.68%               |
| O&M Allocation   | o 9/ Electric       | 72%            |           | 71%                  |
|                  |                     |                | 0.000/    |                      |
| O&M Labor Do     | ollars - Electric   | 69,972,733     | 0.90%     | 70,603,059           |
| O&M Allocation   | n % - Gas           | 28%            |           | 29%                  |
| O&M Labor Do     | llars - Gas         | 27,211,619     | 5.98%     | 28,837,869           |
| Off-duty Dolla   | re                  |                |           |                      |
| Total Off-Duty   |                     | 20,642,574     | 4.84%     | 21,642,568           |
| Off-Duty Dollar  |                     | 14,234,558     | 7.70%     | 15,330,372           |
| Oll-Duty Dollar  | 5 Odivi             | 14,234,336     | 7.70%     | 13,330,372           |
| Ratio of Off-Du  | ity O&M             |                |           |                      |
| to Total Off-D   | Duty                | 68.96%         |           | 70.83%               |
|                  |                     |                |           |                      |
| Employee Ber     |                     |                |           |                      |
| Total Employe    |                     | 57,352,794     | -3.47%    | 55,365,017           |
| Employee Ben     | efits O&M           | 39,012,589     | 1.43%     | 39,572,309           |
| Ratio of Emplo   | yee Benefits O&M    |                |           |                      |
|                  | loyee Benefits      | 68.02%         |           | 71.48%               |
| Payroll Taxes    |                     |                |           |                      |
| Total Payroll Ta | ayes                | 13,923,792     | -5.64%    | 13,137,993           |
| Payroll Taxes (  |                     | 9,638,914      | -2.77%    | 9,371,656            |
| i ayion raxes v  | Jaw                 | 9,030,914      | -2.11/0   | 9,37 1,030           |
| Ratio of Payrol  |                     |                |           |                      |
| to Total Payr    | roll Taxes          | 69.23%         |           | 71.33%               |
| Employee Lev     | <u>rels</u>         |                |           |                      |
| Average Emplo    | oyee Levels         | 1,039          | 5.58%     | 1,097                |
| Period-End Em    | ployee Levels       | 1,076          | 2.42%     | 1,102                |
|                  |                     |                |           |                      |

#### Note 1:

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

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

# Louisville Gas & Electric Company Case No: 2018-00295 Officer Compensation

Base Period: January 1, 2018 - December 31, 2018  $^{\scriptsize 1}$ 

| Job Title                                   | Salary    | Other Compensation <sup>2</sup> |
|---|-----------|---------------------------------|
| Chairman and CEO <sup>4</sup>               |           |                                 |
| Chairman CEO and President                  |           |                                 |
| Chief Financial Officer                     |           |                                 |
| Chief Information Officer                   |           |                                 |
| Chief Operating Officer                     |           |                                 |
| Controller/VP Accounting <sup>5</sup>       |           |                                 |
| Gen Counsel/Compl/Corp Secr                 |           |                                 |
| Treasurer                                   |           |                                 |
| VP Communications&Corp Respon               |           |                                 |
| VP Corporate Resp&Comm Affairs              |           |                                 |
| VP Customer Services                        |           |                                 |
| VP Depty Gen Cnsl/Env/Corp Sec <sup>3</sup> |           |                                 |
| 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                       |

<sup>&</sup>lt;sup>1</sup> Amounts pro-rated to reflect retirements as noted.

<sup>&</sup>lt;sup>2</sup> 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.

<sup>&</sup>lt;sup>3</sup> VP Depty Gen Cnsl/Env/Corp Sec retired 5/1/18.

<sup>&</sup>lt;sup>4</sup> Chairman and CEO retired 4/1/18.

<sup>&</sup>lt;sup>5</sup> VP Accounting retired 3/1/18.

#### Louisville Gas & Electric Company Case No: 2018-00295 Officer Compensation

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Forecast Test Period: May 1, 2019 - April 30, 2020

| Job Title                      | Forecast Test Salary 1 | Other<br>Compensation <sup>2</sup> |
|--------------------------------|------------------------|------------------------------------|
| Chairman CEO and President     |                        |                                    |
| Chief Financial Officer        |                        |                                    |
| Chief Information Officer      |                        |                                    |
| Chief Operating Officer        |                        |                                    |
| Controller                     |                        |                                    |
| Gen Counsel/Compl/ Corp Secr   |                        |                                    |
| 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                          |

<sup>&</sup>lt;sup>1</sup>The Company's forecast assumes annual salary adjustments of 3%.

<sup>&</sup>lt;sup>2</sup> Of the total salary and other compensation, 24.8% is allocated to the cost of providing service to LG&E rate payers. Other Compensation includes cash based short-term incentives and stock based long-term incentives at target. None of the incentive pay is included in the cost of service.

Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Attachment 3 Page 1 of 8 Meiman

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

September 2018

Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Attachment 3 Page 2 of 8 Meiman

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Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Attachment 3 Page 3 of 8 Meiman

#### 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 50<sup>th</sup> percentile for base salary and target total cash compensation (Target TCC = base salary + target short-term at-risk compensation)
- When compared to available published survey data, LG&E's and KU's pay mix (base salary and target short-term at-risk compensation) places slightly less emphasis on short-term at-risk compensation than peers, but approximates market practice overall

Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Attachment 3 Page 4 of 8 Meiman

#### **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.

|               | LG&E and KU              | Median Actual Salary Budget |                  |  |  |
|---------------|--------------------------|-----------------------------|------------------|--|--|
| Year          | Average Salary<br>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.

|                   |      |       | Variance as % to Market Median |                      |                  |                      |  |
|-------------------|------|-------|--------------------------------|----------------------|------------------|----------------------|--|
|                   |      |       | Utility Industry               |                      | General Industry |                      |  |
|                   | # of | # of  | Base                           | Target<br>Total Cash | Base             | Target<br>Total Cash |  |
| Job Level         | Jobs | EEs   | Salary                         | Comp.                | Salary           | 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:

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|                   | LG&E and KU Pay Mix<br>(% of Target Total Cash) |                          | Media          | ustry Market<br>n Pay Mix<br>et Total Cash) | Meiman<br>General Industry Market<br>Median Pay Mix<br>(% of Target Total Cash) |                          |
|-------------------|---|--------------------------|----------------|---|---|--------------------------|
| Job Level         | Base<br>Salary                                  | Short-Term<br>Incentives | Base<br>Salary | Short-Term<br>Incentives                    | Base<br>Salary  | Short-Term<br>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.

Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Attachment 3 Page 7 of 8 Meiman

APPENDIX A — Glossary of Terms

Case Nos. 2018-00294 and 2018-00295
Attachment to Filing Requirement A-1
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Meiman

#### **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

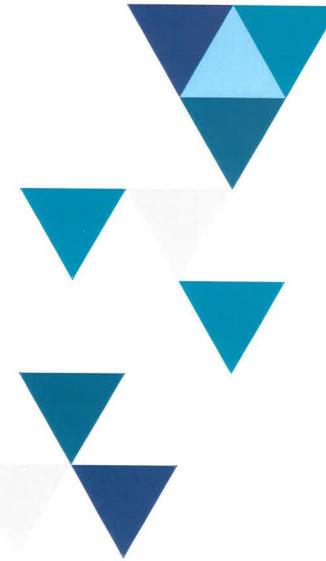
**Target Total Cash Compensation (Target TCC) –** The sum of base salary plus target short-term at-risk compensation

# MARKET RETIREMENT & BENEFITS ASSESSMENT

LOUISVILLE GAS AND ELECTRIC COMPANY KENTUCKY UTILITIES COMPANY

**AUGUST 17, 2018** 

LaCinda Glover Principal



MAKE TOMORROW, TODAY MERCER
Case Nos. 2018-00294 and 2018-00295

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

### INTRODUCTION

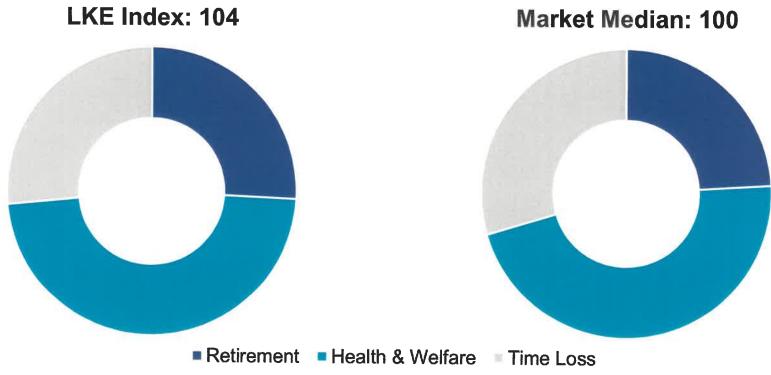
- Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) (collectively LKE)
  engaged Mercer to conduct a retirement and benefits assessment in order to provide a quantitative and
  qualitative comparison of programs against market.
- In this report, LKE's benefits have been benchmarked 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.



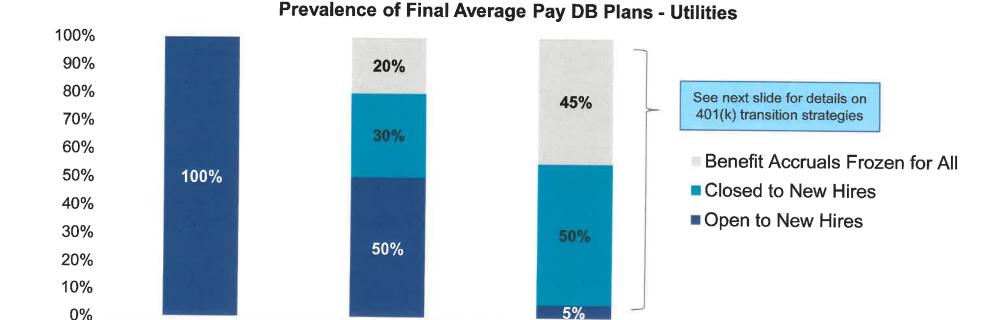
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# RETIREMENT PLAN PREVALENCE DETAILS ON FINAL AVERAGE PAY DB PLANS

- 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.

2005

Currently, 55% of utilities have a FAP DB under which employees continue to accrue an ongoing benefit.



Today

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Historical

# RETIREMENT PLAN TRANSITION STRATEGIES DETAILS ON FINAL AVERAGE PAY DB PLANS

# Active Plans (5% today)

All Peers provide a matching contribution to the 401(k) plan as well as ongoing accruals to the DB plan

All organizations that sponsor an ongoing DB plan also give a matching contribution to the 401(k) plan for DB plan participants

Closed Plans (50% today)

All but one of the peers with a closed DB plan instituted a non-matching contribution for new hires not eligible for the DB plan

All peers with a closed DB plan provide a matching contribution to DB plan participants. 60% provide the same match as to non DB participants

Frozen Plans (45% today)

All peers that froze their pension plans implemented a non-matching contribution for all employees

15% of organizations also increased their match, while 25% of organizations provided a transition contribution to certain eligible employees for a short period of time

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## **APPENDIX**





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Case Nos. 2018-00294 and 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(g) Atachment 4 Page 7 of 13 Meiman

### 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 Lincoln Electric System 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
- 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

Meiman

# 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.<sup>1</sup>
- For the LKE population, total benefits are at an Index of 119 of the market median when compared to the national general industry group.<sup>2</sup>

<sup>&</sup>lt;sup>1</sup> 10 Kentucky based companies from Mercer's US Benefits Benchmarking Database and 13 Kentucky based companies from Mercer's Executive and Broadbased Employee Retirement Tool (EBeRT).

<sup>&</sup>lt;sup>2</sup> 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.



# Louisville Gas and Electric Company Case No. 2018-00295 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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295

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 GROSS REVENUE CONVERSION FACTOR

WPH-1 COMPOSITE FEDERAL AND STATE INCOME TAX RATE

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295

#### COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

#### FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:       | _X_BASE PERIOD_X_FORECASTED PERIOD               |        |                 | SCHEDULE H-1  |
|-------------|--|--------|-----------------|---------------|
| TYPE (      | OF FILING:X_ ORIGINAL UPDATED REVISED            |        |                 | PAGE 1 OF 1   |
| WORK        | PAPER REFERENCE NO(S).: WPH-1                    |        | WITNESS:        | C. M. GARRETT |
|             |  |        | PERCENTAGE OF I | -             |
| LINE<br>NO. | DESCRIPTION                                      | _      | STATE           | FEDERAL       |
| 1           | OPERATING REVENUE                                |        | 100.000000%     | 100.000000%   |
| 2           | LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE             |        | 0.182000%       | 0.182000%     |
| 3           | LESS: PSC FEES                                   | _      | 0.200000%       | 0.200000%     |
| 4           | INCOME BEFORE STATE INCOME TAX                   |        | 99.618000%      | 99.618000%    |
| 5           | STATE INCOME TAX                                 | 5.00%  | 4.980900%       | 4.980900%     |
| 6           | INCOME BEFORE FEDERAL INCOME TAX                 |        |                 | 94.637100%    |
| 7           | FEDERAL INCOME TAX                               | 21.00% | -               | 19.873791%    |
| 8           | OPERATING INCOME PERCENTAGE (LINES 4 - 5 - 7)    |        | =               | 74.763309%    |
| 9           | GROSS REVENUE CONVERSTION FACTOR (100% / LINE 8) |        |                 | 1.337554      |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 Calculation of Composite Federal and Kentucky Income Tax Rate

| WITNESS:  | PAGE 1 OF 1<br>C. M. GARRETT |
|-----------|------------------------------|
| 100.0000% | ó                            |
| 5 0000°   | ,                            |

**WORKPAPER WPH-1** 

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

# Louisville Gas and Electric Company Case No. 2018-00295 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.

#### Louisville Gas and Electric Company Case No. 2018-00295

#### **Comparative Income Statement**

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

Schedule I-1

|   |                  | Most Re          | ecent Five Calenda | ır Vears         |                  | Base<br>Period   | Test<br>Year     |                  | Forecasted       |                  |
|---|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total Company                             |                  | WOSt IX          | cent Five Calcinua | ii Itais         |                  | renou            | rear             |                  | Porceasicu       |                  |
| • •                                       | 2013             | 2014             | 2015               | 2016             | 2017             | 12/31/2018       | 4/30/2020        | 2020             | 2021             | 2022             |
| INCOME STATEMENT                          | ,                |                  |                    |                  |                  |                  |                  |                  |                  |                  |
| Operating Revenues                        |                  |                  |                    |                  |                  |                  |                  |                  |                  |                  |
| Electric Operating Revenues               | \$ 1,096,596,442 | \$ 1,177,644,420 | \$ 1,146,077,403   | \$ 1,139,116,720 | \$ 1,144,298,965 | \$ 1,151,652,066 | \$ 1,204,788,795 | \$ 1,202,326,491 | \$ 1,210,237,189 | \$ 1,221,721,400 |
| Gas Operating Revenues                    | 324,221,274      | 360,282,966      | 319,521,344        | 288,728,401      | 311,929,143      | 310,168,636      | 332,172,729      | 335,066,048      | 333,979,260      | 336,478,750      |
| <b>Total Operating Revenues</b>           | 1,420,817,715    | 1,537,927,386    | 1,465,598,747      | 1,427,845,121    | 1,456,228,108    | 1,461,820,703    | 1,536,961,524    | 1,537,392,539    | 1,544,216,450    | 1,558,200,150    |
| Operating Expenses                        |                  |                  |                    |                  |                  |                  |                  |                  |                  |                  |
| Fuel for Electric Generation              | 379,035,049      | 415,537,575      | 339,561,704        | 310,667,468      | 300,117,026      | 302,966,783      | 299,815,688      | 296,287,706      | 306,620,880      | 313,501,143      |
| Power Purchased                           | 48,124,184       | 47,842,269       | 59,903,876         | 55,379,006       | 53,308,448       | 59,316,875       | 49,827,806       | 48,292,768       | 48,661,599       | 45,257,685       |
| Gas Supply Expenses                       | 159,274,580      | 194,255,411      | 142,271,053        | 104,509,026      | 118,144,946      | 124,483,459      | 124,073,292      | 122,598,163      | 119,315,783      | 118,964,950      |
| Other Operation Expenses                  | 245,282,973      | 254,080,283      | 248,995,045        | 240,168,560      | 242,717,424      | 253,338,124      | 263,669,170      | 268,644,751      | 274,689,940      | 280,611,731      |
| Maintenance                               | 113,413,021      | 111,790,202      | 114,048,758        | 101,251,004      | 97,927,490       | 114,340,259      | 125,778,744      | 118,288,397      | 122,168,950      | 125,425,536      |
| Depreciation & Amortization Expense       | 147,663,032      | 156,614,817      | 161,973,258        | 169,774,453      | 182,980,634      | 197,228,856      | 261,695,254      | 270,314,492      | 279,304,046      | 289,558,389      |
| Regulatory Debits                         | -                | -                | -                  | 95,997           | 326,452          | 564,492          | 1,546,257        | 2,138,053        | 2,977,184        | 3,601,638        |
| Current Income Taxes                      | 94,253,688       | 105,650,291      | 117,499,240        | 126,093,671      | 134,143,057      | 62,022,929       | 53,685,809       | 52,563,160       | 44,813,074       | 41,652,454       |
| Property and Other Taxes                  | 32,517,048       | 34,200,411       | 37,400,046         | 39,887,728       | 41,853,436       | 45,813,625       | 49,358,483       | 51,041,302       | 55,106,777       | 59,116,328       |
| Investment Tax Credit                     | -                | -                | -                  | 2,942,920        | 8,291            | -                | -                | -                | -                | -                |
| Amortization of Investment Tax Credit     | (2,100,342)      | (1,788,780)      | (1,338,634)        | (1,229,230)      | (1,113,447)      | (1,127,709)      | (1,008,774)      | (962,101)        | (941,301)        | (931,841)        |
| Loss(Gain) from Disposition of Allowances | (282)            | (427)            | (123)              | (72)             | (33,526)         | (17,793)         | -                | -                | -                | -                |
| <b>Total Operating Expenses</b>           | 1,217,462,951    | 1,318,182,052    | 1,220,314,223      | 1,149,540,530    | 1,170,380,230    | 1,158,929,900    | 1,228,441,729    | 1,229,206,690    | 1,252,716,933    | 1,276,758,012    |
| Net Operating Income                      | 203,354,764      | 219,745,334      | 245,284,525        | 278,304,591      | 285,847,878      | 302,890,803      | 308,519,794      | 308,185,849      | 291,499,517      | 281,442,138      |
| Other Income less deductions              | (2,656,846)      | (2,494,255)      | (3,419,680)        | (3,834,530)      | (2,120,217)      | (2,809,011)      | (2,354,098)      | (2,353,628)      | (2,354,353)      | (2,337,392)      |
| Income before Interest Charges            | 200,697,919      | 217,251,078      | 241,864,845        | 274,470,061      | 283,727,661      | 300,081,792      | 306,165,697      | 305,832,220      | 289,145,164      | 279,104,745      |
| Interest Charges                          | 41,997,315       | 49,119,128       | 56,445,271         | 71,240,573       | 69,631,895       | 77,225,084       | 97,621,106       | 98,814,449       | 102,539,421      | 106,856,437      |
| Net Income                                | \$ 158,700,603   | \$ 168,131,950   | \$ 185,419,574     | \$ 203,229,488   | \$ 214,095,766   | \$ 222,856,708   | \$ 208,544,591   | \$ 207,017,771   | \$ 186,605,742   | \$ 172,248,308   |

#### Louisville Gas and Electric Company Case No. 2018-00295

#### **Comparative Income Statement**

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

Schedule I-1

|   |                  |                  |                   |                  |                  |                  |                  |                | Scheau         | le 1-1             |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------------------|
|   |                  |                  |                   |                  |                  | Base             | Test             |                | _              |                    |
|   |                  | Most Re          | cent Five Calenda | ar Years         |                  | Period           | Year             |                | Forecasted     |                    |
| Electric Only                             | 2013             | 2014             | 2015              | 2016             | 2017             | 12/31/2018       | 4/30/2020        | 2020           | 2021           | 2022               |
| INCOME STATEMENT                          | 2013             | 2014             | 2015              | 2010             | 2017             | 12/31/2018       | 4/30/2020        | 2020           | 2021           | 2022               |
| Operating Revenues                        |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Electric Operating Revenues               | \$ 1,096,596,442 | \$ 1,177,644,420 | \$ 1 146 077 403  | \$ 1,139,116,720 | \$ 1 144 208 065 | \$ 1,151,652,066 | \$ 1,204,788,795 | 1,202,326,491  | 1,210,237,189  | 1,221,721,400      |
| Total Operating Revenues                  | 1,096,596,442    | 1.177.644.420    | 1.146.077.403     | 1.139.116.720    | 1.144.298.965    | 1.151.652.066    | 1.204.788.795    | 1,202,326,491  | 1.210.237.189  | 1.221.721.400      |
| Total Operating Revenues                  | 1,070,370,442    | 1,177,044,420    | 1,140,077,403     | 1,139,110,720    | 1,144,270,703    | 1,131,032,000    | 1,204,700,773    | 1,202,320,471  | 1,210,237,107  | 1,221,721,400      |
| Operating Expenses                        |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Fuel for Electric Generation              | 379,035,049      | 415,537,575      | 339,561,704       | 310,667,468      | 300,117,026      | 302,966,783      | 299,815,688      | 296,287,706    | 306,620,880    | 313,501,143        |
| Power Purchased                           | 48,124,184       | 47,842,269       | 59,903,876        | 55,379,006       | 53,308,448       | 59,316,875       | 49,827,806       | 48,292,768     | 48,661,599     | 45,257,685         |
| Other Operation Expenses                  | 198,769,150      | 206,129,577      | 195,985,246       | 186,587,605      | 185,279,886      | 192,566,162      | 198,513,303      | 202,646,038    | 207,137,810    | 211,729,207        |
| Maintenance                               | 95,645,484       | 92,657,578       | 94,604,630        | 84,348,864       | 80,959,958       | 90,711,003       | 92,795,554       | 93,629,624     | 95,879,188     | 94,062,798         |
| Depreciation & Amortization Expense       | 121,609,186      | 127,028,861      | 129,668,819       | 135,445,288      | 146,685,802      | 159,451,257      | 221,495,055      | 227,506,445    | 233,427,450    | 241,028,255        |
| Regulatory Debits                         | -                | · · · · · · · ·  | -                 | 95,997           | 326,452          | 564,492          | 1,546,257        | 2,138,053      | 2,977,184      | 3,601,638          |
| Current Income Taxes                      | 71,467,084       | 85,591,214       | 96,759,782        | 103,862,569      | 110,811,619      | 54,031,400       | 45,967,519       | 42,866,766     | 36,889,302     | 35,529,970         |
| Property and Other Taxes                  | 25,031,903       | 26,115,114       | 28,340,155        | 29,938,281       | 31,439,291       | 34,353,326       | 36,773,893       | 37,740,847     | 40,069,212     | 42,894,511         |
| Investment Tax Credit                     | -                | · · · · · ·      | -                 | 2,942,920        | 8,291            | -                | -                | -              | · · · · -      | -                  |
| Amortization of Investment Tax Credit     | (1,987,122)      | (1,691,460)      | (1,260,914)       |                  | (1,066,927)      | (1,102,488)      | (1,004,121)      | (961,181)      | (940,781)      | (931,321)          |
| Loss(Gain) from Disposition of Allowances | (282)            | (427)            | (123)             |                  | (33,526)         | (17,793)         | -                | -              | -              | -                  |
| <b>Total Operating Expenses</b>           | 937,694,636      | 999,210,301      | 943,563,176       | 908,099,116      | 907,836,320      | 892,841,018      | 945,730,955      | 950,147,065    | 970,721,845    | 986,673,886        |
|   |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Net Operating Income                      | 158,901,806      | 178,434,119      | 202,514,227       | 231,017,604      | 236,462,645      | 258,811,048      | 259,057,840      | 252,179,426    | 239,515,344    | 235,047,514        |
|   |                  |                  |                   |                  |                  | D.               | T4               |                |                |                    |
|   |                  | Most Do          | cent Five Calenda | w Voors          |                  | Base<br>Period   | Test<br>Year     |                | Forecasted     |                    |
| Gas Only                                  | -                | Most Re          | cent rive Calenda | ir rears         |                  | reriou           | rear             |                | rorecasted     |                    |
| Gas Omy                                   | 2013             | 2014             | 2015              | 2016             | 2017             | 12/31/2018       | 4/30/2020        | 2020           | 2021           | 2022               |
| INCOME STATEMENT                          |                  | 2011             | 2010              | 2010             |                  | 12/01/2010       | .,               |                | 2021           |                    |
| Operating Revenues                        |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Gas Operating Revenues                    | \$ 324,221,274   | \$ 360,282,966   | \$ 319,521,344    | \$ 288,728,401   | \$ 311,929,143   | \$ 310,168,636   | \$ 332,172,729   | \$ 335,066,048 | \$ 333,979,260 | \$ 336,478,750     |
| Total Operating Revenues                  | 324,221,274      | 360,282,966      | 319,521,344       | 288,728,401      | 311,929,143      | 310,168,636      | 332,172,729      | 335,066,048    | 333,979,260    | 336,478,750        |
|   | , , ,            | , ,              |                   | ,-               | , , , ,          | ,,               | , , , , ,        | , ,            | , ,            | , ,                |
| Operating Expenses                        |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Gas Supply Expenses                       | 159,274,580      | 194,255,410      | 142,271,053       | 104,509,026      | 118,144,946      | 124,483,459      | 124,073,292      | 122,598,163    | 119,315,783    | 118,964,950        |
| Other Operation Expenses                  | 46,513,823       | 47,950,706       | 53,009,798        | 53,580,955       | 57,437,538       | 60,771,962       | 65,155,867       | 65,998,713     | 67,552,130     | 68,882,524         |
| Maintenance                               | 17,767,537       | 19,132,623       | 19,444,128        | 16,902,140       | 16,967,532       | 23,629,255       | 32,983,190       | 24,658,774     | 26,289,762     | 31,362,738         |
| Depreciation & Amortization Expense       | 26,053,846       | 29,585,956       | 32,304,438        | 34,329,164       | 36,294,831       | 37,777,599       | 40,200,199       | 42,808,046     | 45,876,595     | 48,530,134         |
| Current Income Taxes                      | 22,786,604       | 20,059,077       | 20,739,458        | 22,231,102       | 23,331,438       | 7,991,529        | 7,718,290        | 9,696,394      | 7,923,772      | 6,122,484          |
| Property and Other Taxes                  | 7,485,145        | 8,085,298        | 9,059,891         | 9,949,447        | 10,414,145       | 11,460,298       | 12,584,590       | 13,300,455     | 15,037,565     | 16,221,817         |
| Amortization of Investment Tax Credit     | (113,220)        | (97,320)         | (77,720)          | (60,420)         | (46,520)         | (25,221)         | (4,653)          | (920)          | (520)          | (520)              |
| <b>Total Operating Expenses</b>           | 279,768,315      | 318,971,751      | 276,751,047       | 241,441,414      | 262,543,910      | 266,088,881      | 282,710,775      | 279,059,625    | 281,995,087    | 290,084,127        |
|   |                  |                  |                   |                  |                  |                  |                  |                |                |                    |
| Net Operating Income                      | 44,452,959       | 41,311,215       | 42,770,297        | 47,286,987       | 49,385,233       | 44,079,755       | 49,461,954       | 56,006,423     | 51,984,173     | 46,394,624         |
|   |                  | ·                |                   |                  |                  |                  |                  |                | -              | Cose No. 2019 0020 |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Section 16(8)(i) Page 2 of 4 Arbough

#### Louisville Gas and Electric Company Case No. 2018-00295 Revenue Statistics

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

Schedule I-2

|                                    |                     | Most F              | Rece | nt Five Calenda | ır Ye | ears          |                     | Base<br>Period      | Test<br>Year        | _  |               |      | Forecasted    |      |              |
|------------------------------------|---------------------|---------------------|------|-----------------|-------|---------------|---------------------|---------------------|---------------------|----|---------------|------|---------------|------|--------------|
| Electric Only                      | 2013                | 2014                |      | 2015            |       | 2016          | 2017                | <br>12/31/2018      | <br>4/30/2020       |    | 2020          |      | 2021          |      | 2022         |
| Revenue by Customer class:         |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | \$<br>405,961,655   | \$<br>419,063,081   | \$   | 425,948,297     | \$    | 438,833,400   | \$<br>436,549,541   | \$<br>444,036,847   | \$<br>461,134,297   | \$ | 460,798,470   | \$   | 458,460,287   | \$   | 460,544,975  |
| Commercial                         | 329,906,063         | 343,407,017         |      | 359,004,552     |       | 373,019,337   | 376,498,100         | 363,288,461         | 394,637,256         |    | 394,364,628   |      | 393,311,167   |      | 394,772,077  |
| Industrial                         | 174,274,392         | 182,233,761         |      | 189,367,016     |       | 176,634,496   | 174,950,770         | 165,550,251         | 185,571,134         |    | 185,552,991   |      | 185,564,039   |      | 186,684,290  |
| Public Street and Highway Lighting | 2,884,918           | 2,702,454           |      | 3,230,561       |       | 3,143,323     | 3,405,759           | 3,133,274           | 3,528,785           |    | 3,526,136     |      | 3,511,079     |      | 3,509,193    |
| Other Sales to Public Authorities  | <br>88,714,502      | 94,996,188          |      | 99,216,038      |       | 96,463,602    | 94,057,099          | <br>91,696,050      | <br>93,613,848      |    | 93,571,849    |      | 93,367,069    |      | 93,738,943   |
| Total                              | \$<br>1,001,741,530 | \$<br>1,042,402,502 | \$   | 1,076,766,465   | \$    | 1,088,094,158 | \$<br>1,085,461,268 | \$<br>1,067,704,882 | \$<br>1,138,485,319 | \$ | 1,137,814,074 | \$ : | 1,134,213,641 | \$ 1 | ,139,249,478 |
| Number of Customers by class:      |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | 349,625             | 352,088             |      | 355,056         |       | 358,045       | 361,448             | 364,416             | 370,386             |    | 372,094       |      | 374,834       |      | 377,783      |
| Commercial                         | 42,103              | 42,508              |      | 42,688          |       | 43,165        | 43,851              | 44,924              | 46,216              |    | 46,316        |      | 46,427        |      | 46,523       |
| Industrial                         | 443                 | 442                 |      | 598             |       | 577           | 566                 | 594                 | 630                 |    | 634           |      | 639           |      | 643          |
| Public Street and Highway Lighting | 654                 | 663                 |      | 658             |       | 690           | 674                 | 799                 | 935                 |    | 935           |      | 935           |      | 935          |
| Other Sales to Public Authorities  | <br>4,121           | 4,099               |      | 4,141           |       | 4,170         | 4,337               | <br>3,693           | <br>3,009           |    | 3,015         |      | 3,024         |      | 3,031        |
| Total                              | 396,946             | 399,800             |      | 403,141         |       | 406,647       | 410,876             | 414,426             | 421,176             |    | 422,994       |      | 425,859       |      | 428,915      |
| Average Revenue per class:         |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | \$<br>1,161         | \$<br>1,190         | \$   | 1,200           | \$    | 1,226         | \$<br>1,208         | \$<br>1,218         | \$<br>1,245         | \$ | 1,238         | \$   | 1,223         | \$   | 1,219        |
| Commercial                         | 7,836               | 8,079               |      | 8,410           |       | 8,642         | 8,586               | 8,087               | 8,539               |    | 8,515         |      | 8,472         |      | 8,486        |
| Industrial                         | 393,396             | 412,294             |      | 316,667         |       | 306,126       | 309,100             | 278,902             | 294,571             |    | 292,854       |      | 290,623       |      | 290,394      |
| Public Street and Highway Lighting | 4,411               | 4,076               |      | 4,910           |       | 4,556         | 5,053               | 3,922               | 3,774               |    | 3,771         |      | 3,755         |      | 3,753        |
| Other Sales to Public Authorities  | 21,527              | 23,175              |      | 23,959          |       | 23,133        | 21,687              | 24,833              | 31,115              |    | 31,031        |      | 30,878        |      | 30,925       |
| g 0.1                              | 2012                | 2014                |      | 2015            |       | 2016          | 2017                | 12/21/2010          | 4/20/2020           |    | 2020          |      | 2021          |      | 2022         |
| Gas Only                           | <br>2013            | 2014                |      | 2015            |       | 2016          | 2017                | <br>12/31/2018      | <br>4/30/2020       |    | 2020          |      | 2021          |      | 2022         |
| Revenue by Customer class:         |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | \$<br>208,708,912   | \$<br>231,041,419   | \$   | 206,847,666     | \$    | 188,182,504   | \$<br>200,229,080   | \$<br>199,372,417   | \$<br>217,967,718   | \$ | 220,302,654   | \$   | 219,964,694   | \$   | 221,842,847  |
| Commercial                         | 75,448,710          | 88,715,464          |      | 77,411,303      |       | 69,348,088    | 76,509,716          | 78,763,931          | 81,381,288          |    | 81,704,183    |      | 81,062,581    |      | 81,531,641   |
| Industrial                         | 11,841,637          | 12,183,991          |      | 9,977,988       |       | 8,763,052     | 11,763,081          | 9,800,561           | 10,504,479          |    | 10,653,807    |      | 10,674,629    |      | 10,644,499   |
| Other Sales to Public Authorities  | <br>11,746,409      | 12,588,648          |      | 10,027,028      |       | 7,968,403     | 8,781,894           | 9,269,581           | <br>9,608,539       |    | 9,623,875     |      | 9,526,799     |      | 9,574,253    |
| Total                              | \$<br>307,745,667   | \$<br>344,529,522   | \$   | 304,263,985     | \$    | 274,262,046   | \$<br>297,283,771   | \$<br>297,206,491   | \$<br>319,462,024   | \$ | 322,284,519   | \$   | 321,228,703   | \$   | 323,593,240  |
| Number of Customers by class:      |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | 294,209             | 294,888             |      | 295,779         |       | 297,419       | 299,354             | 298,007             | 298,980             |    | 299,642       |      | 300,700       |      | 301,835      |
| Commercial                         | 24,799              | 24,995              |      | 24,921          |       | 25,011        | 25,287              | 24,499              | 23,997              |    | 23,991        |      | 23,987        |      | 23,986       |
| Industrial                         | 332                 | 337                 |      | 438             |       | 430           | 420                 | 332                 | 245                 |    | 245           |      | 246           |      | 246          |
| Other Sales to Public Authorities  | 1,137               | 1,123               |      | 1,124           |       | 1,129         | 1,194               | 1,132               | 1,089               |    | 1,089         |      | 1,089         |      | 1,089        |
| Total                              | <br>320,477         | 321,343             |      | 322,262         |       | 323,989       | 326,255             | 323,970             | 324,311             |    | 324,967       |      | 326,022       |      | 327,155      |
| Average Revenue per class:         |                     |                     |      |                 |       |               |                     |                     |                     |    |               |      |               |      |              |
| Residential                        | \$<br>709           | \$<br>783           | \$   | 699             | \$    | 633           | \$<br>669           | \$<br>669           | \$<br>729           | \$ | 735           | \$   | 732           | \$   | 735          |
| Commercial                         | 3,042               | 3,549               |      | 3,106           |       | 2,773         | 3,026               | 3,215               | 3,391               |    | 3,406         |      | 3,379         |      | 3,399        |
| Industrial                         | 35,668              | 36,154              |      | 22,781          |       | 20,379        | 28,007              | 29,557              | 42,963              |    | 43,455        |      | 43,437        |      | 43,270       |
| Other Sales to Public Authorities  | 10,331              | 11,210              |      | 8,921           |       | 7,058         | 7,355               | 8,186               | 8,822               |    | 8,837         |      | 8,749         |      | 8,792        |

#### Louisville Gas and Electric Company Case No. 2018-00295 Sales Statistics

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

Schedule I-3

|                                    |                |                |                    |                |                | Base           | Test           |                |                |                |
|------------------------------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                    |                | Most Re        | ecent Five Calenda | r Years        |                | Period         | Year           |                | Forecasted     |                |
| Electric Only                      | 2013           | 2014           | 2015               | 2016           | 2017           | 12/31/2018     | 4/30/2020      | 2020           | 2021           | 2022           |
| Sales (Kwh) by Customer class:     |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 4,164,048,797  | 4,157,326,074  | 4,080,624,579      | 4,215,244,180  | 4,004,001,092  | 4,285,544,629  | 4,082,575,590  | 4,081,604,201  | 4,067,442,259  | 4,069,043,868  |
| Commercial                         | 3,685,168,515  | 3,714,091,413  | 3,746,407,656      | 3,942,673,084  | 3,854,215,767  | 3,900,558,014  | 3,905,639,642  | 3,903,066,329  | 3,899,014,060  | 3,898,909,394  |
| Industrial                         | 2,699,966,052  | 2,773,971,938  | 2,775,814,897      | 2,639,667,834  | 2,561,708,414  | 2,558,727,995  | 2,614,776,363  | 2,616,789,840  | 2,618,401,776  | 2,620,826,927  |
| Public Street and Highway Lighting | 18,440,935     | 17,122,242     | 19,334,030         | 18,646,536     | 19,693,044     | 18,285,486     | 18,709,835     | 18,569,025     | 18,287,841     | 18,012,912     |
| Other Sales to Public Authorities  | 1,131,350,511  | 1,154,652,761  | 1,144,848,084      | 1,130,820,510  | 1,086,972,848  | 1,097,031,723  | 1,032,212,204  | 1,032,154,932  | 1,031,246,012  | 1,031,008,308  |
| Total                              | 11,698,974,810 | 11,817,164,428 | 11,767,029,246     | 11,947,052,144 | 11,526,591,165 | 11,860,147,845 | 11,653,913,633 | 11,652,184,328 | 11,634,391,949 | 11,637,801,409 |
| Number of Customers by class:      |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 349,625        | 352,088        | 355,056            | 358,045        | 361,448        | 364,416        | 370,386        | 372,094        | 374,834        | 377,783        |
| Commercial                         | 42,103         | 42,508         | 42,688             | 43,165         | 43,851         | 44,924         | 46,216         | 46,316         | 46,427         | 46,523         |
| Industrial                         | 443            | 442            | 598                | 577            | 566            | 594            | 630            | 634            | 639            | 643            |
| Public Street and Highway Lighting | 654            | 663            | 658                | 690            | 674            | 799            | 935            | 935            | 935            | 935            |
| Other Sales to Public Authorities  | 4,121          | 4,099          | 4,141              | 4,170          | 4,337          | 3,693          | 3,009          | 3,015          | 3,024          | 3,031          |
| Total                              | 396,946        | 399,800        | 403,141            | 406,647        | 410,876        | 414,426        | 421,176        | 422,994        | 425,859        | 428,915        |
| Average Volume (Kwh) per class:    |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 11,910         | 11,808         | 11,493             | 11,773         | 11,078         | 11,760         | 11,022         | 10,969         | 10,851         | 10,771         |
| Commercial                         | 87,527         | 87,374         | 87,763             | 91,340         | 87,893         | 86,825         | 84,508         | 84,270         | 83,981         | 83,806         |
| Industrial                         | 6,094,731      | 6,275,955      | 4,641,831          | 4,574,814      | 4,525,987      | 4,310,684      | 4,150,631      | 4,130,023      | 4,100,839      | 4,076,784      |
| Public Street and Highway Lighting | 28,197         | 25,825         | 29,383             | 27,024         | 29,218         | 22,890         | 20,010         | 19,860         | 19,559         | 19,265         |
| Other Sales to Public Authorities  | 274,533        | 281,691        | 276,467            | 271,180        | 250,628        | 297,091        | 343,086        | 342,286        | 341,051        | 340,134        |
|                                    |                |                |                    |                |                |                |                |                |                |                |
| Gas Only                           | 2013           | 2014           | 2015               | 2016           | 2017           | 12/31/2018     | 4/30/2020      | 2020           | 2021           | 2022           |
| Sales (Mcf) by Customer class:     |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 21,101,535     | 22,190,374     | 18,840,133         | 18,156,424     | 16,730,860     | 18,693,183     | 19,344,465     | 19,327,171     | 19,147,351     | 19,072,020     |
| Commercial                         | 9,202,365      | 10,136,744     | 8,798,204          | 8,485,621      | 8,057,235      | 9,106,274      | 8,852,390      | 8,769,637      | 8,625,849      | 8,558,179      |
| Industrial                         | 1,680,362      | 1,482,249      | 1,382,263          | 1,247,075      | 1,406,335      | 1,471,094      | 1,511,576      | 1,527,958      | 1,525,516      | 1,499,518      |
| Other Sales to Public Authorities  | 1,616,656      | 1,597,496      | 1,272,270          | 1,150,393      | 1,121,814      | 1,210,938      | 1,178,235      | 1,167,787      | 1,149,456      | 1,140,759      |
| Total                              | 33,600,918     | 35,406,863     | 30,292,870         | 29,039,513     | 27,316,244     | 30,481,489     | 30,886,666     | 30,792,553     | 30,448,173     | 30,270,476     |
| Number of Customers by class:      |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 294,209        | 294,888        | 295,779            | 297,419        | 299,354        | 298,007        | 298,980        | 299,642        | 300,700        | 301,835        |
| Commercial                         | 24,799         | 24,995         | 24,921             | 25,011         | 25,287         | 24,499         | 23,997         | 23,991         | 23,987         | 23,986         |
| Industrial                         | 332            | 337            | 438                | 430            | 420            | 332            | 245            | 245            | 246            | 246            |
| Other Sales to Public Authorities  | 1,137          | 1,123          | 1,124              | 1,129          | 1,194          | 1,132          | 1,089          | 1,089          | 1,089          | 1,089          |
| Total                              | 320,477        | 321,343        | 322,262            | 323,989        | 326,255        | 323,970        | 321,504        | 321,504        | 321,504        | 321,504        |
| Average Volume (Mcf) per class:    |                |                |                    |                |                |                |                |                |                |                |
| Residential                        | 72             | 75             | 64                 | 61             | 56             | 63             | 65             | 65             | 64             | 63             |
| Commercial                         | 371            | 406            | 353                | 339            | 319            | 372            | 369            | 366            | 360            | 357            |
| Industrial                         | 5,061          | 4,398          | 3,156              | 2,900          | 3,348          | 4,437          | 6,182          | 6,232          | 6,208          | 6,096          |
| Other Sales to Public Authorities  | 1,422          | 1,423          | 1,132              | 1,019          | 940            | 1,069          | 1,082          | 1,072          | 1,056          | 1,048          |

Case No. 2018-00295 Attachment to Filing Requirement 807 KAR 5:001 Section 16(8)(i) Page 4 of 4 Arbough

# Louisville Gas and Electric Company Case No. 2018-00295 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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295

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

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

#### SCHEDULE DESCRIPTION

|     | 000T 0F 0  | A DIT A I | OL 18 48 4 4 D.V |
|-----|------------|-----------|------------------|
| J-1 | COST OF CA | APHAL     | SUMMARY          |

J-1.1/J-1.2 AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE

J-2 EMBEDDED COST OF SHORT-TERM DEBT

EMBEDDED COST OF LONG-TERM DEBT

B-1.1 JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295

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 4

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | AMOUNT        | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE | JURISDICTIONAL<br>CAPITAL | ADJUSTMENT<br>AMOUNT | JURISDICTIONAL<br>ADJUSTED CAPITAL | PERCENT<br>OF TOTAL | COST<br>RATE | WEIGHTED<br>COST | 13 MONTH<br>AVERAGE<br>WEIGHTED<br>COST |
|-------------|------------------|------------------------|---------------|---|---------------------------|----------------------|------------------------------------|---------------------|--------------|------------------|---|
|             | (A)              | (B)                    | (C)           | (D)                                       | (E=CxD)                   | (F)                  | (G=E+F)                            | (H)                 | (I)          | (J=HxI)          | (J-1.1/J-1.2)                           |
|             |                  |                        | \$            | %   | \$                        | \$                   | \$                                 |                     | %            | %                | %                                       |
|             | ELECTRIC:        |                        |               |   |                           |                      |                                    |                     |              |                  |   |
| 1           | SHORT-TERM DEBT  | J-2                    | 97,017,186    | 80.33%                                    | 77,933,906                | (23,178,889)         | 54,755,017                         | 2.08%               | 3.49%        | 0.07%            | 0.06%                                   |
| 2           | LONG-TERM DEBT   | J-3                    | 2,089,483,477 | 80.33%                                    | 1,678,482,077             | (499,209,549)        | 1,179,272,528                      | 44.84%              | 4.53%        | 2.03%            | 2.05%                                   |
| 3           | COMMON EQUITY    | _                      | 2,472,884,676 | 80.33%                                    | 1,986,468,261             | (590,809,958)        | 1,395,658,303                      | 53.07%              | 10.42%       | 5.53%            | 5.51%                                   |
| 4           | TOTAL CAPITAL    |                        | 4,659,385,340 |   | 3,742,884,243             | (1,113,198,396)      | 2,629,685,847                      | 100.00%             |              | 7.64%            | 7.62%                                   |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 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 4

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | AMOUNT        | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE | JURISDICTIONAL<br>CAPITAL | ADJUSTMENT<br>AMOUNT | JURISDICTIONAL<br>ADJUSTED CAPITAL | PERCENT<br>OF TOTAL | COST<br>RATE | WEIGHTED<br>COST |
|-------------|------------------|------------------------|---------------|---|---------------------------|----------------------|------------------------------------|---------------------|--------------|------------------|
|             | (A)              | (B)                    | (C)           | (D)                                       | (E=CxD)                   | (F)                  | (G=E+F)                            | (H)                 | (1)          | (J=HxI)          |
|             |                  |                        | \$            | %   | \$                        | \$                   | \$                                 |                     | %            | %                |
|             | ELECTRIC:        |                        |               |   |                           |                      |                                    |                     |              |                  |
| 1           | SHORT-TERM DEBT  | J-2                    | 279,108,101   | 81.50%                                    | 227,473,103               | (71,376,294)         | 156,096,809                        | 6.33%               | 2.59%        | 0.16%            |
| 2           | LONG-TERM DEBT   | J-3                    | 1,792,461,732 | 81.50%                                    | 1,460,856,312             | (458,386,105)        | 1,002,470,207                      | 40.67%              | 4.13%        | 1.68%            |
| 3           | COMMON EQUITY    | _                      | 2,336,259,588 | 81.50% _                                  | 1,904,051,564             | (597,451,490)        | 1,306,600,074                      | 53.00%              | 10.42%       | 5.52%            |
| 4           | TOTAL CAPITAL    | _                      | 4,407,829,421 | _   | 3,592,380,978             | (1,127,213,888)      | 2,465,167,090                      | 100.00%             | _            | 7.37%            |

## LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295

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 3 OF 4

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | AMOUNT        | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE | JURISDICTIONAL CAPITAL (E=CxD) | ADJUSTMENT<br>AMOUNT | JURISDICTIONAL<br>ADJUSTED CAPITAL<br>(G=E+F) | PERCENT<br>OF TOTAL<br>(H) | COST<br>RATE | WEIGHTED<br>COST<br>(J=HxI) | 13 MONTH<br>AVERAGE<br>WEIGHTED<br>COST<br>(J-1.1/J-1.2) |
|-------------|------------------|------------------------|---------------|---|--------------------------------|----------------------|---|----------------------------|--------------|-----------------------------|--|
|             | (A)              | (B)                    | (C)           | (D)                                       | (E=CXD)                        | (F)                  | (G=E+F)                                       | (□)                        | (I)          | (J=HXI)                     | (J-1.1/J-1.2)  |
|             |                  |                        | \$            | %   | \$                             | \$                   | \$  |                            | %            | %                           | %  |
|             | GAS:             |                        |               |   |                                |                      |   |                            |              |                             |  |
| 1           | SHORT-TERM DEBT  | J-2                    | 97,017,186    | 19.67%                                    | 19,083,281                     | (2,480,361)          | 16,602,919                                    | 2.08%                      | 3.49%        | 0.07%                       | 0.06%  |
| _           |                  |                        |               |   |                                |                      |   |                            |              |                             |  |
| 2           | LONG-TERM DEBT   | J-3                    | 2,089,483,477 | 19.67%                                    | 411,001,400                    | (53,420,160)         | 357,581,240                                   | 44.84%                     | 4.53%        | 2.03%                       | 2.05%  |
|             |                  |                        |               |   |                                |                      |   |                            |              |                             |  |
| 3           | COMMON EQUITY    |                        | 2,472,884,676 | 19.67%                                    | 486,416,416                    | (63,222,273)         | 423,194,143                                   | 53.07%                     | 10.42%       | 5.53%                       | 5.51%  |
|             |                  | _                      | , =,00.,010   |   | 20,110,110                     | (,==-,=-,=)          | ==,,  |                            |              |                             |  |
| 4           | TOTAL CAPITAL    |                        | 4,659,385,340 |   | 916,501,096                    | (119,122,795)        | 797,378,302                                   | 100.00%                    |              | 7.64%                       | 7.62%  |
| 4           | TOTAL CAPITAL    |                        | 4,009,000,040 |   | 910,301,090                    | (119,122,793)        | 191,310,302                                   | 100.00%                    |              | 7.04%                       | 7.0276   |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 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 4 OF 4

| LINE<br>NO. | CLASS OF CAPITAL (A) | WORKPAPER<br>REFERENCE<br>(B) | AMOUNT<br>(C) | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE<br>(D) | JURISDICTIONAL CAPITAL (E=CxD) | ADJUSTMENT<br>AMOUNT<br>(F) | JURISDICTIONAL<br>ADJUSTED CAPITAL<br>(G=E+F) | PERCENT<br>OF TOTAL<br>(H) | COST<br>RATE<br>(I) | WEIGHTED<br>COST<br>(J=HxI) |
|-------------|----------------------|-------------------------------|---------------|--|--------------------------------|-----------------------------|---|----------------------------|---------------------|-----------------------------|
|             | (^)                  | (b)                           | \$            | (b)<br>%   | , ,                            | \$                          | (G=L+i )<br>\$                                | (11)                       | (i)<br>%            | (J=11XI)<br>%               |
|             |                      |                               | Ψ             | 70   | \$                             | Φ                           | Φ   |                            | 70                  | 70                          |
|             | GAS:                 |                               |               |  |                                |                             |   |                            |                     |                             |
| 1           | SHORT-TERM DEBT      | J-2                           | 279,108,101   | 18.50%   | 51,634,999                     | (3,965,490)                 | 47,669,509                                    | 6.33%                      | 2.59%               | 0.16%                       |
|             |                      |                               |               |  |                                |                             |   |                            |                     |                             |
| 2           | LONG-TERM DEBT       | J-3                           | 1,792,461,732 | 18.50%   | 331,605,420                    | (25,466,793)                | 306,138,627                                   | 40.67%                     | 4.13%               | 1.68%                       |
|             |                      |                               |               |  |                                | , , , ,                     |   |                            |                     |                             |
| 3           | COMMON EQUITY        |                               | 2,336,259,588 | 18.50%   | 432,208,024                    | (33,192,921)                | 399,015,103                                   | 53.00%                     | 10.42%              | 5.52%                       |
| 3           | CONTINUON EQUIT      | _                             | 2,330,239,366 | 16.50%   | 432,200,024                    | (33,192,921)                | 399,013,103                                   | 33.00%                     | 10.4270             | 3.32 %                      |
|             | TOTAL CADITAL        |                               | 4 407 000 404 |  | 045 440 440                    | (00.005.004)                | 750 000 000                                   | 400.000/                   |                     | 7.070/                      |
| 4           | TOTAL CAPITAL        | _                             | 4,407,829,421 | <u>_</u>   | 815,448,443                    | (62,625,204)                | 752,823,239                                   | 100.00%                    | _                   | 7.37%                       |

CASE NO. 2018-00295

#### 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).:

PAGE 1 OF 4

WITNESS: D. K. ARBOUGH

SCHEDULE J-1.1/J-1.2

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | 13 MONTH<br>AVERAGE<br>AMOUNT | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE | JURISDICTIONAL<br>CAPITAL | ADJUSTMENT<br>AMOUNT | JURISDICTIONAL<br>ADJUSTED CAPITAL | PERCENT<br>OF TOTAL | COST RATE | 13 MONTH<br>AVERAGE<br>WEIGHTED<br>COST |
|-------------|------------------|------------------------|-------------------------------|---|---------------------------|----------------------|------------------------------------|---------------------|-----------|---|
|             | (A)              | (B)                    | (C)                           | (D)                                       | (E=CxD)                   | (F)                  | (G=E+F)                            | (H)                 | (1)       | (J=HxI)                                 |
|             |                  |                        | \$                            | %   | \$                        | \$                   | \$                                 |                     | %         | %                                       |
|             | ELECTRIC:        |                        |                               |   |                           |                      |                                    |                     |           |   |
| 1           | SHORT-TERM DEBT  | J-2                    | 87,367,954                    | 80.33%                                    | 70,182,678                | (21,071,121)         | 49,111,557                         | 1.89%               | 3.25%     | 0.06%                                   |
|             |                  |                        |                               |   |                           |                      |                                    |                     |           |   |
| 2           | LONG-TERM DEBT   | J-3                    | 2,088,568,822                 | 80.33%                                    | 1,677,747,335             | (503,714,285)        | 1,174,033,050                      | 45.27%              | 4.53%     | 2.05%                                   |
|             |                  |                        |                               |   |                           |                      |                                    |                     |           |   |
| 3           | COMMON EQUITY    | _                      | 2,437,703,817                 | 80.33%                                    | 1,958,207,476             | (587,917,536)        | 1,370,289,941                      | 52.84%              | 10.42%    | 5.51%                                   |
|             |                  |                        |                               |   |                           |                      |                                    |                     |           |   |
| 4           | TOTAL CAPITAL    | _                      | 4,613,640,593                 |   | 3,706,137,489             | (1,112,702,942)      | 2,593,434,547                      | 100.00%             | _         | 7.62%                                   |

CASE NO. 2018-00295

#### 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 2 OF 4

| LINE<br>NO. | CLASS OF CAPITAL (A) | WORKPAPER<br>REFERENCE<br>(B) | 13 MONTH<br>AVERAGE<br>AMOUNT<br>(C) | JURISDICTIONAL<br>RATE BASE<br>PERCENTAGE<br>(D) | JURISDICTIONAL CAPITAL (E=CxD) | ADJUSTMENT<br>AMOUNT<br>(F) | JURISDICTIONAL<br>ADJUSTED CAPITAL<br>(G=E+F) | PERCENT<br>OF TOTAL<br>(H) | COST RATE | 13 MONTH<br>AVERAGE<br>WEIGHTED<br>COST<br>(J=HxI) |
|-------------|----------------------|-------------------------------|--------------------------------------|--|--------------------------------|-----------------------------|---|----------------------------|-----------|--|
|             |                      |                               | \$                                   | %  | \$                             | \$                          | \$  |                            | %         | %  |
|             | GAS:                 |                               |                                      |  |                                |                             |   |                            |           |  |
| 1           | SHORT-TERM DEBT      | J-2                           | 87,367,954                           | 19.67%   | 17,185,277                     | (2,255,781)                 | 14,929,496                                    | 1.89%                      | 3.25%     | 0.06%  |
|             |                      |                               |                                      |  |                                |                             |   |                            |           |  |
| 2           | LONG-TERM DEBT       | J-3                           | 2,088,568,822                        | 19.67%   | 410,821,487                    | (53,925,417)                | 356,896,070                                   | 45.27%                     | 4.53%     | 2.05%  |
|             |                      |                               |                                      |  |                                |                             |   |                            |           |  |
| 3           | COMMON EQUITY        | _                             | 2,437,703,817                        | 19.67%   | 479,496,341                    | (62,939,844)                | 416,556,497                                   | 52.84%                     | 10.42%    | 5.51%  |
|             |                      |                               |                                      |  |                                |                             |   |                            |           |  |
| 4           | TOTAL CAPITAL        | _                             | 4,613,640,593                        |  | 907,503,105                    | (119,121,042)               | 788,382,062                                   | 100.00%                    |           | 7.62%  |

#### CASE NO. 2018-00295

#### 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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1.1/J-1.2

PAGE 3 OF 4

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | 13 MONTH<br>AVERAGE<br>AMOUNT | PERCENT<br>OF TOTAL | ECR RATE BASE   | DSM RATE<br>BASE | TRIMBLE<br>COUNTY<br>INVENTORIES | INVESTMENT<br>TAX CREDITS | INVESTMENT<br>IN OVEC | NET<br>NONUTILITY<br>PROPERTY | ADJUSTMENT<br>AMOUNT |
|-------------|------------------|------------------------|-------------------------------|---------------------|-----------------|------------------|----------------------------------|---------------------------|-----------------------|-------------------------------|----------------------|
|             | (A)              | (B)                    | (C)                           | (D)                 | (E)             | (F)              | (G)                              | (H)                       | (I)                   | (J)                           | (K=E+F+G+H+I+J)      |
|             |                  |                        | \$                            |                     | \$              | \$               | \$                               | \$                        | \$                    | \$                            | \$                   |
|             | ELECTRIC:        |                        |                               |                     |                 |                  |                                  |                           |                       |                               |                      |
| 1           | SHORT-TERM DEBT  | J-2                    | 87,367,954                    | 1.89%               | (21,515,737)    | (60,456)         | (102,836)                        | 629,909                   | (11,254)              | (10,747)                      | (21,071,121)         |
| 2           | LONG-TERM DEBT   | J-3                    | 2,088,568,822                 | 45.27%              | (514,343,017)   | (1,445,215)      | (2,458,345)                      | 15,058,242                | (269,030)             | (256,921)                     | (503,714,285)        |
| 3           | COMMON EQUITY    | -                      | 2,437,703,817                 | 52.84%              | (600,323,017)   | (1,686,804)      | (2,869,293)                      | 17,575,449                | (314,002)             | (299,869)                     | (587,917,536)        |
| 4           | TOTAL CAPITAL    | <u>-</u>               | 4,613,640,593                 | 100.00%             | (1,136,181,770) | (3,192,475)      | (5,430,474)                      | 33,263,600                | (594,286)             | (567,537)                     | (1,112,702,942)      |

#### CASE NO. 2018-00295

#### 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

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

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1.1/J-1.2

PAGE 4 OF 4

| LINE<br>NO. | CLASS OF CAPITAL | WORKPAPER<br>REFERENCE | 13 MONTH<br>AVERAGE<br>AMOUNT | PERCENT<br>OF TOTAL | GLT RATE BASE | DSM RATE<br>BASE |     | INVESTMENT<br>TAX CREDITS |     |     | ADJUSTMENT<br>AMOUNT |
|-------------|------------------|------------------------|-------------------------------|---------------------|---------------|------------------|-----|---------------------------|-----|-----|----------------------|
|             | (A)              | (B)                    | (C)                           | (D)                 | (E)           | (F)              | (G) | (H)                       | (1) | (J) | (K=E+F+G+H+I+J)      |
|             |                  |                        | \$                            |                     | \$            | \$               | \$  | \$                        | \$  | \$  | \$                   |
|             | GAS:             |                        |                               |                     |               |                  |     |                           |     |     |                      |
| 1           | SHORT-TERM DEBT  | J-2                    | 87,367,954                    | 1.89%               | (2,255,877)   | -                |     | 96                        |     |     | (2,255,781)          |
|             |                  |                        |                               |                     |               |                  |     |                           |     |     |                      |
| 2           | LONG-TERM DEBT   | J-3                    | 2,088,568,822                 | 45.27%              | (53,927,721)  | -                |     | 2,304                     |     |     | (53,925,417)         |
|             |                  |                        |                               |                     |               |                  |     |                           |     |     |                      |
| 3           | COMMON EQUITY    | -                      | 2,437,703,817                 | 52.84%              | (62,942,533)  | -                |     | 2,689                     |     |     | (62,939,844)         |
|             |                  |                        |                               |                     | ,             |                  |     |                           |     |     |                      |
| 4           | TOTAL CAPITAL    | :                      | 4,613,640,593                 | 100.00%             | (119,126,132) | -                |     | 5,089                     |     |     | (119,121,042)        |

#### CASE NO. 2018-00295

#### EMBEDDED COST OF SHORT-TERM DEBT

AS OF DECEMBER 31, 2018

| DATA:X_BASE PERIODFORECASTED PERIOD           |                        |
|---|------------------------|
| DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD | SCHEDULE J-2           |
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED    | PAGE 1 OF 3            |
| WORKPAPER REFERENCE NO(S).:                   | WITNESS: D. K. ARBOUGH |

| LINE<br>NO. | ISSUE                            | AMOUNT<br>OUTSTANDING | INTEREST<br>RATE | INTEREST<br>REQUIREMENT |
|-------------|----------------------------------|-----------------------|------------------|-------------------------|
|             | (A)                              | (B)                   | (C)              | (D=BxC)                 |
|             |                                  | \$                    | %                | \$                      |
| 1           | Commercial Paper                 | 279,108,101           | 2.594%           | 7,239,031               |
| 3           |                                  |                       |                  | <u>-</u> .              |
| 4           | Total                            | 279,108,101           | 2.594%           | 7,239,031               |
| 5           | Weighted Cost of Short-Term Debt | 2.594%                |                  |                         |

#### CASE NO. 2018-00295

#### EMBEDDED COST OF SHORT-TERM DEBT

AS OF APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED 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<br>NO. | ISSUE                            | AMOUNT<br>OUTSTANDING | INTEREST<br>RATE | INTEREST<br>REQUIREMENT |
|-------------|----------------------------------|-----------------------|------------------|-------------------------|
|             | (A)                              | (B)                   | (C)              | (D=BxC)                 |
|             |                                  | \$                    | %                | \$                      |
| 1           | Commercial Paper                 | 97,017,186            | 3.492%           | 3,388,034               |
| 2<br>3      |                                  |                       | _                | <u> </u>                |
| 4           | Total                            | 97,017,186            | 3.492%           | 3,388,034               |
| 5           | Weighted Cost of Short-Term Debt | 3.492%                |                  |                         |

#### CASE NO. 2018-00295

#### EMBEDDED COST OF SHORT-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

SCHEDULE J-2

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

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S).:

WITNESS: D. K. ARBOUGH

| LINE<br>NO. | ISSUE                            | AMOUNT<br>OUTSTANDING | INTEREST<br>RATE | INTEREST<br>REQUIREMENT |
|-------------|----------------------------------|-----------------------|------------------|-------------------------|
|             | (A)                              | (B)                   | (C)              | (D=BxC)                 |
|             |                                  | \$                    | %                | \$                      |
|             | Commercial Paper:                |                       |                  |                         |
| 1           | Apr-19                           | 302,500,962           | 2.938%           | 8,888,930               |
| 2           | May-19                           | 22,087,903            | 3.011%           | 665,151                 |
| 3           | Jun-19                           | 28,580,097            | 3.075%           | 878,924                 |
| 4           | Jul-19                           | 33,735,763            | 3.139%           | 1,059,050               |
| 5           | Aug-19                           | 33,657,995            | 3.203%           | 1,078,197               |
| 6           | Sep-19                           | 56,372,810            | 3.255%           | 1,834,760               |
| 7           | Oct-19                           | 89,619,643            | 3.298%           | 2,956,095               |
| 8           | Nov-19                           | 136,019,882           | 3.358%           | 4,567,289               |
| 9           | Dec-19                           | 112,497,807           | 3.401%           | 3,826,050               |
| 10          | Jan-20                           | 81,948,347            | 3.436%           | 2,816,098               |
| 11          | Feb-20                           | 45,204,077            | 3.484%           | 1,574,693               |
| 12          | Mar-20                           | 96,540,935            | 3.484%           | 3,363,534               |
| 13          | Apr-20                           | 97,017,186            | 3.492%           | 3,388,034               |
|             |                                  |                       |                  |                         |
| 14          | Total                            | 1,135,783,407         | . <u>—</u>       | 36,896,806              |
| 15          | 13 Month Average                 | 87,367,954            | 3.249%           | 2,838,216               |
| 16          | Weighted Cost of Short-Term Debt | 3.249%                |                  |                         |

### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 EMBEDDED COST OF LONG-TERM DEBT AS OF DECEMBER 31, 2018

DATA:\_X\_BASE\_PERIOD\_\_FORECASTED\_PERIOD
DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED WORKPAPER REFERENCE NO(S).:

SCHEDULE J-3 PAGE 1 OF 3 WITNESS: D. K. ARBOUGH

|             |   |                |                            |                                 |                     |                                      |                          |   | _                 | ANNUAL COST          |                                    |                        |   |                                       |                        |
|-------------|---|----------------|----------------------------|---------------------------------|---------------------|--------------------------------------|--------------------------|---|-------------------|----------------------|------------------------------------|------------------------|---|---------------------------------------|------------------------|
| LINE<br>NO. | DEBT ISSUE TYPE                                       | COUPON<br>RATE | DATE ISSUED<br>(DAY/MO/YR) | MATURITY<br>DATE<br>(DAY/MO/YR) | PRINCIPAL<br>AMOUNT | UNAMORT.<br>(DISCOUNT) OR<br>PREMIUM | UNAMORT.<br>DEBT EXPENSE | UNAMORT.<br>LOSS ON<br>REACQUIRED<br>DEBT | CARRYING<br>VALUE | INTEREST             | AMORT.<br>(DISCOUNT) OR<br>PREMIUM | AMORT. DEBT<br>EXPENSE | AMORT. LOSS<br>ON<br>REACQUIRED<br>DEBT | LETTER OF<br>CREDIT AND<br>OTHER FEES | TOTAL                  |
|             |   | (A)            | (B)                        | (C)                             | (D)                 | (E)                                  | (F)                      | (G)                                       | (H=D+E-F-G)       | (I=AxD)              | (J)                                | (K)                    | (L)                                     | (M)                                   | (N=I+J+K+L+M)          |
|             |   | %              |                            |                                 | \$                  | \$                                   | \$                       | \$  | \$                | \$                   | \$                                 | \$                     | \$                                      | \$                                    | \$                     |
| 1           | LG&E_473044BV6_PCB Variable due Sep 1, 2026           | 2.07%          | Mar. 6, 2002               | Sep 1, 2026                     | 22,500,000          |                                      | 76,823                   | 593,546                                   | 21,829,631        | 465,800              |                                    | 9,354                  | 77,401                                  | 22,500                                | 575,054                |
| 2           | LG&E_546749AK8_PCB Variable due Feb 1, 2035           | 2.20%          | Apr. 13, 2005              | Feb 1, 2035                     | 40,000,000          |                                      | 44,596                   | 1,360,867                                 | 38,594,536        | 880,000              |                                    | 76,242                 | 84,562                                  |                                       | 1,040,804              |
| 3           | LG&E_546749AL6_PCB Variable Series DD due Nov 1, 2027 | 2.55%          | Mar. 22, 2002              | Nov 1, 2027                     | 35,000,000          |                                      | 175,152                  | 530,361                                   | 34,294,487        | 892,500              |                                    | 27,992                 | 60,025                                  |                                       | 980,518                |
| 4           | LG&E_546749AM4_PCB Variable due Oct 1,2033            | 1.50%          | Nov. 20, 2003              | Oct 1,2033                      | 128,000,000         |                                      | 99,465                   | 4,601,344                                 | 123,299,191       | 1,920,000            |                                    | 383,482                |   |                                       | 2,617,054              |
| 5           | LG&E_546751AH1_PCB Variable due June 1, 2033          | 1.25%          | Apr. 26, 2007              | June 1, 2033                    | 35,200,000          |                                      | 69,031                   | 473,354                                   | 34,657,615        | 440,000              |                                    | 154,585                |   |                                       | 627,407                |
| 6           | LG&E_546751AJ7_PCB Variable \$31 mil due June 1, 2033 | 1.25%          | Apr. 26, 2007              | June 1, 2033                    | 31,000,000          |                                      | 65,888                   | ,   | 30,424,311        | 387,500              |                                    | 147,545                |   |                                       | 570,395                |
| 7           | LG&E_896224AW2_PCB Variable Series EE due Nov 1, 2027 | 2.55%          | Mar. 22, 2002              | Nov 1, 2027                     | 35,000,000          |                                      | 168,509                  |   | 34,302,739        | 892,500              |                                    | 42,024                 |   |                                       | 994,368                |
| 8           | LG&E_896224AX0_PCB Variable Series CC due Sep 1, 2026 | 2.30%          | Mar. 6, 2002               | Sep 1, 2026                     | 27,500,000          |                                      | 238,858                  |   | 26,677,122        | 632,500              |                                    | 50,628                 |   |                                       | 759,287                |
| 9           | LG&E_896224AY8_PCB Variable due Sep 1, 2044           | 2.07%          | Sep. 15, 2016              | Sep. 1, 2044                    | 125,000,000         |                                      | 825,355                  |   | 120,477,066       | 2,587,778            |                                    | 25,189                 |   | 125,000                               | 2,881,926              |
| 10          | LG&E_896221AD0_PCB 3.75% due June 1, 2033             | 3.75%          | Apr. 26, 2007              | June 1, 2033                    | 60,000,000          |                                      | 636,402                  | 1- 1                                      | . ,,              | 2,250,000            |                                    | 44,096                 |   | -                                     | 2,389,195              |
| 11          | LG&E_546676AU1_FMB 5.125% due Nov. 15, 2040           | 5.13%          | Nov. 16, 2010              | Nov. 15, 2040                   | 285,000,000         | (2,260,864                           |                          |   | 280,131,346       | 14,606,250           | 103,294                            |                        |   |                                       | 14,828,688             |
| 12          | LG&E_546676AV9_FMB 4.65% due Nov 1, 2043              | 4.65%          | Nov. 14, 2013              | Nov. 15, 2043                   | 250,000,000         | (1,492,170                           |                          |   | 246,238,601       | 11,625,000           | 59,956                             |                        |   |                                       | 11,776,135             |
| 13          | LG&E_546676AW7_FMB 3.30% due Oct 1, 2025              | 3.30%          | Sep. 28, 2015              | Oct 1,2025                      | 300,000,000         | (86,976                              |                          |   | 298,309,961       | 9,900,000            | 12,879                             |                        |   |                                       | 10,150,249             |
| 14          | LG&E_546676AX5_FMB 4.375% due Oct. 1, 2045            | 4.38%          | Sep. 28, 2015              | Oct 1,2045                      | 250,000,000         | (184,953                             |                          |   | 247,523,513       | 10,937,500           | 6,910                              |                        |   |                                       | 11,030,020             |
| 15          | LG&E_2017 Term Loan \$100M                            | 2.99%          | Oct. 26, 2017              | Oct. 25, 2019                   | 100,000,000         |                                      | 47,118                   |   | 99,952,882        | 2,993,630            |                                    | 57,224                 |   | -                                     | 3,050,854              |
| 16          | LG&E_2018 Term Loan \$100M                            | 2.99%          | Jan. 11, 2018              | Oct. 25, 2019                   | 100,000,000         |                                      |                          |   | 100,000,000       | 2,993,630            |                                    |                        |   |                                       | 2,993,630              |
| 17          | Revolving Credit Facility                             |                |                            |                                 |                     |                                      | - 1,955,537              | 103,720                                   | (2,059,258)       | -                    |                                    | 480,331                | 25,476                                  | 506,944                               | 1,012,751              |
| 18          | Called Bonds  |                |                            |                                 |                     |                                      |                          | 184,098                                   | (184,098)         |                      |                                    |                        | 21,231                                  |                                       | 21,231                 |
| 19          | JP Morgan Chase Bank 5.495%                           |                |                            | Nov. 1, 2020<br>Oct. 1, 2033    |                     |                                      |                          |   |                   | 2,963,867            |                                    |                        |   |                                       | 2,963,867              |
| 20          | Morgan Stanley Capital Services 3.657%                |                |                            | Oct. 1, 2033<br>Oct. 1, 2033    |                     |                                      |                          |   |                   | 615,816              |                                    |                        |   |                                       | 615,816                |
| 21          | Morgan Stanley Capital Services 3.645%                |                |                            | Oct. 1, 2033                    |                     |                                      |                          |   |                   | 612,048<br>558,950   |                                    |                        |   |                                       | 612,048                |
| 22          | Bank of America 3.695%                                |                |                            |                                 |                     |                                      |                          |   |                   | (1,433,704)          |                                    |                        |   |                                       | 558,950<br>(1,433,704) |
| 23          | 2013 30-Year - Swap Hedging FMB - 4.65%               |                |                            |                                 |                     |                                      |                          |   |                   | 1,405,380            |                                    |                        |   |                                       | 1,405,380              |
| 24          | 2015 10-Year - Swap Hedging FMB -3.30%                |                |                            |                                 |                     |                                      |                          |   |                   | 1,405,380<br>986,056 |                                    |                        |   |                                       | 1,405,380              |
| 25<br>26    | 2015 30-Year - Swap Hedging FMB - 4.375%              |                |                            |                                 |                     |                                      |                          |   |                   | 900,000              |                                    |                        |   |                                       | 900,000                |
| 26<br>27    |   |                | TOTALS                     | -                               | 1,824,200,000       | (4,024,964                           | ) 13,174,350             | 14.538.954                                | 1.792.461.732     | 70.113.001           | 183.039                            | 2.031.996              | 1.025.498                               | 654.444                               | 74,007,978             |
|             |   |                | TOTALS                     |                                 | 1,02 7,200,000      | (4,024,304                           | , .5,174,550             | 1-1,000,004                               | 1,702,401,732     | 70,110,001           | 100,000                            | 2,001,000              | 1,020,400                               | 034,444                               | ,007,370               |
| 28<br>29    |   |                |                            |                                 |                     |                                      |                          |   |                   |                      |                                    |                        |   |                                       | 4.13%                  |
| 29          |   |                |                            |                                 |                     |                                      |                          |   |                   |                      |                                    |                        |   |                                       | 4.13%                  |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 EMBEDDED COST OF LONG-TERM DEBT AS OF APRIL 30, 2020

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

30

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|             |   |                |                            |                                 |                     |                                      |                          |   |                   | ANNUAL COST |                                    |                        |   |                                       |               |
|-------------|---|----------------|----------------------------|---------------------------------|---------------------|--------------------------------------|--------------------------|---|-------------------|-------------|------------------------------------|------------------------|---|---------------------------------------|---------------|
| LINE<br>NO. | DEBT ISSUE TYPE                                       | COUPON<br>RATE | DATE ISSUED<br>(DAY/MO/YR) | MATURITY<br>DATE<br>(DAY/MO/YR) | PRINCIPAL<br>AMOUNT | UNAMORT.<br>(DISCOUNT) OR<br>PREMIUM | UNAMORT.<br>DEBT EXPENSE | UNAMORT.<br>LOSS ON<br>REACQUIRED<br>DEBT | CARRYING<br>VALUE | INTEREST    | AMORT.<br>(DISCOUNT) OR<br>PREMIUM | AMORT. DEBT<br>EXPENSE | AMORT. LOSS<br>ON<br>REACQUIRED<br>DEBT | LETTER OF<br>CREDIT AND<br>OTHER FEES | TOTAL         |
|             |   | (A)            | (B)                        | (C)                             | (D)                 | (E)                                  | (F)                      | (G)                                       | (H=D+E-F-G)       | (I=AxD)     | (J)                                | (K)                    | (L)                                     | (M)                                   | (N=I+J+K+L+M) |
|             |   | %              |                            |                                 | \$                  | \$                                   | \$                       | \$  | \$                | \$          | \$                                 | \$                     | \$                                      | \$                                    | \$            |
| 1           | LG&E_473044BV6_PCB Variable due Sep 1, 2026           | 2.74%          | Mar. 6, 2002               | Sep 1, 2026                     | 22,500,000          |                                      | 64,236                   | 490,486                                   | 21,945,277        | 617,434     |                                    | 9,563                  | 77,401                                  | 22,500                                | 726,897       |
| 2           | LG&E_546749AK8_PCB Variable due Feb 1, 2035           | 2.24%          | Apr. 13, 2005              | Feb 1, 2035                     | 40,000,000          |                                      | 293,589                  | 1,248,401                                 | 38,458,010        | 894,146     |                                    | 235,000                |   |                                       | 1,213,708     |
| 3           | LG&E_546749AL6_PCB Variable Series DD due Nov 1, 2027 | 2.55%          | Mar. 22, 2002              | Nov 1, 2027                     | 35,000,000          |                                      | 128,610                  | 450,437                                   | 34,420,953        | 892,500     |                                    | 41,979                 | 60,025                                  |                                       | 994,505       |
| 4           | LG&E_546749AM4_PCB Variable due Oct 1,2033            | 2.24%          | Nov. 20, 2003              | Oct 1,2033                      | 128,000,000         |                                      | 335,830                  | 4,183,821                                 | 123,480,349       | 2,861,268   |                                    | 367,000                | 313,572                                 |                                       | 3,541,840     |
| 5           | LG&E_546751AH1_PCB Variable due June 1, 2033          | 2.24%          | Apr. 26, 2007              | June 1, 2033                    | 35,200,000          |                                      | 246,340                  | 429,651                                   | 34,524,009        | 786,849     |                                    | 228,000                |   |                                       | 1,047,671     |
| 6           | LG&E_546751AJ7_PCB Variable \$31 mil due June 1, 2033 | 2.24%          | Apr. 26, 2007              | June 1, 2033                    | 31,000,000          |                                      | 239,705                  | 462,733                                   | 30,297,561        | 692,963     |                                    | 221,500                |   |                                       | 949,812       |
| 7           | LG&E_896224AW2_PCB Variable Series EE due Nov 1, 2027 | 2.55%          | Mar. 22, 2002              | Nov 1, 2027                     | 35,000,000          |                                      | 98,636                   | 449,071                                   | 34,452,293        | 892,500     |                                    | 63,023                 | 59,843                                  |                                       | 1,015,366     |
| 8           | LG&E_896224AX0_PCB Variable Series CC due Sep 1, 2026 | 2.30%          | Mar. 6, 2002               | Sep 1, 2026                     | 27,500,000          |                                      | 156,032                  |   | 26,861,353        | 632,500     |                                    | 74,705                 |   |                                       | 783,364       |
| 9           | LG&E_896224AY8_PCB Variable due Sep 1, 2044           | 2.74%          | Sep. 15, 2016              | Sep. 1, 2044                    | 125,000,000         |                                      | 791,381                  | 3,505,896                                 | 120,702,724       | 3,430,188   |                                    | 25,807                 |   | 125,000                               | 3,724,954     |
| 10          | LG&E_896221AD0_PCB 3.75% due June 1, 2033             | 3.75%          | Apr. 26, 2007              | June 1, 2033                    | 60,000,000          |                                      | 577,688                  | 1,244,887                                 | 58,177,425        | 2,250,000   |                                    | 44,096                 | 95,099                                  | -                                     | 2,389,195     |
| 11          | LG&E_546676AU1_FMB 5.125% due Nov. 15, 2040           | 5.13%          | Nov. 16, 2010              | Nov. 15, 2040                   | 285,000,000         | (2,123,328                           |                          |   | 280,427,198       | 14,606,250  | 103,294                            |                        |   |                                       | 14,828,688    |
| 12          | LG&E_546676AV9_FMB 4.65% due Nov 1, 2043              | 4.65%          | Nov. 14, 2013              | Nov. 15, 2043                   | 250,000,000         | (1,412,338                           | ) 2,147,824              |   | 246,439,838       | 11,625,000  | 59,956                             | 91,179                 |   |                                       | 11,776,135    |
| 13          | LG&E_546676AW7_FMB 3.30% due Oct 1, 2025              | 3.30%          | Sep. 28, 2015              | Oct 1,2025                      | 300,000,000         | (69,828                              | ) 1,287,003              |   | 298,643,169       | 9,900,000   | 12,879                             | 237,370                |   |                                       | 10,150,249    |
| 14          | LG&E_546676AX5_FMB 4.375% due Oct. 1, 2045            | 4.38%          | Sep. 28, 2015              | Oct 1,2045                      | 250,000,000         | (175,753                             |                          |   | 247,646,704       | 10,937,500  | 6,910                              |                        |   |                                       | 11,030,020    |
| 15          | LG&E FMB ISSUANCE due May 1, 2049                     | 4.90%          | May 1, 2019                | May 1, 2049                     | 500,000,000         |                                      | 4,677,159                |   | 495,322,841       | 24,500,000  |                                    | 163,521                |   |                                       | 24,663,521    |
| 16          | LG&E_2017 Term Loan \$100M                            | 3.89%          | Oct. 26, 2017              | Oct. 25, 2019                   | -                   |                                      | 0                        |   | (0)               | -           |                                    | -                      |   | -                                     | -             |
| 17          | LG&E_2018 Term Loan \$100M                            | 3.89%          | Jan. 11, 2018              | Oct. 25, 2019                   | -                   |                                      |                          |   | -                 | -           |                                    |                        |   | -                                     |               |
| 18          | Revolving Credit Facility                             |                |                            |                                 |                     |                                      | - 1,789,668              |   | (2,160,400)       | -           |                                    | 425,163                |   | 506,944                               | 1,032,401     |
| 19          | Called Bonds  |                |                            |                                 |                     |                                      |                          | 155,829                                   | (155,829)         |             |                                    |                        | 21,231                                  |                                       | 21,231        |
| 20          | JP Morgan Chase Bank 5.495%                           |                |                            | Nov. 1, 2020                    |                     |                                      |                          |   |                   | 2,412,818   |                                    |                        |   |                                       | 2,412,818     |
| 21          | Morgan Stanley Capital Services 3.657%                |                |                            | Oct. 1, 2033                    |                     |                                      |                          |   |                   | 438,099     |                                    |                        |   |                                       | 438,099       |
| 22          | Morgan Stanley Capital Services 3.645%                |                |                            | Oct. 1, 2033                    |                     |                                      |                          |   |                   | 434,205     |                                    |                        |   |                                       | 434,205       |
| 23          | Bank of America 3.695%                                |                |                            |                                 |                     |                                      |                          |   |                   | 558,950     |                                    |                        |   |                                       | 558,950       |
| 24          | 2013 30-Year - Swap Hedging FMB - 4.65%               |                |                            |                                 |                     |                                      |                          |   |                   | (1,433,704) |                                    |                        |   |                                       | (1,433,704)   |
| 25          | 2015 10-Year - Swap Hedging FMB -3.30%                |                |                            |                                 |                     |                                      |                          |   |                   | 1,405,380   |                                    |                        |   |                                       | 1,405,380     |
| 26          | 2015 30-Year - Swap Hedging FMB - 4.375%              |                |                            |                                 |                     |                                      |                          |   |                   | 986,056     |                                    |                        |   |                                       | 986,056       |
| 27          |   |                |                            |                                 |                     |                                      |                          |   |                   |             |                                    |                        |   |                                       |               |
| 28          |   |                | TOTALS                     |                                 | 2,124,200,000       | (3,781,247                           | ) 17,460,718             | 13,474,558                                | 2,089,483,477     | 90,320,901  | 183,039                            | 2,432,661              | 1,100,315                               | 654,444                               | 94,691,360    |
| 29          |   |                |                            | •                               |                     |                                      |                          |   |                   |             |                                    |                        |   |                                       |               |

4.53%

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 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

| Debt       |    |   |       |               |               |               |               |              |                       | _             | ANNUAL COST |               |           |                  |                                       |              |
|---|----|---|-------|---------------|---------------|---------------|---------------|--------------|-----------------------|---------------|-------------|---------------|-----------|------------------|---------------------------------------|--------------|
| LOBE_546749MKB_PCB Variable due Sept 1, 2026   2,600  |    | DEBT ISSUE TYPE                                       |       |               | DATE          | PRINCIPAL     | (DISCOUNT) OR |              | LOSS ON<br>REACQUIRED | VALUE         |             | (DISCOUNT) OR |           | ON<br>REACQUIRED | LETTER OF<br>CREDIT AND<br>OTHER FEES | TOTAL        |
| LGRE_AF3044BVR_PCB Variable dus Sep 1, 2026  2  |    |   | (A)   | (B)           | (C)           | (D)           |               | (F)          |                       | (H=D+E-F-G)   | (I=AxD)     | (J)           |           |                  | (M)                                   | (N=I+J+K+L+M |
| 2 LGRE 546749AKE PCB Variable due Fin 1,205   |    |   | %     |               |               | \$            | \$            | \$           | \$                    | \$            | \$          | \$            | \$        | \$               | \$                                    | \$           |
| 3 LGRE_SH67RAMLE_POR Variable Seniers Dd vals Nov 1,2027  | 1  | LG&E_473044BV6_PCB Variable due Sep 1, 2026           | 2.60% | Mar. 6, 2002  | Sep 1, 2026   | 22,500,000    |               | 68,990       | 529,178               | 21,901,832    | 585,527     |               | 9,508     | 77,613           | 22,562                                | 695,20       |
| L CASESAFT-RAMAM_PCB Variable due Lot 1_2033  | 2  | LG&E_546749AK8_PCB Variable due Feb 1, 2035           | 2.23% | Apr. 13, 2005 | Feb 1, 2035   | 40,000,000    |               | 260,299      | 1,290,574             | 38,449,127    | 890,610     |               | 195,757   | 84,665           |                                       | 1,171,0      |
| Second Color    | 3  | LG&E_546749AL6_PCB Variable Series DD due Nov 1, 2027 | 2.55% | Mar. 22, 2002 | Nov 1, 2027   | 35,000,000    |               | 147,560      | 480,443               | 34,371,996    | 892,500     |               | 36,738    | 60,190           |                                       | 989,42       |
| CARE_PRIVATA_PCB Variable Sarins Ed dus Nov.1, 2033   2,15%   Apr. 26, 2007   Nov. 1,2027   35,000,000   127,414   480,404   30,227,672   667,508   217,505   35,446  | 4  | LG&E_546749AM4_PCB Variable due Oct 1,2033            | 2.24% | Nov. 20, 2003 | Oct 1,2033    | 128,000,000   |               | 519,291      | 4,340,573             | 123,140,135   |             |               | 368,005   |                  |                                       | 3,543,70     |
| Formal   Case     | 5  | LG&E_546751AH1_PCB Variable due June 1, 2033          | 2.15% | Apr. 26, 2007 | June 1, 2033  | 35,200,000    |               | 289,879      | 446,059               | 34,464,062    | 757,945     |               | 224,149   | 32,912           |                                       | 1,015,0      |
| 8 LG&E_8986224AVQ PCB Variable Sprise CC due Sep 1, 2026  | 6  | LG&E_546751AJ7_PCB Variable \$31 mil due June 1, 2033 | 2.15% | Apr. 26, 2007 | June 1, 2033  | 31,000,000    |               | 281,924      | 480,404               | 30,237,672    | 667,508     |               | 217,505   | 35,446           |                                       | 920,4        |
| September   Sept    | 7  | LG&E_896224AW2_PCB Variable Series EE due Nov 1, 2027 | 2.55% | Mar. 22, 2002 | Nov 1, 2027   | 35,000,000    |               | 127,414      | 478,986               | 34,393,600    | 892,500     |               | 55,154    | 60,007           |                                       | 1,007,66     |
| 10 LG&E_896221ADQ_PCB 3.75% due June 1, 2033  | 8  | LG&E_896224AX0_PCB Variable Series CC due Sep 1, 2026 | 2.30% | Mar. 6, 2002  | Sep 1, 2026   | 27,500,000    |               | 190,145      | 520,686               | 26,789,170    | 632,500     |               | 65,378    | 76,367           |                                       | 774,2        |
| 11 LG&E_546676AU1_FMB 5.125% due Nov. 15, 2040 5.13% Nov. 16, 2010 Nov. 15, 2040 25,000,000 (2,174,964) 2,500,783 280,316,263 14,606,250 103,577 119,144 12 LG&E_546676AV1_FMB 4.65% due Nov. 1, 2043 4.65% Nov. 14, 2013 Nov. 15, 2040 25,000,000 (1,442,310) 2,193,403 246,364,287 11,625,000 60,120 91,429 13,000 12,914 238,021 14 LG&E_546676AV1_FMB 3.30% due Oct. 1, 2025 3.30% Sep. 28, 2015 Oct. 1,2025 300,000,000 (76,266) 1,405,663 289,518,071 9,900,000 12,914 238,021 14 LG&E_546676AV1_FMB 3.30% due Oct. 1, 2045 4.38% Sep. 28, 2015 Oct. 1,2025 300,000,000 (79,207) 2,220,339 247,600,454 10,937,500 6,929 85,845 14 LG&E_546676AV1_FMB 1.575% due Oct. 1, 2045 4.38% Sep. 28, 2015 Oct. 1, 2045 14,   | 9  | LG&E_896224AY8_PCB Variable due Sep 1, 2044           | 2.60% | Sep. 15, 2016 | Sep. 1, 2044  | 125,000,000   |               | 804,210      | 3,577,860             | 120,617,930   | 3,252,930   |               | 25,662    | 144,353          | 125,342                               | 3,548,28     |
| 12 LG&E_546676AV9_FMB 4.65% due Nov 1, 2043 13 LG&E_546676AV9_FMB 4.65% due Nov 1, 2043 14 LG&E_546676AV7_FMB 3.30% due Oct 1, 2025 15 LG&E_546676AV5_FMB 4.275% due Oct 1, 2025 16 LG&E_546676AV5_FMB 3.75% due Oct 1, 2025 17 LG&E_546676AV5_FMB 3.75% due Oct 1, 2045 18 LG&E_546676AV5_FMB 4.875% due Oct 1, 2049 19 LG&E_546676AV5_FMB 4.65% due Nov 1, 2049 10 LG&E_546676AV5_FMB 4.888 due Nov 1, 2049 10 LG  | 10 | LG&E_896221AD0_PCB 3.75% due June 1, 2033             | 3.75% | Apr. 26, 2007 | June 1, 2033  | 60,000,000    |               |              |                       | 58,107,842    | 2,250,000   |               | 44,217    | 95,360           | -                                     | 2,389,5      |
| 13 LG&E_546676AWT_FMB 3.30% due Oct 1, 2025 14 LG&E_546676AWT_FMB 3.30% due Oct 1, 2045 15 LG&E_FMB 58LANCE due May 1, 2045 16 LG&E_C9167FMB 5.30% due Oct 1, 2045 17 LG&E_2017 Term Loan \$100M 18 Revolving Credit Facility 19 May 1, 2019 19 May 1,  | 11 | LG&E_546676AU1_FMB 5.125% due Nov. 15, 2040           | 5.13% | Nov. 16, 2010 | Nov. 15, 2040 | 285,000,000   | (2,174,964    | 2,508,783    |                       | 280,316,253   | 14,606,250  | 103,577       | 119,144   |                  |                                       | 14,828,9     |
| 14 LG&E_546678A\s_FMB 4.375% due Oct. 1, 2045 15 LG&E_FMB ISSUNNCE due May 1, 2049 14.90% May 1, 2019 May 1, 2019 500,000,000 15 LG&E_2017 Term Loan \$100M 15 LG&E_2018 Term Loan \$100M 15 Revolving Credit Facility 16 Called Bonds 19 Called Bonds 19 Called Bonds 19 Why and the way 1 | 12 | LG&E_546676AV9_FMB 4.65% due Nov 1, 2043              | 4.65% | Nov. 14, 2013 | Nov. 15, 2043 | 250,000,000   | (1,442,310    | 2,193,403    |                       | 246,364,287   | 11,625,000  | 60,120        | 91,429    |                  |                                       | 11,776,5     |
| 15 LG&E FMB ISSUANCE due May 1, 2049  | 13 | LG&E_546676AW7_FMB 3.30% due Oct 1, 2025              | 3.30% | Sep. 28, 2015 | Oct 1,2025    | 300,000,000   | (76,266       | 1,405,663    |                       | 298,518,071   | 9,900,000   | 12,914        | 238,021   |                  |                                       | 10,150,93    |
| 16 LG&E_2017 Term Loan \$100M 3.70% Oct. 26, 2017 Oct. 25, 2019 - 7,392 (7,392) - 28,202  17 LG&E_2018 Term Loan \$100M 3.70% Jan. 11, 2018 Oct. 25, 2019 - 7,392 (7,392) - 28,202  18 Revolving Credit Facility 483,351 44,657 508,  19 Called Bonds 166,442 (166,442) 483,351 44,657 508,  19 Lagran Stanley Capital Services 3.657% Oct. 1, 203 2, 2577,265  21 Morgan Stanley Capital Services 3.645%   | 14 | LG&E_546676AX5_FMB 4.375% due Oct. 1, 2045            | 4.38% | Sep. 28, 2015 | Oct 1,2045    | 250,000,000   | (179,207      | ) 2,220,339  |                       | 247,600,454   | 10,937,500  | 6,929         | 85,845    |                  |                                       | 11,030,2     |
| 17 LG&E_2018 Term Loan \$100M 3.70% Jan. 11, 2018 Oct. 25, 2019 18 Revolving Credit Facility - 1,966,181 177,983 (2,144,163) - 4,83,351 44,657 508, 19 Called Bonds 10 Morgan Chase Bank 5.495% Nov. 1, 2020 19 Morgan Stanley Capital Services 3.657% 21 Morgan Stanley Capital Services 3.645% 22 Morgan Stanley Capital Services 3.645% 23 Bank of America 3.695% 24 2013 30-Year - Swap Hedging FMB - 4.65% 25 2015 10-Year - Swap Hedging FMB - 3.30% 26 2015 30-Year - Swap Hedging FMB - 4.375% 27 TOTALS 28 TOTALS 29 Called Services 3.687 Social Services 3.685, Serv | 15 | LG&E FMB ISSUANCE due May 1, 2049                     |       |               |               | 500,000,000   |               |              |                       |               | 24,500,000  |               |           |                  |                                       | 24,647,84    |
| 18 Revolving Credit Facility 177,983 (2,144,163) - 483,351 44,657 508, 19 Called Bonds 166,442 (166,442) - 483,351 44,657 508, 21 Morgan Chase Bank 5.495% Nov. 1, 2020 22 Morgan Stanley Capital Services 3.657% Oct. 1, 2033 23 Bank 6.496,000 24 Morgan Stanley Capital Services 3.645% Oct. 1, 2033 25 Bank 6.496,000 26 2013 30-Year - Swap Hedging FMB - 4.65% 26 2013 30-Year - Swap Hedging FMB - 3.30% 27 TOTALS 28 TOTALS 29 TOTALS 20 TOT  | 16 | LG&E_2017 Term Loan \$100M                            | 3.70% |               | Oct. 25, 2019 | -             |               | 7,392        |                       | (7,392)       | -           |               | 28,202    |                  | -                                     | 28,20        |
| 19 Called Bonds 106,442 (166,442) 20 JP Morgan Chanes Bank 5.495% 20 Up Morgan Stanley Capital Services 3.657% 21 Morgan Stanley Capital Services 3.657% 22 Morgan Stanley Capital Services 3.645% 23 Bank of America 3.695% 24 2013 30-Year - Swap Hedging FMB - 4.65% 25 2015 10-Year - Swap Hedging FMB - 4.375% 26 2015 30-Year - Swap Hedging FMB - 4.375% 27 TOTALS 2124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,166 183,540 2,435,906 1,047,289 656,  | 17 | LG&E_2018 Term Loan \$100M                            | 3.70% | Jan. 11, 2018 | Oct. 25, 2019 | -             |               |              |                       | -             | -           |               |           |                  | -                                     |              |
| Nov. 1, 2020  Morgan Stanley Capital Services 3,657%  Bank of America 3,695%  2013 30-Year - Swap Hedging FMB - 4,65%  2015 30-Year - Swap Hedging FMB - 4,375%  TOTALS  TOTALS  Nov. 1, 2020  Oct. 1, 2033  O  | 18 | Revolving Credit Facility                             |       |               |               |               |               | - 1,966,181  | 177,983               |               | -           |               | 483,351   |                  | 508,333                               | 1,036,3      |
| 1 Morgan Stanley Capital Services 3.657% Oct. 1, 2033 473,240 2 Morgan Stanley Capital Services 3.645% Oct. 1, 2033 489,400 2 Morgan Stanley Capital Services 3.645% Oct. 1, 2033 489,400 2 Bank of America 3.695% 560,481 2 2013 30-Year - Swap Hedging FMB - 4,65% (1, 433, 704) 2 2015 10-Year - Swap Hedging FMB - 3.30% (1, 433, 704) 2 2015 10-Year - Swap Hedging FMB - 3.375% 986,056 2 2015 10-Year - Swap Hedging FMB - 4,375% 986,056 2 2015 10-Year - Swap Hedging FMB - 4,375% 986,056 2 3015 10-Year - Swap Hedging FMB - 4,375% 986,056 3 497,040 (1, 433, 704) 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5  | 19 | Called Bonds  |       |               |               |               |               |              | 166,442               | (166,442)     |             |               |           | 21,289           |                                       | 21,2         |
| 22 Morgan Stanley Capital Services 3.645% Oct. 1, 2033 23 Bank of America 3.695% 560, 481 24 2013 30-Year - Swap Hedging FMB - 4.375% 25 2015 30-Year - Swap Hedging FMB - 4.375% 26 2015 30-Year - Swap Hedging FMB - 4.375% 27 TOTALS 28 TOTALS 29 2124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656,   | 20 | JP Morgan Chase Bank 5.495%                           |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | 2,577,20     |
| 28 Bark of America 3.695% 560,481 24 2013 30/Vear - Swap Hedging FMB - 4.65% 52015 10/Vear - Swap Hedging FMB - 3.30% 52015 30-Vear - Swap Hedging FMB - 4.375% 52015 30-Vear - Swap Hedging FMB - 4.3  | 21 | Morgan Stanley Capital Services 3.657%                |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | 473,24       |
| 24 2013 30-Year - Swap Hedging FMB - 4.65% (1,433,704) 25 2015 10-Year - Swap Hedging FMB - 3.00% 1,405,380 26 2015 30-Year - Swap Hedging FMB - 4.375% 986,056 27 28 TOTALS 2,124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656, 29   |    |   |       |               | Oct. 1, 2033  |               |               |              |                       |               |             |               |           |                  |                                       | 469,40       |
| 25 2015 10-Year - Swap Hedging FMB - 3.30%<br>26 2015 30-Year - Swap Hedging FMB - 4.375%<br>27<br>28 TOTALS 2,124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656,  | 23 | Bank of America 3.695%                                |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | 560,4        |
| 26 2015 30-Year - Swap Hedging FMB - 4.375% 986,056 27 28 TOTALS 2,124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656. 29   |    |   |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | (1,433,70    |
| 27<br>28 TOTALS 2,124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656,   |    |   |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | 1,405,3      |
| 28 TOTALS 2,124,200,000 (3,872,747) 17,976,816 13,781,616 2,088,568,822 90,290,156 183,540 2,435,906 1,047,289 656,   |    | 2015 30-Year - Swap Hedging FMB - 4.375%              |       |               |               |               |               |              |                       |               | 986,056     |               |           |                  |                                       | 986,0        |
| 29  | 27 |   |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       |              |
|   | 28 |   |       | TOTALS        | -             | 2,124,200,000 | (3,872,747    | ) 17,976,816 | 13,781,616            | 2,088,568,822 | 90,290,156  | 183,540       | 2,435,906 | 1,047,289        | 656,237                               | 94,613,12    |
| 30  | 29 |   |       |               | ·-            |               |               |              |                       |               |             |               |           |                  |                                       |              |
|   | 30 |   |       |               |               |               |               |              |                       |               |             |               |           |                  |                                       | 4.53         |

#### Net Original Cost Rate Base as of December 31, 2018

|  |                  |                  |              |               | Trimble County | Pro Forma   |                  |                  |               |       |               | Pro Forma   |                                 |                  |
|--|------------------|------------------|--------------|---------------|----------------|-------------|------------------|------------------|---------------|-------|---------------|-------------|---------------------------------|------------------|
| Title of Account   | Total Electric   | ECR              | DSM          | ARO           | Inventories    | Adjustments | Base Electric    | Total Gas        | GLT           | DSM   | ARO           | Adjustments | Base Gas                        | Total Company    |
| (1)  | (2)              | (3)              | (4)          | (5)           | (6)            | (7)         | (8)              | (9)              | (10)          | (11)  | (12)          | (13)        | (14)<br>(9 - 10 - 11 - 12 - 13) | (15)<br>(2+9)    |
| Utility Plant at Original Cost (a)                           | \$ 6,235,896,184 | \$ 1,500,991,529 | \$ 8,630,852 | \$ 90,326,380 | s -            | s -         | \$ 4,635,947,424 | \$ 1,404,570,085 | \$ 66,521,124 | s -   | \$ 22,097,906 | s -         | \$ 1,315,951,056                | \$ 7,640,466,269 |
| 2. Deduct:   |                  |                  |              |               |                |             |                  |                  |               |       |               |             |                                 |                  |
| 3. Reserve for Depreciation (a)                              | 1,879,075,368    | 90,365,624       | 3,600,684    | 46,264,187    |                |             | 1,738,844,873    | 398,286,720      | (2,654,234)   | 0     | 3,396,801     | -           | 397,544,153                     | 2,277,362,088    |
| Net Utility Plant  | 4,356,820,816    | 1,410,625,905    | 5,030,167    | 44,062,193    | -              | -           | 2,897,102,551    | 1,006,283,365    | 69,175,358    | 0     | 18,701,105    | -           | 918,406,902                     | 5,363,104,181    |
| 5. Deduct:   |                  |                  |              |               |                |             |                  |                  |               |       |               |             |                                 |                  |
| 6. Customer Advances for Construction                        | 6,462,455        | -                | -            | -             | -              | -           | 6,462,455        | 7,666,910        | -             | -     | -             | -           | 7,666,910                       | 14,129,365       |
| 7. Accumulated Deferred Income Taxes (a)                     | 954,474,888      | 278,650,777      | 1,345,010    | -             | -              | -           | 674,479,101      | 229,011,299      | 6,539,990     | 0     | -             | -           | 222,471,309                     | 1,183,486,187    |
| 8. Total Deductions  | 960,937,343      | 278,650,777      | 1,345,010    | -             | -              | -           | 680,941,556      | 236,678,209      | 6,539,990     | 0     | -             | -           | 230,138,219                     | 1,197,615,552    |
| 9. Net Plant Deductions                                      | 3,395,883,474    | 1,131,975,128    | 3,685,157    | 44,062,193    | =              | ē           | 2,216,160,995    | 769,605,156      | 62,635,368    | 0     | 18,701,105    | =           | 688,268,683                     | 4,165,488,630    |
| 10. Add:   |                  |                  |              |               |                |             |                  |                  |               |       |               |             |                                 |                  |
| 11. Material and Supplies (b)(c)                             | 83,136,363       | 143              | -            | -             | 5,791,944      | -           | 77,344,276       | 760,152          | -             | -     | -             | -           | 760,152                         | 83,896,515       |
| 12. Gas Stored Underground (b)                               | -                |                  | -            | -             | -              | -           | -                | 30,236,001       | -             | -     | -             | -           | 30,236,001                      | 30,236,001       |
| 13. Prepayments (b)(d)                                       | 13,413,067       | -                | -            | -             | -              | -           | 13,413,067       | 3,176,179        | -             | -     | -             | -           | 3,176,179                       | 16,589,247       |
| 14. Cash Working Capital                                     | 74,425,705       | 817,319          | -            | -             | -              | -           | 73,608,387       | 10,093,943       | -             | -     | -             | -           | 10,093,943                      | 84,519,648       |
| 15. Unamortized Closure Costs                                | 17,896,505       | 17,896,505       | Ē            | Ē             | =              | -           | ÷                | Ē                | Ē             | Ē     | =             | =           | Ē                               | 17,896,505       |
| 16. Total Additions  | 188,871,641      | 18,713,967       | -            | -             | 5,791,944      | -           | 164,365,729      | 44,266,275       | -             | -     | -             | -           | 44,266,275                      | 233,137,916      |
| 17. Total Net Original Cost Rate Base                        | \$ 3,584,755,114 | \$ 1,150,689,096 | \$ 3,685,157 | \$ 44,062,193 | \$ 5,791,944   | s -         | \$ 2,380,526,725 | \$ 813,871,431   | \$ 62,635,368 | s -   | \$ 18,701,105 | s -         | \$ 732,534,958                  | \$ 4,398,626,545 |
| 18. ARO Balance Sheet Offset                                 |                  |                  |              | (44,062,193)  |                |             | 44,062,193       |                  |               |       | (18,701,105)  |             | 18,701,105                      | -                |
| 19. Total Net Original Cost Rate Base for Capital Allocation | \$ 3,584,755,114 | \$ 1,150,689,096 | \$ 3,685,157 | \$ -          | \$ 5,791,944   | s -         | \$ 2,424,588,918 | \$ 813,871,431   | \$ 62,635,368 | \$ -  | \$ -          | s -         | \$ 751,236,063                  | \$ 4,398,626,545 |
| 20. Percentage of Rate Base to Total Company Rate Base       | 81.50%           | 26.16%           | 0.08%        | 0.00%         | 0.13%          | 0.00%       | 55.12%           | 18.50%           | 1.42%         | 0.00% | 0.00%         | 0.00%       | 17.08%                          | 100.00%          |

<sup>(</sup>a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.

 <sup>(</sup>b) Average for 13 months.
 (c) Includes emission allowances.
 (d) Excludes PSC fees.

DATA:\_\_\_BASE PERIOD\_X\_FORECASTED PERIOD
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED

SUPPORTING SCHEDULE B-1.1 WITNESS: C. M. GARRETT PAGE 2 OF 2

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### Net Original Cost Rate Base as of April 30, 2020 Thirteen Month Average

|  |                  |                  |              |               | Trimble County | Pro Forma   |                  |                  |                |       |               | Pro Forma   |                         |                  |
|--|------------------|------------------|--------------|---------------|----------------|-------------|------------------|------------------|----------------|-------|---------------|-------------|-------------------------|------------------|
| Title of Account   | Total Electric   | ECR              | DSM          | ARO           | Inventories    | Adjustments | Base Electric    | Total Gas        | GLT            | DSM   | ARO           | Adjustments | Base Gas                | Total Company    |
| (1)  | (2)              | (3)              | (4)          | (5)           | (6)            | (7)         | (8)              | (9)              | (10)           | (11)  | (12)          | (13)        | (9 - 10 - 11 - 12 - 13) | (15)<br>(2+9)    |
| Utility Plant at Original Cost (a)                           | \$ 6,433,415,446 | \$ 1,544,110,397 | \$ 8,825,114 | \$ 86,272,095 | s -            | s -         | \$ 4,794,207,840 | \$ 1,515,512,718 | \$ 126,206,284 | s -   | \$ 22,097,906 | s -         | \$ 1,367,208,528        | \$ 7,948,928,164 |
| 2. Deduct:   |                  |                  |              |               |                |             |                  |                  |                |       |               |             |                         |                  |
| 3. Reserve for Depreciation (a)                              | 1,957,529,430    | 134,183,468      | 4,421,057    | 50,860,002    | -              | -           | 1,768,064,904    | 409,838,235      | (2,451,698)    | -     | 3,790,619     | -           | 408,499,313             | 2,367,367,665    |
| 4. Net Utility Plant   | 4,475,886,016    | 1,409,926,929    | 4,404,058    | 35,412,093    | -              | -           | 3,026,142,936    | 1,105,674,483    | 128,657,981    | -     | 18,307,286    | -           | 958,709,216             | 5,581,560,499    |
| 5. Deduct:   |                  |                  |              |               |                |             |                  |                  |                |       |               |             |                         |                  |
| <ol> <li>Customer Advances for Construction</li> </ol>       | 6,462,455        | -                | -            | -             | =              | =           | 6,462,455        | 7,666,910        | -              | -     | -             | =           | 7,666,910               | 14,129,365       |
| <ol> <li>Accumulated Deferred Income Taxes (a)</li> </ol>    | 980,229,172      | 306,893,063      | 1,211,583    | -             | -              | -           | 672,124,527      | 232,751,759      | 9,531,850      | -     | -             | -           | 223,219,910             | 1,212,980,932    |
| 8. Total Deductions  | 986,691,627      | 306,893,063      | 1,211,583    | -             | -              | -           | 678,586,982      | 240,418,669      | 9,531,850      | -     | -             | -           | 230,886,819             | 1,227,110,296    |
| 9. Net Plant Deductions                                      | 3,489,194,388    | 1,103,033,867    | 3,192,475    | 35,412,093    | -              | =           | 2,347,555,954    | 865,255,814      | 119,126,132    | -     | 18,307,286    | -           | 727,822,396             | 4,354,450,203    |
| 10. Add:   |                  |                  |              |               |                |             |                  |                  |                |       |               |             |                         |                  |
| <ol> <li>Material and Supplies (b)(c)</li> </ol>             | 78,524,573       | 143              | -            | -             | 5,430,474      | =           | 73,093,956       | 768,185          | -              | -     | -             | -           | 768,185                 | 79,292,758       |
| 12. Gas Stored Underground (b)                               | -                | -                | -            | -             | -              | =           | -                | 21,049,082       | -              | -     | -             | -           | 21,049,082              | 21,049,082       |
| 13. Prepayments (b)(d)                                       | 13,197,915       | -                | -            | -             | -              | =           | 13,197,915       | 3,178,701        | -              | -     | -             | -           | 3,178,701               | 16,376,616       |
| 14. Cash Working Capital                                     | 115,092,331      | 863,005          | -            | -             | -              | -           | 114,229,325      | 22,465,273       | -              | -     | -             | -           | 22,465,273              | 137,557,604      |
| 15. Unamortized Closure Costs                                | 32,284,755       | 32,284,755       | =            | -             | =              | -           | -                | =                | -              | -     | =             | -           | -                       | 32,284,755       |
| 16. Total Additions  | 239,099,574      | 33,147,904       | -            | -             | 5,430,474      | -           | 200,521,196      | 47,461,241       | -              | -     | -             | -           | 47,461,241              | 286,560,815      |
| 17. Total Net Original Cost Rate Base                        | \$ 3,728,293,963 | \$ 1,136,181,770 | \$ 3,192,475 | \$ 35,412,093 | \$ 5,430,474   | S -         | \$ 2,548,077,150 | \$ 912,717,055   | \$ 119,126,132 | \$ -  | \$ 18,307,286 | S -         | \$ 775,283,637          | \$ 4,641,011,018 |
| 18. ARO Balance Sheet Offset                                 |                  |                  |              | (35,412,093)  |                |             | 35,412,093       |                  |                |       | (18,307,286)  |             | 18,307,286              | -                |
| 19. Total Net Original Cost Rate Base for Capital Allocation | \$ 3,728,293,963 | \$ 1,136,181,770 | \$ 3,192,475 | s -           | \$ 5,430,474   | S -         | \$ 2,583,489,243 | \$ 912,717,055   | \$ 119,126,132 | \$ -  | S -           | S -         | \$ 793,590,923          | \$ 4,641,011,018 |
| 20. Percentage of Rate Base to Total Company Rate Base       | 80.33%           | 24.48%           | 0.07%        | 0.00%         | 0.12%          | 0.00%       | 55.67%           | 19.67%           | 2.57%          | 0.00% | 0.00%         | 0.00%       | 17.10%                  | 100.00%          |

<sup>(</sup>a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.

 <sup>(</sup>b) Average for 13 months.
 (c) Includes emission allowances.
 (d) Excludes PSC fees.

# Louisville Gas and Electric Company Case No. 2018-00295 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.

#### Louisville Gas and Electric Company Case No. 2018-00295

#### Comparative financial data

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

|          |   |    |           |    |            |    |           |            |       |   |    | 1          | Γen most rec | ent c | alendar year                            | 'S |           |      |           |      |           |      |                   |
|----------|---|----|-----------|----|------------|----|-----------|------------|-------|---|----|------------|--------------|-------|---|----|-----------|------|-----------|------|-----------|------|-------------------|
|          |   |    | recasted  | Ba | ase Period |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
| Line No. | Description   | Pe | eriod (a) |    | (a)        |    | 2017      | 2016       |       | 2015                                    |    | 2014       | 2013         |       | 2012                                    |    | 2011      |      | 2010      |      | 2009      |      | 2008              |
| 1        | Utility Plant in Service (\$000)                              |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
| 2        | Common  |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
| 3        | Common General Plant  | \$ | 182,355   | \$ | 174,156    | \$ | 158,823   | \$ 160,1   | 17 \$ | 170,281                                 | \$ | 167,861    | \$ 158,96    | 4 \$  | 153,000                                 | \$ | 159,632   | \$   | 160,482   | \$   | 163,407   | \$   | 158,551           |
| 4        | Common Intangible Plant                                       |    | 93,101    |    | 126,062    |    | 113,776   | 99,4       | 88    | 95,663                                  |    | 86,140     | 77,66        | 7     | 66,225                                  |    | 63,132    |      | 59,170    |      | 62,628    |      | 31,879            |
| 5        | Total Common  |    | 275,457   |    | 300,218    |    | 272,599   | 259,6      | 05    | 265,944                                 |    | 254,001    | 236,63       | 1     | 219,225                                 |    | 222,764   |      | 219,652   |      | 226,034   |      | 190,431           |
| 6        | Less: Accumulated Provision for Depreciation and Amortization |    | 127,691   |    | 155,329    |    | 139,692   | 132,2      | 87    | 138,395                                 |    | 135,128    | 117,20       | 6     | 99,961                                  |    | 97,371    |      | 93,637    |      | 106,227   |      | 100,810           |
| 7        | Common Plant in Service-Net                                   | \$ | 147,766   | \$ | 144,889    | \$ | 132,907   | \$ 127,3   | 18 \$ | 127,549                                 | \$ | 118,873    | \$ 119,42    | 5 \$  | 119,264                                 | \$ | 125,393   | \$   | 126,015   | \$   | 119,807   | \$   | 89,621            |
| Q        | Electric Plant  |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
|          | Electric Plant Electric Distribution                          | Ś  | 1 617 375 | ¢  | 1,469,505  | ¢  | 1,370,550 | \$ 1.300.5 | 22 ¢  | 1,232,856                               | ¢  | 1 161 //85 | \$ 1,090,36  | 5 Ś   | 1,050,893                               | Ś  | 987,725   | Ś    | 938,834   | Ś    | 892,658   | Ś    | 822,054           |
|          | Electric General  | Ų  | 23,682    | Ţ  | 22,983     | Ļ  | 21,212    | 20,7       |       | 17,652                                  | ڔ  | 20,991     | 17,79        |       | 16,107                                  | Ţ  | 15,950    | Ţ    | 16,572    | ب    | 16,833    | ب    | 16,861            |
|          | Hydro Production Plant  |    | 158,321   |    | 158,218    |    | 146,144   | 127,4      |       | 96,726                                  |    | 96,133     | 61,91        |       | 60,974                                  |    | 42,552    |      | 41,697    |      | 41,596    |      | 40,750            |
|          | Electric Intangible Plant                                     |    | 130,321   |    | 136,216    |    | 2         | 127,4      | 2     | 20,720                                  |    | 20,133     | ,            | 3     | 2                                       |    | 42,332    |      | 41,037    |      | 41,330    |      | 40,730            |
|          | Electric Other Production                                     |    | 416,802   |    | 400,171    |    | 398,638   | 384,9      |       | 365,284                                 |    | 245,297    | 242,88       |       | 242,259                                 |    | 237,783   |      | 231,168   |      | 231,250   |      | 226,801           |
|          | Electric Steam Production                                     |    | 3,523,929 |    | 3,209,612  |    | 3,024,098 | 3,001,8    |       | 2,743,677                               |    | 2,624,427  | 2,250,83     |       | 2,207,315                               |    | 2,155,753 |      | 1,946,276 | 1    | ,903,881  | 1    | 1,973,883         |
|          | Electric Transmission   |    | 510,482   |    | 476,244    |    | 432,831   | 424,9      |       | 382,269                                 |    | 347,911    | 319,31       |       | 304,594                                 |    | 292,320   |      | 282,788   | -    | 242,968   | -    | 257,660           |
| 16       |   |    | 6,250,593 |    | 5,736,735  |    | 5,393,475 | 5,260,4    |       | 4,838,466                               |    | 4,496,246  | 3,983,10     |       | 3,882,144                               |    | 3,732,085 |      | 3,457,338 | - 2  | 3,329,188 | -    | 3,338,011         |
| 17       |   |    | 1,927,843 |    | 1,771,898  |    | 1,680,042 | 1,616,5    |       | 1,589,337                               |    | 2,008,999  | 1,925,79     |       | 1,852,617                               |    | 1,783,823 |      | 1,720,718 |      | ,635,096  |      | 1,618,966         |
|          | Electric Plant in Service-Net                                 | \$ | 4,322,750 |    | 3,964,837  |    | , ,       | \$ 3,643,9 |       |   | \$ | , ,        | \$ 2,057,31  |       |   |    | 1,948,262 |      | , ,       |      | , ,       |      | 1,719,045         |
|          |   |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
|          | Gas Plant   |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
|          | Gas Distribution  | \$ | 1,062,357 |    | 1,008,193  | \$ | ,         | \$ 883,4   |       | ,                                       | \$ | 756,502    | . ,          |       | 645,232                                 | \$ | 611,817   | \$   | - , -     | \$   | ,         | \$   | 511,327           |
|          | Gas General Plant   |    | 15,362    |    | 14,396     |    | 12,382    | 12,1       | 01    | 11,065                                  |    | 10,992     | 9,47         | 6     | 9,274                                   |    | 8,467     |      | 9,305     |      | 9,226     |      | 9,038             |
|          | Gas Intangible Plant  |    | -         |    | -          |    | -         |            | -     | -                                       |    | -          |              | -     | 2                                       |    | 1         |      | 1         |      | 1         |      | 1                 |
|          | Gas Storage   |    | 208,872   |    | 187,857    |    | 169,849   | 161,6      |       | 141,096                                 |    | 134,450    | 98,72        |       | 96,675                                  |    | 83,235    |      | 81,507    |      | 70,864    |      | 65,901            |
|          | Gas Transmission  |    | 113,496   |    | 58,628     |    | 55,163    | 55,0       |       | 52,773                                  |    | 48,384     | 35,75        |       | 29,332                                  |    | 23,001    |      | 16,662    |      | 14,879    |      | 12,902            |
| 25       |   |    | 1,400,086 |    | 1,269,075  |    | 1,181,357 | 1,112,2    |       | 1,023,303                               |    | 950,328    | 844,79       |       | 780,515                                 |    | 726,521   |      | 681,694   |      | 639,451   |      | 599,168           |
| 26       |   |    | 383,981   |    | 350,135    |    | 324,732   | 304,2      |       | 288,205                                 |    | 272,699    | 261,13       |       | 249,178                                 |    | 236,680   |      | 228,744   |      | 220,515   |      | 219,391           |
| 27       | Gas Plant in Service-Net                                      | \$ | 1,016,105 | \$ | 918,940    | \$ | 856,625   | \$ 808,0   | 24 \$ | 735,098                                 | \$ | 677,629    | \$ 583,66    | 1 \$  | 531,337                                 | \$ | 489,841   | \$   | 452,950   | \$   | 418,936   | \$   | 379,777           |
| 28       | Plant Held for Future Use                                     |    | 3,120     |    | 3,120      |    | 3,127     | 3,1        | 27    | 5,867                                   |    | 5,867      | 5,52         | 3     | 1,892                                   |    | 649       |      | 4,832     |      | 4,832     |      | 4,832             |
| 29       | Construction Work In Progress                                 |    | 176,679   |    | 331,318    |    | 304,939   | 133,7      | 28    | 389,846                                 |    | 676,320    | 651,43       | 2     | 258,365                                 |    | 215,276   |      | 385,324   |      | 342,127   |      | 374,023           |
| 30       | Property Under Operating Lease (net Accumulated Depreciation) |    | 14,067    |    | -          |    | -         |            | _     | -                                       |    | -          |              | -     | -                                       |    | -         |      | -         |      | -         |      | -                 |
| 31       | Net Utility Plant   | \$ | 5,680,488 | \$ | 5,363,104  | \$ | 5,011,031 | \$ 4,716,1 | 45 \$ | 4,507,489                               | \$ | 3,965,936  | \$ 3,417,35  | 3 \$  | 2,940,385                               | \$ | 2,779,422 | \$ : | 2,705,740 | \$ 2 | 2,579,794 | \$ 2 | 2,567,298         |
|          | ,   |    |           |    |            |    | -,- ,     | . , .,     |       | , |    |            | , , ,        |       | , |    | , ,       |      | ,,        |      | ,,-       |      | , , , , , , , , , |
|          | Capital Structure: (\$000)                                    |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
|          | (\$'s Based on Period-End Accounts)                           |    |           |    |            |    |           |            |       |   |    |            |              |       |   |    |           |      |           |      |           |      |                   |
|          | Short-Term Debt   | \$ | 97,017    |    | 279,108    | \$ | ,         | \$ 168,7   |       |   | \$ | ,          | \$ 19,99     |       | 54,993                                  |    | -         | \$   | 174,876   | \$   | 170,400   | \$   | 221,999           |
|          | Long-Term Debt  |    | 2,089,483 |    | 1,792,462  |    | 1,690,490 | 1,599,8    | 71    | 1,621,983                               |    | 1,323,716  | 1,321,99     | 5     | 1,072,821                               |    | 1,071,346 |      | 907,104   |      | 869,131   |      | 867,878           |
| 36       | Preferred Stock   |    | -         |    | -          |    | -         |            | -     | -                                       |    | -          |              | -     | -                                       |    | -         |      | -         |      | -         |      | -                 |
|          | Common Equity   |    | 2,472,885 |    | 2,336,260  |    | 2,138,596 | 2,086,5    |       | 1,940,270                               |    | 1,783,851  | 1,570,21     |       | 1,424,518                               |    | 1,376,846 |      | 1,335,909 |      | ,252,740  |      | 1,234,461         |
| 38       | Total   | \$ | 4,659,385 | \$ | 4,407,829  | \$ | 4,027,974 | \$ 3,855,0 | 85 \$ | 3,704,222                               | \$ | 3,371,523  | \$ 2,912,21  | 1 \$  | 2,552,332                               | \$ | 2,448,192 | \$ : | 2,417,889 | \$ 2 | ,292,271  | \$ 2 | 2,324,338         |

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#### Louisville Gas and Electric Company Case No. 2018-00295

#### Comparative financial data

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

|          |   |                         |              |              |              |              | •            | Ten most recent | t calendar years |              |              |              |              |
|----------|---|-------------------------|--------------|--------------|--------------|--------------|--------------|-----------------|------------------|--------------|--------------|--------------|--------------|
| Lina Na  | Description                                 | orecasted<br>Period (a) | Base Period  | 2017         | 2016         | 2015         | 2014         | 2013            | 2012             | 2011         | 2010         | 2009         | 2008         |
| Line No. | Description                                 | Period (a)              | (a)          | 2017         | 2016         | 2015         | 2014         | 2013            | 2012             | 2011         | 2010         | 2009         | 2008         |
| 39       | Condensed Income Statement Data: (\$000)    |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 40       | Operating Revenues                          | \$<br>1,536,962         | \$ 1,461,821 | \$ 1,456,228 | \$ 1,427,845 | \$ 1,465,599 | \$ 1,537,927 | \$ 1,420,818    | \$ 1,323,625     | \$ 1,364,325 | \$ 1,318,559 | \$ 1,280,993 | \$ 1,473,319 |
| 41       | Operating Expenses (Excluding Income Taxes) | 1,126,406               | 1,052,221    | 995,489      | 981,845      | 1,066,753    | 1,180,120    | 1,092,793       | 1,055,288        | 1,096,778    | 1,068,371    | 1,088,146    | 1,230,788    |
| 42       | Federal and State Income Taxes              | 13,096                  | 2,488        | 6,341        | (19,107)     | (10,019)     | (14,305)     | 69,186          | 1,992            | 20,229       | 34,922       | 29,167       | 44,325       |
| 43       | Deferred Federal and State Income Taxes     | 40,590                  | 59,535       | 127,802      | 145,201      | 127,519      | 119,956      | 25,067          | 70,969           | 54,236       | 30,037       | 9,777        | (4,758)      |
| 44       | Property and Other Taxes                    | 49,358                  | 45,814       | 41,853       | 39,888       | 37,400       | 34,200       | 32,517          | 31,027           | 28,121       | 22,571       | 23,544       | 23,957       |
| 45       | Investment Tax Credit                       | -                       | -            | 8            | 2,943        | -            | -            | -               | -                | -            | -            | 3,649        | 8,121        |
| 46       | Amortization of Investment Tax Credit       | (1,009)                 | (1,128)      | (1,113)      | (1,229)      | (1,339)      | (1,789)      | (2,100)         | (2,848)          | (2,806)      | (2,502)      | (3,044)      | (3,871)      |
| 47       | Net Operating Income                        | <br>308,520             | 302,891      | 285,848      | 278,304      | 245,285      | 219,745      | 203,355         | 167,197          | 167,767      | 165,160      | 129,754      | 174,757      |
| 48       | Other Income (Deductions), Net              | (2,354)                 | (2,809)      | (2,120)      | (3,834)      | (3,420)      | (2,494)      | (2,657)         | (2,052)          | 1,079        | 10,717       | 13,106       | (31,218)     |
| 49       | Income before Interest Charges              | 306,166                 | 300,082      | 283,728      | 274,470      | 241,865      | 217,251      | 200,698         | 165,145          | 168,846      | 175,877      | 142,860      | 143,539      |
| 50       | Interest Charges                            | 97,621                  | 77,225       | 69,632       | 71,241       | 56,445       | 49,119       | 41,997          | 42,222           | 44,660       | 48,163       | 47,743       | 53,339       |
| 51       | Net Income Available for Common Equity      | \$<br>208,545           | \$ 222,857   | \$ 214,096   | \$ 203,229   | \$ 185,420   | \$ 168,132   | \$ 158,701      | \$ 122,923       | \$ 124,186   | \$ 127,714   | \$ 95,117    | \$ 90,200    |
| 52       | Cash Flow (in millions)                     |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 53       | Net operating cash flows                    | 479                     | 415          | 512          | 482          | 554          | 371          | 366             | 305              | 325          | 181          | 309          | 197          |
| 54       | Net investing cash flows                    | <br>(475)               | (578)        | (458)        | (439)        | (689)        | (656)        | (577)           | (286)            | (42)         | (170)        | (176)        | (232)        |
| 55       | Net Free Cash Flow before dividends         | \$<br>4                 | \$ (163)     | \$ 54        | \$ 43        | \$ (135)     | \$ (285)     | \$ (211)        | \$ 19            | \$ 283       | \$ 11        | \$ 133       | \$ (35)      |
| 56       | Cost of Capital:                            |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 57       | Embedded Cost of Debt (Short and Long Term) | 4.46%                   | 3.73%        | 3.80%        | 3.80%        | 3.93%        | 3.16%        | 3.56%           | 3.43%            | 3.81%        | 3.97%        | 4.40%        | 4.34%        |
|          | Fixed Charge Coverages:                     |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 59       | Ratio of Earnings to Fixed Charges          | 3.6                     | 4.7          | 5.5          | 5.3          | 5.9          | 6.3          | 8.1             | 5.4              | 5.2          | 4.7          | 3.7          | 3.8          |
|          | Stock and Bond Ratings:                     |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 61       | Moody's Senior Secured                      | N/A                     | A1           | A1           | A1           | A1           | A1           | A1              | A2               | A2           | A2           | N/A          | N/A          |
|          | S&P Senior Secured                          | N/A                     | Α            | Α            | Α            | Α            | A-           | A-              | A-               | A-           | Α            | N/A          | N/A          |
|          | Fitch Senior Secured                        | N/A                     | N/A          | N/A          | N/A          | N/A          | A+           | A+              | A+               | A+           | A+           | N/A          | N/A          |
|          | 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          |
|          | 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          |
| 66       | Fitch Commercial Paper                      | N/A                     | N/A          | N/A          | N/A          | N/A          | F2           | F2              | F2               | F2           | F2           | N/A          | N/A          |
|          | Common Stock Related Data:                  |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 68       | B Dividend Payout Ratio (Declared Basis)    | 0.65                    | 0.65         | 0.90         | 0.63         | 0.64         | 0.67         | 0.62            | 0.61             | 0.67         | 0.43         | 0.84         | 0.44         |
|          | Rate of Return Measures:                    |                         |              |              |              |              |              |                 |                  |              |              |              |              |
| 70       | Return on Common Equity (13 Month Average)  | 8.55%                   | 10.01%       | 10.29%       | 10.07%       | 10.08%       | 10.23%       | 10.59%          | 8.77%            | 9.12%        | 9.94%        | 7.78%        | 7.68%        |

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

Attachment to Filing Requirement 807 KAR 5:001 Sec. 16(8)(k)

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<sup>(68)</sup> Prior to 2010, under the Company's previous owner, dividends were netted with capital contributions whenever the owner made contributions to the Company. In November and December 2010, dividend payments changed due to the acquisition of Louisville Gas and Electric Company by PPL Corporation.

# Louisville Gas and Electric Company Case No. 2018-00295 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 testimony of Robert M. Conroy and also refer to the Proposed Tariff Sheets under KAR 5:001 Section 16(1)(b)(3)[Tab No. 4] and the Side By Side Comparisons under KAR 5:001 Section 16(1)(b)(4)[Tab No. 5].

# Louisville Gas and Electric Company Case No. 2018-00295 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

#### LOUISVILLE GAS AND ELECTRIC COMPANY

#### CASE NO. 2018-00295

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

| <u>SCHEDULE</u>   | <u>DESCRIPTION</u>                                    |
|-------------------|---|
|                   | ELECTRIC OPERATIONS                                   |
| M-1.1-E           | BASE PERIOD REVENUES AT CURRENT ELECTRIC RATES        |
| M-1.2-E           | AVERAGE BILL AT CURRENT ELECTRIC RATES                |
| M-1.3-E, PG 1     | SUMMARY OF BASE ELECTRIC REVENUES                     |
| M-1.3-E, PGS 2-25 | DETAILED CALCULATION OF BASE PERIOD ELECTRIC REVENUES |
|                   |   |
|                   | GAS OPERATIONS  |
| M-1.1-G           | BASE PERIOD REVENUES AT CURRENT GAS RATES             |
| M-1.2-G           | AVERAGE BILL AT CURRENT GAS RATES                     |
| M-1.3-G, PG 1     | SUMMARY OF BASE GAS REVENUES                          |
| M-1.3-G, PGS 2-11 | DETAILED CALCULATION OF BASE PERIOD GAS REVENUES      |
|                   |   |

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

M-2.3-G, PGS 2-11 CALCULATION OF PROPOSED GAS RATE INCREASE

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

#### Case No. 2018-00295

# Base Period Revenues at Current Electric Rates for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:     | X    | <b>BASE PE</b> | RIOD       | FORECAST PERIOD |         | Schedule M-1.1-E      |
|-----------|------|----------------|------------|-----------------|---------|-----------------------|
| TYPE OF F | ILIN | G:X_           | ORIGINAL   | UPDATED         | REVISED | Page 1 of 1           |
| WORK PA   | PER  | REFERE         | NCE NO(S): |                 |         | Witness: W. S. SEELYE |

| WORKTAI ER REI ERENCE NO(3).                     | withess. | W. J. JLLLIL  |
|--|----------|---------------|
|  | Tota     | al Revenue at |
| Rate Class                                       | Cı       | irrent Rates  |
| Residential Service                              | \$       | 452,341,637   |
| Residential Time-of-Day Service                  | \$       | 74,166        |
| General Service                                  | \$       | 154,874,370   |
| Power Service-Secondary                          | \$       | 159,300,967   |
| Power Service-Primary                            | \$       | 10,611,879    |
| Time-of-Day Secondary Service                    | \$       | 92,335,924    |
| Time-of-Day Primary Service                      | \$       | 137,056,875   |
| Retail Transmission Service                      | \$       | 62,904,179    |
| Fluctuating Load Service                         | \$       | 0             |
| Curtailable Service Riders                       | \$       | (4,432,884)   |
| Lighting Energy Service                          | \$       | 274,688       |
| Traffic Energy Service                           | \$       | 318,682       |
| <b>Outdoor Sports Lighting Service Secondary</b> | \$       | 11,877        |
| <b>Outdoor Sports Lighting Service Primary</b>   | \$       | 0             |
| School Power Service                             | \$       | 4,976,981     |
| School Time of Day Service                       | \$       | 509,759       |
| Electric Vehicle Charging Service                | \$       | 1,969         |
| Lighting Service & Restricted Lighting Service   | \$       | 21,518,455    |
| Special Contracts                                | \$       | 3,468,260     |
| Sales to Ultimate Consumers                      | \$ 1,    | ,096,147,782  |
| Other Operating Revenues:                        |          |               |
| Late Payment Charge                              | \$       | 2,827,112     |
| Electric Service Revenues                        | \$       | 1,655,459     |
| Rent from Electric Property                      | \$       | 4,252,216     |
| Other Miscellaneous Revenue                      | \$       | 13,525,444    |
| TOTAL  | \$ 1,    | ,118,408,013  |
|  |          |               |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

#### Average Bill at Current Electric Rates for the Twelve Months Ended December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_\_ FORECAST PERIOD
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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

|  |           |               | Average      |    | Annual        |    |              |
|--|-----------|---------------|--------------|----|---------------|----|--------------|
|  | Customer  |               | Consumption, |    | Revenue at    |    | Average      |
| Rate Class                                       | Months    | kWh           | kWh          | (  | Current Rates | (  | Current Bill |
| Residential Service Rate                         | 4,400,091 | 4,236,153,617 | 963          | ċ  | 452,341,637   | \$ | 102.83       |
| Residential Time-of-Day Service Rate             | 675       | 792,068       | 1,173        | \$ | 74,166        | \$ | 102.83       |
| Residential Service Rates                        | 4,400,766 | 4,236,945,685 | 963          | \$ | 452,415,803   | \$ | 102.83       |
| Residential Service Rates                        | 4,400,766 | 4,230,945,085 | 903          | Ş  | 452,415,803   | Þ  | 102.83       |
| General Service Rate                             | 547,615   | 1,301,606,667 | 2,377        | \$ | 154,874,370   | \$ | 282.83       |
| Power Service Secondary Rate                     | 33,456    | 1,703,514,865 | 50,918       | Ś  | 159,300,967   | \$ | 4,761.50     |
| Power Service Primary Rate                       | 756       | 99,715,048    | 131,898      | \$ | 10,611,879    | \$ | 14,036.85    |
| Power Service Rates                              | 34,212    | 1,803,229,913 | 52,708       | _  | 169,912,846   | \$ | 4,966.51     |
| Time of Day Secondary Service Rate               | 5,028     | 1,171,416,450 | 232,979      | \$ | 92,335,924    | \$ | 18,364.38    |
| Time of Day Primary Service Rate                 | 1,509     | 2,013,253,932 | 1,334,164    | \$ | 137,056,875   | \$ | 90,826.27    |
| Time of Day Service Rates                        | 6,537     | 3,184,670,383 | 487,176      | \$ | 229,392,798   | \$ | 35,091.44    |
| Retail Transmission Service Rate                 | 154       | 1,038,659,667 | 6,744,543    | \$ | 62,904,179    | \$ | 408,468.67   |
| Fluctuating Load Service Rate                    | 0         | 0             | 0            | \$ | 0             | \$ | 0.00         |
| Curtailable Service Riders                       | 34        | 0             | 0            | \$ | (4,432,884)   | \$ | 0.00         |
| Special Contracts                                | 24        | 56,442,600    | 2,351,775    | \$ | 3,468,260     | \$ | 144,510.82   |
| Lighting Energy Service Rate                     | 2,087     | 4,071,396     | 1,951        | \$ | 274,688       | \$ | 131.63       |
| Traffic Energy Service Rate                      | 11,353    | 3,278,397     | 289          | \$ | 318,682       | \$ | 28.09        |
| Outdoor Sports Lighting Service Secondary Rate   | 12        | 33,637        | 2,803        | \$ | 11,877        | \$ | 989.74       |
| Outdoor Sports Lighting Service Primary Rate     | 0         | 0             | 0            | \$ | 0             | \$ | 0.00         |
| Outdoor Sports Lighting Service Rates            | 12        | 33,637        | 2,803        | \$ | 11,877        | \$ | 989.74       |
| School Power Service Rate                        | 703       | 50,644,427    | 72,040       | \$ | 4,976,981     | \$ | 7,079.59     |
| School Time of Day Service Rate                  | 36        | 4,990,776     | 138,633      | \$ | 509,759       | \$ | 14,160.00    |
| Electric Vehicle Charging Rate                   | 69        | 3,176         | 46           | \$ | 1,969         | \$ | 28.52        |
| Lighting Service and Restricted Lighting Service | 1,079,892 | 102,959,110   | 95           | \$ | 21,518,455    | \$ | 19.86        |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

#### Summary of Base Electric Revenues for the Twelve Months Ended December 31, 2018 Electric Operations

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

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

|  |          | lana Daniari            |    | djustment to                  |    | di                         |    | di                         | S  | djustment to<br>Remove Off-<br>System Sales | F  | Adjustment to<br>Remove Rent |          | di                          | D- | Actual Net              | E    | alculated Net<br>Base Period |
|--|----------|-------------------------|----|-------------------------------|----|----------------------------|----|----------------------------|----|---|----|------------------------------|----------|-----------------------------|----|-------------------------|------|------------------------------|
|  |          | lase Period<br>Revenues |    | temove Fuel<br>ustment Clause |    | djustment to<br>temove DSM |    | djustment to<br>Remove ECR |    | Adjustment<br>Clause                        |    | from Electric<br>Property    |          | djustment to<br>temove TCJA | Re | evenue at Base<br>Rates | Rev  | venue at Base<br>Rates       |
|  |          |                         |    |                               |    |                            |    |                            |    |   |    | ,                            |          |                             |    |                         |      |                              |
| Residential Service Rate                       | \$       | 452,341,637             |    | (1,963,396)                   |    | 13,796,150                 |    | 8,536,062                  | \$ | (3,439,253)                                 |    | 0                            | \$       | (13,562,046)                |    | 448,974,121             | \$   | 448,974,121                  |
| Residential Time-of-Day Rate                   | \$<br>\$ | 74,166<br>452,415,803   | \$ | (406)                         | \$ | 2,242                      | \$ | 1,329                      | \$ | (673)                                       | \$ | 0                            | \$<br>\$ | (2,634)                     | \$ | 74,308                  | \$   | 74,308                       |
| Residential Service Rates                      | \$       | 452,415,803             | \$ | (1,963,802)                   | >  | 13,798,392                 | \$ | 8,537,391                  | \$ | (3,439,926)                                 |    |                              | >        | (13,564,680)                | \$ | 449,048,429             | \$   | 449,048,429                  |
| General Service Rate                           | \$       | 154,874,370             | \$ | (617,195)                     | \$ | 1,178,336                  | \$ | 3,112,584                  | \$ | (1,145,303)                                 | \$ | 0                            | \$       | (1,816,869)                 | \$ | 154,162,818             | \$   | 154,162,818                  |
| Power Service Secondary Rate                   | \$       | 159,300,967             | \$ | (834,762)                     | \$ | 585,521                    | \$ | 3,327,138                  | \$ | (1,529,243)                                 | \$ | 1,231                        | \$       | (4,859,655)                 | \$ | 162,610,737             | \$   | 162,610,737                  |
| Power Service Primary Rate                     | \$       | 10,611,879              | \$ | (51,855)                      | \$ | 34,686                     | \$ | 194,888                    | \$ | (88,893)                                    | \$ | 0                            | \$       | (290,271)                   | \$ | 10,813,324              | \$   | 10,813,324                   |
| Power Service Rates                            | \$       | 169,912,846             | \$ | (886,618)                     | \$ | 620,207                    | \$ | 3,522,026                  | \$ | (1,618,136)                                 | \$ | 1,231                        | \$       | (5,149,925)                 | \$ | 173,424,061             | \$   | 173,424,061                  |
| Time of Day Secondary Service Rate             | Ś        | 92,335,924              | ė  | (541,928)                     | ć  | 100,433                    | \$ | 1,898,844                  | \$ | (1,082,712)                                 | ė  | 1,231                        | c        | (3,303,833)                 | c  | 95,263,889              | \$   | 95,263,889                   |
| Time of Day Primary Service Rate               | \$       | 137,056,875             | \$ | (980,660)                     | Ś  | 88,694                     | \$ | 2,608,985                  | \$ | (1,885,704)                                 | \$ | 0                            | \$       | (4,729,565)                 | \$ | 142,197,315             | \$   | 142,197,315                  |
| Time fo Day Service Rates                      | Ś        |                         | \$ |                               | \$ | 189,126                    | \$ | 4,507,829                  | \$ | (2,968,416)                                 | _  |                              | \$       |                             | _  | 237,461,204             | \$   | 237,461,204                  |
| Time to buy service nates                      | Ψ.       | 223,332,730             | ~  | (1,322,300)                   | ~  | 103,120                    | 7  | 4,307,023                  | ~  | (2,500,410)                                 | ~  | 1,231                        | ~        | (0,033,330)                 | ~  | 237,402,204             | 7    | 257,402,204                  |
| Retail Transmission Service Rate               | \$       | 62,904,179              | \$ | (512,041)                     | \$ | 0                          | \$ | 1,299,943                  | \$ | (1,046,383)                                 | \$ | 0                            | \$       | (2,829,385)                 | \$ | 65,992,046              | \$   | 65,992,046                   |
| Fluctuating Load Service Rate                  | \$       | 0                       | \$ | 0                             | \$ | 0                          | \$ | 0                          | \$ | Ō   | \$ | 0                            | \$       | 0                           | \$ | 0                       | \$   | 0                            |
| Curtailable Service Rider-1 Transmission       | \$       | 0                       | \$ | 0                             | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | 0                       | \$   | 0                            |
| Curtailable Service Rider-1 Primary            | \$       | (183,382)               | \$ | 0                             | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | (183,382)               |      | (183,382)                    |
| Curtailable Service Rider-2 Transmission       | \$       | (4,249,502)             |    |                               | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | (4,249,502)             |      | (4,249,502)                  |
| Curtailable Service Rider-2 Primary            | \$       | 0                       | \$ |                               | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | 0                       | \$   | 0                            |
| Curtailable Service Riders                     | \$       | (4,432,884)             | \$ | 0                             | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | (4,432,884)             | \$   | (4,432,884)                  |
| Special Contract Customer                      | \$       | 3,468,260               | \$ | (27,236)                      | \$ | 0                          | \$ | 66,336                     | \$ | (48,953)                                    | \$ | 0                            | \$       | (161,595)                   | \$ | 3,639,707               | \$   | 3,639,707                    |
| Lighting Energy Rate                           | \$       | 274,688                 | \$ | (2,191)                       | \$ | 0                          | \$ | 6,743                      | \$ | (3,677)                                     | \$ | 0                            | \$       | (11,133)                    | \$ | 284,946                 | \$   | 284,946                      |
| Traffic Energy Rate                            | \$       | 318,682                 | \$ | (1,476)                       | \$ | 0                          | \$ | 6,808                      | \$ | (3,187)                                     | \$ | 0                            | \$       | (8,936)                     | \$ | 325,474                 | \$   | 325,474                      |
| Outdoor Sports Lighting Service Secondary Rate | \$       | 11,877                  | \$ | (8)                           | \$ | 4                          | \$ | 311                        | \$ | (40)  | \$ | 0                            | \$       | (48)                        | \$ | 11,659                  | \$   | 11,659                       |
| Outdoor Sports Lighting Service Primary Rate   | \$       | 0                       | \$ | 0                             | \$ | 0                          | \$ | 0                          | \$ | 0   | \$ | 0                            | \$       | 0                           | \$ | 0                       | \$   | 0                            |
| Outdoor Sports Lighting Service Rates          | \$       | 11,877                  | \$ | (8)                           | \$ | 4                          | \$ | 311                        | \$ | (40)  | \$ | 0                            | \$       | (48)                        | \$ | 11,659                  | \$   | 11,659                       |
| School Power Service Rate                      | \$       | 4,976,981               | \$ | (7,771)                       | \$ | 23,079                     | \$ | 111,708                    | \$ | (52,440)                                    | \$ | 0                            | \$       | (133,316)                   | \$ | 5,035,721               | \$   | 5,035,721                    |
| School Time of Day Service Rate                | \$       | 509,759                 | \$ | (765)                         | \$ | 637                        | \$ | 12,983                     | \$ | (5,285)                                     | \$ | 0                            | \$       | (12,972)                    | \$ | 515,161                 | \$   | 515,161                      |
| Electric Vehicle Charging Service Rate         | \$       | 1,969                   | \$ | (6)                           | \$ | 0                          | \$ | 10                         | \$ | (0)   | \$ | 0                            | \$       | (8)                         | \$ | 1,973                   | \$   | 1,973                        |
| Lighting Service Rate                          | Ś        | 11,879,231              | ė  | (31,280)                      | ć  | 0                          | Ś  | 230,212                    | c  | (63,592)                                    | ė  | 0                            | \$       | (167,308)                   | c  | 11,911,199              | \$   | 11,911,199                   |
| Restricted Lighting Service Rate               | \$       | 9,639,224               | \$ |                               | \$ | 0                          | \$ | 187,348                    | \$ | (36,722)                                    |    | 0                            | \$       | (98,096)                    | \$ | 9.605.318               | Ś    | 9.605.318                    |
| Lighting and Restricted Lighting Service Rates | Ś        |                         | \$ | (49,904)                      |    | 0                          |    | 417,560                    | Ś  | (100,314)                                   |    | 0                            | Ś        | (265,404)                   | _  | 21,516,517              | Ś    | 21,516,517                   |
| Eighting and restricted Eighting Service Nates | Ÿ        | 21,510,455              | Ÿ  | (43,304)                      | 7  |                            | Υ. | 417,500                    | ,  | (100,314)                                   | ,  |                              | Υ        | (203,404)                   | Υ. | 21,510,517              | 7    | 21,510,517                   |
| TOTAL ULTIMATE CONSUMERS                       | \$ 1     | ,096,147,782            | \$ | (5,591,601)                   | \$ | 15,809,782                 | \$ | 21,602,230                 | \$ | (10,432,061)                                | \$ | 2,462                        | \$       | (31,987,671)                | \$ | 1,106,986,832           | \$ 1 | 1,106,986,832                |
| Late Payment Charges                           | Ś        | 2,827,112               |    |                               |    |                            |    |                            |    |   |    |                              |          |                             | Ś  | 2,827,112               | <    | 2,827,112                    |
| Electric Service Revenues                      | \$       | 1,655,459               |    |                               |    |                            |    |                            |    |   |    |                              |          |                             | Š  |                         | \$   | 1,655,459                    |
| Rent from Electric Property                    | ś        | 4,252,216               |    |                               |    |                            |    |                            |    |   |    |                              |          |                             | Ś  | 4.252.216               | \$   | 4,252,216                    |
| Other Miscellaneous Electric Revenue           | \$       | 13,525,444              |    |                               |    |                            |    |                            |    |   |    |                              |          |                             | Š. | 13,525,444              | \$   | 13,525,444                   |
| TOTAL JURISDICTIONAL                           | \$ 1     | ,118,408,013            | \$ | (5,591,601)                   | \$ | 15,809,782                 | \$ | 21,602,230                 | \$ | (10,432,061)                                | \$ | 2,462                        | \$       | (31,987,671)                | \$ | 1,129,247,063           | \$ 1 | 1,129,247,063                |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

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

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|   | Customer  | Total         | Unit          | Calculated         |
|---|-----------|---------------|---------------|--------------------|
|   | Months    | kWh           | Charges       | Revenue            |
| RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department |           |               |               |                    |
| Basic Service Charge  | 4,382,463 |               | \$<br>12.25   | \$<br>53,685,172   |
| Water Heating Service                                       | 17,628    |               | \$<br>0       | \$<br>0            |
| Partial Month, Prorated and Corrected Billings              |           |               |               | \$<br>47,141       |
| Energy Charge (Jan)   |           | 437,248,191   | \$<br>0.08865 | \$<br>38,762,052   |
| Energy Charge (Feb-Dec)                                     |           | 3,798,905,426 | \$<br>0.09382 | \$<br>356,413,307  |
| Minimum and Partial Month Billings, Energy                  |           |               |               | \$<br>66,450       |
| Total Calculated at Base Rates                              |           |               |               | \$<br>448,974,121  |
| Correction Factor   |           |               |               | 1.000000           |
| <b>Total After Application of Correction Factor</b>         |           |               |               | \$<br>448,974,121  |
| FAC Mechanism Revenue                                       |           |               |               | \$<br>(1,963,396)  |
| DSM Mechanism Revenue                                       |           |               |               | \$<br>13,796,150   |
| ECR Mechanism Revenue                                       |           |               |               | \$<br>8,536,062    |
| OSS Mechanism Revenue                                       |           |               |               | \$<br>(3,439,253)  |
| TCJA Surcredit  |           |               |               | \$<br>(13,562,046) |
| Total Base Period Adjusted Revenues                         |           |               |               | \$<br>452,341,637  |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:                       | X BASE  | _ BASE PERIOD FORECAST PERIOD  NG:X ORIGINAL UPDATED REVISED |         |           |  |  |
|-----------------------------|---------|--|---------|-----------|--|--|
| TYPE OF F                   | ILING:> | ORIGINAL   | UPDATED | _ REVISED |  |  |
| WORK PAPER REFERENCE NO(S): |         |  |         |           |  |  |

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

|  | Customer           | Demand   | nand Total | Unit<br>Charges |         |    | Calculated<br>Revenue |  |
|--|--------------------|----------|------------|-----------------|---------|----|-----------------------|--|
|  | Months             | kW       | kWh        |                 |         |    |                       |  |
| RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Reside | ential Time-of-Day | r Energy |            |                 |         |    |                       |  |
| Basic Service Charge   | 675                |          |            | \$              | 12.25   | \$ | 8,269                 |  |
| Partial Month, Prorated and Corrected Billings                   |                    |          |            |                 |         | \$ | (5)                   |  |
| Energy Charge, (RTOD-Demand only) (Jan)                          |                    |          | 0          | \$              | 0.04666 | \$ | 0                     |  |
| Energy Charge, (RTOD-Demand only) (Feb-Dec)                      |                    |          | 125,506    | \$              | 0.05183 | \$ | 6,505                 |  |
| Energy Charge, Off-Peak (RTOD-Energy only) (Jan)                 |                    |          | 63,127     | \$              | 0.06365 | \$ | 4,018                 |  |
| Energy Charge, Off-Peak (RTOD-Energy only) (Feb-Dec)             |                    |          | 535,947    | \$              |         | \$ | 36,884                |  |
| Energy Charge, Peak (RTOD-Energy only) (Jan)                     |                    |          | 6,838      | \$              | 0.22966 | \$ | 1,570                 |  |
| Energy Charge, Peak (RTOD-Energy only) (Feb-Dec)                 |                    |          | 60,650     | \$              | 0.23483 | \$ | 14,242                |  |
| Minimum and Partial Month Billings, Energy                       |                    |          |            |                 |         | \$ | 2                     |  |
| Peak Demand  |                    | 258      |            | \$              | 7.68    | \$ | 1,981                 |  |
| Off-Peak Demand  |                    | 267      |            | \$              | 3.51    | \$ | 937                   |  |
| Minimum and Partial Month Billings, Demand                       |                    |          |            |                 |         | \$ | (96)                  |  |
| Total Calculated at Base Rates                                   |                    |          |            |                 |         | \$ | 74,308                |  |
| Correction Factor  |                    |          |            |                 |         |    | 1.000000              |  |
| Total After Application of Correction Factor                     |                    |          |            |                 |         | \$ | 74,308                |  |
| FAC Mechanism Revenue  |                    |          |            |                 |         | \$ | (406)                 |  |
| DSM Mechanism Revenue  |                    |          |            |                 |         | \$ | 2,242                 |  |
| ECR Mechanism Revenue  |                    |          |            |                 |         | \$ | 1,329                 |  |
| OSS Mechanism Revenue  |                    |          |            |                 |         | \$ | (673)                 |  |
| TCJA Surcredit   |                    |          |            |                 |         | \$ | (2,634)               |  |
| Total Base Period Adjusted Revenues                              |                    |          |            |                 |         | \$ | 74,166                |  |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

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

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

|  | Customer | Total       | Unit |         | Calculated        |  |
|--|----------|-------------|------|---------|-------------------|--|
|  | Months   | kWh         |      | Charges | Revenue           |  |
| GENERAL SERVICE RATE GS                                    |          |             |      |         |                   |  |
| Single Phase Basic Service Charge                          | 345,742  |             | \$   | 31.50   | \$<br>10,890,873  |  |
| Single Phase Water/Space Heating Service                   | 919      |             | \$   | 0       | \$<br>0           |  |
| Single Phase Partial Month, Prorated and Corrected Billing | gs       |             |      |         | \$<br>39,188      |  |
| Single Phase Energy Charge (Jan)                           |          | 36,806,525  | \$   | 0.09647 | \$<br>3,550,725   |  |
| Single Phase Energy Charge (Feb-Dec)                       |          | 343,816,959 | \$   | 0.10297 | \$<br>35,402,832  |  |
| Single Phase Minimum and Partial Month Billings, Energy    |          |             |      |         | \$<br>4,273       |  |
| Three Phase Basic Service Charge                           | 196,979  |             | \$   | 50.40   | \$<br>9,927,742   |  |
| Three Phase Space Heating Service                          | 3,975    |             | \$   | 0       | \$<br>0           |  |
| Three Phase Partial Month, Prorated and Corrected Billing  | 'S       |             |      |         | \$<br>35,751      |  |
| Three Phase Energy Charge (Jan)                            |          | 80,302,743  | \$   | 0.09647 | \$<br>7,746,806   |  |
| Three Phase Energy Charge (Feb-Dec)                        |          | 840,680,440 | \$   | 0.10297 | \$<br>86,564,865  |  |
| Three Phase Minimum and Partial Month Billings, Energy     |          |             |      |         | \$<br>(237)       |  |
| Total Calculated at Base Rates                             |          |             |      |         | \$<br>154,162,818 |  |
| Correction Factor  |          |             |      |         | 1.000000          |  |
| <b>Total After Application of Correction Factor</b>        |          |             |      |         | \$<br>154,162,818 |  |
| FAC Mechanism Revenue                                      |          |             |      |         | \$<br>(617,195)   |  |
| DSM Mechanism Revenue                                      |          |             |      |         | \$<br>1,178,336   |  |
| ECR Mechanism Revenue                                      |          |             |      |         | \$<br>3,112,584   |  |
| OSS Mechanism Revenue                                      |          |             |      |         | \$<br>(1,145,303) |  |
| TCJA Surcredit   |          |             |      |         | \$<br>(1,816,869) |  |
| Total Base Period Adjusted Revenues                        |          |             |      |         | \$<br>154,874,370 |  |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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

|   | Customer | Demand    | Total         | Unit          | Calculated        |
|---|----------|-----------|---------------|---------------|-------------------|
|   | Months   | kW        | kWh           | Charges       | Revenue           |
| POWER SERVICE RATE PS-Secondary                     |          |           |               |               |                   |
| Basic Service Charge                                | 33,456   |           |               | \$<br>90.00   | \$<br>3,011,040   |
| Partial Month, Prorated and Corrected Billings      |          |           |               |               | \$<br>23,009      |
| Energy Charge                                       |          |           | 1,703,514,865 | \$<br>0.03756 | \$<br>63,984,018  |
| Minimum and Partial Month Billings, Energy          |          |           |               |               | \$<br>4,171       |
| Summer Demand, kW                                   |          | 1,831,441 |               | \$<br>22.04   | \$<br>40,364,954  |
| Winter Demand, kW (Jan)                             |          | 397,429   |               | \$<br>17.56   | \$<br>6,978,850   |
| Winter Demand, kW (Feb-Apr, Oct-Dec)                |          | 2,478,521 |               | \$<br>19.39   | \$<br>48,058,519  |
| Partial Month and Prorated Billings, Demand         |          |           |               |               | \$<br>(214,028)   |
| Redundant Capacity Rider                            |          | 251,701   |               | \$<br>1.59    | \$<br>400,204     |
| Total Calculated at Base Rates                      |          |           |               |               | \$<br>162,610,737 |
| Correction Factor                                   |          |           |               |               | 1.000000          |
| <b>Total After Application of Correction Factor</b> |          |           |               |               | \$<br>162,610,737 |
| FAC Mechanism Revenue                               |          |           |               |               | \$<br>(834,762)   |
| DSM Mechanism Revenue                               |          |           |               |               | \$<br>585,521     |
| ECR Mechanism Revenue                               |          |           |               |               | \$<br>3,327,138   |
| OSS Mechanism Revenue                               |          |           |               |               | \$<br>(1,529,243) |
| TCJA Surcredit                                      |          |           |               |               | \$<br>(4,859,655) |
| Rent from Electric Property                         |          |           |               |               | \$<br>1,231       |
| Total Base Period Adjusted Revenues                 |          |           |               |               | \$<br>159,300,967 |

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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

|   | Customer | Demand  | Total      | •       | Unit    | Calculated       |
|---|----------|---------|------------|---------|---------|------------------|
|   | Months   | kW      | kWh        | Charges |         | Revenue          |
| POWER SERVICE RATE PS-Primary                       |          |         |            |         |         |                  |
| Basic Service Charge                                | 756      |         |            | \$      | 240.00  | \$<br>181,440    |
| Partial Month, Prorated and Corrected Billings      |          |         |            |         |         | \$<br>1,344      |
| Energy Charge                                       |          |         | 99,715,048 | \$      | 0.03609 | \$<br>3,598,716  |
| Minimum and Partial Month Billings, Energy          |          |         |            |         |         | \$<br>0          |
| Summer Demand, kW                                   |          | 156,859 |            | \$      | 19.38   | \$<br>3,039,935  |
| Winter Demand, kW (Jan)                             |          | 19,342  |            | \$      | 15.03   | \$<br>290,716    |
| Winter Demand, kW (Feb-Apr, Oct-Dec)                |          | 215,061 |            | \$      | 16.86   | \$<br>3,625,921  |
| Partial Month and Prorated Billings, Demand         |          |         |            |         |         | \$<br>17,340     |
| Redundant Capacity Rider                            |          | 40,216  |            | \$      | 1.44    | \$<br>57,912     |
| Total Calculated at Base Rates                      |          |         |            |         |         | \$<br>10,813,324 |
| Correction Factor                                   |          |         |            |         |         | 1.000000         |
| <b>Total After Application of Correction Factor</b> |          |         |            |         |         | \$<br>10,813,324 |
| FAC Mechanism Revenue                               |          |         |            |         |         | \$<br>(51,855    |
| DSM Mechanism Revenue                               |          |         |            |         |         | \$<br>34,686     |
| ECR Mechanism Revenue                               |          |         |            |         |         | \$<br>194,888    |
| OSS Mechanism Revenue                               |          |         |            |         |         | \$<br>(88,893    |
| TCJA Surcredit                                      |          |         |            |         |         | \$<br>(290,271   |
| Total Base Period Adjusted Revenues                 |          |         |            |         |         | \$<br>10,611,879 |

# Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018

**Electric Operations** 

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

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

|  | Customer | Demand    | Total         | Unit          | Calculated       |
|--|----------|-----------|---------------|---------------|------------------|
|  | Months   | kW        | kWh           | Charges       | Revenue          |
| TIME OF DAY SECONDARY SERVICE RATE TODS        |          |           |               |               |                  |
| Basic Service Charge                           | 5,028    |           |               | \$<br>200.00  | \$<br>1,005,600  |
| Partial Month, Prorated and Corrected Billings |          |           |               |               | \$<br>875        |
| Energy Charge                                  |          |           | 1,171,416,450 | \$<br>0.03734 | \$<br>43,740,690 |
| Minimum and Partial Month Billings, Energy     |          |           |               |               | \$<br>(0         |
| Demand kW Base (Jan)                           |          | 281,497   |               | \$<br>4.61    | \$<br>1,297,699  |
| Demand kW Base (Feb-Dec)                       |          | 3,126,936 |               | \$<br>5.21    | \$<br>16,291,334 |
| Demand kW Intermediate (Jan)                   |          | 210,345   |               | \$<br>4.91    | \$<br>1,032,792  |
| Demand kW Intermediate (Feb-Dec)               |          | 2,377,349 |               | \$<br>5.51    | \$<br>13,099,194 |
| Demand kW Peak (Jan)                           |          | 204,131   |               | \$<br>6.70    | \$<br>1,367,680  |
| Demand kW Peak (Feb-Dec)                       |          | 2,329,930 |               | \$<br>7.30    | \$<br>17,008,490 |
| Partial Month and Prorated Billings, Demand    |          |           |               |               | \$<br>28,845     |
| Redundant Capacity Rider                       |          | 245,717   |               | \$<br>1.59    | \$<br>390,689    |
| Economic Development Rider                     |          |           |               |               | \$<br>C          |
| Total Calculated at Base Rates                 |          |           |               |               | \$<br>95,263,889 |
| Correction Factor                              |          |           |               |               | 1.00000          |
| Total After Application of Correction Factor   |          |           |               |               | \$<br>95,263,889 |
| FAC Mechanism Revenue                          |          |           |               |               | \$<br>(541,928   |
| DSM Mechanism Revenue                          |          |           |               |               | \$<br>100,433    |
| ECR Mechanism Revenue                          |          |           |               |               | \$<br>1,898,844  |
| OSS Mechanism Revenue                          |          |           |               |               | \$<br>(1,082,712 |
| TCJA Surcredit                                 |          |           |               |               | \$<br>(3,303,833 |
| Rent from Electric Property                    |          |           |               |               | \$<br>1,231      |
| Total Base Period Adjusted Revenues            |          |           |               |               | \$<br>92,335,924 |

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

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

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

|   | Customer | Demand    | Total         | Unit          | Calculated        |
|---|----------|-----------|---------------|---------------|-------------------|
|   | Months   | kVA       | kWh           | Charges       | Revenue           |
| TIME OF DAY PRIMARY SERVICE RATE TODP               |          |           |               |               |                   |
| Basic Service Charge                                | 1,509    |           |               | \$<br>330.00  | \$<br>497,970     |
| Partial Month, Prorated and Corrected Billings      |          |           |               |               | \$<br>5,072       |
| Energy Charge                                       |          |           | 2,013,253,932 | \$<br>0.03505 | \$<br>70,564,550  |
| Minimum and Partial Month Billings, Energy          |          |           |               |               | \$<br>2,807       |
| Demand kVA Base (Jan)                               |          | 441,795   |               | \$<br>3.01    | \$<br>1,329,804   |
| Demand kVA Base (Feb-Dec)                           |          | 4,884,567 |               | \$<br>3.48    | \$<br>16,998,295  |
| Demand kVA Intermediate (Jan)                       |          | 337,971   |               | \$<br>4.76    | \$<br>1,608,741   |
| Demand kVA Intermediate (Feb-Dec)                   |          | 4,079,893 |               | \$<br>5.23    | \$<br>21,337,841  |
| Demand kVA Peak (Jan)                               |          | 330,447   |               | \$<br>6.49    | \$<br>2,144,601   |
| Demand kVA Peak (Feb-Dec)                           |          | 3,996,606 |               | \$<br>6.96    | \$<br>27,816,377  |
| Partial Month and Prorated Billings, Demand         |          |           |               |               | \$<br>(133,798    |
| Redundant Capacity Rider                            |          | 17,400    |               | \$<br>1.44    | \$<br>25,056      |
| Economic Development Rider                          |          |           |               |               | \$<br>(242,190    |
| Total Calculated at Base Rates                      |          |           |               |               | \$<br>141,955,125 |
| Correction Factor                                   |          |           |               |               | 1.000000          |
| <b>Total After Application of Correction Factor</b> |          |           |               |               | \$<br>141,955,125 |
| FAC Mechanism Revenue                               |          |           |               |               | \$<br>(980,660    |
| DSM Mechanism Revenue                               |          |           |               |               | \$<br>88,694      |
| ECR Mechanism Revenue                               |          |           |               |               | \$<br>2,608,985   |
| OSS Mechanism Revenue                               |          |           |               |               | \$<br>(1,885,704  |
| TCJA Surcredit                                      |          |           |               |               | \$<br>(4,729,565  |
| Total Base Period Adjusted Revenues                 |          |           |               |               | \$<br>137,056,875 |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_UPDATED \_\_\_\_\_ REVISED

WORK PAPER REFERENCE NO(S):

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

|   | Customer | Demand    | Total         | Unit           | Calculated        |
|---|----------|-----------|---------------|----------------|-------------------|
|   | Months   | kVA       | kWh           | Charges        | Revenue           |
| RETAIL TRANSMISSION SERVICE RATE RTS                |          |           |               |                |                   |
| Basic Service Charge                                | 154      |           |               | \$<br>1,500.00 | \$<br>231,000     |
| Partial Month, Prorated and Corrected Billings      |          |           |               |                | \$<br>3,000       |
| Energy Charge                                       |          |           | 1,038,659,667 | \$<br>0.03378  | \$<br>35,085,924  |
| Minimum and Partial Month Billings, Energy          |          |           |               |                | \$<br>(0)         |
| Demand kVA Base (Jan)                               |          | 223,638   |               | \$<br>1.43     | \$<br>319,802     |
| Demand kVA Base (Feb-Dec)                           |          | 2,346,492 |               | \$<br>1.86     | \$<br>4,364,476   |
| Demand kVA Intermediate (Jan)                       |          | 200,210   |               | \$<br>4.82     | \$<br>965,011     |
| Demand kVA Intermediate (Feb-Dec)                   |          | 1,969,805 |               | \$<br>5.25     | \$<br>10,341,474  |
| Demand kVA Peak (Jan)                               |          | 198,906   |               | \$<br>6.57     | \$<br>1,306,814   |
| Demand kVA Peak (Feb-Dec)                           |          | 1,932,883 |               | \$<br>7.00     | \$<br>13,530,184  |
| Partial Month and Prorated Billings, Demand         |          |           |               |                | \$<br>(155,639)   |
| Economic Development Rider                          |          |           |               |                | \$<br>0           |
| Total Calculated at Base Rates                      |          |           |               |                | \$<br>65,992,046  |
| Correction Factor                                   |          |           |               |                | 1.000000          |
| <b>Total After Application of Correction Factor</b> |          |           |               |                | \$<br>65,992,046  |
| FAC Mechanism Revenue                               |          |           |               |                | \$<br>(512,041)   |
| DSM Mechanism Revenue                               |          |           |               |                | \$<br>0           |
| ECR Mechanism Revenue                               |          |           |               |                | \$<br>1,299,943   |
| OSS Mechanism Revenue                               |          |           |               |                | \$<br>(1,046,383) |
| TCJA Surcredit                                      |          |           |               |                | \$<br>(2,829,385) |
| Total Base Period Adjusted Revenues                 |          |           |               |                | \$<br>62,904,179  |

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_\_ FORECAST PERIOD
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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

|                                       |              | Customer | Demand | Total | Unit           | Calculated  |     |
|---------------------------------------|--------------|----------|--------|-------|----------------|-------------|-----|
|                                       |              | Months   | kVA    | kWh   | Charges        | Revenue     |     |
| FLUCTUATING LOAD SERVICE RATE FLS     |              |          |        |       |                |             |     |
| Primary Delivery                      |              |          |        |       |                |             |     |
| Basic Service Charge                  |              | 0        |        |       | \$<br>330.00   | 5           | 0   |
| Partial Month, Prorated and Correct   | ted Billings |          |        |       | 9              | \$          | 0   |
| Energy Charge                         |              |          |        | 0     | \$<br>0.03505  | \$          | 0   |
| Minimum and Partial Month Billing     | s, Energy    |          |        |       | 9              | 5           | 0   |
| Demand kVA Base (Jan)                 |              |          | 0      |       | \$<br>2.68     | 5           | 0   |
| Demand kVA Base (Feb-Dec)             |              |          | 0      |       | \$<br>3.11     | 5           | 0   |
| Demand kVA Intermediate (Jan)         |              |          | 0      |       | \$<br>4.24     | 5           | 0   |
| Demand kVA Intermediate (Feb-De       | c)           |          | 0      |       | \$<br>4.67     | 5           | 0   |
| Demand kVA Peak (Jan)                 |              |          | 0      |       | \$<br>5.96     | \$          | 0   |
| Demand kVA Peak (Feb-Dec)             |              |          | 0      |       | \$<br>6.39     | 5           | 0   |
| Partial Month and Prorated Billings   | , Demand     |          |        |       | 9              | \$          | 0   |
| Transmission Delivery                 |              |          |        |       |                |             |     |
| Basic Service Charge                  |              | 0        |        |       | \$<br>1,500.00 | 5           | 0   |
| Partial Month, Prorated and Correc    | ted Billings |          |        |       | 9              | \$          | 0   |
| Energy Charge                         |              |          |        | 0     | \$<br>0.03378  | \$          | C   |
| Minimum and Partial Month Billing     | s, Energy    |          |        |       | 9              | \$          | 0   |
| Demand kVA Base (Jan)                 |              |          | 0      |       | \$<br>1.27     | \$          | 0   |
| Demand kVA Base (Feb-Dec)             |              |          | 0      |       | \$<br>1.70     | 5           | 0   |
| Demand kVA Intermediate (Jan)         |              |          | 0      |       | \$<br>4.30     | 5           | 0   |
| Demand kVA Intermediate (Feb-De       | c)           |          | 0      |       | \$<br>4.73     | 5           | 0   |
| Demand kVA Peak (Jan)                 |              |          | 0      |       | \$<br>6.03     | 5           | 0   |
| Demand kVA Peak (Feb-Dec)             |              |          | 0      |       | \$<br>6.46     | 5           | 0   |
| Partial Month and Prorated Billings   | , Demand     |          |        |       | 9              | \$          | 0   |
| Total Calculated at Base Rates        |              |          |        |       | ;              | \$          | 0   |
| Correction Factor                     |              |          |        |       |                | 1.000       | 000 |
| Total After Application of Correction | on Factor    |          |        |       | ;              | <del></del> | 0   |
| FAC Mechanism Revenue                 |              |          |        |       | Ç              | 5           | 0   |
| DSM Mechanism Revenue                 |              |          |        |       | 9              | 5           | 0   |
| ECR Mechanism Revenue                 |              |          |        |       |                | \$          | 0   |
| OSS Mechanism Revenue                 |              |          |        |       | 9              | 5           | 0   |
| TCJA Surcredit                        |              |          |        |       | 9              | \$          | 0   |
| Total Base Period Adjusted Revenu     |              |          |        |       |                |             | 0   |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

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

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

|   | Customer | Curtailable | Unit     |       | Calculated |  |
|---|----------|-------------|----------|-------|------------|--|
|   | Months   | Demand      | Charges  |       | Revenue    |  |
| CURTAILABLE SERVICE RIDERS                          |          |             |          |       |            |  |
| CSR-1 Transmission Voltage Service                  | 0        | 0           | \$ (3.56 | i) \$ | C          |  |
| CSR-1 Primary Voltage Service                       | 11       | 49,968      | \$ (3.67 | ) \$  | (183,382   |  |
| CSR-2 Transmission Voltage Service                  | 23       | 720,255     | \$ (5.90 | ) \$  | (4,249,502 |  |
| CSR-2 Primary Voltage Service                       | 0        | 0           | \$ (6.00 | ) \$  |            |  |
| Non-Compliance Charge                               | 0        | 0           | \$ 16.00 | \$    | C          |  |
| Total Calculated at Base Rates                      |          |             |          | \$    | (4,432,884 |  |
| Correction Factor                                   |          |             |          |       | 1.00000    |  |
| <b>Total After Application of Correction Factor</b> |          |             |          | \$    | (4,432,884 |  |
| Total Base Period Revenues                          |          |             |          | \$    | (4,432,884 |  |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:          | X BAS    | E PE | RIOD       | FORECAST PERIOR | )       |
|----------------|----------|------|------------|-----------------|---------|
| TYPE OF F      | ILING: _ | _x   | ORIGINAL   | UPDATED _       | REVISED |
| <b>WORK PA</b> | PER REF  | EREN | ICE NO(S): |                 |         |

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

|   | Customer<br>Months | Demand<br>kW | Total<br>kWh | Unit<br>Charges |         | Calculated<br>Revenue |
|---|--------------------|--------------|--------------|-----------------|---------|-----------------------|
| SPECIAL CONTRACT                                    |                    |              |              |                 |         |                       |
| Basic Service Charge                                | 24                 |              |              | \$              | 0       | \$<br>0               |
| Partial Month, Prorated and Corrected Billings      |                    |              |              |                 |         | \$<br>0               |
| Energy Charge                                       |                    |              | 56,442,600   | \$              | 0.03560 | \$<br>2,009,357       |
| Minimum and Partial Month Billings, Energy          |                    |              |              |                 |         | \$<br>0               |
| Demand, kW (Jan)                                    |                    | 9,878        |              | \$              | 12.89   | \$<br>127,333         |
| Demand, kW (Feb-Dec)                                |                    | 105,623      |              | \$              | 14.23   | \$<br>1,503,018       |
| Partial month and corrected billings                |                    |              |              |                 |         | \$<br>(0)             |
| Total Calculated at Base Rates                      |                    |              |              |                 |         | \$<br>3,639,707       |
| Correction Factor                                   |                    |              |              |                 |         | 1.000000              |
| <b>Total After Application of Correction Factor</b> |                    |              |              |                 |         | \$<br>3,639,707       |
| FAC Mechanism Revenue                               |                    |              |              |                 |         | \$<br>(27,236)        |
| DSM Mechanism Revenue                               |                    |              |              |                 |         | \$<br>0               |
| ECR Mechanism Revenue                               |                    |              |              |                 |         | \$<br>66,336          |
| OSS Mechanism Revenue                               |                    |              |              |                 |         | \$<br>(48,953)        |
| TCJA Surcredit                                      |                    |              |              |                 |         | \$<br>(161,595)       |
| Total Base Period Adjusted Revenues                 |                    |              |              |                 |         | \$<br>3,468,260       |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

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

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

|   | Customer<br>Months | Total<br>kWh | Unit<br>Charges |    | Calculated<br>Revenue |
|---|--------------------|--------------|-----------------|----|-----------------------|
|   | IVIOTICITS         | KVVII        | Charges         |    | Revenue               |
| IGHTING ENERGY SERVICE RATE LE                      |                    |              |                 |    |                       |
| Basic Service Charge                                | 2,087              |              | \$<br>0         | \$ | 0                     |
| Partial Month, Prorated and Corrected Billings      |                    |              |                 | \$ | 0                     |
| Energy Charge (Jan)                                 |                    | 468,058      | \$<br>0.06637   | \$ | 31,065                |
| Energy Charge (Feb-Dec)                             |                    | 3,603,338    | \$<br>0.07046   | \$ | 253,891               |
| Minimum and Partial Month Billings, Energy          |                    |              |                 | \$ | (10)                  |
| Total Calculated at Base Rates                      |                    |              |                 | \$ | 284,946               |
| Correction Factor                                   |                    |              |                 |    | 1.000000              |
| <b>Total After Application of Correction Factor</b> |                    |              |                 | \$ | 284,946               |
| FAC Mechanism Revenue                               |                    |              |                 | \$ | (2,191)               |
| DSM Mechanism Revenue                               |                    |              |                 | \$ | 0                     |
| ECR Mechanism Revenue                               |                    |              |                 | \$ | 6,743                 |
| OSS Mechanism Revenue                               |                    |              |                 | \$ | (3,677)               |
| TCJA Surcredit                                      |                    |              |                 | \$ | (11,133)              |
| Total Base Period Adjusted Revenues                 |                    |              |                 | \$ | 274,688               |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:X BASE I           | PERIOD FOR  | ECAST PERIOD |         |  |
|-------------------------|-------------|--------------|---------|--|
| TYPE OF FILING:X        | ORIGINAL    | UPDATED      | REVISED |  |
| <b>WORK PAPER REFER</b> | ENCE NO(S): |              |         |  |

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

|   | Customer | Total     |         | Unit    | Calculated   |  |
|---|----------|-----------|---------|---------|--------------|--|
|   | Months   | kWh       | Charges |         | <br>Revenue  |  |
| TRAFFIC ENERGY SERVICE RATE TE                      |          |           |         |         |              |  |
| Basic Service Charge                                | 11,353   |           | \$      | 4.00    | \$<br>45,41  |  |
| Partial Month, Prorated and Corrected Billings      |          |           |         |         | \$<br>6,12   |  |
| Energy Charge (Jan)                                 |          | 301,800   | \$      | 0.07985 | \$<br>24,09  |  |
| Energy Charge (Feb-Dec)                             |          | 2,976,597 | \$      | 0.08394 | \$<br>249,85 |  |
| Minimum and Partial Month Billings, Energy          |          |           |         |         | \$<br>(2     |  |
| Total Calculated at Base Rates                      |          |           |         |         | \$<br>325,47 |  |
| Correction Factor                                   |          |           |         |         | 1.0000       |  |
| <b>Total After Application of Correction Factor</b> |          |           |         |         | \$<br>325,47 |  |
| FAC Mechanism Revenue                               |          |           |         |         | \$<br>(1,47  |  |
| DSM Mechanism Revenue                               |          |           |         |         | \$           |  |
| ECR Mechanism Revenue                               |          |           |         |         | \$<br>6,80   |  |
| OSS Mechanism Revenue                               |          |           |         |         | \$<br>(3,18  |  |
| TCJA Surcredit                                      |          |           |         |         | \$<br>(8,93  |  |
| Total Base Period Adjusted Revenues                 |          |           |         |         | \$<br>318,68 |  |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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

|   | Customer<br>Months | Demand<br>kW | Total<br>kWh | Unit<br>Charges | Calculated<br>Revenue |
|---|--------------------|--------------|--------------|-----------------|-----------------------|
|   | Wionens            | KVV          | KVVII        | Charges         | Revenue               |
| OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY  |                    |              |              |                 |                       |
| Basic Service Charge                                | 12                 |              |              | \$<br>90.00     | \$<br>1,080           |
| Partial Month, Prorated and Corrected Billings      |                    |              |              |                 | \$<br>0               |
| Energy Charge                                       |                    |              | 33,637       | \$<br>0.03773   | \$<br>1,269           |
| Minimum and Partial Month Billings, Energy          |                    |              |              |                 | \$<br>0               |
| Peak Demand, kW                                     |                    | 256          |              | \$<br>15.57     | \$<br>3,981           |
| Base Demand, kW (Jan)                               |                    | 137          |              | \$<br>4.29      | \$<br>589             |
| Base Demand, kW (Feb-Apr, Oct-Dec)                  |                    | 969          |              | \$<br>4.89      | \$<br>4,739           |
| Partial Month and Prorated Billings, Demand         |                    |              |              |                 | \$<br>0               |
| Redundant Capacity Rider                            |                    | 0            |              | \$<br>1.59      | \$<br>0               |
| Total Calculated at Base Rates                      |                    |              |              |                 | \$<br>11,659          |
| Correction Factor                                   |                    |              |              |                 | 1.00000               |
| <b>Total After Application of Correction Factor</b> |                    |              |              |                 | \$<br>11,659          |
| FAC Mechanism Revenue                               |                    |              |              |                 | \$<br>(8              |
| DSM Mechanism Revenue                               |                    |              |              |                 | \$<br>4               |
| ECR Mechanism Revenue                               |                    |              |              |                 | \$<br>311             |
| OSS Mechanism Revenue                               |                    |              |              |                 | \$<br>(40             |
| TCJA Surcredit                                      |                    |              |              |                 | \$<br>(48             |
| Total Base Period Adjusted Revenues                 |                    |              |              |                 | \$<br>11,877          |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA: _ | _X    | BAS  | E PE | RIOD       | FORECAST PERIOD |         |
|---------|-------|------|------|------------|-----------------|---------|
| TYPE OF | FILIN | G: _ | _x   | ORIGINAL   | UPDATED         | REVISED |
| WORK PA | APER  | REF  | EREN | ICE NO(S): |                 |         |

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

|   | Customer<br>Months | Demand<br>kW | Total<br>kWh | Unit<br>Charges | Calculated<br>Revenue      |
|---|--------------------|--------------|--------------|-----------------|----------------------------|
| OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY    |                    |              |              |                 |                            |
| Basic Service Charge                                | 0                  |              |              | \$<br>240.00    | \$<br>0                    |
| Partial Month, Prorated and Corrected Billings      |                    |              |              |                 | \$<br>0                    |
| Energy Charge                                       |                    |              | 0            | \$<br>0.03627   | \$<br>0                    |
| Minimum and Partial Month Billings, Energy          |                    |              |              |                 | \$<br>0                    |
| Peak Demand, kW                                     |                    | 0            |              | \$<br>14.01     | \$<br>0                    |
| Base Demand, kW (Jan)                               |                    | 0            |              | \$<br>3.01      | \$<br>0                    |
| Base Demand, kW (Feb-Apr, Oct-Dec)                  |                    | 0            |              | \$<br>3.48      | \$<br>0                    |
| Partial Month and Prorated Billings, Demand         |                    |              |              |                 | \$<br>0                    |
| Redundant Capacity Rider                            |                    | 0            |              | \$<br>1.44      | \$<br>0                    |
| Total Calculated at Base Rates<br>Correction Factor |                    |              |              |                 | \$<br><b>0</b><br>1.000000 |
|   |                    |              |              |                 |                            |
| Total After Application of Correction Factor        |                    |              |              |                 | \$<br>0                    |
| FAC Mechanism Revenue                               |                    |              |              |                 | \$<br>0                    |
| DSM Mechanism Revenue                               |                    |              |              |                 | \$<br>0                    |
| ECR Mechanism Revenue                               |                    |              |              |                 | \$<br>0                    |
| OSS Mechanism Revenue                               |                    |              |              |                 | \$<br>0                    |
| TCJA Surcredit                                      |                    |              |              |                 | \$<br>0                    |
| Total Base Period Adjusted Revenues                 |                    |              |              |                 | \$<br>0                    |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:          | X BAS    | E PE | RIOD       | FORECAST PERIO | D       |
|----------------|----------|------|------------|----------------|---------|
| TYPE OF F      | ILING: _ | _x   | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PA</b> | PER REF  | EREN | ICE NO(S): |                |         |

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

|   | Customer<br>Months | Demand<br>kW | Total<br>kWh | Unit<br>Charges |         | Calculated<br>Revenue |
|---|--------------------|--------------|--------------|-----------------|---------|-----------------------|
| SCHOOL POWER SERVICE RATE SPS                       |                    |              |              |                 |         |                       |
| Basic Service Charge                                | 703                |              |              | \$              | 90.00   | \$<br>63,270          |
| Partial Month, Prorated and Corrected Billings      |                    |              |              |                 |         | \$<br>1,440           |
| Energy Charge                                       |                    |              | 50,644,427   | \$              | 0.03774 | \$<br>1,911,321       |
| Minimum and Partial Month Billings, Energy          |                    |              |              |                 |         | \$<br>(0)             |
| Summer Demand, kW                                   |                    | 105,424      |              | \$              | 18.56   | \$<br>1,956,665       |
| Winter Demand, kW (Jan)                             |                    | 18,427       |              | \$              | 14.53   | \$<br>267,738         |
| Winter Demand, kW (Feb-Apr, Oct-Dec)                |                    | 59,648       |              | \$              | 16.36   | \$<br>975,845         |
| Partial Month and Prorated Billings, Demand         |                    |              |              |                 |         | \$<br>(146,002)       |
| Redundant Capacity Rider                            |                    | 3,424        |              | \$              | 1.59    | \$<br>5,444           |
| Total Calculated at Base Rates                      |                    |              |              |                 |         | \$<br>5,035,721       |
| Correction Factor                                   |                    |              |              |                 |         | 1.000000              |
| <b>Total After Application of Correction Factor</b> |                    |              |              |                 |         | \$<br>5,035,721       |
| FAC Mechanism Revenue                               |                    |              |              |                 |         | \$<br>(7,771)         |
| DSM Mechanism Revenue                               |                    |              |              |                 |         | \$<br>23,079          |
| ECR Mechanism Revenue                               |                    |              |              |                 |         | \$<br>111,708         |
| OSS Mechanism Revenue                               |                    |              |              |                 |         | \$<br>(52,440)        |
| TCJA Surcredit                                      |                    |              |              |                 |         | \$<br>(133,316)       |
| Total Base Period Adjusted Revenues                 |                    |              |              |                 |         | \$<br>4,976,981       |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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

|   | Customer | Demand | Total     | <u> </u> | Unit    | Calculated    |
|---|----------|--------|-----------|----------|---------|---------------|
|   | Months   | kW     | kWh       |          | Charges | Revenue       |
| SCHOOL TIME OF DAY SERVICE RATE STOD                |          |        |           |          |         |               |
| Basic Service Charge                                | 36       |        |           | \$       | 200.00  | \$<br>7,200   |
| Partial Month, Prorated and Corrected Billings      |          |        |           |          |         | \$<br>600     |
| Energy Charge                                       |          |        | 4,990,776 | \$       | 0.03752 | \$<br>187,254 |
| Minimum and Partial Month Billings, Energy          |          |        |           |          |         | \$<br>C       |
| Demand kW Base (Jan)                                |          | 3,124  |           | \$       | 4.13    | \$<br>12,904  |
| Demand kW Base (Feb-Dec)                            |          | 21,680 |           | \$       | 4.73    | \$<br>102,545 |
| Demand kW Intermediate (Jan)                        |          | 2,084  |           | \$       | 4.64    | \$<br>9,670   |
| Demand kW Intermediate (Feb-Dec)                    |          | 15,559 |           | \$       | 5.24    | \$<br>81,52   |
| Demand kW Peak (Jan)                                |          | 2,008  |           | \$       | 6.13    | \$<br>12,31   |
| Demand kW Peak (Feb-Dec)                            |          | 15,030 |           | \$       | 6.73    | \$<br>101,14  |
| Partial Month and Prorated Billings, Demand         |          |        |           |          |         | \$<br>(       |
| Redundant Capacity Rider                            |          | 0      |           | \$       | 1.59    | \$<br>(       |
| Total Calculated at Base Rates                      |          |        |           |          |         | \$<br>515,161 |
| Correction Factor                                   |          |        |           |          |         | 1.00000       |
| <b>Total After Application of Correction Factor</b> |          |        |           |          |         | \$<br>515,161 |
| FAC Mechanism Revenue                               |          |        |           |          |         | \$<br>(765    |
| DSM Mechanism Revenue                               |          |        |           |          |         | \$<br>63      |
| ECR Mechanism Revenue                               |          |        |           |          |         | \$<br>12,98   |
| OSS Mechanism Revenue                               |          |        |           |          |         | \$<br>(5,28   |
| TCJA Surcredit                                      |          |        |           |          |         | \$<br>(12,972 |
| Total Base Period Adjusted Revenues                 |          |        |           |          |         | \$<br>509,759 |

#### Case No. 2018-00295

#### Detailed Calculation of Base Period Electric Revenues for the Twelve Months Ending December 31, 2018 Electric Operations

| DATA:          | X BA   | SE PE | RIOD       | FORECAST PERIO | D       |
|----------------|--------|-------|------------|----------------|---------|
| TYPE OF F      | ILING: | x_    | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PA</b> | PER RE | FERE  | NCE NO(S): |                |         |

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

|   | Customer<br>Months | Total<br>kWh |    | Unit<br>narges | Calculated<br>Revenue |  |
|---|--------------------|--------------|----|----------------|-----------------------|--|
| ECTRIC VEHICLE CHARCING DATE EVG                    | WOTHERS            | KVVII        |    | idiges         | nevenue               |  |
| LECTRIC VEHICLE CHARGING RATE EVC                   | 60                 | 2.176        | ć  | 2.00 ¢         | 1.07                  |  |
| Energy Portion of Charging Unit Fee                 | 69                 | 3,176        | \$ | 2.86 \$        | 1,97                  |  |
| Total Calculated at Base Rates                      |                    |              |    | \$             | 1,97                  |  |
| Correction Factor                                   |                    |              |    |                | 1.0000                |  |
| <b>Total After Application of Correction Factor</b> |                    |              |    | \$             | 1,97                  |  |
| FAC Mechanism Revenue                               |                    |              |    | \$             |                       |  |
| DSM Mechanism Revenue                               |                    |              |    | \$             |                       |  |
| ECR Mechanism Revenue                               |                    |              |    | \$             | 1                     |  |
| OSS Mechanism Revenue                               |                    |              |    | \$             | (                     |  |
| TCJA Surcredit                                      |                    |              |    | \$             |                       |  |
| Total Base Period Adjusted Revenues                 |                    |              |    | \$             | 1,96                  |  |

| DATA:X_ BASE PERIOD FORECAST PERIOD |         | SCHEDULE M-1.3-E      |
|-------------------------------------|---------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | Page 20 of 25         |
| WORK PAPER REFERENCE NO(S):         |         | Witness: W. S. SEELYE |

|  | Total   | F  | Present | Е  | Base Period |
|--|---------|----|---------|----|-------------|
|  | Lights  |    | Rates   |    | Revenue     |
| LIGHTING SERVICE, Sheet No. 35         |         |    |         |    |             |
| Overhead Service                       |         |    |         |    |             |
| High Pressure Sodium                   |         |    |         |    |             |
| Cobra Head, 16000 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 8,084   |    | 13.60   |    | 109,942     |
| February-December                      | 77,122  | \$ | 14.44   | \$ | 1,113,642   |
| Cobra Head, 28500 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 12,971  |    | 15.88   | \$ | 205,979     |
| February-December                      | 122,209 | \$ | 16.85   | \$ | 2,059,222   |
| Cobra Head, 50000 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 6,373   | \$ | 18.14   | \$ | 115,606     |
| February-December                      | 59,479  | \$ | 19.20   | \$ | 1,141,997   |
| Directional, 16000 Lumen, Fixture Only |         |    |         |    |             |
| January                                |         | \$ | 14.55   |    | 6,533       |
| February-December                      | 4,779   | \$ | 15.39   | \$ | 73,549      |
| Directional, 50000 Lumen, Fixture Only |         |    |         |    |             |
| January                                | 13,588  | \$ | 18.97   | \$ | 257,764     |
| February-December                      | 141,468 | \$ | 20.03   | \$ | 2,833,604   |
| Open Bottom, 9500 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 3,868   | \$ | 11.81   | \$ | 45,681      |
| February-December                      | 39,748  | \$ | 12.78   | \$ | 507,979     |
| Metal Halide                           |         |    |         |    |             |
| Directional, 32000 Lumen, Fixture Only |         |    |         |    |             |
| January                                | 880     | \$ | 19.54   | \$ | 17,195      |
| February-December                      | 9,846   | \$ | 20.65   | \$ | 203,320     |
| Light Emitting Diode (LED)             |         |    |         |    |             |
| Cobra Head, 8179 Lumen, Fixture Only   |         |    |         |    |             |
| January                                | 0       | \$ | 14.28   | \$ | 0           |
| February-December                      | 38      | \$ | 16.33   | \$ | 621         |
| Cobra Head, 14166 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 0       | \$ | 17.30   | \$ | 0           |
| February-December                      | 125     | \$ | 19.34   | \$ | 2,418       |
| Cobra Head, 23214 Lumen, Fixture Only  |         |    |         |    |             |
| January                                | 0       | \$ | 26.52   | \$ | 0           |
| February-December                      | 1       | \$ | 27.49   | \$ | 27          |
| Yard Light, 5007 Lumen, Fixture Only   |         |    |         |    |             |
| January                                | 1       | \$ | 9.43    | \$ | 9           |
| February-December                      | 166     | \$ | 11.53   | \$ | 1,914       |

| DATA:X_ BASE PERIOD FO      | DRECAST PERIOD  | SCHEDULE M-1.3-E      |
|-----------------------------|-----------------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL  | UPDATED REVISED | Page 21 of 25         |
| WORK PAPER REFERENCE NO(S): |                 | Witness: W. S. SEELYE |

|  |        | al Present<br>ets Rates |       | Base Period |         |
|--|--------|-------------------------|-------|-------------|---------|
| CUTING CERVICE Charakhia 25 4                        | Lights |                         |       |             | Revenue |
| GHTING SERVICE, Sheet No. 35.1<br>nderground Service |        |                         |       |             |         |
| •  |        |                         |       |             |         |
| High Pressure Sodium                                 |        |                         |       |             |         |
| Colonial, 4-Sided, 5800 Lumen, Smooth Pole           | 226    |                         | 24.25 | ,           | 4.0     |
| January  |        | \$                      | 21.25 |             | 4,8     |
| February-December                                    | 2,462  | \$                      | 22.17 | \$          | 54,5    |
| Colonial, 4-Sided, 9500 Lumen, Smooth Pole           | 2.002  | ,                       | 21.07 | ć           | CF 7    |
| January  | 2,992  | \$                      | 21.97 | \$          | 65,7    |
| February-December                                    | 32,499 | \$                      | 22.94 | \$          | 745,5   |
| Colonial, 4-Sided, 16000 Lumen, Smooth Pole          |        |                         |       |             |         |
| January  | 155    | \$                      | 22.04 | \$          | 3,4     |
| February-December                                    | 1,811  | \$                      | 22.88 | \$          | 41,4    |
| Acorn, 5800 Lumen, Smooth Pole                       |        |                         |       |             |         |
| January  | 63     | \$                      |       | \$          | 1,3     |
| February-December                                    | 906    | \$                      | 22.57 | \$          | 20,4    |
| Acorn, 9500 Lumen, Smooth Pole                       |        |                         |       |             |         |
| January  | 2,400  | \$                      | 24.09 | \$          | 57,8    |
| February-December                                    | 24,353 | \$                      | 25.06 | \$          | 610,2   |
| Acorn, 16000 Lumen, Smooth Pole                      |        |                         |       |             |         |
| January  | 45     | \$                      | 24.03 | \$          | 1,0     |
| February-December                                    | 620    | \$                      | 24.87 | \$          | 15,4    |
| London 5800 Lumen, Fluted Pole                       |        |                         |       |             |         |
| January  | 58     | \$                      | 37.04 | \$          | 2,1     |
| February-December                                    | 638    | \$                      | 37.96 | \$          | 24,2    |
| London, 9500 Lumen, Fluted Pole                      |        |                         |       |             |         |
| January  | 314    | \$                      | 37.03 | \$          | 11,6    |
| February-December                                    | 3,491  |                         | 38.00 | \$          | 132,6   |
| Victorian, 5800 Lumen, Fluted Pole                   |        |                         |       |             |         |
| January  | 64     | \$                      | 34.73 | \$          | 2,2     |
| February-December                                    | 704    | \$                      | 35.65 | \$          | 25,0    |
| Victorian, 9500 Lumen, Fluted Pole                   |        |                         |       |             | -,-     |
| January  | 238    | \$                      | 36.83 | \$          | 8,7     |
| February-December                                    | 2,617  |                         | 37.80 |             | 98,9    |
| Dark Sky, 4000 Lumen, Smooth Pole                    |        |                         |       |             |         |
| January  | 56     | \$                      | 25.27 | \$          | 1,4     |
| February-December                                    | 616    | \$                      |       | \$          | 16,3    |
| Dark Sky, 9500 Lumen, Smooth Pole                    | 010    | Ÿ                       | 20.30 | Ÿ           | 10,0    |
| January  | 29     | \$                      | 25.86 | \$          | 7       |
| February-December                                    |        | \$                      |       | \$          | 8,4     |
|  |        |                         |       |             |         |

| DATA:XBASE PERIOD FORECAST PERIOD          | SCHEDULE M-1.3-E      |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | Page 22 of 25         |
| WORK PAPER REFERENCE NO(S):                | Witness: W. S. SEELYE |

|   | Total<br>Lights |                | Present<br>Rates     | -              | Base Period<br>Revenue |
|---|-----------------|----------------|----------------------|----------------|------------------------|
| GHTING SERVICE, Sheet No. 35.2              |                 |                |                      |                |                        |
| nderground Service (continued)              |                 |                |                      |                |                        |
| High Pressure Sodium                        |                 |                |                      |                |                        |
| Cobra Head, 16000 Lumen, Smooth Pole        |                 |                |                      |                |                        |
| January                                     | 26              | \$             | 28.32                | \$             | 73                     |
| February-December                           | 287             | \$             | 29.16                | \$             | 8,36                   |
| Cobra Head, 28500 Lumen, Smooth Pole        |                 |                |                      |                |                        |
| January                                     | 783             | \$             | 30.54                | \$             | 23,91                  |
| February-December                           | 7,401           | \$             | 31.51                | \$             | 233,20                 |
| Cobra Head, 50000 Lumen, Smooth Pole        |                 |                |                      |                |                        |
| January                                     | 48              | \$             | 36.33                | \$             | 1,7                    |
| February-December                           | 526             | \$             | 37.39                | \$             | 19,6                   |
| Contemporary Fixture only, 16000 Lumen      |                 |                |                      |                |                        |
| January                                     | 0               | \$             | 17.24                | \$             |                        |
| February-December                           | 0               | \$             | 18.08                | \$             |                        |
| Contemporary Fixture with Pole, 16000 Lumen |                 |                |                      |                |                        |
| January                                     | 63              | \$             | 32.02                | \$             | 2,0                    |
| February-December                           | 693             | \$             | 32.86                | \$             | 22,7                   |
| Contemporary Fixture only, 28500 Lumen      |                 |                |                      |                |                        |
| January                                     | 44              | \$             | 19.08                | \$             | 8                      |
| February-December                           | 484             | \$             | 20.05                | \$             | 9,7                    |
| Contemporary Fixture with Pole, 28500 Lumen |                 |                |                      |                |                        |
| January                                     | 258             | \$             | 34.51                | \$             | 8,9                    |
| February-December                           | 2,631           | \$             | 35.48                | \$             | 93,3                   |
| Contemporary Fixture only, 50000 Lumen      | ,               | •              |                      | •              | ,-                     |
| January                                     | 89              | \$             | 23.08                | \$             | 2,0                    |
| February-December                           | 987             | \$             | 24.14                | \$             | 23,8                   |
| Contemporary Fixture with Pole, 50000 Lumen |                 | •              |                      | •              | -,-                    |
| January                                     | 519             | \$             | 40.13                | \$             | 20,8                   |
| February-December                           | 5,235           | \$             | 41.19                | \$             | 215,6                  |
| Metal Halide                                |                 |                |                      |                |                        |
| Contemporary Fixture only, 32000 Lumen      |                 |                |                      |                |                        |
| January                                     | 15              | \$             | 21.32                | \$             | 3                      |
| February-December                           | 165             | \$             | 22.43                | \$             | 3,7                    |
| Contemporary Fixture with Pole, 32000 Lumen |                 | -              |                      | -              | -,.                    |
| January                                     | 132             | \$             | 32.44                | \$             | 4,2                    |
| February-December                           | 1,446           | \$             | 33.55                | \$             | 48,5                   |
| Light Emitting Diode (LED)                  |                 |                |                      |                |                        |
| Cobra Head, 8179 Lumen, Fixture Only        |                 |                |                      |                |                        |
| January                                     | 0               | \$             | 52.58                | \$             |                        |
| February-December                           | 0               | \$             | 54.63                | \$             |                        |
| Cobra Head, 14166 Lumen, Fixture Only       |                 | •              |                      | •              |                        |
| January                                     | 0               | \$             | 55.60                | \$             |                        |
| February-December                           | 0               | \$             | 57.64                | \$             |                        |
| Cobra Head, 23214 Lumen, Fixture Only       | · ·             | ~              | 37.01                | ~              |                        |
| January                                     | 0               | \$             | 64.82                | \$             |                        |
| February-December                           | 0               | \$             | 65.79                | \$             |                        |
| Yard Light, 5007 Lumen, Fixture Only        | · ·             | Ÿ              | 03.73                | Y              |                        |
| January                                     | 0               | \$             | 45.39                | \$             |                        |
| February-December                           | 0               | \$             | 48.35                | \$             |                        |
| Poles/Bases                                 |                 |                |                      |                |                        |
| Wood Pole installed before 7/1/2004         | 30,309          | \$             | 2.15                 | \$             | 65,1                   |
| Fluted 10' Pole                             | 18              | \$             | 12.91                | \$             | 2                      |
| Francia 10 Fole                             | 2,328           | \$             | 11.32                | \$             | 26,3                   |
| Wood Pole Installed before 3/1/2010         |                 | Ş              | 11.52                |                |                        |
| Wood Pole Installed before 3/1/2010         |                 | Ċ              | 3 62                 | Ċ              | _                      |
| Old Town Base                               | 168             | \$             | 3.62                 | \$             |                        |
|   |                 | \$<br>\$<br>\$ | 3.62<br>3.83<br>3.73 | \$<br>\$<br>\$ | 6<br>2,8               |

| DATA:XBASE PERIOD FORECAST PERIOD          | SCHEDULE M-1.3-E      |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | Page 23 of 25         |
| WORK PAPER REFERENCE NO(S):                | Witness: W. S. SEELYE |

|  | Total  | Present |       | t Base Perio |         |
|--|--------|---------|-------|--------------|---------|
|  | Lights |         | Rates |              | Revenue |
| RESTRICTED LIGHTING SERVICE, Sheet No. 36        |        |         |       |              |         |
| Overhead Service                                 |        |         |       |              |         |
| Mercury Vapor                                    |        |         |       |              |         |
| Cobra/Open Bottom, 8000 Lumen, Fixture Only      |        |         |       |              |         |
| January  | 3,587  |         | 10.29 |              | 36,910  |
| February-December                                | 37,549 | \$      | 10.88 | \$           | 408,533 |
| Cobra Head, 13000 Lumen, Fixture Only            |        |         |       |              |         |
| January  | 2,924  | \$      | 11.68 | \$           | 34,152  |
| February-December                                | 31,060 | \$      | 12.36 | \$           | 383,902 |
| Cobra Head, 25000 Lumen, Fixture Only            |        |         |       |              |         |
| January  | 3,720  | \$      | 14.31 | \$           | 53,233  |
| February-December                                | 32,711 | \$      | 15.12 | \$           | 494,590 |
| Cobra Head, 60000 Lumen, Fixture Only            |        |         |       |              |         |
| January  | 30     | \$      | 29.01 | \$           | 870     |
| February-December                                | 276    | \$      | 30.57 | \$           | 8,437   |
| Directional, 25000 Lumen, Fixture Only           |        |         |       |              |         |
| January  | 656    | \$      | 16.38 | \$           | 10,745  |
| February-December                                | 6,872  | \$      | 17.19 | \$           | 118,130 |
| Directional, 60000 Lumen, Fixture Only           |        |         |       |              |         |
| January  | 286    | \$      | 30.24 | \$           | 8,649   |
| February-December                                | 2,836  | \$      | 31.80 | \$           | 90,185  |
| Open Bottom, 4000 Lumen, Fixture Only            |        |         |       |              |         |
| January  | 73     | \$      | 8.88  | \$           | 648     |
| February-December                                | 761    | \$      | 9.43  | \$           | 7,176   |
| Metal Halide                                     |        |         |       |              |         |
| Directional, 12000 Lumen, Fixture Only           |        |         |       |              |         |
| January  | 47     | \$      | 13.66 | \$           | 642     |
| February-December                                | 489    | \$      | 14.50 | \$           | 7,093   |
| Directional, 12000 Lumen, Fixture and Wood Pole  |        |         |       |              |         |
| January  | 8      | \$      | 16.33 | \$           | 131     |
| February-December                                | 88     | \$      | 17.17 | \$           | 1,511   |
| Directional, 32000 Lumen, Fixture and Wood Pole  |        |         |       |              |         |
| January  | 47     | \$      | 21.83 | \$           | 1,026   |
| February-December                                | 523    | \$      | 22.94 | \$           | 11,998  |
| Directional, 32000 Lumen, Fixture and Metal Pole |        |         |       |              |         |
| January  | 2      | \$      | 29.29 | \$           | 59      |
| February-December                                | 22     | \$      | 30.40 | \$           | 669     |
| Directional, 107800 Lumen, Fixture Only          |        |         |       |              |         |
| January  | 640    | \$      | 40.97 | \$           | 26,223  |
| February-December                                | 6,686  | \$      | 43.23 | \$           | 289,036 |
| Directional, 107800 Lumen, Fixture and Wood Pole |        |         |       |              |         |
| January  | 59     | \$      | 44.16 | \$           | 2,60    |
| February-December                                | 666    | \$      | 46.42 | \$           | 30,916  |

| DATA:X BASE PERIOD          | FORECAST PERIOD | SCHEDULE M-1.3-E      |
|-----------------------------|-----------------|-----------------------|
| TYPE OF FILING:X ORIGINAL   | UPDATED REVISED | Page 24 of 25         |
| WORK PAPER REFERENCE NO(S): |                 | Witness: W. S. SEELYE |

|   | Total<br>Lights |    | Present<br>Rates | E  | Base Period<br>Revenue |
|---|-----------------|----|------------------|----|------------------------|
| RESTRICTED LIGHTING SERVICE, Sheet No. 36.1                         | 2.5.1.0         |    |                  |    |                        |
| Overhead Service (continued)  |                 |    |                  |    |                        |
| Wood Pole   |                 |    |                  |    |                        |
| Wood Pole installed before 3/1/2010                                 | 2,886           | \$ | 11.32            | \$ | 32,670                 |
| Wood Pole installed before 7/1/2004                                 | 46,782          | \$ | 2.15             | \$ | 100,581                |
| Underground Service   |                 |    |                  |    |                        |
| High Pressure Sodium  |                 |    |                  |    |                        |
| Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole |                 |    |                  |    |                        |
| January   | 490             | \$ | 26.80            | \$ | 13,132                 |
| February-December   | 5,189           | \$ | 27.64            | \$ | 143,424                |
| Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole | 3,103           | Ç  | 27.04            | Ą  | 143,424                |
| January   | 2,375           | \$ | 29.38            | \$ | 69,778                 |
| February-December   | 22,569          | \$ | 30.35            | \$ | 684,969                |
|   | 22,309          | Ş  | 30.33            | Ş  | 064,303                |
| Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole | 2 257           |    | 22.50            |    | 70.440                 |
| January December  | 2,357           | \$ | 33.58            | \$ | 79,148                 |
| February-December   | 25,266          | \$ | 34.64            | \$ | 875,214                |
| Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole         |                 |    |                  |    |                        |
| January   | 1,379           | \$ | 15.77            | \$ | 21,747                 |
| February-December   | 13,866          | \$ | 16.69            | \$ | 231,424                |
| Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole         |                 |    |                  |    |                        |
| January   | 17,827          | \$ | 18.93            | \$ | 337,465                |
| February-December   | 185,126         | \$ | 19.90            | \$ | 3,684,007              |
| Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole        |                 |    |                  |    |                        |
| January   | 2,488           | \$ | 23.50            | \$ | 58,468                 |
| February-December   | 25,574          | \$ | 24.34            | \$ | 622,471                |
| Contemporary 120000 Lumon Fixture Only                              |                 |    |                  |    |                        |
| Contemporary, 120000 Lumen, Fixture Only                            |                 | ċ  | 44.12            | ċ  | 265                    |
| January<br>5-th   | 6               | \$ | 44.12            | \$ | 265                    |
| February-December   | 66              | \$ | 47.45            | \$ | 3,132                  |
| Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole      |                 |    | 75.05            |    | 750                    |
| January   | 10              | \$ | 75.25            | \$ | 753                    |
| February-December   | 110             | \$ | 78.58            | \$ | 8,644                  |
| Acorn, 9500 Lumen, Bronze Decorative Pole                           |                 |    |                  |    |                        |
| January   | 50              | \$ | 25.24            | \$ | 1,262                  |
| February-December   | 550             | Ś  | 26.21            | Ś  | 14,416                 |
| Acorn, 16000 Lumen, Bronze Decorative Pole                          |                 |    |                  |    |                        |
| January   | 117             | \$ | 26.76            | \$ | 3,131                  |
| February-December   | 1,287           | \$ | 28.08            | \$ | 36,139                 |
| Vintarian 5000 Luman Fintura Only                                   |                 |    |                  |    |                        |
| Victorian, 5800 Lumen, Fixture Only                                 | 4.0             | ,  | 21.24            | ċ  | 076                    |
| January   | 46              | \$ | 21.21            | \$ | 976                    |
| February-December   | 506             | \$ | 22.13            | \$ | 11,198                 |
| Victorian, 9500 Lumen, Fixture Only                                 |                 |    |                  |    |                        |
| January   | 243             | \$ | 22.22            | \$ | 5,399                  |
| February-December   | 2,673           | \$ | 23.19            | \$ | 61,987                 |
| London, 5800 Lumen, Fixture Only                                    |                 |    |                  |    |                        |
| January   | 106             | \$ | 21.37            | \$ | 2,265                  |
| February-December   | 1,166           | \$ | 22.29            | \$ | 25,990                 |
| London, 9500 Lumen, Fixture Only                                    | _,_00           | 7  |                  | -  | ,                      |
| January   | 99              | \$ | 22.72            | \$ | 2,249                  |
| February-December   | 1,093           | \$ | 23.69            | \$ | 25,893                 |
| i coi dai y-December  | 1,093           | ų  | 23.03            | Ų  | 23,033                 |

| DATA:X BASE PERIOD FORECAS    | ST PERIOD      | SCHEDULE M-1.3-E      |
|-------------------------------|----------------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UP | PDATED REVISED | Page 25 of 25         |
| WORK PAPER REFERENCE NO(S):   |                | Witness: W. S. SEELYE |

| TRICTED LIGHTING SERVICE, Sheet 36.2 erground Service (continued) High Pressure Sodium London, 5800 Lumen, Fixture and Pole January February-December | Total<br>Lights |    | Present<br>Rates | - 1 | Calculated<br>Revenue at<br>resent Rates |
|---|-----------------|----|------------------|-----|--|
| erground Service (continued)<br>High Pressure Sodium<br>London, 5800 Lumen, Fixture and Pole<br>January<br>February-December                          | <b>U</b> 11     |    |                  |     |  |
| High Pressure Sodium<br>London, 5800 Lumen, Fixture and Pole<br>January<br>February-December  |                 |    |                  |     |  |
| <b>London, 5800 Lumen, Fixture and Pole</b><br>January<br>February-December   |                 |    |                  |     |  |
| January<br>February-December  |                 |    |                  |     |  |
| February-December   | 34              | \$ | 35.02            | \$  | 1 101                                    |
|   | 374<br>374      | \$ | 35.02            | \$  | 1,191<br>13,442                          |
| London, 9500 Lumen, Fixture and Pole  | 374             | ٧  | 33.34            | ب   | 13,442                                   |
| January   | 302             | \$ | 35.92            | \$  | 10,848                                   |
| February-December   | 3,322           | \$ | 36.89            | \$  | 122,549                                  |
| Victorian, 5800 Lumen, Fixture and Pole   | -,-             | •  |                  |     | ,-                                       |
| January   | 13              | \$ | 34.04            | \$  | 443                                      |
| February-December   | 143             | \$ | 34.96            | \$  | 4,999                                    |
| Victorian, 9500 Lumen, Fixture and Pole   |                 |    |                  |     |  |
| January   | 10              | \$ | 36.16            | \$  | 362                                      |
| February-December   | 110             | \$ | 37.13            | \$  | 4,084                                    |
| Poles /Poses  |                 |    |                  |     |  |
| Poles/Bases Old Town  | 1,116           | \$ | 3.62             | \$  | 4,040                                    |
| Chesapeake  | 3,084           | \$ | 3.83             | \$  | 11,812                                   |
| Victorian/London  |                 | \$ |                  | \$  | 5,402                                    |
| Tictorially zondon  | 1,.50           | Ÿ  | 5.71             | Υ.  | 5, 102                                   |
| Poles   |                 |    |                  |     |  |
| Smooth 10' Pole   | 1,876           | \$ | 10.82            | \$  | 20,298                                   |
| Fluted 10' Pole   | 3,342           | \$ | 12.91            | \$  | 43,145                                   |
|   |                 |    |                  |     |  |
| Mercury Vapor   |                 |    |                  |     |  |
| Cobra Head, 8000 Lumen, Fixture with Pole   |                 |    |                  |     |  |
| January   | 44              | \$ | 18.32            | \$  | 806                                      |
| February-December   | 482             | \$ | 18.91            | \$  | 9,115                                    |
| Cobra Head, 13000 Lumen, Fixture with Pole  |                 |    | 20.42            |     | 0.57                                     |
| January<br>February December  | 431             | \$ | 20.12            | \$  | 8,672                                    |
| February-December  Cobra Head, 25000 Lumen, Fixture with Pole   | 4,632           | \$ | 20.80            | \$  | 96,34                                    |
| January   | 563             | \$ | 23.98            | \$  | 13,50                                    |
| February-December   | 4,781           | \$ | 24.79            | \$  | 118,52                                   |
| restraint December  | 4,701           | Ţ  | 24.75            | Ţ   | 110,52.                                  |
| Coach, 4000 Lumen, Fixture with Pole  |                 |    |                  |     |  |
| January   | 72              | \$ | 13.30            | \$  | 958                                      |
| February-December   | 792             | \$ | 13.85            | \$  | 10,969                                   |
| Coach, 8000 Lumen, Fixture with Pole  |                 |    |                  |     |  |
| January   | 1,336           | \$ | 15.07            | \$  | 20,134                                   |
| February-December   | 14,217          | \$ | 15.66            | \$  | 222,638                                  |
|   |                 |    |                  |     |  |
| Metal Halide  |                 |    |                  |     |  |
| Contemporary Fixture only, 12000 Lumen  |                 | ,  | 45.20            |     |  |
| January<br>February December  | 0               | \$ | 15.30            | \$  | (  |
| February-December  Contemporary Fixture with Pole, 12000 Lumen  | U               | \$ | 16.14            | \$  | ,  |
| January   | 71              | \$ | 25.78            | \$  | 1,830                                    |
| February-December   | 781             | \$ | 26.62            | \$  | 20,790                                   |
| Contemporary Fixture only, 107800 Lumen   | 701             | Ÿ  | 20.02            | Ψ.  | 20,75                                    |
| January   | 9               | \$ | 43.94            | \$  | 39                                       |
| February-December   | 55              | \$ | 46.20            | \$  | 2,54                                     |
| Contemporary Fixture with Pole, 107800 Lumen  |                 |    |                  |     |  |
| January   | 70              | \$ | 55.04            | \$  | 3,85                                     |
| February-December   | 636             | \$ | 57.30            | \$  | 36,44                                    |
|   |                 |    |                  |     |  |
| Incandescent  |                 |    |                  |     |  |
| Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole   |                 |    |                  |     |  |
| January   |                 | \$ | 9.47             | \$  | 15                                       |
| February-December   | 176             | \$ | 9.96             | \$  | 1,75                                     |
| Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole January   | 40              | \$ | 13.49            | \$  | 54                                       |
| February-December   |                 | \$ | 14.20            | \$  | 6,09                                     |
| restraint December  | 423             | Ţ  | 14.20            | Ţ   | 0,03.                                    |
| Prorated and corrected billings   |                 |    |                  | \$  | (2,40                                    |
|   |                 |    |                  |     |  |
| Total Lighting Service  |                 |    |                  | \$  | 21,516,51                                |
| Correction Factor   |                 |    |                  |     | 1.00000                                  |
| Total After Application of Correction Factor  |                 |    |                  | \$  | 21,516,51                                |
|   |                 |    |                  |     |  |
| EAC A4bi December 1   |                 |    |                  | \$  | (49,90                                   |
| FAC Mechanism Revenue   |                 |    |                  | \$  |  |
| DSM Mechanism Revenue   |                 |    |                  |     | 417,56                                   |
| DSM Mechanism Revenue<br>ECR Mechanism Revenue  |                 |    |                  | \$  |  |
| DSM Mechanism Revenue<br>ECR Mechanism Revenue<br>OSS Mechanism Revenue   |                 |    |                  | \$  | (100,31                                  |
| DSM Mechanism Revenue<br>ECR Mechanism Revenue  |                 |    |                  |     | (100,31-<br>(265,40-                     |

# CASE NO. 2018-00295 BASE PERIOD REVENUES AT CURRENT GAS RATES FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 Gas Operations

| DATA:X_ BASE PERIOD F       | FORECAST PERIOD |         | SCHEDULE M-1.1-G      |
|-----------------------------|-----------------|---------|-----------------------|
| TYPE OF FILING:X ORIGINAL _ | UPDATED         | REVISED | Witness: W. S. SEELYE |
| WORK PAPER REFERENCE NO(S): |                 |         | Page 1 of 1           |

| Rate Class  | Total Rev            | enue at Present Rates |
|---|----------------------|-----------------------|
| Residential Gas Service (RGS) and Volunteer Fire Department (VFD) | \$                   | 220,965,188           |
| Commercial Gas Service (CGS)                                      | \$                   | 94,491,973            |
| Industrial Gas Service (IGS)                                      | \$                   | 11,596,277            |
| As Available Gas Service (AAGS)                                   | \$                   | 1,059,619             |
| Firm Transportation (FT)  | \$                   | 5,498,072             |
| Special Contract Intra-Company Sales                              | \$                   | 3,587,907             |
| Distributed Generation Gas Service (DGGS)                         | \$                   | 13,045                |
| Substitute Gas Sales Service - Commercial (SGSS)                  | \$                   | 127,909               |
| Substitute Gas Sales Service - Industrial (SGSS)                  | \$                   | -                     |
| Local Gas Delivery Service (LGDS)                                 | \$                   | -                     |
| SUBTOTAL  | \$                   | 337,339,989           |
| Other Operating Revenues:   |                      |                       |
| Late Payment Charges  | \$                   | 1,164,389             |
| Miscellaneous Service Revenue                                     | \$<br>\$<br>\$<br>\$ | 101,091               |
| Rent from Gas Property  | \$                   | 410,866               |
| Other Gas Revenue   | \$                   | 250                   |
| TOTAL   | \$                   | 339,016,585           |

# CASE NO. 2018-00295 AVERAGE BILL AT CURRENT GAS RATES FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 Gas Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_\_ FORECAST PERIOD
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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

|   | Customer Months | Billed Mcf | Average<br>Consumption Mcf | ual Revenue at<br>Current Rates | Aver | age Current Bill |
|---|-----------------|------------|----------------------------|---------------------------------|------|------------------|
| Residential Gas Service (RGS) and Volunteer Fire Department (VFD) | 3,571,443       | 20,896,248 | 5.9                        | \$<br>220,965,188               | \$   | 61.87            |
| Commercial Gas Service (CGS)                                      | 305,501         | 11,184,459 | 36.6                       | \$<br>94,491,973                | \$   | 309.30           |
| Industrial Gas Service (IGS)                                      | 2,985           | 1,962,554  | 657.5                      | \$<br>11,596,277                | \$   | 3,884.85         |
| As Available Gas Service (AAGS)                                   | 70              | 335,875    | 4,798.2                    | \$<br>1,059,619                 | \$   | 15,137.42        |
| Firm Transportation (FT)  | 899             | 14,115,855 | 15,701.7                   | \$<br>5,498,072                 | \$   | 6,115.76         |
| Special Contract Intra-Company Sales                              | 12              | 367,340    | 30,611.7                   | \$<br>3,587,907                 | \$   | 298,992.22       |
| Distributed Generation Gas Service (DGGS)                         | 19              | 16         | 0.8                        | \$<br>13,045                    | \$   | 686.59           |
| Substitute Gas Sales Service - Commercial (SGSS)                  | 12              | 12,909     | 1,075.8                    | \$<br>127,909                   | \$   | 10,659.06        |
| Substitute Gas Sales Service - Industrial (SGSS)                  | 0               | 0          | 0.0                        | \$<br>-                         | \$   | -                |
| Local Gas Delivery Service (LGDS)                                 | 0               | 0          | 0.0                        | \$<br>-                         | \$   | -                |

# CASE NO. 2018-00295 SUMMARY OF BASE GAS REVENUES FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 Gas Operations

DATA: \_\_X\_\_BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE PAGE 1 OF 11

| Rate Class   |                      | Base Rate<br>Revenue                   | GLT<br>Revenue | GSC<br>Revenue    | DSM<br>Revenue  | WNA<br>Revenue       | TCJA<br>Credit       | Total<br>Current<br>Revenue            |
|--|----------------------|--|----------------|-------------------|-----------------|----------------------|----------------------|--|
| Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and Rate (VFD)                          | \$                   | 134,244,474 \$                         | 3,148,030      | \$<br>84,701,863  | \$<br>3,104,914 | \$<br>(1,152,157) \$ | (3,081,937) \$       | 220,965,188                            |
| Commercial Gas Service - Rate (CGS)  | \$                   | 49,055,680 \$                          | 1,345,472      | \$<br>44,926,491  | \$<br>291,094   | \$<br>(403,000) \$   | (723,764) \$         | 94,491,973                             |
| Industrial Gas Service - Rate (IGS)  | \$                   | 5,716,316 \$                           | 165,649        | \$<br>5,955,254   | \$<br>-         | \$<br>- \$           | (240,942) \$         | 11,596,277                             |
| As-Available Gas Service - Rate (AAGS)   | \$                   | 412,252 \$                             | 12,494         | \$<br>682,247     | \$<br>4,187     | \$<br>- \$           | (51,561) \$          | 1,059,619                              |
| Firm Transportation Service (Non-Standby) Rate (FT)  | \$                   | 6,897,524 \$                           | 22,293         | \$<br>248,305     | \$<br>3,548     | \$<br>- \$           | (1,673,598) \$       | 5,498,072                              |
| Special Contract - Intra-Company Sales   | \$                   | 2,288,172 \$                           | 2,753          | \$<br>1,344,814   | \$<br>-         | \$<br>- \$           | (47,832) \$          | 3,587,907                              |
| Distributed Generation Gas Service (DGGS)  | \$                   | 12,540 \$                              | 450            | \$<br>58          | \$<br>-         | \$<br>- \$           | (3) \$               | 13,045                                 |
| Substitute Gas Sales Service - Commercial (SGSS)   | \$                   | 72,065 \$                              | 1,094          | \$<br>54,802      | \$<br>131       | \$<br>- \$           | (183) \$             | 127,909                                |
| Substitute Gas Sales Service - Industrial (SGSS)   | \$                   | - \$                                   | -              | \$<br>-           | \$<br>-         | \$<br>- \$           | - \$                 | -                                      |
| Local Gas Delivery Service (LGDS)  | \$                   | - \$                                   | -              | \$<br>-           | \$<br>-         | \$<br>- \$           | - \$                 | -                                      |
| Subtotal Sales to Ultimate Consumers and Inter-Company   | \$                   | 198,699,023 \$                         | 4,698,236      | \$<br>137,913,833 | \$<br>3,403,874 | \$<br>(1,555,157) \$ | (5,819,820) \$       | 337,339,989                            |
| Late Payment Charges<br>Miscellaneous Service Revenue<br>Rent from Gas Property<br>Other Gas Revenue | \$<br>\$<br>\$<br>\$ | 1,164,389<br>101,091<br>410,866<br>250 |                |                   |                 |                      | \$<br>\$<br>\$<br>\$ | 1,164,389<br>101,091<br>410,866<br>250 |
| Total Sales to Ultimate Consumers and Inter-Company  | \$                   | 200,375,619 \$                         | 4,698,236      | \$<br>137,913,833 | \$<br>3,403,874 | \$<br>(1,555,157) \$ | (5,819,820) \$       | 339,016,585                            |

| DATA: _ | _X BAS    | E PERIO | DD      | FORECAST PERIOD |           |
|---------|-----------|---------|---------|-----------------|-----------|
| TYPE OF | FILING: _ | _x o    | RIGINAL | UPDATED         | _ REVISED |
| WORK PA | APER REF  | ERENCE  | NO(S):  |                 |           |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 2 of 11

| Rate Class   | Customer Months | MCF        |                     | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|--|-----------------|------------|---------------------|------------------|---|
| RATE RGS and VFD:  |                 |            |                     |                  |   |
| Residential Gas Service (RGS) and Volunteer Fire Dept (VFD)  Customer Months for the 12-Month Period |                 |            |                     |                  |   |
| Basic Service Charge   | 3,571,443       |            | \$                  | 16.35            | 58,393,093                                  |
| Distribution Cost Component  |                 | 20,896,248 | \$                  | 3.6300           | 75,853,380                                  |
| Billing Adjustments  |                 |            |                     | <u>.</u>         | (2,784)                                     |
| Subtotal   |                 |            |                     | ;                | 134,243,689                                 |
| Subtotal after application of Correction Factor  |                 |            | Correction Factor = | 0.999994         | 134,244,474                                 |
| Gas Line Tracker   |                 |            |                     | :                | 3,148,030                                   |
| Gas Supply Clause  |                 |            |                     | 9                | 84,701,863                                  |
| Demand-Side Management   |                 |            |                     | 9                | 3,104,914                                   |
| Weather Normalization Adjustment   |                 |            |                     | 9                | (1,152,157)                                 |
| TCJA Credit  |                 |            |                     |                  | (3,081,937)                                 |
| Total Rate RGS and VFD   |                 |            |                     | :                | 220,965,188                                 |

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 3 of 11

| Rate Class  | Customer Months | MCF        | Off-Peak<br>MCF    | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|---|-----------------|------------|--------------------|------------------|---|
| RATE CGS:   |                 |            |                    |                  |   |
| Firm Commercial Gas Service Rate (CGS)  |                 |            |                    |                  |   |
| Customer Months for the 12-Month Period   |                 |            |                    |                  |   |
| Basic Service Charge (meters < 5000 cfh)  | 292,078         |            |                    | \$<br>60         | 17,524,680                                  |
| Basic Service Charge (meters 5000 cfh or >)   | 13,423          |            |                    | \$<br>285        | \$<br>3,825,555                             |
| <u>Distribution Cost Component</u>  |                 |            |                    |                  |   |
| On Peak Mcf   |                 | 10,375,061 |                    | \$<br>2.5133     | 26,075,640                                  |
| Off Peak Mcf  |                 |            | 809,398            | \$<br>2.0133     | 1,629,562                                   |
| Cashouts  |                 |            |                    |                  | \$<br>384.85                                |
| Billing Adjustments   |                 |            |                    |                  | \$<br>(468)                                 |
| Subtotal  |                 |            |                    |                  | \$<br>49,055,353                            |
| Subtotal after application of Correction Factor                                       |                 |            | Correction Factor= | 0.999993         | \$<br>49,055,680                            |
| Gas Transportation Service/Firm Balancing Service Rider to Ra  Administrative Charges | ate (CGS)       |            |                    | \$<br>550        | \$<br>_                                     |
| Customer Months for the 12-Month Period   |                 |            |                    |                  |   |
| Basic Service Charge - Low Capacity   | 0               |            |                    | \$<br>60         | \$<br>-                                     |
| Basic Service Charge - High Capacity  | 0               |            |                    | \$<br>285        | \$<br>-                                     |
| <u>Distribution Cost Component</u>  |                 |            |                    |                  |   |
| On Peak Mcf   |                 | 0          |                    | \$<br>2.5133     | \$<br>-                                     |
| Off Peak Mcf  |                 |            | 0                  | \$<br>2.0133     | \$<br>-                                     |
| Billing Adjustments   |                 |            |                    | _                | \$<br>-                                     |
| Subtotal  |                 |            |                    | ·                | \$<br>-                                     |
| Subtotal after application of Correction Factor                                       |                 |            | Correction Factor= | 0.999993         | \$<br>-                                     |
| Gas Line Tracker  |                 |            |                    |                  | \$<br>1,345,472                             |
| Gas Supply Clause   |                 |            |                    |                  | \$<br>44,926,491                            |
| Demand-Side Management  |                 |            |                    |                  | \$<br>291,094                               |
| Weather Normalization Adjustment  |                 |            |                    |                  | \$<br>(403,000)                             |
| TCJA Credit   |                 |            |                    |                  | \$<br>(723,764)                             |
| Rider PS-TS-2   |                 |            |                    |                  |   |
| Pool Manager Fee  | 0               |            |                    | \$<br>75         | \$<br>-                                     |
| Total Rate CGS  |                 |            |                    |                  | \$<br>94,491,973                            |

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 4 of 11

| Rate Class   | Customer Months | MCF       | Off-Peak<br>MCF     |    | Present<br>Rates |    | Calculated<br>Revenue<br>@ Present<br>Rates |
|--|-----------------|-----------|---------------------|----|------------------|----|---|
| RATE IGS:  |                 |           |                     |    |                  |    |   |
| Firm Industrial Gas Service Rate (IGS)                         |                 |           |                     |    |                  |    |   |
| Customer Months for the 12-Month Period                        |                 |           |                     |    |                  |    |   |
| Basic Service Charge (meters < 5000 cfh)                       | 1,552           |           |                     | \$ | 165              |    | 256,080                                     |
| Basic Service Charge (meters 5000 cfh or >)                    | 1,363           |           |                     | \$ | 750              | \$ | 1,022,250                                   |
| <u>Distribution Cost Component</u>                             |                 |           |                     |    |                  |    |   |
| On Peak Mcf  |                 | 1,135,363 |                     | \$ |                  | \$ | 2,489,737                                   |
| Off Peak Mcf   |                 |           | 377,713             | \$ | 1.6929           | \$ | 639,430                                     |
| Billing Adjustments  |                 |           |                     |    |                  | \$ | 334   |
| Cashouts   |                 |           |                     |    |                  | \$ | 378,098                                     |
| Subtotal - Retail  |                 |           |                     |    |                  | \$ | 4,785,929                                   |
| Subtotal after application of Correction Factor                |                 |           | Correction Factor = |    | 0.999906         | \$ | 4,785,480                                   |
| Gas Transportation Service/Firm Balancing Service Rider to Rat | e (IGS)         |           |                     |    |                  |    |   |
| Administrative Charges   | 70              |           |                     | \$ | 550              | \$ | 38,500                                      |
| Customer Months for the 12-Month Period                        |                 |           |                     | •  |                  | ·  | ,   |
| Basic Service Charge (meters < 5000 cfh)                       | 0               |           |                     | \$ | 165              | \$ | -   |
| Basic Service Charge (meters 5000 cfh or >)                    | 70              |           |                     | \$ | 750              | \$ | 25,500                                      |
| Distribution Cost Component                                    |                 |           |                     |    |                  |    |   |
| On Peak Mcf  |                 | 149,813   |                     | \$ | 2.1929           | \$ | 328,525                                     |
| Off Peak Mcf   |                 |           | 299,666             | \$ | 1.6929           | \$ | 507,304                                     |
| Bill Adjustments   |                 |           |                     |    |                  | \$ | 26,507                                      |
| Subtotal - TS-2 Rider  |                 |           |                     |    | •                | \$ | 926,336                                     |
| Subtotal Rate IGS after application of Correction Factor       |                 |           | Correction Factor = |    | 1.000000         | \$ | 926,335                                     |
| Gas Line Tracker   |                 |           |                     |    |                  | \$ | 165,649                                     |
| Gas Supply Clause  |                 |           |                     |    |                  | \$ | 5,955,254                                   |
| Demand-Side Management   |                 |           |                     |    |                  | \$ | -   |
| Weather Normalization Adjustment                               |                 |           |                     |    |                  | \$ | _   |
| TCJA Credit  |                 |           |                     |    |                  | \$ | (240,942)                                   |
| Rider PS-TS-2  |                 |           |                     |    |                  |    |   |
| Pool Manager Fee   | 60              |           |                     | \$ | 75               | \$ | 4,500                                       |
| Total Rate (IGS)   |                 |           |                     |    |                  | \$ | 11,596,277                                  |

| DATA:     | _X    | BASE PE | RIOD       | FORECAST PERIOD |         |
|-----------|-------|---------|------------|-----------------|---------|
| TYPE OF I | FILIN | G:X_    | ORIGINAL   | UPDATED         | REVISED |
| WORK PA   | APER  | REFEREN | ICE NO(S): |                 |         |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 5 of 11

| Rate Class   | Customer Months | MCF     | Off-Peak<br>MCF     | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|--|-----------------|---------|---------------------|------------------|---|
| RATE AAGS:   |                 |         |                     |                  |   |
| As Available Gas Service Rate (AAGS)                 |                 |         |                     |                  |   |
| Customer Months for the 12-Month Period              |                 |         |                     |                  |   |
| Basic Service Charge                                 | 48              |         | \$                  | 500.00           | \$ 24,000                                   |
| Distribution Charge                                  |                 | 162,499 | \$                  | 1.0644           | \$ 172,964                                  |
| Billing Adjustments                                  |                 |         |                     |                  | \$ 80                                       |
| Cashouts (TS-2 BSC)                                  |                 |         |                     |                  | \$ 6,001                                    |
| Subtotal   |                 |         |                     | <del>-</del>     | \$ 203,045                                  |
| Subtotal after application of Correction Factor      |                 |         | Correction Factor = | 0.999995         | \$ 203,046                                  |
| Gas Transportation Service Rider TS-2 to Rate (AAGS) |                 |         |                     |                  |   |
| Administration Charge                                | 22              |         | \$                  | 550.00           | \$ 12,100                                   |
| Customer Months for the 12-Month Period              |                 |         |                     |                  |   |
| Basic Service Charge                                 | 22              |         | \$                  | 500.00           | \$ 4,999                                    |
| Distribution Charge                                  |                 | 173,376 | \$                  | 1.0644           | \$ 184,541                                  |
| Billing Adjustments                                  |                 |         |                     |                  | \$ 7,565                                    |
| Subtotal   |                 |         |                     | _                | \$ 209,205                                  |
| Subtotal after application of Correction Factor      |                 |         | Correction Factor   | 1.000005         | \$ 209,206                                  |
| Gas Line Tracker                                     |                 |         |                     |                  | \$ 12,494                                   |
| Gas Supply Clause                                    |                 |         |                     |                  | \$ 682,247                                  |
| Demand-Side Management                               |                 |         |                     |                  | \$ 4,187                                    |
| Weather Normalization Adjustment                     |                 |         |                     |                  | \$ -  |
| TCJA Credit  |                 |         |                     |                  | \$ (51,561)                                 |
| Rider PS-TS-2  |                 |         |                     |                  |   |
| Pool Manager Fee                                     | 0               |         | \$                  | 75               | \$ -  |
| Total Rate AAGS                                      |                 |         |                     | =                | \$ 1,059,619                                |

| DATA: _ | _x    | BAS   | E PE | RIOD       | FORECAST PERIOR | )       |
|---------|-------|-------|------|------------|-----------------|---------|
| TYPE OF | FILIN | IG: _ | _X   | ORIGINAL   | UPDATED _       | REVISED |
| WORK PA | APER  | REF   | EREN | ICE NO(S): |                 |         |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 6 of 11

| Rate Class RATE FT:   | Customer Months | MCF               |    | Present<br>Rates             | Calculated<br>Revenue<br>@ Present<br>Rates   |
|---|-----------------|-------------------|----|------------------------------|---|
| MATE FI.  |                 |                   |    |                              |   |
| Firm Transportation Service (Transportation Only) Rate (FT) Administrative Charges Customers Months for the 12-Month Period | 899             |                   | \$ | 550.00 \$                    | 494,450                                       |
| Distribution Cost Component Billing Adjustments Cashout   |                 | 14,115,855        | \$ | 0.4440 \$<br>\$<br>\$        | 6,267,440<br>77,981<br>(5,197)                |
| Subtotal  |                 |                   |    | \$                           | 6,834,674                                     |
| Subtotal after application of Correction Factor   |                 | Correction Factor | =  | 1.000000 \$                  | 6,834,674                                     |
| Gas Line Tracker<br>Gas Supply Clause<br>Demand-Side Management<br>Weather Normalization Adjustment<br>TCJA Credit          |                 |                   |    | \$<br>\$<br>\$<br>\$         | 22,293<br>17,710<br>3,548<br>-<br>(1,673,598) |
| RATE PS-FT: Pooling Service Rate PS - FT Pool Manager Fee Gas Supply Clause Subtotal  | 838             |                   | \$ | 75 \$<br>\$<br><del>\$</del> | 62,850<br>230,594<br>293,444                  |
| Total Rate FT   |                 |                   |    | <u> </u>                     | 5,498,072                                     |

| DATA:X_ BASE PERIOD         | FORECAST PERIOD |   |
|-----------------------------|-----------------|---|
| TYPE OF FILING:X ORIGINAL   | UPDATED REVISE  | D |
| WORK PAPER REFERENCE NO(S): |                 |   |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 7 of 11

| Rate Class   | Customer Months | MCF     |                   | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|--|-----------------|---------|-------------------|------------------|---|
| INTRA-COMPANY SPECIAL CONTRACTS                      |                 |         |                   |                  |   |
| Intra-Company Special Contract - Sales Service       |                 |         |                   |                  |   |
| Customers for the 12-Month Period                    | 12              |         |                   | \$<br>750        | \$<br>9,000                                 |
| Distribution Cost Component                          |                 | 367,340 | Mcf               | \$<br>0.2992     | \$<br>109,908                               |
| Demand Charge  |                 | 198,720 | Mcfd              | \$<br>10.8978    | \$<br>2,165,611                             |
| Billing Adjustments                                  |                 |         |                   |                  | \$<br>3,653                                 |
| Subtotal   |                 |         |                   |                  | \$<br>2,288,172                             |
| Subtotal after application of Correction Factor      |                 |         | Correction Factor | 1.000000         | \$<br>2,288,172                             |
| Gas Line Tracker                                     |                 |         |                   |                  | \$<br>2,753                                 |
| Gas Supply Clause                                    |                 |         |                   |                  | \$<br>1,344,814                             |
| Demand-Side Management                               |                 |         |                   |                  | \$<br>-                                     |
| Weather Normalization Adjustment                     |                 |         |                   |                  | \$<br>-                                     |
| TCJA Credit  |                 |         |                   |                  | \$<br>(47,832)                              |
| Total Intra-Company Special Contract - Sales Service |                 |         |                   |                  | \$<br>3,587,907                             |

DATA: \_\_X\_\_ BASE PERIOD \_\_\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 8 of 11

| Rate Class  | Customer Months | MCF |                     | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|---|-----------------|-----|---------------------|------------------|---|
| Rate DGGS:  |                 |     |                     |                  |   |
| Distributed Generation Gas Service (DGGS) - Sales Service |                 |     |                     |                  |   |
| Customer Months for the 12-Month Period                   |                 |     |                     |                  |   |
| Basic Service Charge (meters < 5000 cfh)                  | 19              |     |                     | \$<br>165.00 \$  | 3,135                                       |
| Basic Service Charge (meters 5000 cfh or >)               | 0               |     |                     | \$<br>750.00 \$  | -   |
| Distribution Charge                                       |                 | 16  |                     | \$<br>0.2992 \$  | 5   |
| Demand Charge   |                 | 868 |                     | 10.8978 \$       | 9,454                                       |
| Cashouts  |                 |     |                     | \$               | -   |
| Bill Adjustments  |                 |     |                     | \$               | 1   |
| Subtotal  |                 |     |                     | \$               | 12,595                                      |
| Subtotal after application of Correction Factor           |                 |     | Correction Factor = | 0.995632 \$      | 12,540                                      |
| Gas Transportation Service Rider TS-2 to Rate (DGGS)      |                 |     |                     |                  |   |
| Administration Charge                                     | 0               |     |                     | \$<br>550.00 \$  | -   |
| Customer Months for the 12-Month Period                   |                 |     |                     |                  |   |
| Basic Service Charge                                      | 0               |     |                     | \$<br>165.00 \$  | -   |
| Distribution Cost Component                               |                 | 0   |                     | \$<br>0.2992 \$  | -   |
| Demand Charge   |                 | 0   |                     | \$<br>10.8978 \$ | -   |
| Bill Adjustments  |                 |     |                     | \$               | -   |
| Cashouts  |                 |     |                     | \$               | -   |
| Subtotal  |                 |     |                     | \$               | -   |
| Subtotal after application of Correction Factor           |                 |     | Correction Factor = | 0.995632 \$      | -   |
| Gas Line Tracker  |                 |     |                     | \$               | 450   |
| Gas Supply Clause   |                 |     |                     | \$               | 58  |
| Demand-Side Management                                    |                 |     |                     | \$               | -   |
| Weather Normalization Adjustment                          |                 |     |                     | \$               | -   |
| TCJA Credit   |                 |     |                     | \$               | (3)   |
| Rider PS-TS-2   |                 |     |                     |                  |   |
| Pool Manager Fee  | 0               |     |                     | \$<br>75 \$      | -   |
| Total Rate DGGS   |                 |     |                     | \$               | 13,045                                      |

| DATA:X_ BASE PERIOD         | FORECAST PERIOD |   |
|-----------------------------|-----------------|---|
| TYPE OF FILING:X ORIGINAL   | UPDATED REVISE  | D |
| WORK PAPER REFERENCE NO(S): |                 |   |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 9 of 11

| Rate Class                                       | Customer Months | MCF           |         | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|--|-----------------|---------------|---------|------------------|---|
| RATE SGSS-C:                                     |                 |               |         |                  |   |
| Substitute Gas Sales Service - Commercial (SGSS) |                 |               |         |                  |   |
| Customer Months for the 12-Month Period          |                 |               |         |                  |   |
| Customer Charges                                 | 12              |               | \$      | 285.00 \$        | 3,420                                       |
| Distribution Charge                              |                 | 12,909        | \$      | 0.3600 \$        | 4,647                                       |
| Demand Charge                                    |                 | 10,603        | \$      | 6.0400 \$        | 64,041                                      |
| Bill Adjustments                                 |                 |               |         | \$               | (44)  |
| Subtotal   |                 |               |         | \$               | 72,064                                      |
| Subtotal after application of Correction Factor  |                 | Correction Fa | actor = | 1.000008 \$      | 72,065                                      |
| Gas Line Tracker                                 |                 |               |         | \$               | 1,094                                       |
| Gas Supply Clause                                |                 |               |         | \$               | 54,802                                      |
| Demand-Side Management                           |                 |               |         | \$               | 131   |
| Weather Normalization Adjustment                 |                 |               |         | \$               | -   |
| TCJA Credit                                      |                 |               |         | \$               | (183)                                       |
| Total Rate SGSS                                  |                 |               |         | \$               | 127,909                                     |

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

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 10 of 11

| Rate Class  | Customer Months | МСҒ   | Presei<br>Rate: | •  |
|---|-----------------|-------|-----------------|--|
| RATE SGSS-I:  |                 |       |                 |  |
| Substitute Gas Sales Service - Industrial (SGSS)  Customer Months for the 12-Month Period  Customer Charges  Distribution Charge  Demand Charge  Bill Adjustments  Subtotal | 0               | -     | \$<br>\$<br>\$  | 750.00 \$ - 0.2992 \$ - 10.9000 \$ - \$ - \$ - |
| Subtotal after application of Correction Factor   |                 | Corre | ection Factor = | 0.000000 \$ -                                  |
| Gas Line Tracker Gas Supply Clause Demand-Side Management Weather Normalization Adjustment TCJA Credit  |                 |       |                 | \$ -<br>\$ -<br>\$ -<br>\$ -<br>\$ -           |
| Total Rate SGSS   |                 |       |                 | \$ -   |

| DATA: _ | _x    | BASE PI | ERIOD      | FORECAST PERIOR | )       |
|---------|-------|---------|------------|-----------------|---------|
| TYPE OF | FILIN | IG:X_   | _ ORIGINAL | UPDATED _       | REVISED |
| WORK PA | APER  | REFERE  | NCE NO(S): |                 |         |

SCHEDULE M-1.3-G WITNESS: W. S. SEELYE Page 11 of 11

| Rate Class                                      | Customer Months | МСГ           |         | Present<br>Rates | Calculated<br>Revenue<br>@ Present<br>Rates |
|---|-----------------|---------------|---------|------------------|---|
| RATE LGDS:                                      |                 |               |         |                  |   |
| Local Gas Delivery Service (LGDS)               |                 |               |         |                  |   |
| Administration Charge                           | 0               |               | \$      | 550.00           | \$ -  |
| Customer Months for the 12-Month Period         |                 |               |         |                  |   |
| Customer Charges                                | 0               |               | \$      | 1,310.00         | \$ -  |
| Distribution Charge                             |                 | -             | \$      | 0.0388           | \$ -  |
| Demand Charge                                   |                 | -             | \$      | 2.5700           | \$ -  |
| Bill Adjustments                                |                 |               |         | <u>.</u>         | \$ -  |
| Subtotal  |                 |               |         | ;                | -   |
| Subtotal after application of Correction Factor |                 | Correction Fa | ictor = | 0.000000         | \$ -  |
| Gas Line Tracker                                |                 |               |         | 9                | \$ -  |
| Gas Supply Clause                               |                 |               |         | 9                | \$ -  |
| Demand-Side Management                          |                 |               |         | •                | \$ -  |
| Weather Normalization Adjustment                |                 |               |         | 9                | \$ -  |
| TCJA Credit                                     |                 |               |         | !                | -   |
| Total Rate LGDS                                 |                 |               |         | <u>:</u>         | <u> - </u>                                  |

#### Case No. 2018-00295

### Forecast Period Revenues at Current and Proposed Electric Rates for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD Schedule M-2.1-E
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED Page 1 of 1
WORK PAPER REFERENCE NO(S): Witness: W. S. SEELYE

|   |    |                |    |                 |    |               | Percent         |
|---|----|----------------|----|-----------------|----|---------------|-----------------|
|   | То | tal Revenue at | To | otal Revenue at | Ch | ange in Total | Change in       |
| Rate Class                                      | C  | Current Rates  | Р  | roposed Rates   |    | Revenue       | Total Revenue   |
| Residential Service                             | \$ | 459,793,603    | \$ | 478,588,855     | \$ | 18,795,252    | 4.09%           |
|   | \$ | 94,531         | \$ | 98,369          | \$ | 3,838         | 4.06%           |
|   | \$ | 165,742,608    | \$ | 170,153,092     | \$ | 4,410,485     | 2.66%           |
| Power Service-Secondary                         | \$ | 168,770,871    | \$ | 173,250,434     | \$ | 4,479,563     | 2.65%           |
| Power Service-Primary                           | \$ | 9,223,885      | \$ | 9,468,148       | \$ | 244,262       | 2.65%           |
| Time-of-Day Secondary Service                   | \$ | 97,668,170     | \$ | 99,699,306      | \$ | 2,031,137     | 2.08%           |
| Time-of-Day Primary Service                     | \$ | 147,536,448    | \$ | 150,636,737     | \$ | 3,100,289     | 2.10%           |
| Retail Transmission Service                     | \$ | 67,522,696     | \$ | 68,948,861      | \$ | 1,426,166     | 2.11%           |
| Fluctuating Load Service                        | \$ | -              | \$ | -               | \$ | -             | 0.00%           |
| Curtailable Service Riders                      | \$ | (6,324,976)    | \$ | (6,324,976)     | \$ | -             | 0.00%           |
| Lighting Energy Service                         | \$ | 303,565        | \$ | 303,565         | \$ | -             | 0.00%           |
| Traffic Energy Service                          | \$ | 331,597        | \$ | 331,592         | \$ | (6)           | 0.00%           |
| Outdoor Sports Lighting Service Secondary       | \$ | 10,238         | \$ | 10,510          | \$ | 272           | 2.66%           |
| Outdoor Sports Lighting Service Primary         | \$ | -              | \$ | -               | \$ | -             | 0.00%           |
| Electric Vehicle Charging Service               | \$ | 2,963          | \$ | 869             | \$ | (2,094)       | -70.68% *       |
| Solar Capacity Charges                          | \$ | 157,356        | \$ | 143,484         | \$ | (13,872)      | -8.82% *        |
| Lighting Service & Restricted Lighting Service  | \$ | 23,946,130     | \$ | 24,582,680      | \$ | 636,550       | 2.66%           |
| Special Contracts                               | \$ | 3,705,635      | \$ | 3,804,249       | \$ | 98,615        | <u>2.66</u> %   |
| Sales to Ultimate Customers                     | \$ | 1,138,485,319  | \$ | 1,173,695,776   | \$ | 35,210,457    | 3.09%           |
| Other Operating Revenues:                       |    |                |    |                 |    |               |                 |
| Late Payment Charges                            | \$ | 2,710,126      | \$ | 2,479,067       | \$ | (231,059)     | -8.53%          |
| Electric Service Revenue                        | \$ | 1,473,099      | \$ | 1,473,099       | \$ | -             | 0.00%           |
| Rent from Electric Property                     | \$ | 4,212,272      | \$ | 4,182,290       | \$ | (29,982)      | -0.71%          |
| Other Miscellaneous Revenue                     | \$ | 13,378,759     | \$ | 13,316,828      | \$ | (61,931)      | - <u>0.46</u> % |
| Unadjusted Total                                | \$ | 1,160,259,576  | \$ | 1,195,147,061   | \$ | 34,887,485    | 3.01%           |
| Imputed Revenue for Solar and Electric Vehicles | \$ |                | \$ | 90,078          | \$ | 90,078        | 0.00% *         |
| Total   | \$ | 1,160,259,576  | \$ | 1,195,237,139   | \$ | 34,977,563    | 3.01%           |

<sup>\*</sup> 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.

#### Average Bill Comparison at Current and Proposed Electric Rates for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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

|  |                    |               | Average             | Annual                      |           |                         |    |                     | Annual                       |    |                      |    |                           | Percent                   |
|--|--------------------|---------------|---------------------|-----------------------------|-----------|-------------------------|----|---------------------|------------------------------|----|----------------------|----|---------------------------|---------------------------|
| Rate Class                                       | Customer<br>Months | kWh           | Consumption,<br>kWh | Revenue at<br>Current Rates |           | Average<br>Current Bill |    | Revenue<br>Increase | Revenue at<br>Proposed Rates | P  | Average roposed Bill | ,  | Change in<br>Average Bill | Change in<br>Average Bill |
|  |                    |               |                     |                             |           |                         |    |                     |                              |    |                      |    |                           |                           |
| Residential Service Rate                         | 4,446,082          | 4,076,917,527 | 917                 | \$ 459,793,60               |           | 103.42                  | \$ |                     | \$ 478,588,855               | \$ | 107.65               | \$ | 4.23                      | 4.09%                     |
| Residential Time-of-Day Service Rate             | 882                | 950,180       | 1,077               | 94,53                       | 1 \$      | 107.15                  | _  | 3,838               | 98,369                       | \$ | 111.50               | \$ | 4.35                      | <u>4.06</u> %             |
| Residential Service Rates                        | 4,446,964          | 4,077,867,707 | 917                 | \$ 459,888,13               | 4 \$      | 103.42                  | \$ | 18,799,091          | \$ 478,687,224               | \$ | 107.64               | \$ | 4.22                      | 4.08%                     |
| General Service Rate                             | 551,167            | 1,279,950,123 | 2,322               | \$ 165,742,60               | 8 \$      | 300.68                  | \$ | 4,410,485           | \$ 170,153,092               | \$ | 308.68               | \$ | 8.00                      | 2.66%                     |
| Power Service Secondary Rate                     | 34,728             | 1,738,678,536 | 50,066              | \$ 168,770,87               |           | 4,859.83                | \$ | 4,479,563           | \$ 173,250,434               | \$ | 4,988.82             |    | 128.99                    | 2.65%                     |
| Power Service Primary Rate                       | 756                | 106,576,756   | 140,975             | 9,223,88                    | <u>\$</u> | 12,200.95               | _  | 244,262             | 9,468,148                    | \$ | 12,524.05            | \$ | 323.10                    | <u>2.65</u> %             |
| Power Service Rates                              | 35,484             | 1,845,255,293 | 52,002              | \$ 177,994,75               | 6 \$      | 5,016.15                | \$ | 4,723,825           | \$ 182,718,582               | \$ | 5,149.28             | \$ | 133.13                    | 2.65%                     |
| Time-of-Day Secondary Service Rate               | 5,214              | 1,188,734,552 | 227,989             | \$ 97,668,17                | 0 \$      | 18,731.91               | \$ | 2,031,137           | \$ 99,699,306                | \$ | 19,121.46            | \$ | 389.55                    | 2.08%                     |
| Time of Day Primary Service Rate                 | 1,538              | 2,040,264,401 | 1,326,570           | \$ 147,536,44               | 8 \$      | 95,927.48               | \$ | 3,100,289           | \$ 150,636,737               | \$ | 97,943.27            | \$ | 2,015.79                  | <u>2.10</u> %             |
| Time of Day Service Rates                        | 6,752              | 3,228,998,953 | 478,229             | \$ 245,204,61               | 8 \$      | 36,315.89               | \$ | 5,131,426           | \$ 250,336,044               | \$ | 37,075.87            | \$ | 759.98                    | 2.09%                     |
| Retail Transmission Service Rate                 | 156                | 1,056,222,221 | 6,770,655           | \$ 67,522,69                | 6 \$      | 432,837.78              | \$ | 1,426,166           | \$ 68,948,861                | \$ | 441,979.86           | \$ | 9,142.08                  | 2.11%                     |
| Fluctuating Load Service Rate                    | -                  | -             | -                   | \$ -                        | \$        | -                       | \$ | -                   | \$ -                         | \$ | -                    | \$ | -                         | 0.00%                     |
| Curtailable Service Rider Rate                   | 96                 | -             | -                   | \$ (6,324,97                | 6) \$     | -                       | \$ | -                   | \$ (6,324,976)               | \$ | -                    | \$ | -                         | 0.00%                     |
| Special Contracts                                | 24                 | 56,985,483    | 2,374,395           | \$ 3,705,63                 | 5 \$      | 154,401.44              | \$ | 98,615              | \$ 3,804,249                 | \$ | 158,510.38           | \$ | 4,108.94                  | 2.66%                     |
| Lighting Energy Service Rate                     | 2,088              | 4,055,711     | 1,942               | \$ 303,56                   | 5 \$      | 145.36                  | \$ | -                   | \$ 303,565                   | \$ | 145.36               | \$ | -                         | 0.00%                     |
| Traffic Lighting Energy Service Rate             | 11,340             | 3,222,969     | 284                 | \$ 331,59                   | 7 \$      | 29.22                   | \$ | (6)                 | \$ 331,592                   | \$ | 29.22                | \$ | -                         | 0.00%                     |
| Outdoor Sports Lighting Service Secondary Rate   | 12                 | 24,000        | 2,000               | \$ 10,23                    |           | 853.15                  |    | 272                 |                              |    | 875.83               | \$ | 22.68                     | 2.66%                     |
| Outdoor Sports Lighting Service Primary Rate     |                    |               |                     | \$ -                        | \$        | -                       | \$ | -                   | \$ -                         | \$ | -                    | \$ | -                         | 0.00%                     |
| Outdoor Sports Lighting Service Rates            | 12                 | 24,000        | 2,000               | \$ 10,23                    | 8 \$      | 853                     | \$ | 272                 | \$ 10,510                    | \$ | 876                  | \$ | 23                        | 2.66%                     |
| Electric Vehicle Charging Rate                   | 1,036              | 4,800         | 5                   | \$ 2,96                     | 3 \$      | 3.09                    | \$ | (2,094)             | \$ 869                       | \$ | 0.91                 | \$ | (2.18)                    | -70.55%                   |
| Solar Capacity Charges                           | 23,524             | -             | -                   | \$ 157,35                   | 6 \$      | -                       | \$ | -                   | \$ 143,484                   | \$ | -                    | \$ | -                         | 0.00%                     |
| Lighting Service and Restricted Lighting Service | 1,075,524          | 101,326,373   | 94                  | \$ 23,946,13                | 0 \$      | 22.21                   | \$ | 636,550             | \$ 24,582,680                | \$ | 22.81                | \$ | 0.60                      | 2.70%                     |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

# Summary of Proposed Electric Revenue Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

TYPE OF FILING: \_\_X\_\_ORIGINAL \_\_\_\_\_UPDATED \_\_\_\_\_ REVISED

WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E PAGE 1 OF 25 WITNESS: W. S. SEELYE

|  |                 | Revenue<br>Adjusted to<br>s Billed Basis | 1        | Adjustment<br>to Remove<br>el Adjustment<br>Clause |          | Adjustment<br>to Remove<br>DSM |          | Adjustment<br>to Remove<br>ECR |          | Adjustment<br>to Remove<br>Off-System<br>Sales Adj<br>Clause | В  | Test Year<br>ase Revenues, |    | Adjustment<br>to Reflect<br>Removal of<br>Base Rate<br>CR Revenues | E  | Adjusted<br>Billings Net<br>of ECR at<br>urrent Rates |
|--|-----------------|--|----------|--|----------|--------------------------------|----------|--------------------------------|----------|--|----|----------------------------|----|--|----|---|
| Residential Service Rate RS<br>Residential Time-of-Day Rate RTOD                     | \$<br>\$        | 459,793,603<br>94,531                    | \$       |  | \$       | 7,383,422<br>1,376             | \$       | 17,616,407<br>3,335            | \$       | (353,125)<br>(83)  | \$ | 436,953,499<br>90,332      | \$ | (49,249,164)<br>(11,478)   | \$ | 387,704,335<br>78,854                                 |
| Residential Service Rates  | \$              | 459,888,134                              | \$       | (1,807,029)  | \$       | 7,384,798                      | \$       | 17,619,742                     | \$       | (353,208)  | \$ | 437,043,831                | \$ | (49,260,642)   | \$ | 387,783,189   |
| General Service Rates  | \$              | 165,742,608                              | \$       | (604,077)  | \$       | 181,827                        | \$       | 13,268,579                     | \$       | (108,743)  | \$ | 153,005,021                | \$ | (19,442,442)   | \$ | 133,562,579   |
| Power Service Secondary Power Service Primary  | \$<br>\$        | 168,770,871<br>9,223,885                 | \$       | (835,493)<br>(51,534)                              |          | 37,632<br>2,189                | \$<br>\$ | 3,343,021<br>188,439           | \$<br>\$ | (148,802)<br>(9,136)   | \$ | 166,374,515<br>9,093,927   | \$ | (20,626,179)   | \$ | 145,748,336<br>7,870,665                              |
| Power Service Rates  | \$              | 177,994,756                              | _        | (887,027)  |          | 39,821                         | \$       | 3,531,460                      |          | (157,939)  | _  |                            |    |  | _  | 153,619,000   |
| Time of Day Secondary Time of Day Primary  | \$<br>\$        | 97,668,170<br>147,536,448                | \$       | (574,096)<br>(986,540)                             | \$       | 21,638<br>17,678               | \$       | 2,431,369<br>4,425,404         | \$       | (101,712)<br>(174,903)                                       | \$ | 95,890,970<br>144,254,809  | \$ | (12,351,298)<br>(15,880,135)                                       | \$ | 83,539,672<br>128,374,674                             |
| Time of Day Service Rates  | \$              | 245,204,618                              | \$       | (1,560,636)  | _        | 39,315                         | \$       | 6,856,773                      | _        | (276,614)  | _  | 240,145,779                | \$ |  | _  | 211,914,346   |
| Retail Transmission Service Rate   | \$              | 67,522,696                               | \$       | (524,020)  | \$       | -                              | \$       | 2,419,220                      | \$       | (89,111)   | \$ | 65,716,607                 | \$ | (6,644,634)  | \$ | 59,071,972  |
| Fluctuating Load Service Rates   | \$              | -  | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | -                          | \$ | -  | \$ | -   |
| Curtailable Service Rider-1 Transmission   | \$              | -  | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | -                          | \$ | -  | \$ | -   |
| Curtailable Service Rider-1 Primary  | \$              | (190,957)                                | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | (190,957)                  | \$ | -  | \$ | (190,957)   |
| Curtailable Service Rider-2 Transmission   | \$              | (4,262,018)                              | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | (4,262,018)                | \$ | -  | \$ | (4,262,018)   |
| Curtailable Service Rider-2 Primary  | \$              | (1,872,000)                              | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | (1,872,000)                | \$ | -  | \$ | (1,872,000)   |
| Curtailable Service Riders   | \$              | (6,324,976)                              | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | (6,324,976)                | \$ | -  | \$ | (6,324,976)   |
| Special Contract Customer  | \$              | 3,705,635                                | \$       | (27,682)   | \$       | -                              | \$       | 110,629                        | \$       | (5,029)  | \$ | 3,627,716                  | \$ | (371,947)  | \$ | 3,255,770   |
| Lighting Energy Rate   | \$              | 303,565                                  | \$       | (2,052)  | \$       | -                              | \$       | 20,227                         | \$       | (376)  | \$ | 285,765                    | \$ | (40,070)   | \$ | 245,695   |
| Traffic Energy Rate  | \$              | 331,597                                  | \$       | (1,588)  | \$       | -                              | \$       | 17,576                         | \$       | (286)  | \$ | 315,896                    | \$ | (31,843)   | \$ | 284,053   |
| Outdoor Sports Lighting Service Secondary<br>Outdoor Sports Lighting Service Primary | \$<br>\$        | 10,238                                   | \$<br>\$ | (12)   | \$<br>\$ | . 1                            | \$<br>\$ | 42                             | \$<br>\$ | (2)  | \$ | 10,209                     | \$ | (2,344)  | \$ | 7,865   |
| Outdoor Sports Lighting Service Rates  | \$              | 10,238                                   | \$       | (12)   | \$       | 1                              | \$       | 42                             | \$       | (2)  |    | 10,209                     | \$ | (2,344)  | \$ | 7,865   |
| Electric Vehicle Charging Service Rate   | \$              | 2,963                                    | \$       | (2)  | \$       | -                              | \$       | 329                            | \$       | (0)  | \$ | 2,637                      | \$ | (28)   | \$ | 2,609   |
| Lighting Service   | \$              | 13,341,978                               |          | (31,839)   |          | -                              | \$       |                                | \$       | (5,884)  |    | 11,809,906                 | \$ | (1,416,649)  |    | 10,393,257  |
| Restricted Lighting Service Lighting and Restricted Lighting Service Rates           | <u>\$</u><br>\$ | 10,604,152<br>23,946,130                 | \$       | (18,679)<br>(50,518)                               | \$<br>\$ |                                | \$<br>\$ | 920,971<br>2,490,767           | \$       | (3,452)  | \$ | 9,705,312<br>21,515,218    | \$ | (1,030,479)<br>(2,447,128)   | \$ | 8,674,833<br>19,068,090                               |
| Solar Capacity Charges   | \$              | 157,356                                  | \$       | -  | \$       | -                              | \$       | -                              | \$       | -  | \$ | 157,356                    | \$ | -  | \$ | 157,356   |
| Sales to Ultimate Customers  | \$ 1            | ,138,485,319                             | \$       | (5,464,643)  | \$       | 7,645,762                      | \$       | 46,335,343                     | \$       | (1,000,645)  | \$ | 1,090,969,501              | \$ | (128,321,952)  | \$ | 962,647,549   |
| Other Operating Revenues:  |                 |  |          |  |          |                                |          |                                |          |  |    |                            |    |  |    |   |
| Late Payment Charges   | \$              | 2,710,126                                |          |  |          |                                |          |                                |          |  | \$ | 2,710,126                  |    |  | \$ | 2,479,067   |
| Electric Service Revenue   | Ś               | 1,473,099                                |          |  |          |                                |          |                                |          |  | \$ | 1,473,099                  |    |  | Ś  | 1,473,099   |
| Other Rent from Elec Property  | š               | 4,212,272                                |          |  |          |                                |          |                                |          |  | Ś  | 4,212,272                  |    |  | \$ | 4,182,290   |
| Other Miscellaneous Revenue  | \$              | 13,378,759                               |          |  |          |                                |          |                                |          |  | \$ | 13,378,759                 |    |  | \$ | 13,316,828  |
| Unadjusted Total   | \$ 1            | ,160,259,576                             | \$       | (5,464,643)  | \$       | 7,645,762                      | \$       | 46,335,343                     | \$       | (1,000,645)  | \$ | 1,112,743,758              | \$ | (128,321,952)  | \$ | 984,098,834   |
| Imputed Revenue for Solar and Electric Vehicles                                      | \$              | -  |          |  |          |                                |          |                                |          |  | \$ | -                          |    |  | \$ | 90,078  |
| Total  | ć 1             | ,160,259,576                             | Ś        | (5,464,643)  | Ś        | 7.645.762                      | Ś        | 46,335,343                     | Ś        | (1,000,645)  | ć  | 1,112,743,758              | ć  | (128,321,952)  | Ś  | 984.188.912   |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

# Summary of Proposed Electric Revenue Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | BASE PE   | RIODX_      | FORECAST PERIO | D       |
|-------------|-----------|-------------|----------------|---------|
| TYPE OF FII | .ING:X    | _ ORIGINAL  | UPDATED        | REVISED |
| WORK PAP    | ER REFERI | ENCE NO(S): |                |         |

SCHEDULE M-2.3-E PAGE 2 OF 25 WITNESS: W. S. SEELYE

|   | Bi   | Adjusted<br>illings Net<br>of ECR at<br>rrent Rates | Fu | Add Back<br>uel Adjustment<br>Clause |    | dd Back<br>DSM |          | Add Back<br>ECR | Ad       | ld Off-System<br>Sales Adj<br>Clause |    | Add Back<br>Base ECR<br>Revenues |          | Adjusted<br>Billings including<br>All ECR Revenue<br>at Current Rates | Increase         | Percentage<br>Increase |
|---|------|---|----|--------------------------------------|----|----------------|----------|-----------------|----------|--------------------------------------|----|----------------------------------|----------|---|------------------|------------------------|
| Residential Service Rate RS                     |      | 387,704,335   |    | , , , ,                              |    | 7,383,422      | \$       | 17,616,407      |          |                                      | \$ | 49,249,164                       | \$       | 459,793,603   | \$<br>18,795,252 | 4.09%                  |
| Residential Time-of-Day Rate RTOD               | \$   |   | \$ |                                      | \$ | 1,376          | \$       | 3,335           | \$       | (83)                                 | \$ | 11,478                           | \$       | 94,531  | \$<br>3,838      | 4.06%                  |
| Residential Service Rates                       | \$ 3 | 387,783,189   | Ş  | (1,807,029)                          | \$ | 7,384,798      | \$       | 17,619,742      | Ş        | (353,208)                            | Ş  | 49,260,642                       | Ş        | 459,888,134   | \$<br>18,799,091 | 4.09%                  |
| General Service Rates                           | \$ : | 133,562,579   | \$ | (604,077)                            | \$ | 181,827        | \$       | 13,268,579      | \$       | (108,743)                            | \$ | 19,442,442                       | \$       | 165,742,608   | \$<br>4,410,485  | 2.66%                  |
| Power Service Secondary                         |      | 145,748,336   |    | (835,493)                            |    | 37,632         | \$       | 3,343,021       |          |                                      | \$ |                                  | \$       | 168,770,871   | \$<br>4,479,563  | 2.65%                  |
| Power Service Primary                           | \$   | 7,870,665   | \$ |                                      | \$ | 2,189          | \$       | 188,439         | \$       |                                      | \$ | 1,223,262                        | \$       | 9,223,885   | \$<br>244,262    | 2.65%                  |
| Power Service Rates                             | \$ : | 153,619,000   | \$ | (887,027)                            | \$ | 39,821         | \$       | 3,531,460       | \$       | (157,939)                            | \$ | 21,849,441                       | Ş        | 177,994,756   | \$<br>4,723,825  | 2.65%                  |
| Time of Day Secondary                           |      | 83,539,672  |    | (574,096)                            |    |                | \$       | 2,431,369       |          | (101,712)                            |    | 12,351,298                       | \$       | 97,668,170  | \$<br>2,031,137  | 2.08%                  |
| Time of Day Primary                             |      |   | \$ |                                      | \$ | 17,678         | \$       | 4,425,404       | \$       |                                      | \$ | 15,880,135                       | \$       | 147,536,448   | \$<br>3,100,289  | 2.10%                  |
| Time of Day Service Rates                       | \$ 2 | 211,914,346   | \$ | (1,560,636)                          | \$ | 39,315         | \$       | 6,856,773       | \$       | (276,614)                            | \$ | 28,231,433                       | \$       | 245,204,618   | \$<br>5,131,426  | 2.09%                  |
| Retail Transmission Service Rate                | \$   | 59,071,972  | \$ | (524,020)                            | \$ | -              | \$       | 2,419,220       | \$       | (89,111)                             | \$ | 6,644,634                        | \$       | 67,522,696  | \$<br>1,426,166  | 2.11%                  |
| Fluctuating Load Service Rates                  | \$   | -   | \$ | -                                    | \$ | -              | \$       | -               | \$       | -                                    | \$ | -                                | \$       |   | \$<br>-          | 0.00%                  |
| Curtailable Service Rider-1 Transmission        | \$   | -   | \$ | - :                                  | \$ | -              | \$       |                 | \$       |                                      | \$ | -                                | \$       | -   |                  | 0.00%                  |
| Curtailable Service Rider-1 Primary             | \$   | (190,957)   |    | - :                                  | \$ | -              | \$       | -               | \$       | -                                    | \$ | -                                | \$       | (190,957)   |                  | 0.00%                  |
| Curtailable Service Rider-2 Transmission        | \$   | (4,262,018)   |    |                                      | \$ | -              | \$       | -               | \$       | -                                    | \$ | -                                | \$       | (4,262,018)   |                  | 0.00%                  |
| Curtailable Service Rider-2 Primary             | \$   |   | \$ |                                      | \$ |                | <u>Ş</u> |                 | <u>ş</u> |                                      | \$ |                                  | <u>Ş</u> | (1,872,000)   |                  | 0.00%                  |
| Curtailable Service Riders                      | \$   | (6,324,976)   | \$ | -                                    | \$ | -              | \$       | -               | \$       | -                                    | \$ | -                                | \$       | (6,324,976)   | \$<br>-          | 0.00%                  |
| Special Contract Customer                       | \$   | 3,255,770   | \$ | (27,682)                             | \$ | -              | \$       | 110,629         | \$       | (5,029)                              | \$ | 371,947                          | \$       | 3,705,635   | \$<br>98,615     | 2.66%                  |
| Lighting Energy Rate                            | \$   | 245,695   | \$ | (2,052)                              | \$ | -              | \$       | 20,227          | \$       | (376)                                | \$ | 40,070                           | \$       | 303,565   | \$<br>-          | 0.00%                  |
| Traffic Energy Rate                             | \$   | 284,053   | \$ | (1,588)                              | \$ | -              | \$       | 17,576          | \$       | (286)                                | \$ | 31,843                           | \$       | 331,597   | \$<br>(6)        | 0.00%                  |
| Outdoor Sports Lighting Service Secondary       | \$   | 7,865   | \$ | (12)                                 | \$ | 1              | \$       | 42              | \$       | (2)                                  | \$ | 2,344                            | \$       | 10,238  | \$<br>272        | 2.66%                  |
| Outdoor Sports Lighting Service Primary         | \$   |   | \$ | -                                    | \$ | -              | \$       |                 | \$       |                                      | \$ | -                                | \$       | -   | \$<br>           | 0.00%                  |
| Outdoor Sports Lighting Service Rates           | \$   | 7,865   | \$ | (12)                                 | \$ | 1              | \$       | 42              | \$       | (2)                                  | \$ | 2,344                            | \$       | 10,238  | \$<br>272        | 2.66%                  |
| Electric Vehicle Charging Service Rate          | \$   | 2,609   | \$ | (2)                                  | \$ | -              | \$       | 329             | \$       | (0)                                  | \$ | 28                               | \$       | 2,963   | \$<br>(2,094)    | -70.68%                |
| Lighting Service                                | \$   | 10,393,257  | \$ | (31,839)                             | Ś  | -              | \$       | 1,569,795       | \$       | (5,884)                              | \$ | 1,416,649                        | \$       | 13,341,978  |                  |                        |
| Restricted Lighting Service                     | \$   | 8,674,833   | \$ | (18,679)                             | \$ | -              | \$       | 920,971         | \$       | (3,452)                              | \$ | 1,030,479                        | \$       | 10,604,152  |                  |                        |
| Lighting and Restricted Lighting Service Rates  | \$   | 19,068,090  | \$ | (50,518)                             | \$ | -              | \$       | 2,490,767       | \$       | (9,337)                              | \$ | 2,447,128                        | \$       | 23,946,130  | \$<br>636,550    | 2.66%                  |
| Solar Capacity Charges                          | \$   | 157,356   | \$ | -                                    | \$ | -              | \$       | -               | \$       | -                                    | \$ | -                                | \$       | 157,356   | \$<br>(13,872)   | -8.82%                 |
| Sales to Ultimate Customers                     | \$ 9 | 962,647,549   | \$ | (5,464,643)                          | \$ | 7,645,762      | \$       | 46,335,343      | \$       | (1,000,645)                          | \$ | 128,321,952                      | \$       | 1,138,485,319   | \$<br>35,224,329 | 3.09%                  |
| Other Operating Revenues:                       |      |   |    |                                      |    |                |          |                 |          |                                      |    |                                  |          |   |                  |                        |
| Late Payment Charges                            | \$   | 2,479,067   |    |                                      |    |                |          |                 |          |                                      |    |                                  | \$       | 2,479,067   | (231,059)        | -9.32%                 |
| Electric Service Revenue                        | \$   | 1,473,099   |    |                                      |    |                |          |                 |          |                                      |    |                                  | \$       | 1,473,099   | -                | 0.00%                  |
| Other Rent from Elec Property                   | \$   | 4,182,290   |    |                                      |    |                |          |                 |          |                                      |    |                                  | \$       | 4,182,290   | (29,982)         | -0.72%                 |
| Other Miscellaneous Revenue                     | \$   | 13,316,828  |    |                                      |    |                |          |                 |          |                                      |    |                                  | \$       | 13,316,828  | (61,931)         | -0.47%                 |
| Unadjusted Total                                | \$ 9 | 984,098,834   | \$ | (5,464,643)                          | \$ | 7,645,762      | \$       | 46,335,343      | \$       | (1,000,645)                          | \$ | 128,321,952                      | \$       | 1,159,936,604   | \$<br>34,901,357 | 3.01%                  |
| Imputed Revenue for Solar and Electric Vehicles | \$   | 90,078  |    |                                      |    |                |          |                 |          |                                      |    |                                  | \$       | 90,078  | 90,078           | 100.00%                |
| Total   | \$ 9 | 984,188,912   | \$ | (5,464,643)                          | \$ | 7,645,762      | \$       | 46,335,343      | \$       | (1,000,645)                          | \$ | 128,321,952                      | \$       | 1,160,026,682   | \$<br>34,991,435 | 3.02%                  |
|   |      | ,,.   |    | (., . ,                              | -  |                |          | .,,.            |          | . , , ,                              |    | ,. ,                             |          | , , ,   | <br>,,           |                        |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE PER | 110DX      | FORECAST PERIO | D       |
|-------------|------------|------------|----------------|---------|
| TYPE OF FIL | .ING:X_    | ORIGINAL   | UPDATED        | REVISED |
| WORK PAP    | ER REFEREI | NCE NO(S): |                |         |

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|   | Billing Periods | Total<br>kWh  | Pi | resent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | ı  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|---------------|----|---------------------------------|---|----|-------------------|--|
| RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department           |                 |               |    |                                 |   |    |                   |  |
| Basic Service Charge, Monthly   | 4,446,082       |               | \$ | 12.25                           | \$<br>54,464,505                          |    |                   |  |
| Basic Service Charge, Daily   | 135,327,621     |               |    |                                 |   | \$ | 0.53              | \$<br>71,723,639                           |
| Energy Charge   |                 | 4,076,917,527 | \$ | 0.09382                         | \$<br>382,496,402                         |    |                   |  |
| Infrastructure Charge   |                 |               |    |                                 |   | \$ | 0.06214           | \$<br>253,339,655                          |
| Variable Energy Charge  |                 |               |    |                                 |   | \$ | 0.03206           | \$<br>130,705,976                          |
| Total Energy Charge   |                 |               |    |                                 |   | \$ | 0.09420           |  |
| Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable) |                 | (217,823)     | \$ | 0.03401                         | \$<br>(7,408)                             | \$ | 0.09420           | \$<br>(20,519)                             |
| Total Calculated at Base Rates  |                 |               |    |                                 | \$<br>436,953,499                         |    |                   | \$<br>455,748,751                          |
| Correction Factor   |                 |               |    |                                 | 1.000000                                  |    |                   | 1.000000                                   |
| Total After Application of Correction Factor                          |                 |               |    |                                 | \$<br>436,953,499                         |    |                   | \$<br>455,748,751                          |
| Adjustment to Reflect Removal of Base ECR Revenue                     |                 |               |    |                                 | \$<br>(49,249,164)                        |    |                   | \$<br>(49,249,164)                         |
| Total Base Revenues Net of ECR  |                 |               |    |                                 | \$<br>387,704,335                         |    |                   | \$<br>406,499,587                          |
| FAC Mechanism Revenue   |                 |               |    |                                 | \$<br>(1,806,600)                         |    |                   | \$<br>(1,806,600)                          |
| DSM Mechanism Revenue   |                 |               |    |                                 | \$<br>7,383,422                           |    |                   | \$<br>7,383,422                            |
| ECR Mechanism Revenue   |                 |               |    |                                 | \$<br>17,616,407                          |    |                   | \$<br>17,616,407                           |
| OSS Mechanism Revenue   |                 |               |    |                                 | \$<br>(353,125)                           |    |                   | \$<br>(353,125)                            |
| ECR Base Revenue  |                 |               |    |                                 | \$<br>49,249,164                          |    |                   | \$<br>49,249,164                           |
| Total Base Revenues Inclusive of ECR                                  |                 |               |    |                                 | \$<br>459,793,603                         |    |                   | \$<br>478,588,855                          |
| Proposed Increase   |                 |               |    |                                 |   |    |                   | \$<br>18,795,252                           |
| Percentage Increase   |                 |               |    |                                 |   |    |                   | 4.09%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA: _   | BASE      | PERIOD | X      | FORECAST PERIO | D       |
|-----------|-----------|--------|--------|----------------|---------|
| TYPE OF I | FILING: _ | _X OR  | IGINAL | UPDATED        | REVISED |
| WORK PA   | APER REF  | ERENCE | NO(S): |                |         |

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| c.   | illing Periods      |     | Total   | Pr | resent Rates<br>Unit |    | Calculated<br>Revenue at | -  | roposed |    | Calculated<br>Revenue at |
|--|---------------------|-----|---------|----|----------------------|----|--------------------------|----|---------|----|--------------------------|
|  | illing renous       | kW  | kWh     |    | Charges              |    | Present Rates            | -  | Rates   |    | Proposed Rates           |
| NTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day  | y Energy            |     |         |    |                      |    |                          |    |         |    |                          |
| Basic Service Charge, Monthly  | 882                 |     |         | \$ | 12.25                | \$ | 10,805                   |    |         |    |                          |
| Basic Service Charge, Daily  | 26,846              |     |         |    |                      |    |                          | \$ | 0.53    | \$ | 14,2                     |
| Energy Charge (RTOD-Demand only)   |                     |     | 156,270 | \$ | 0.05183              | \$ | 8,099                    |    |         |    |                          |
| Energy Charge (RTOD-Demand only), Infrastructure Charge                      |                     |     |         |    |                      |    |                          | \$ | 0.01977 |    | 3,0                      |
| Energy Charge (RTOD-Demand only), Variable Energy Charge                     |                     |     |         |    |                      |    |                          | \$ | 0.03206 | \$ | 5,0                      |
| Total Energy Charge (RTOD-Demand only)                                       |                     |     |         |    |                      |    |                          | \$ | 0.05183 |    |                          |
| Energy Charge, Off-Peak (RTOD-Energy only)                                   |                     |     | 714,520 | \$ | 0.06882              | \$ | 49,173                   |    |         |    |                          |
| Energy Charge, Off-Peak (RTOD-Energy only), Infrastructure Charge            |                     |     |         |    |                      |    |                          | \$ | 0.03676 |    | 26,2                     |
| Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge           |                     |     |         |    |                      |    |                          | \$ | 0.03206 | \$ | 22,                      |
| Total Energy Charge, Off-Peak (RTOD-Energy only)                             |                     |     |         |    |                      |    |                          | \$ | 0.06882 |    |                          |
| Energy Charge, Peak (RTOD-Energy only)                                       |                     |     | 79,391  | \$ | 0.23483              | \$ | 18,643                   |    |         |    |                          |
| Energy Charge, Peak (RTOD-Energy only), Infrastructure Charge                |                     |     |         |    |                      |    |                          | \$ | 0.20852 | •  | 16,                      |
| Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge               |                     |     |         |    |                      |    |                          | \$ | 0.03206 | \$ | 2,                       |
| Total Energy Charge, Peak (RTOD-Energy only)                                 |                     |     |         |    |                      |    |                          | \$ | 0.24058 |    |                          |
| Peak Demand  |                     | 324 |         | \$ | 7.68                 | \$ | 2,488                    | \$ | 7.62    | \$ | 2,                       |
| Base Demand  |                     | 324 |         | \$ | 3.51                 | \$ | 1,137                    | \$ | 3.48    | \$ | 1,                       |
| Solar Energy Credit (RTOD-Demand only) (Base Energy Charge or SQF Charge, a  | as applicable)      |     | -       | \$ | 0.03401              | \$ | 0                        | \$ | 0.05183 | \$ |                          |
| Solar Energy Credit, Off-Peak (RTOD-Energy only) (Base Energy Charge or SQF) |                     |     | (403)   | \$ | 0.03401              | •  | (14)                     | \$ | 0.06882 |    |                          |
| Solar Energy Credit, Peak (RTOD-Energy only) (Base Energy Charge or SQF Char | rge, as applicable) |     | 0       | \$ | 0.03401              | \$ | 0                        | \$ | 0.24058 | \$ |                          |
| Total Calculated at Base Rates   |                     |     |         |    |                      | \$ | 90,332                   |    |         | \$ | 94,                      |
| Correction Factor  |                     |     |         |    |                      |    | 1.000000                 |    |         |    | 1.000                    |
| Total After Application of Correction Factor                                 |                     |     |         |    |                      | \$ | 90,332                   |    |         | \$ | 94,                      |
| Adjustment to Reflect Removal of Base ECR Revenue                            |                     |     |         |    |                      | \$ | (11,478)                 |    |         | \$ | (11,                     |
| Total Base Revenues Net of ECR   |                     |     |         |    |                      | \$ | 78,854                   |    |         | \$ | 82,                      |
| FAC Mechanism Revenue  |                     |     |         |    |                      | \$ | (430)                    |    |         | \$ | (                        |
| DSM Mechanism Revenue  |                     |     |         |    |                      | \$ | 1,376                    |    |         | \$ | 1,                       |
| ECR Mechanism Revenue  |                     |     |         |    |                      | \$ | 3,335                    |    |         | \$ | 3,                       |
| OSS Mechanism Revenue  |                     |     |         |    |                      | \$ | (83)                     |    |         | \$ |                          |
| ECR Base Revenue   |                     |     |         |    |                      | \$ | 11,478                   |    |         | \$ | 11,                      |
| Total Base Revenues Inclusive of ECR   |                     |     |         |    |                      | \$ | 94,531                   |    |         | \$ | 98,                      |
| Proposed Increase  |                     |     |         |    |                      |    |                          |    |         | \$ | 3,                       |
| Percentage Increase  |                     |     |         |    |                      |    |                          |    |         |    | 4.                       |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:            | _ BASE PER | IODX       | FORECAST PERIO | D       |
|------------------|------------|------------|----------------|---------|
| TYPE OF FIL      | ING:X_     | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PAPI</b> | ER REFEREN | NCE NO(S): |                |         |

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|   | Billing Periods | Total<br>kWh | esent Rates<br>Unit<br>Charges |    | Calculated<br>Revenue at<br>Present Rates | F        | Proposed<br>Rates  |    | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|--------------------------------|----|---|----------|--------------------|----|--|
| RAL SERVICE RATE GS   |                 |              |                                |    |   |          |                    |    |  |
| Single Phase Basic Service Charge, Monthly                                    | 347,288         |              | \$<br>31.50                    | \$ | 10,939,572                                |          |                    |    |  |
| Single Phase Basic Service Charge, Daily                                      | 10,570,579      | 252 542 224  |                                |    |   | \$       | 1.04               | \$ | 10,993,402                                 |
| Single Phase Energy Charge  |                 | 369,613,804  | \$<br>0.10297                  | \$ | 38,059,133                                |          | 0.07254            | _  | 27 404 200                                 |
| Single Phase Infrastructure Energy Charge Single Phase Variable Energy Charge |                 |              |                                |    |   | ¢        | 0.07354<br>0.03283 |    | 27,181,399<br>12,134,421                   |
| 5. 5  |                 |              |                                |    |   | <u>ې</u> | _                  | Ą  | 12,134,421                                 |
| Single Phase Total Energy Charge  |                 |              |                                |    |   | \$       | 0.10637            |    |  |
| Three Phase Customer Charge, Monthly  | 203,879         |              | \$<br>50.40                    | \$ | 10,275,502                                |          |                    |    |  |
| Three Phase Customer Charge, Daily  | 6,201,320       |              |                                |    |   | \$       | 1.66               | \$ | 10,294,191                                 |
| Three Phase Energy Charge   |                 | 910,336,319  | \$<br>0.10297                  | \$ | 93,737,331                                |          |                    |    |  |
| Three Phase Infrastructure Energy Charge                                      |                 |              |                                |    |   | \$       | 0.07354            | \$ | 66,946,133                                 |
| Three Phase Variable Energy Charge  |                 |              |                                |    |   | \$       | 0.03283            | \$ | 29,886,341                                 |
| Three Phase Total Energy Charge   |                 |              |                                |    |   | \$       | 0.10637            |    |  |
| Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable)         |                 | (191,603)    | \$<br>0.03401                  | \$ | (6,516)                                   | \$       | 0.10637            | \$ | (20,381)                                   |
| Total Calculated at Base Rates  |                 |              |                                | \$ | 153,005,021                               |          |                    | \$ | 157,415,506                                |
| Correction Factor   |                 |              |                                |    | 1.000000                                  |          |                    |    | 1.000000                                   |
| Total After Application of Correction Factor                                  |                 |              |                                | \$ | 153,005,021                               |          |                    | \$ | 157,415,506                                |
| Adjustment to Reflect Removal of Base ECR Revenue                             |                 |              |                                | \$ | (19,442,442)                              |          |                    | \$ | (19,442,442)                               |
| Total Base Revenues Net of ECR  |                 |              |                                | \$ | 133,562,579                               |          |                    | \$ | 137,973,064                                |
| FAC Mechanism Revenue   |                 |              |                                | Ś  | (604,077)                                 |          |                    | Ś  | (604,077)                                  |
| DSM Mechanism Revenue   |                 |              |                                | \$ | 181,827                                   |          |                    | \$ | 181,827                                    |
| ECR Mechanism Revenue   |                 |              |                                | \$ | 13,268,579                                |          |                    | \$ | 13,268,579                                 |
| OSS Mechanism Revenue   |                 |              |                                | \$ | (108,743)                                 |          |                    | \$ | (108,743)                                  |
| ECR Base Revenue  |                 |              |                                | \$ | 19,442,442                                |          |                    | \$ | 19,442,442                                 |
| Total Base Revenues Inclusive of ECR  |                 |              |                                | \$ | 165,742,608                               |          |                    | \$ | 170,153,092                                |
| Proposed Increase   |                 |              |                                |    |   |          |                    | \$ | 4,410,485                                  |
| Percentage Increase   |                 |              |                                |    |   |          |                    | •  | 2.66%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE PER | (IODX      | FORECAST PERIO | טי      |
|-------------|------------|------------|----------------|---------|
| TYPE OF FII | LING:X_    | _ORIGINAL  | UPDATED        | REVISED |
| WORK PAP    | ER REFERE  | NCE NO(S): |                |         |

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|   |                                   |            |               | Pre | esent Rates |    | Calculated   |    |          |    | Calculated             |
|---|-----------------------------------|------------|---------------|-----|-------------|----|--------------|----|----------|----|------------------------|
|   | Billing Periods                   | Demand     | Total         |     | Unit        | 1  | Revenue at   | F  | Proposed |    | Revenue at             |
|   |                                   | kW         | kWh           |     | Charges     | P  | resent Rates |    | Rates    |    | Proposed Rates         |
| POWER SERVICE RATE PS-Secondary                               |                                   |            |               |     |             |    |              |    |          |    |                        |
| Basic Service Charge, Monthly                                 | 34,728                            |            |               | \$  | 90.00       | Ś  | 3,125,520    |    |          |    |                        |
| Basic Service Charge, Daily                                   | 1,057,034                         |            |               | *   |             | т  | -,,          | Ś  | 2.96     | Ś  | 3,128,819              |
| Energy Charge   | , ,                               |            | 1,738,678,536 | \$  | 0.03756     | \$ | 65,304,766   | \$ | 0.03306  |    | 57,480,712             |
| Summer Demand, kW   |                                   | 2,027,677  |               | \$  | 22.04       | \$ | 44,690,006   | \$ | 24.80    | \$ | 50,286,395             |
| Winter Demand, kW   |                                   | 2,746,901  |               | \$  | 19.39       | \$ | 53,262,414   | \$ | 21.83    | \$ | 59,964,853             |
| Redundant Capacity Rider                                      |                                   | 1,152      |               | \$  | 1.59        | \$ | 1,832        | \$ | 1.84     | \$ | 2,120                  |
| Solar Energy Credit (Including Business Solar Contract) (Base | Energy Charge or SQF Charge, as a | pplicable) | (266,856)     | \$  | 0.03756     | \$ | (10,023)     | \$ | 0.03306  | \$ | (8,822)                |
| Total Calculated at Base Rates                                |                                   |            |               |     |             | \$ | 166,374,515  |    |          | \$ | 170,854,077            |
| Correction Factor   |                                   |            |               |     |             |    | 1.000000     |    |          |    | 1.000000               |
| Total After Application of Correction Factor                  |                                   |            |               |     |             | \$ | 166,374,515  |    |          | \$ | 170,854,077            |
| Adjustment to Reflect Removal of Base ECR Revenue             |                                   |            |               |     |             | \$ | (20,626,179) |    |          | \$ | (20,626,179)           |
| Total Base Revenues Net of ECR                                |                                   |            |               |     |             | \$ | 145,748,336  |    |          | \$ | 150,227,898            |
| FAC Mechanism Revenue   |                                   |            |               |     |             | \$ | (835,493)    |    |          | \$ | (835,493)              |
| DSM Mechanism Revenue   |                                   |            |               |     |             | \$ | 37,632       |    |          | \$ | 37,632                 |
| ECR Mechanism Revenue   |                                   |            |               |     |             | \$ | 3,343,021    |    |          | \$ | 3,343,021              |
| OSS Mechanism Revenue   |                                   |            |               |     |             | \$ | (148,802)    |    |          | \$ | (148,802)              |
| ECR Base Revenue  |                                   |            |               |     |             | \$ | 20,626,179   |    |          | \$ | 20,626,179             |
| Total Base Revenues Inclusive of ECR                          |                                   |            |               |     |             | \$ | 168,770,871  |    |          | \$ | 173,250,434            |
| Proposed Increase   |                                   |            |               |     |             |    |              |    |          | \$ | <b>4,479,563</b> 2.65% |
| Proposed Increase Percentage Increase                         |                                   |            |               |     |             |    |              |    |          | \$ |                        |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:           | _ BASE PER | юрх        | FORECAST PERIO | D       |
|-----------------|------------|------------|----------------|---------|
| TYPE OF FIL     | .ING:X_    | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PAP</b> | ER REFEREN | NCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 7 Of 25 WITNESS: W. S. SEELYE

|         |   | Billing Periods | Demand<br>kW | Total<br>kWh | Pr | resent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | F  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---------|---|-----------------|--------------|--------------|----|---------------------------------|---|----|-------------------|--|
| POWER S | ERVICE RATE PS-Primary  |                 |              |              |    |                                 |   |    |                   |  |
|         | Basic Service Charge, Monthly   | 756             |              |              | \$ | 240.00                          | \$<br>181,440                             |    |                   |  |
|         | Basic Service Charge, Daily   | 23,011          |              |              |    |                                 |   | \$ | 7.89              | \$<br>181,555                              |
|         | Energy Charge   |                 |              | 106,576,756  | \$ | 0.03609                         | \$<br>3,846,355                           | \$ | 0.03223           | \$<br>3,434,969                            |
|         | Summer Demand, kW   |                 | 115,877      |              | \$ | 19.38                           | \$<br>2,245,700                           | \$ | 21.89             | \$<br>2,536,551                            |
|         | Winter Demand, kW   |                 | 167,285      |              | \$ | 16.86                           | \$<br>2,820,432                           | \$ | 19.04             | \$<br>3,185,114                            |
|         | Redundant Capacity Rider  |                 | 0            |              | \$ | 1.44                            | \$<br>0                                   | \$ | 1.41              | \$<br>0                                    |
|         | Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable) |                 |              | 0            | \$ | 0.03609                         | \$<br>0                                   | \$ | 0.03223           | \$<br>0                                    |
|         | Total Calculated at Base Rates  |                 |              |              |    |                                 | \$<br>9,093,927                           |    |                   | \$<br>9,338,190                            |
|         | Correction Factor   |                 |              |              |    |                                 | 1.000000                                  |    |                   | 1.000000                                   |
|         | Total After Application of Correction Factor                          |                 |              |              |    |                                 | \$<br>9,093,927                           |    |                   | \$<br>9,338,190                            |
|         | Adjustment to Reflect Removal of Base ECR Revenue                     |                 |              |              |    |                                 | \$<br>(1,223,262)                         |    |                   | \$<br>(1,223,262)                          |
|         | Total Base Revenues Net of ECR  |                 |              |              |    |                                 | \$<br>7,870,665                           |    |                   | \$<br>8,114,927                            |
|         | FAC Mechanism Revenue   |                 |              |              |    |                                 | \$<br>(51,534)                            |    |                   | \$<br>(51,534)                             |
|         | DSM Mechanism Revenue   |                 |              |              |    |                                 | \$<br>2,189                               |    |                   | \$<br>2,189                                |
|         | ECR Mechanism Revenue   |                 |              |              |    |                                 | \$<br>188,439                             |    |                   | \$<br>188,439                              |
|         | OSS Mechanism Revenue   |                 |              |              |    |                                 | \$<br>(9,136)                             |    |                   | \$<br>(9,136)                              |
|         | ECR Base Revenue  |                 |              |              |    |                                 | \$<br>1,223,262                           |    |                   | \$<br>1,223,262                            |
|         | Total Base Revenues Inclusive of ECR                                  |                 |              |              |    |                                 | \$<br>9,223,885                           |    |                   | \$<br>9,468,148                            |
|         | Proposed Increase Percentage Increase                                 |                 |              |              |    |                                 |   |    |                   | \$<br><b>244,262</b> 2.65%                 |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:            | _ BASE PER | юрх        | FORECAST PERIO | D       |
|------------------|------------|------------|----------------|---------|
| TYPE OF FIL      | ING:X      | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PAPE</b> | ER REFEREN | NCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 8 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Demand    | Total<br>kWh  | Pi | resent Rates<br>Unit<br>Charges |    | Calculated<br>Revenue at<br>Present Rates | ı  | Proposed<br>Rates |    | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|-----------|---------------|----|---------------------------------|----|---|----|-------------------|----|--|
| TIME OF DAY SECONDARY SERVICE RATE TODS                               |                 |           |               |    |                                 |    |   |    |                   |    |  |
| Basic Service Charge, Monthly   | 5,214           |           |               | \$ | 200.00                          | \$ | 1,042,800                                 |    |                   |    |  |
| Basic Service Charge, Daily   | 158,701         |           |               |    |                                 |    |   | \$ | 6.58              | \$ | 1,044,253                                  |
| Energy Charge   |                 |           | 1,188,734,552 | \$ | 0.03734                         | \$ | 44,387,348                                | \$ | 0.03263           | \$ | 38,788,408                                 |
| Demand kW Base  |                 | 3,403,989 |               | \$ | 5.21                            | \$ | 17,734,781                                |    |                   |    |  |
| Demand kVA Base   |                 | 3,780,810 |               |    |                                 |    |   | \$ | 3.61              | \$ | 13,648,725                                 |
| Demand kW Intermediate  |                 | 2,589,024 |               | \$ | 5.51                            | \$ | 14,265,525                                |    |                   |    |  |
| Demand kVA Intermediate   |                 | 2,878,218 |               |    |                                 |    |   | \$ | 6.74              | \$ | 19,399,192                                 |
| Demand kW Peak  |                 | 2,525,124 |               | \$ | 7.30                            | \$ | 18,433,403                                |    |                   |    |  |
| Demand kVA Peak   |                 | 2,806,928 |               |    |                                 |    |   | \$ | 8.91              | \$ | 25,009,724                                 |
| Redundant Capacity Rider  |                 | 18,000    |               | \$ | 1.59                            | \$ | 28,620                                    | \$ | 1.84              | \$ | 33,120                                     |
| Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable) |                 |           | (40,338)      | \$ | 0.03734                         | \$ | (1,506)                                   | \$ | 0.03263           | \$ | (1,316)                                    |
| Economic Development Rider  |                 |           |               |    |                                 | \$ | 0   |    |                   | \$ | 0  |
| Total Calculated at Base Rates  |                 |           |               |    |                                 | \$ | 95,890,970                                |    |                   | \$ | 97,922,107                                 |
| Correction Factor   |                 |           |               |    |                                 |    | 1.000000                                  |    |                   |    | 1.000000                                   |
| Total After Application of Correction Factor                          |                 |           |               |    |                                 | \$ | 95,890,970                                |    |                   | \$ | 97,922,107                                 |
| Adjustment to Reflect Removal of Base ECR Revenue                     |                 |           |               |    |                                 | \$ | (12,351,298)                              |    |                   | \$ | (12,351,298)                               |
| Total Base Revenues Net of ECR  |                 |           |               |    |                                 | \$ | 83,539,672                                |    |                   | \$ | 85,570,809                                 |
| FAC Mechanism Revenue   |                 |           |               |    |                                 | \$ | (574,096)                                 |    |                   | \$ | (574,096)                                  |
| DSM Mechanism Revenue   |                 |           |               |    |                                 | Ś  | 21,638                                    |    |                   | Ś  | 21,638                                     |
| ECR Mechanism Revenue   |                 |           |               |    |                                 | \$ | 2,431,369                                 |    |                   | \$ | 2,431,369                                  |
| OSS Mechanism Revenue   |                 |           |               |    |                                 | \$ | (101,712)                                 |    |                   | \$ | (101,712)                                  |
| ECR Base Revenue  |                 |           |               |    |                                 | \$ | 12,351,298                                |    |                   | \$ | 12,351,298                                 |
| Total Base Revenues Inclusive of Base ECR                             |                 |           |               |    |                                 | \$ | 97,668,170                                |    |                   | \$ | 99,699,306                                 |
| Proposed Increase   |                 |           |               |    |                                 |    |   |    |                   | \$ | 2,031,137                                  |
| Percentage Increase   |                 |           |               |    |                                 |    |   |    |                   |    | 2.08%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE PEI | RIODX      | FORECAST PERIO | D       |
|-------------|------------|------------|----------------|---------|
| TYPE OF FIL | .ING:X_    | _ ORIGINAL | UPDATED        | REVISED |
| WORK PAP    | ER REFERE  | NCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 9 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Demand<br>kVA | Total<br>kWh  | Pr | esent Rates<br>Unit<br>Charges |    | Calculated<br>Revenue at<br>Present Rates | F        | Proposed<br>Rates |    | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|---------------|---------------|----|--------------------------------|----|---|----------|-------------------|----|--|
|   |                 |               |               |    | J                              |    |   |          |                   |    | ,  |
| IME OF DAY PRIMARY SERVICE RATE TODP                                  | 1.520           |               |               | ,  | 220.00                         | ,  | 507.540                                   |          |                   |    |  |
| Basic Service Charge, Monthly Basic Service Charge, Daily             | 1,538<br>46,813 |               |               | \$ | 330.00                         | \$ | 507,540                                   | 4        | 10.84             | ć  | 507,452                                    |
| Energy Charge   | 40,813          |               | 2,040,264,401 | \$ | 0.03505                        | \$ | 71,511,267                                | \$<br>\$ | 0.03193           |    | 65,145,642                                 |
| Demand kVA Base   |                 | 5,382,700     |               | \$ | 3.48                           | \$ | 18,731,795                                | \$       | 3.46              | Ś  | 18,624,141                                 |
| Demand kVA Intermediate   |                 | 4,438,403     |               | Ś  | 5.23                           |    | 23,212,850                                | Ś        | 6.16              |    | 27,340,565                                 |
| Demand kVA Peak   |                 | 4,357,588     |               | \$ | 6.96                           |    | 30,328,816                                | \$       | 8.21              |    | 35,775,802                                 |
| Redundant Capacity Rider  |                 | 34,800        |               | \$ | 1.44                           |    | 50,112                                    | \$       | 1.41              |    | 49,068                                     |
| Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable) |                 |               | 0             | \$ | 0.03505                        | \$ | 0   | \$       | 0.03193           | \$ | 0  |
| Economic Development Rider  |                 |               |               |    |                                | \$ | (87,571)                                  |          |                   | \$ | (87,571)                                   |
| Total Calculated at Base Rates  |                 |               |               |    |                                | \$ | 144,254,809                               |          |                   | \$ | 147,355,098                                |
| Correction Factor   |                 |               |               |    |                                |    | 1.000000                                  |          |                   |    | 1.000000                                   |
| Total After Application of Correction Factor                          |                 |               |               |    |                                | \$ | 144,254,809                               |          |                   | \$ | 147,355,098                                |
| Adjustment to Reflect Removal of Base ECR Revenue                     |                 |               |               |    |                                | \$ | (15,880,135)                              |          |                   | \$ | (15,880,135)                               |
| Total Base Revenues Net of ECR  |                 |               |               |    |                                | \$ | 128,374,674                               |          |                   | \$ | 131,474,964                                |
| FAC Mechanism Revenue   |                 |               |               |    |                                | \$ | (986,540)                                 |          |                   | \$ | (986,540                                   |
| DSM Mechanism Revenue   |                 |               |               |    |                                | \$ | 17,678                                    |          |                   | \$ | 17,678                                     |
| ECR Mechanism Revenue   |                 |               |               |    |                                | \$ | 4,425,404                                 |          |                   | \$ | 4,425,404                                  |
| OSS Mechanism Revenue   |                 |               |               |    |                                | \$ | (174,903)                                 |          |                   | \$ | (174,903)                                  |
| ECR Base Revenue  |                 |               |               |    |                                | \$ | 15,880,135                                |          |                   | \$ | 15,880,135                                 |
| Total Base Revenues Inclusive of Base ECR                             |                 |               |               |    |                                | \$ | 147,536,448                               |          |                   | \$ | 150,636,737                                |
| Proposed Increase   |                 |               |               |    |                                |    |   |          |                   | \$ | 3,100,289                                  |
| Percentage Increase   |                 |               |               |    |                                |    |   |          |                   |    | 2.10%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:          | BASE PE    | KIODX_     | FURECAST PERIC | טנ      |
|----------------|------------|------------|----------------|---------|
| TYPE OF F      | ILING:X_   | _ ORIGINAL | UPDATED        | REVISED |
| <b>WORK PA</b> | PER REFERE | NCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 10 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Demand<br>kVA | Total<br>kWh  | Pr | resent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | F  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|---------------|---------------|----|---------------------------------|---|----|-------------------|--|
| RETAIL TRANSMISSION SERVICE RATE RTS              |                 |               |               |    |                                 |   |    |                   |  |
| Basic Service Charge, Monthly                     | 156             |               |               | \$ | 1,500.00                        | \$<br>234,000                             |    |                   |  |
| Basic Service Charge, Daily                       | 4,748           |               |               |    |                                 |   | \$ | 49.28             | \$<br>233,994                              |
| Energy Charge                                     |                 |               | 1,056,222,221 | \$ | 0.03378                         | \$<br>35,679,187                          | \$ | 0.03152           | \$<br>33,292,124                           |
| Demand kVA Base                                   |                 | 2,362,110     |               | \$ | 1.86                            | \$<br>4,393,525                           | \$ | 1.92              | \$<br>4,535,251                            |
| Demand kVA Intermediate                           |                 | 2,089,010     |               | \$ | 5.25                            | 10,967,302                                | \$ | 6.01              | \$<br>12,554,949                           |
| Demand kVA Peak                                   |                 | 2,063,228     |               | \$ | 7.00                            | \$<br>14,442,594                          | \$ | 8.01              | \$<br>16,526,454                           |
| Economic Development Rider                        |                 |               |               |    |                                 | \$<br>0                                   |    |                   | \$<br>0                                    |
| Total Calculated at Base Rates Correction Factor  |                 |               |               |    |                                 | \$<br><b>65,716,607</b> 1.000000          |    |                   | \$<br><b>67,142,772</b> 1.000000           |
| Total After Application of Correction Factor      |                 |               |               |    |                                 | \$<br>65,716,607                          |    |                   | \$<br>67,142,772                           |
| Adjustment to Reflect Removal of Base ECR Revenue |                 |               |               |    |                                 | \$<br>(6,644,634)                         |    |                   | \$<br>(6,644,634)                          |
| Total Base Revenues Net of ECR                    |                 |               |               |    |                                 | \$<br>59,071,972                          |    |                   | \$<br>60,498,138                           |
| FAC Mechanism Revenue                             |                 |               |               |    |                                 | \$<br>(524,020)                           |    |                   | \$<br>(524,020)                            |
| DSM Mechanism Revenue                             |                 |               |               |    |                                 | \$<br>0                                   |    |                   | \$<br>0                                    |
| ECR Mechanism Revenue                             |                 |               |               |    |                                 | \$<br>2,419,220                           |    |                   | \$<br>2,419,220                            |
| OSS Mechanism Revenue                             |                 |               |               |    |                                 | \$<br>(89,111)                            |    |                   | \$<br>(89,111)                             |
| ECR Base Revenue                                  |                 |               |               |    |                                 | \$<br>6,644,634                           |    |                   | \$<br>6,644,634                            |
| Total Base Revenues Inclusive of Base ECR         |                 |               |               |    |                                 | \$<br>67,522,696                          |    |                   | \$<br>68,948,861                           |
| Proposed Increase Percentage Increase             |                 |               |               |    |                                 |   |    |                   | \$<br><b>1,426,166</b> 2.11%               |

#### Case No. 2018-00295

#### Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_\_ UPDATED \_\_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E Page 11 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Demand<br>kVA | Total<br>kWh |      | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|---------------|--------------|------|--------------------------------|---|-------------------|--|
| CTUATING LOAD SERVICE RATE FLS                    |                 |               |              |      |                                |   |                   |  |
| Primary Delivery                                  |                 |               |              |      |                                |   |                   |  |
| Basic Service Charge, Monthly                     | 0               |               |              | \$   | 330.00                         | 0   |                   |  |
| Basic Service Charge, Daily                       | 0               |               |              |      |                                |   | \$<br>10.84 \$    |  |
| Energy Charge                                     |                 |               |              | 0 \$ | 0.03505                        | 0   | \$<br>0.03193 \$  | (  |
| Demand kVA Base                                   |                 | 0             |              | \$   | 3.11                           | 0   | \$<br>3.24 \$     |  |
| Demand kVA Intermediate                           |                 | 0             |              | \$   | 4.67                           | 0   | \$<br>5.80 \$     |  |
| Demand kVA Peak                                   |                 | 0             |              | \$   | 6.39                           | 0   | \$<br>7.80 \$     | (  |
| Transmission Delivery                             |                 |               |              |      |                                |   |                   |  |
| Basic Service Charge, Monthly                     | 0               |               |              | \$   | 1,500.00                       | 0   |                   |  |
| Basic Service Charge, Daily                       | 0               |               |              |      |                                |   | \$<br>49.28 \$    |  |
| Energy Charge                                     |                 |               |              | 0 \$ | 0.03378                        | 0   | \$<br>0.03152 \$  |  |
| Demand kVA Base                                   |                 | 0             |              | \$   | 1.70                           | 0   | \$<br>1.80 \$     |  |
| Demand kVA Intermediate                           |                 | 0             |              | \$   | 4.73                           |   | \$<br>5.66 \$     |  |
| Demand kVA Peak                                   |                 | 0             |              | \$   | 6.46                           | 0   | \$<br>7.61 \$     |  |
| Total Calculated at Base Rates                    |                 |               |              |      | ;                              |   | \$                |  |
| Correction Factor                                 |                 |               |              |      |                                | 1.000000                                  |                   | 1.00000                                    |
| Total After Application of Correction Factor      |                 |               |              |      | ;                              | 0   | \$                |  |
| Adjustment to Reflect Removal of Base ECR Revenue |                 |               |              |      | 5                              | 0   | \$                | (  |
| Total Base Revenues Net of ECR                    |                 |               |              |      | <u> </u>                       | 0   | <u>\$</u>         |  |
| FAC Mechanism Revenue                             |                 |               |              |      | •                              | 0   | \$                |  |
| DSM Mechanism Revenue                             |                 |               |              |      | 9                              | 0   | \$                |  |
| ECR Mechanism Revenue                             |                 |               |              |      | 9                              | 0   | \$                |  |
| OSS Mechanism Revenue                             |                 |               |              |      | 9                              | 0   | \$                |  |
| ECR Base Revenue                                  |                 |               |              |      | ,                              | 0   | \$                |  |
| Total Base Revenues Inclusive of Base ECR         |                 |               |              |      | 5                              | 0   | <u>\$</u>         |  |
| Proposed Increase                                 |                 |               |              |      |                                |   | \$                |  |
| Percentage Increase                               |                 |               |              |      |                                |   |                   | 0.0  |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE PE | RIODX_      | FORECAST PERIC | ID      |
|-------------|-----------|-------------|----------------|---------|
| TYPE OF FII | LING:X    | ORIGINAL    | UPDATED        | REVISED |
| WORK PAP    | ER REFER  | ENCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 12 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods Curtailable<br>Demand, kVA |         | sent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | Proposed<br>Rates |           | Calculated<br>Revenue at<br>Proposed Rates |
|---|--|---------|-------------------------------|---|-------------------|-----------|--|
| CURTAILABLE SERVICE RIDERS                          |  |         |                               |   |                   |           |  |
| CSR-1 Transmission Voltage Service                  | 0  | 0       | \$<br>(3.56) \$               | 0   | \$                | (3.56) \$ | 0  |
| CSR-1 Primary Voltage Service                       | 12   | 52,032  | \$<br>(3.67) \$               |   | \$                | (3.67) \$ | (190,957)                                  |
| CSR-2 Transmission Voltage Service                  | 24   | 722,376 | \$<br>(5.90) \$               | (4,262,018)                               | \$                | (5.90) \$ | (4,262,018)                                |
| CSR-2 Primary Voltage Service                       | 60   | 312,000 | \$<br>(6.00) \$               | (1,872,000)                               | \$                | (6.00) \$ | (1,872,000)                                |
| Non-Compliance Charge                               |  | 0       | \$<br>16.00 \$                | 0   | \$                | 16.00 \$  | 0  |
| Total Calculated at Base Rates<br>Correction Factor |  |         | \$                            | <b>(6,324,976)</b><br>1.000000            |                   | \$        | <b>(6,324,976)</b><br>1.000000             |
| <b>Total After Application of Correction Factor</b> |  |         | \$                            | (6,324,976)                               |                   | \$        | (6,324,976)                                |
| Total Base Revenues                                 |  |         | <u>\$</u>                     | (6,324,976)                               |                   | \$        | (6,324,976)                                |
| Proposed Increase Percentage Increase               |  |         |                               |   |                   | \$        | <b>0</b><br>0.00%                          |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA: _   | BASE      | PERIOD | x      | FORECAST PERIO | D       |
|-----------|-----------|--------|--------|----------------|---------|
| TYPE OF I | FILING: _ | _X OR  | IGINAL | UPDATED        | REVISED |
| WORK PA   | APER REF  | ERENCE | NO(S): |                |         |

SCHEDULE M-2.3-E Page 13 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Demand<br>kW | Total<br>kWh | Pr | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | F  | roposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|--------------|----|--------------------------------|---|----|------------------|--|
| SPECIAL CONTRACT                                  |                 |              |              |    |                                |   |    |                  |  |
| Basic Service Charge, Monthly                     | 24              |              |              | \$ | 0                              | \$<br>0                                   | \$ | 0                | \$<br>0                                    |
| All Energy  |                 |              | 56,985,483   | \$ | 0.03560                        | \$<br>2,028,683                           | \$ | 0.03175          | \$<br>1,809,289                            |
| Demand, kW  |                 | 112,371      |              | \$ | 14.23                          | \$<br>1,599,033                           | \$ | 17.06            | \$<br>1,917,042                            |
| Total Calculated at Base Rates                    |                 |              |              |    |                                | \$<br>3,627,716                           |    |                  | \$<br>3,726,331                            |
| Correction Factor                                 |                 |              |              |    |                                | 1.000000                                  |    |                  | 1.000000                                   |
| Total After Application of Correction Factor      |                 |              |              |    |                                | \$<br>3,627,716                           |    |                  | \$<br>3,726,331                            |
| Adjustment to Reflect Removal of Base ECR Revenue |                 |              |              |    |                                | \$<br>(371,947)                           |    |                  | \$<br>(371,947)                            |
| Total Base Revenues Net of ECR                    |                 |              |              |    |                                | \$<br>3,255,770                           |    |                  | \$<br>3,354,384                            |
| FAC Mechanism Revenue                             |                 |              |              |    |                                | \$<br>(27,682)                            |    |                  | \$<br>(27,682)                             |
| DSM Mechanism Revenue                             |                 |              |              |    |                                | \$<br>0                                   |    |                  | \$<br>0                                    |
| ECR Mechanism Revenue                             |                 |              |              |    |                                | \$<br>110,629                             |    |                  | \$<br>110,629                              |
| OSS Mechanism Revenue                             |                 |              |              |    |                                | \$<br>(5,029)                             |    |                  | \$<br>(5,029)                              |
| ECR Base Revenue                                  |                 |              |              |    |                                | \$<br>371,947                             |    |                  | \$<br>371,947                              |
| Total Base Revenues Inclusive of Base ECR         |                 |              |              |    |                                | \$<br>3,705,635                           |    |                  | \$<br>3,804,249                            |
| Proposed Increase                                 |                 |              |              |    |                                |   |    |                  | \$<br>98,615                               |
| Percentage Increase                               |                 |              |              |    |                                |   |    |                  | 2.66%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA: _   | BASE      | PERIOD | X      | FORECAST PERIO | D       |
|-----------|-----------|--------|--------|----------------|---------|
| TYPE OF I | FILING: _ | _X OR  | IGINAL | UPDATED        | REVISED |
| WORK PA   | APER REF  | ERENCE | NO(S): |                |         |

SCHEDULE M-2.3-E Page 14 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Total<br>kWh | Pr | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | ı  | Propose<br>Rates |           | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|----|--------------------------------|---|----|------------------|-----------|--|
| ING ENERGY SERVICE RATE LE                        |                 |              |    |                                |   |    |                  |           |  |
| Basic Service Charge, Monthly                     | 2,088           |              | \$ | 0                              | \$<br>0                                   |    |                  |           |  |
| Basic Service Charge, Daily                       | 63,554          |              |    |                                |   | \$ |                  | 0 \$      | 0  |
| All Energy  |                 | 4,055,711    | \$ | 0.07046                        | \$<br>285,765                             | \$ | 0.07             | )46 \$    | 285,765                                    |
| Total Calculated at Base Rates                    |                 |              |    |                                | \$<br>285,765                             |    |                  | \$        | 285,765                                    |
| Correction Factor                                 |                 |              |    |                                | 1.000000                                  |    |                  |           | 1.00000                                    |
| Total After Application of Correction Factor      |                 |              |    |                                | \$<br>285,765                             |    |                  | \$        | 285,765                                    |
| Adjustment to Reflect Removal of Base ECR Revenue |                 |              |    |                                | \$<br>(40,070)                            |    |                  | \$        | (40,070                                    |
| Total Base Revenues Net of ECR                    |                 |              |    |                                | \$<br>245,695                             |    |                  | \$        | 245,695                                    |
| FAC Mechanism Revenue                             |                 |              |    |                                | \$<br>(2,052)                             |    |                  | \$        | (2,052                                     |
| DSM Mechanism Revenue                             |                 |              |    |                                | \$<br>0                                   |    |                  | \$        | (  |
| ECR Mechanism Revenue                             |                 |              |    |                                | \$<br>20,227                              |    |                  | \$        | 20,227                                     |
| OSS Mechanism Revenue                             |                 |              |    |                                | \$<br>(376)                               |    |                  | \$        | (376                                       |
| ECR Base Revenue                                  |                 |              |    |                                | \$<br>40,070                              |    |                  | \$        | 40,070                                     |
| Total Base Revenues Inclusive of Base ECR         |                 |              |    |                                | \$<br>303,565                             |    |                  | <u>\$</u> | 303,569                                    |
| Proposed Increase                                 |                 |              |    |                                |   |    |                  | \$        | C  |
| Percentage Increase                               |                 |              |    |                                |   |    |                  |           | 0.00                                       |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA: _ | BASE      | PERIC | DDX       | FORECAST PERIO | D       |
|---------|-----------|-------|-----------|----------------|---------|
| TYPE OF | FILING: _ | _x c  | ORIGINAL  | UPDATED        | REVISED |
| WORK PA | APER REF  | ERENC | CE NO(S): |                |         |

SCHEDULE M-2.3-E Page 15 Of 25 WITNESS: W. S. SEELYE

|   | Billing Periods | Total<br>kWh | Pr | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | F  | Propos<br>Rates |           | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|----|--------------------------------|---|----|-----------------|-----------|--|
| AFFIC ENERGY SERVICE RATE TE                        |                 |              |    |                                |   |    |                 |           |  |
| Basic Service Charge, Monthly                       | 11,340          |              | \$ | 4.00                           | \$<br>45,360                              |    |                 |           |  |
| Basic Service Charge, Daily                         | 345,161         |              |    |                                |   | \$ | (               | 0.13 \$   | 44,871                                     |
| All Energy  |                 | 3,222,969    | \$ | 0.08394                        | \$<br>270,536                             | \$ | 0.08            | \$409 \$  | 271,020                                    |
| Total Calculated at Base Rates                      |                 |              |    |                                | \$<br>315,896                             |    |                 | \$        | 315,890                                    |
| Correction Factor                                   |                 |              |    |                                | 1.000000                                  |    |                 |           | 1.000000                                   |
| <b>Total After Application of Correction Factor</b> |                 |              |    |                                | \$<br>315,896                             |    |                 | \$        | 315,890                                    |
| Adjustment to Reflect Removal of Base ECR Revenue   |                 |              |    |                                | \$<br>(31,843)                            |    |                 | \$        | (31,843)                                   |
| Total Base Revenues Net of ECR                      |                 |              |    |                                | \$<br>284,053                             |    |                 | <u>\$</u> | 284,048                                    |
| FAC Mechanism Revenue                               |                 |              |    |                                | \$<br>(1,588)                             |    |                 | \$        | (1,588)                                    |
| DSM Mechanism Revenue                               |                 |              |    |                                | \$<br>0                                   |    |                 | \$        | 0  |
| ECR Mechanism Revenue                               |                 |              |    |                                | \$<br>17,576                              |    |                 | \$        | 17,576                                     |
| OSS Mechanism Revenue                               |                 |              |    |                                | \$<br>(286)                               |    |                 | \$        | (286)                                      |
| ECR Base Revenue                                    |                 |              |    |                                | \$<br>31,843                              |    |                 | \$        | 31,843                                     |
| Total Base Revenues Inclusive of Base ECR           |                 |              |    |                                | \$<br>331,597                             |    |                 | <u>\$</u> | 331,592                                    |
| Proposed Increase                                   |                 |              |    |                                |   |    |                 | \$        | (6)  |
| Percentage Increase                                 |                 |              |    |                                |   |    |                 |           | 0.00%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:            | _ BASE PER | IODX       | FORECAST PERIO | D       |
|------------------|------------|------------|----------------|---------|
| TYPE OF FIL      | ING:X_     | ORIGINAL   | UPDATED        | REVISED |
| <b>WORK PAPI</b> | ER REFEREN | NCE NO(S): |                |         |

SCHEDULE M-2.3-E Page 16 Of 25 WITNESS: W. S. SEELYE

|  | Billing Periods | Demand<br>kW | Total<br>kWh | Pr | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | F  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|--|-----------------|--------------|--------------|----|--------------------------------|---|----|-------------------|--|
| OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY |                 |              |              |    |                                |   |    |                   |  |
| Basic Service Charge, Monthly                      | 12              |              |              | \$ | 90.00                          | \$<br>1,080                               |    |                   |  |
| Basic Service Charge, Daily                        | 365             |              |              |    |                                |   | \$ | 2.96              | 1,081                                      |
| Energy Charge                                      |                 |              | 24,000       | \$ | 0.03773                        | \$<br>906                                 | \$ | 0.03306           | \$<br>793                                  |
| Peak Demand, kW                                    |                 | 55           |              | \$ | 15.57                          | \$<br>858                                 | \$ | 22.52             | \$<br>1,241                                |
| Base Demand, kW                                    |                 | 1,506        |              | \$ | 4.89                           | \$<br>7,365                               | \$ | 4.89              | \$<br>7,365                                |
| Total Calculated at Base Rates                     |                 |              |              |    |                                | \$<br>10,209                              |    |                   | \$<br>10,481                               |
| Correction Factor                                  |                 |              |              |    |                                | 1.000003                                  |    |                   | 1.000003                                   |
| Total After Application of Correction Factor       |                 |              |              |    |                                | \$<br>10,209                              |    |                   | \$<br>10,481                               |
| Adjustment to Reflect Removal of Base ECR Revenue  |                 |              |              |    |                                | \$<br>(2,344)                             |    |                   | \$<br>(2,344)                              |
| Total Base Revenues Net of ECR                     |                 |              |              |    |                                | \$<br>7,865                               |    |                   | \$<br>8,137                                |
| FAC Mechanism Revenue                              |                 |              |              |    |                                | \$<br>(12)                                |    |                   | \$<br>(12)                                 |
| DSM Mechanism Revenue                              |                 |              |              |    |                                | \$<br>1                                   |    |                   | \$<br>1                                    |
| ECR Mechanism Revenue                              |                 |              |              |    |                                | \$<br>42                                  |    |                   | \$<br>42                                   |
| OSS Mechanism Revenue                              |                 |              |              |    |                                | \$<br>(2)                                 |    |                   | \$<br>(2)                                  |
| ECR Base Revenue                                   |                 |              |              |    |                                | \$<br>2,344                               |    |                   | \$<br>2,344                                |
| Total Base Revenues Inclusive of ECR               |                 |              |              |    |                                | \$<br>10,238                              |    |                   | \$<br>10,510                               |
| Proposed Increase                                  |                 |              |              |    |                                |   |    |                   | \$<br>272                                  |
| Percentage Increase                                |                 |              |              |    |                                |   |    |                   | 2.66%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE PER | 10DX       | FORECAST PERIO | D       |
|-------------|------------|------------|----------------|---------|
| TYPE OF FIL | LING:X_    | ORIGINAL   | UPDATED        | REVISED |
| WORK PAP    | ER REFEREI | NCE NO(S): |                |         |

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|   | Billing Periods | Demand<br>kW | Total<br>kWh | Pr   | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | ı  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|--------------|------|--------------------------------|---|----|-------------------|--|
| OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY  |                 |              |              |      |                                |   |    |                   |  |
| Basic Service Charge, Monthly                     | 0               |              |              | \$   | 240.00                         | \$<br>0                                   |    |                   |  |
| Basic Service Charge, Daily                       | 0               |              |              |      |                                |   | \$ | 7.89              | \$<br>0                                    |
| Energy Charge                                     |                 |              |              | 0 \$ | 0.03627                        | \$<br>0                                   | \$ | 0.03627           | \$<br>0                                    |
| Peak Demand, kW                                   |                 | 0            |              | \$   | 14.01                          | \$<br>0                                   | \$ | 20.26             | \$<br>0                                    |
| Base Demand, kW                                   |                 | 0            |              | \$   | 3.48                           | \$<br>0                                   | \$ | 3.46              | \$<br>0                                    |
| Total Calculated at Base Rates                    |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| Correction Factor                                 |                 |              |              |      |                                | 1.000000                                  |    |                   | 1.000000                                   |
| Total After Application of Correction Factor      |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| Adjustment to Reflect Removal of Base ECR Revenue |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| Total Base Revenues Net of ECR                    |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| FAC Mechanism Revenue                             |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| DSM Mechanism Revenue                             |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| ECR Mechanism Revenue                             |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| OSS Mechanism Revenue                             |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| ECR Base Revenue                                  |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| Total Base Revenues Inclusive of ECR              |                 |              |              |      |                                | \$<br>0                                   |    |                   | \$<br>0                                    |
| Proposed Increase                                 |                 |              |              |      |                                |   |    |                   | \$<br>0                                    |
| Percentage Increase                               |                 |              |              |      |                                |   |    |                   | 0.00%                                      |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA: _ | BASE P     | EKIOD _ | _x     | FORECAST PERIO | ט       |
|---------|------------|---------|--------|----------------|---------|
| TYPE OF | FILING:)   | C ORIG  | inal . | UPDATED        | REVISED |
| WORK PA | APER REFEI | RENCE N | O(S):  |                |         |

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|  | Billing Periods | Total<br>kWh |      | sent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | P  | Proposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|--|-----------------|--------------|------|-------------------------------|---|----|-------------------|--|
| LECTRIC VEHICLE CHARGING RATE EVC                              |                 |              |      |                               |   |    |                   |  |
| Energy Portion of Charging Unit Fee                            | 1,036           |              | \$   | 2.86                          | \$<br>2,963                               |    |                   |  |
| First Two Hours Charging Unit Fee                              | 669             |              |      |                               |   | \$ | 0.75              | \$<br>502                                  |
| Fee for Every Hour After the First Two Hours Charging Unit Fee | 367             |              |      |                               |   | \$ | 1.00000           | \$<br>367                                  |
| Total Calculated at Base Rates                                 |                 |              |      |                               | \$<br>2,963                               |    |                   | \$<br>869                                  |
| Correction Factor  |                 |              |      |                               | 1.000000                                  |    |                   | 1.000000                                   |
| Total After Application of Correction Factor                   |                 |              |      |                               | \$<br>2,963                               |    |                   | \$<br>869                                  |
| Adjustment to Reflect Removal of Base ECR Revenue              |                 |              |      |                               | \$<br>(28)                                |    |                   | \$<br>(28)                                 |
| Adjustment to Reflect Removal of FAC Mechanism Revenue         |                 |              |      |                               | \$<br>2                                   |    |                   | \$<br>2                                    |
| Adjustment to Reflect Removal of DSM Mechanism Revenue         |                 |              |      |                               | \$<br>0                                   |    |                   | \$<br>0                                    |
| Adjustment to Reflect Removal of ECR Mechanism Revenue         |                 |              |      |                               | \$<br>(329)                               |    |                   | \$<br>(329)                                |
| Adjustment to Reflect Removal of OSS Mechanism Revenue         |                 |              |      |                               | \$<br>0                                   |    |                   | \$<br>0                                    |
| Total Base Revenues Net of ECR                                 |                 |              |      |                               | \$<br>2,609                               |    |                   | \$<br>515                                  |
| Mechanism Revenue Included in the Above Charging Revenue       |                 |              |      |                               |   |    |                   |  |
| FAC Mechanism Revenue  |                 |              |      |                               | \$<br>(2)                                 |    |                   | \$<br>(2)                                  |
| DSM Mechanism Revenue  |                 |              |      |                               | \$<br>0                                   |    |                   | \$<br>0                                    |
| ECR Mechanism Revenue  |                 |              |      |                               | \$<br>329                                 |    |                   | \$<br>329                                  |
| OSS Mechanism Revenue  |                 |              |      |                               | \$<br>(0)                                 |    |                   | \$<br>(0)                                  |
| ECR Base Revenue   |                 |              |      |                               | \$<br>28                                  |    |                   | \$<br>28                                   |
| Total Base Revenues Inclusive of Base ECR                      |                 | 4            | ,800 |                               | \$<br>2,963                               |    |                   | \$<br>869                                  |
| Proposed Increase  |                 |              |      |                               |   |    |                   | \$<br>(2,094)                              |
| Percentage Increase  |                 |              |      |                               |   |    |                   | -70.68%                                    |

#### Case No. 2018-00295

## Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

| DATA:       | _ BASE P | ERIOD   | x      | FORECAST PERIO | D       |
|-------------|----------|---------|--------|----------------|---------|
| TYPE OF FIL | ING:X    | ORI     | GINAL  | UPDATED        | REVISED |
| WORK PAPI   | ER REFER | RENCE N | IO(S): |                |         |

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|   | Billing Periods | Total<br>kWh | esent Rates<br>Unit<br>Charges | Calculated<br>Revenue at<br>Present Rates | roposed<br>Rates | Calculated<br>Revenue at<br>Proposed Rates |
|---|-----------------|--------------|--------------------------------|---|------------------|--|
| Solar Capacity Charges                              |                 |              |                                |   |                  |  |
| Solar Share Capacity Charge                         | 23,512          |              | \$<br>6.27                     | \$ 147,420                                | \$<br>5.68       | \$<br>133,548                              |
| Business Solar Contract Capacity Charge             | 12              |              | \$<br>828.00                   | \$ 9,936                                  | \$<br>828.00     | \$<br>9,936                                |
| Total Calculated at Base Rates<br>Correction Factor |                 |              |                                | \$ <b>157,356</b><br>1.000000             |                  | \$<br><b>143,484</b><br>1.000000           |
| <b>Total After Application of Correction Factor</b> |                 |              |                                | \$ 157,356                                |                  | \$<br>143,484                              |
| Proposed Increase Percentage Increase               |                 |              |                                |   |                  | \$<br>(13,872)<br>-8.82%                   |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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|  | Total        |             |    | Calculated   |     |       | Ca   | alculated |
|--|--------------|-------------|----|--------------|-----|-------|------|-----------|
|  | Fixture/Pole | Present     | F  | Revenue at   | Pro | oosed | Re   | venue at  |
|  | Months       | Rates       | P  | resent Rates | Ra  | ates  | Prop | osed Rate |
| IGHTING SERVICE, Sheet No. 35                          |              |             |    |              |     |       |      |           |
| Overhead Service                                       |              |             |    |              |     |       |      |           |
| High Pressure Sodium                                   |              |             |    |              |     |       |      |           |
| Cobra Head, 16000 Lumen, Fixture Only (Moved to 36.1)  | 84,576       | \$<br>14.44 | \$ | 1,221,277    |     |       |      |           |
| Cobra Head, 28500 Lumen, Fixture Only (Moved to 36.1)  | 133,404      | \$<br>16.85 | \$ | 2,247,857    |     |       |      |           |
| Cobra Head, 50000 Lumen, Fixture Only (Moved to 36.1)  | 64,896       | \$<br>19.20 | \$ | 1,246,003    |     |       |      |           |
| Directional, 16000 Lumen, Fixture Only (Moved to 36.1) | 5,256        | \$<br>15.39 | \$ | 80,890       |     |       |      |           |
| Directional, 50000 Lumen, Fixture Only (Moved to 36.1) | 154,944      | \$<br>20.03 | \$ | 3,103,528    |     |       |      |           |
| Open Bottom, 9500 Lumen, Fixture Only (Moved to 36.1)  | 43,740       | \$<br>12.78 | \$ | 558,997      |     |       |      |           |
| Metal Halide   |              |             |    |              |     |       |      |           |
| Directional, 32000 Lumen, Fixture Only (Moved to 36)   | 10,704       | \$<br>20.65 | \$ | 221,038      |     |       |      |           |
| Light Emitting Diode (LED)                             |              |             |    |              |     |       |      |           |
| Cobra Head, 8179 Lumen, Fixture Only                   | 36           | \$<br>16.33 | \$ | 588          | \$  | 9.63  | \$   | 3         |
| Cobra Head, 14166 Lumen, Fixture Only                  | 60           | \$<br>19.34 | \$ | 1,160        | \$  | 11.65 | \$   | 6         |
| Cobra Head, 23214 Lumen, Fixture Only                  | 0            | \$<br>27.49 | \$ | 0            | \$  | 13.65 | \$   |           |
| Open Bottom, 5007 Lumen, Fixture Only                  | 132          | \$<br>11.53 | \$ | 1,522        | \$  | 8.74  | \$   | 1,1       |
| Cobra Head, 2500-4000 Lumen                            |              |             |    |              | \$  | 8.40  | \$   |           |
| Directionl (Flood), 4500-6000 Lumen                    |              |             |    |              | \$  | 11.21 | \$   |           |
| Directionl (Flood), 14000-17500 Lumen                  |              |             |    |              | \$  | 13.01 | \$   |           |
| Directionl (Flood), 22000-28000 Lumen                  |              |             |    |              | \$  | 15.36 | \$   |           |
| DirectionI (Flood), 35000-50000 Lumen                  |              |             |    |              | \$  | 21.93 | \$   |           |

#### LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295 Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020

**Electric Operations** 

DATA: \_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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|   |        |    |         |    | Calculated   |       |       | Calcu   | lated   |
|---|--------|----|---------|----|--------------|-------|-------|---------|---------|
|   | Total  |    | Present | F  | Revenue at   | Propo | sed   | Rever   | nue at  |
|   | Lights |    | Rates   | Pi | resent Rates | Rat   | es    | Propose | ed Rate |
| GHTING SERVICE, Sheet No. 35.1                              |        |    |         |    |              |       |       |         |         |
| derground Service   |        |    |         |    |              |       |       |         |         |
| High Pressure Sodium  |        |    |         |    |              |       |       |         |         |
| Colonial, 4-Sided, 5800 Lumen, Smooth Pole (Moved to 36.2)  | 2,700  | \$ | 22.17   | \$ | 59,859       |       |       |         |         |
| Colonial, 4-Sided, 9500 Lumen, Smooth Pole (Moved to 36.2)  | 35,916 | \$ | 22.94   | \$ | 823,913      |       |       |         |         |
| Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved to 36.2) | 1,860  | \$ | 22.88   | \$ | 42,557       |       |       |         |         |
| Acorn, 5800 Lumen, Smooth Pole (Moved to 36.2)              | 936    | \$ | 22.57   | \$ | 21,126       |       |       |         |         |
| Acorn, 9500 Lumen, Smooth Pole (Moved to 36.2)              | 26,604 | \$ | 25.06   | \$ | 666,696      |       |       |         |         |
| Acorn, 16000 Lumen, Smooth Pole (Moved to 36.2)             | 648    | \$ | 24.87   | \$ | 16,116       |       |       |         |         |
| London 5800 Lumen, Fluted Pole (Moved to 35.2)              | 696    | \$ | 37.96   | \$ | 26,420       |       |       |         |         |
| London, 9500 Lumen, Fluted Pole (Moved to 35.2)             | 3,888  | \$ | 38.00   | \$ | 147,744      |       |       |         |         |
| Victorian, 5800 Lumen, Fluted Pole (Moved to 35.2)          | 768    | \$ | 35.65   | \$ | 27,379       |       |       |         |         |
| Victorian, 9500 Lumen, Fluted Pole (Moved to 35.2)          | 2,856  | \$ | 37.80   | \$ | 107,957      |       |       |         |         |
| Dark Sky, 4000 Lumen, Smooth Pole (Moved to 36.2)           | 672    | \$ | 26.56   | \$ | 17,848       |       |       |         |         |
| Dark Sky, 9500 Lumen, Smooth Pole (Moved to 36.2)           | 348    | \$ | 26.83   | \$ | 9,337        |       |       |         |         |
| LED   |        |    |         |    |              |       |       |         |         |
| Cobra Head, 2500-4000 Lumen                                 |        |    |         |    |              | \$    | 3.94  | \$      |         |
| Cobra Head, 8179 Lumen, Smooth Pole                         |        | \$ | 54.63   |    |              | \$    | 5.17  |         |         |
| Cobra Head, 14166 Lumen, Smooth Pole                        |        | \$ | 57.64   |    |              | \$    | 7.19  | \$      |         |
| Cobra Head, 23214 Lumen, Smooth Pole                        |        | \$ | 65.79   |    |              | \$    | 10.36 |         |         |
| Colonial, 4-Sided, 5665 Lumen, Smooth Pole                  |        | \$ | 48.35   |    |              | \$    | 7.25  | \$      |         |
| Acorn, 4000-7000 Lumen                                      |        |    |         |    |              | \$    | 6.75  |         |         |
| Contemporary, 4000-7000 Lumen                               |        |    |         |    |              | \$    | 6.74  | \$      |         |
| Contemporary, 8000-11000 Lumen                              |        |    |         |    |              | \$    | 7.85  |         |         |
| Contemporary, 13500-16500 Lumen                             |        |    |         |    |              | \$    | 9.56  |         |         |
| Contemporary, 21000-28000 Lumen                             |        |    |         |    |              | \$    | 13.86 | \$      |         |
| Contemporary, 45000-50000 Lumen                             |        |    |         |    |              | \$    | 20.91 | \$      |         |
| Directional (Flood), 4500-6000 Lumen                        |        |    |         |    |              | \$    | 7.86  | \$      |         |
| Directional (Flood), 14000-17500 Lumen                      |        |    |         |    |              | \$    | 9.66  | \$      |         |
| Directional (Flood), 22000-28000 Lumen                      |        |    |         |    |              | \$    | 12.01 | \$      |         |
| Directional (Flood), 35000-50000 Lumen                      |        |    |         |    |              |       | 18.58 | \$      |         |
| Victorian/London Bases (Moved to 36.2)                      | 7,680  | ,  | 3.71    | ,  | 28,493       |       |       |         |         |

#### LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295 Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020

Electric Operations

DATA: \_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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|   |        |             | Calculated    |             | (   | Calculated  |
|---|--------|-------------|---------------|-------------|-----|-------------|
|   | Total  | Present     | Revenue at    | Proposed    |     | evenue at   |
|   | Lights | Rates       | Present Rates | Rates       | Pro | posed Rates |
| GHTING SERVICE, Sheet No. 35.2                              |        |             |               |             |     |             |
| nderground Service (continued)                              |        |             |               |             |     |             |
| High Pressure Sodium  |        |             |               |             |     |             |
| London 5800 Lumen, Fluted Pole (Moved from 35.1)            |        | \$<br>37.96 |               | \$          |     | 27,207      |
| London, 9500 Lumen, Fluted Pole (Moved from 35.1)           |        | \$<br>38.00 |               | \$<br>39.13 | \$  | 152,137     |
| Victorian, 5800 Lumen, Fluted Pole (Moved from 35.1)        |        | \$<br>35.65 |               | \$          |     | 28,193      |
| Victorian, 9500 Lumen, Fluted Pole (Moved from 35.1)        |        | \$<br>37.80 |               | \$<br>38.92 | \$  | 111,156     |
| Cobra Head, 16000 Lumen, Smooth Pole (Moved to 36.2)        | 312    | \$<br>29.16 | \$ 9,098      |             |     |             |
| Cobra Head, 28500 Lumen, Smooth Pole (Moved to 36.2)        | 8,064  | \$<br>31.51 | \$ 254,097    |             |     |             |
| Cobra Head, 50000 Lumen, Smooth Pole (Moved to 36.2)        | 576    | \$<br>37.39 | \$ 21,537     |             |     |             |
| Contemporary Fixture only, 16000 Lumen (Moved to 36.2)      | 0      | \$<br>18.08 | \$ 0          |             |     |             |
| Contemporary Fixture with Pole, 16000 Lumen (Moved to 36.2) | 756    | \$<br>32.86 | \$ 24,842     |             |     |             |
| Contemporary Fixture only, 28500 Lumen (Moved to 36.2)      | 528    | \$<br>20.05 | \$ 10,586     |             |     |             |
| Contemporary Fixture with Pole, 28500 Lumen (Moved to 36.2) | 2,880  | \$<br>35.48 | \$ 102,182    |             |     |             |
| Contemporary Fixture only, 50000 Lumen (Moved to 36.2)      | 1,068  | \$<br>24.14 | \$ 25,782     |             |     |             |
| Contemporary Fixture with Pole, 50000 Lumen (Moved to 36.2) | 5,700  | \$<br>41.19 | \$ 234,783    |             |     |             |
| Metal Halide  |        |             |               |             |     |             |
| Contemporary Fixture only, 32000 Lumen (Moved to 36.2)      | 180    | \$<br>22.43 | \$ 4,037      |             |     |             |
| Contemporary Fixture with Pole, 32000 Lumen (Moved to 36.2) | 1,584  | \$<br>33.55 | \$ 53,143     |             |     |             |
| LED   |        |             |               |             |     |             |
| Cobra Head, 8179 Lumen, Smooth Pole (Moved to 35.1)         | 0      | \$<br>54.63 | \$ 0          |             |     |             |
| Cobra Head, 14166 Lumen, Smooth Pole (Moved to 35.1)        | 0      | \$<br>57.64 | \$ 0          |             |     |             |
| Cobra Head, 23214 Lumen, Smooth Pole (Moved to 35.1)        | 0      | \$<br>65.79 | \$ 0          |             |     |             |
| Colonial, 4-Sided, 5665 Lumen, Smooth Pole (Moved to 35.1)  | 0      | \$<br>48.35 | \$ 0          |             |     |             |
| Poles   |        |             |               |             |     |             |
| Cobra   |        |             |               | \$<br>30.99 | \$  | 0           |
| Contemporary (Short)  |        |             |               | \$          | \$  | 0           |
| Contemporary (Tall)   |        |             |               | \$          | \$  | 0           |
| Post Top - Decorative Smooth                                |        |             |               | \$          | \$  | 0           |
| Post Top - Historic Fluted                                  |        |             |               | \$<br>20.50 | \$  | 0           |
| Conversion Fee (Per Month)                                  |        |             |               | \$<br>7.49  | \$  | 0           |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295 Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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|  | Total<br>Lights | Present<br>Rates | Calculated<br>Revenue at<br>resent Rates | Proposed<br>Rates | R  | Calculated<br>evenue at<br>posed Rates |
|--|-----------------|------------------|--|-------------------|----|--|
| RESTRICTED LIGHTING SERVICE, Sheet No. 36              | _               |                  |  |                   |    |  |
| Overhead Service                                       |                 |                  |  |                   |    |  |
| Mercury Vapor  |                 |                  |  |                   |    |  |
| Cobra/Open Bottom, 8000 Lumen, Fixture Only            | 41,280          | \$<br>10.88      | \$<br>449,126                            | \$<br>11.20       | \$ | 462,336                                |
| Cobra Head, 13000 Lumen, Fixture Only                  | 34,020          | \$<br>12.36      | \$<br>420,487                            | \$<br>12.73       | \$ | 433,075                                |
| Cobra Head, 25000 Lumen, Fixture Only                  | 35,748          | \$<br>15.12      | \$<br>540,510                            | \$<br>15.57       | \$ | 556,596                                |
| Cobra Head, 60000 Lumen, Fixture Only                  | 300             | \$<br>30.57      | \$<br>9,171                              | \$<br>31.48       | \$ | 9,444                                  |
| Directional, 25000 Lumen, Fixture Only                 | 7,512           | \$<br>17.19      | \$<br>129,131                            | \$<br>17.70       | \$ | 132,962                                |
| Directional, 60000 Lumen, Fixture Only                 | 3,108           | \$<br>31.80      | \$<br>98,834                             | \$<br>32.74       | \$ | 101,756                                |
| Open Bottom, 4000 Lumen, Fixture Only                  | 828             | \$<br>9.43       | \$<br>7,808                              | \$<br>9.71        | \$ | 8,040                                  |
| Metal Halide   |                 |                  |  |                   |    |  |
| Directional, 12000 Lumen, Fixture Only                 | 540             | \$<br>14.50      | \$<br>7,830                              | \$<br>14.93       | \$ | 8,062                                  |
| Directional, 12000 Lumen, Fixture and Wood Pole        | 96              | \$<br>17.17      | \$<br>1,648                              | \$<br>17.68       | \$ | 1,697                                  |
| Directional, 32000 Lumen, Fixture and Wood Pole        | 564             | \$<br>22.94      | \$<br>12,938                             | \$<br>23.62       | \$ | 13,322                                 |
| Directional, 32000 Lumen, Fixture and Metal Pole       | 24              | \$<br>30.40      | \$<br>730                                | \$<br>31.30       | \$ | 75                                     |
| Directional, 107800 Lumen, Fixture Only                | 7,380           | \$<br>43.23      | \$<br>319,037                            | \$<br>44.51       | \$ | 328,484                                |
| Directional, 107800 Lumen, Fixture and Wood Pole       | 720             | \$<br>46.42      | \$<br>33,422                             | \$<br>47.80       | \$ | 34,410                                 |
| Directional, 32000 Lumen, Fixture Only (Moved from 35) |                 | \$<br>20.65      |  | \$<br>21.26       | \$ | 227,567                                |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295 Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E Page 24 Of 25 WITNESS: W. S. SEELYE

|   |         |             | Calculated    |             |     | Calculated  |
|---|---------|-------------|---------------|-------------|-----|-------------|
|   | Total   | Present     | Revenue at    | Proposed    | F   | Revenue at  |
|   | Lights  | Rates       | Present Rates | Rates       | Pro | posed Rates |
| RESTRICTED LIGHTING SERVICE, Sheet No. 36.1                         |         |             |               |             |     |             |
| Overhead Service (continued)  |         |             |               |             |     |             |
| High Pressure Sodium  |         |             |               |             |     |             |
| Cobra Head, 16000 Lumen, Fixture Only (Moved from 35.1)             |         | \$<br>14.44 |               | \$          | \$  | 1,257,64    |
| Cobra Head, 28500 Lumen, Fixture Only (Moved from 35.1)             |         | \$<br>16.85 |               | \$<br>17.35 | \$  | 2,314,559   |
| Cobra Head, 50000 Lumen, Fixture Only (Moved from 35.1)             |         | \$<br>19.20 |               | \$<br>19.77 | \$  | 1,282,99    |
| Directional, 16000 Lumen, Fixture Only (Moved from 35.1)            |         | \$<br>15.39 |               | \$<br>15.85 | \$  | 83,30       |
| Directional, 50000 Lumen, Fixture Only (Moved from 35.1)            |         | \$<br>20.03 |               | \$<br>20.62 | \$  | 3,194,945   |
| Open Bottom, 9500 Lumen, Fixture Only (Moved from 35.1)             |         | \$<br>12.78 |               | \$<br>13.16 | \$  | 575,618     |
| Wood Pole   |         |             |               |             |     |             |
| Wood Pole Installed before 3/1/2010                                 | 5,256   | \$<br>11.32 | \$ 59,498     | \$<br>11.66 | \$  | 61,28       |
| Wood Pole Installed before 7/1/2004                                 | 77,076  | \$<br>2.15  | \$ 165,713    | \$<br>2.21  | \$  | 170,33      |
| Inderground Service   |         |             |               |             |     |             |
| High Pressure Sodium  |         |             |               |             |     |             |
| Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole | 5,688   | \$<br>27.64 | \$ 157,216    | \$<br>28.46 |     | 161,88      |
| Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole | 24,660  | \$<br>30.35 | \$ 748,431    | \$<br>31.25 | \$  | 770,62      |
| Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole | 26,736  | \$<br>34.64 | \$ 926,135    | \$<br>35.67 | \$  | 953,67      |
| Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole         | 16,092  | \$<br>16.69 | \$ 268,575    | \$<br>17.19 | \$  | 276,62      |
| Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole         | 203,016 | \$<br>19.90 | \$ 4,040,018  | \$<br>20.49 | \$  | 4,159,79    |
| Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole        | 27,996  | \$<br>24.34 | \$ 681,423    | \$<br>25.06 | \$  | 701,58      |
| Contemporary, 120000 Lumen, Fixture Only                            | 72      | \$<br>47.45 | \$ 3,416      | \$<br>48.86 | \$  | 3,51        |
| Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole      | 120     | \$<br>78.58 | \$ 9,430      | \$<br>80.91 | \$  | 9,70        |
| Acorn, 9500 Lumen, Bronze Decorative Pole                           | 600     | \$<br>26.21 | \$ 15,726     | \$<br>27.00 | \$  | 16,20       |
| Acorn, 16000 Lumen, Bronze Decorative Pole                          | 1,404   | \$<br>28.08 | \$ 39,424     | \$<br>28.91 | \$  | 40,59       |
| Victorian, 5800 Lumen, Fixture Only                                 | 552     | \$<br>22.13 | \$ 12,216     | \$<br>22.78 | \$  | 12,57       |
| Victorian, 9500 Lumen, Fixture Only                                 | 2,916   | \$<br>23.19 | \$ 67,622     | \$<br>23.88 | \$  | 69,63       |
| London, 5800 Lumen, Fixture Only                                    | 1,272   | 22.29       |               | 22.95       |     | 29,19       |
| London, 9500 Lumen, Fixture Only                                    | 1,188   | \$<br>23.69 | \$ 28,144     | \$<br>24.39 | \$  | 28,97       |
| London, 5800 Lumen, Fixture and Pole (Moved from 36.2)              |         | \$<br>35.94 |               | \$<br>37.01 |     | 15,10       |
| London, 9500 Lumen, Fixture and Pole (Moved from 36.2)              |         | \$<br>36.89 |               | \$<br>37.99 |     | 137,67      |
| Victorian, 5800 Lumen, Fixture and Pole (Moved from 36.2)           |         | \$<br>34.96 |               | \$<br>36.00 | \$  | 5,61        |
| Victorian, 9500 Lumen, Fixture and Pole (Moved from 36.2)           |         | \$<br>37.13 |               | \$<br>38.23 | \$  | 4,58        |

# LOUISVILLE GAS AND ELECTRIC COMPANY Case No. 2018-00295

Calculation of Proposed Electric Rate Increase for the Twelve Months Ended April 30, 2020 Electric Operations

DATA: \_\_\_\_BASE PERIOD \_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

SCHEDULE M-2.3-E Page 25 Of 25 WITNESS: W. S. SEELYE

| ILITED LIGHTING SERVICE, Sheet 36.2  | 20.80  | Present Rates                     | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$                      | 22.83<br>23.62<br>23.56<br>23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45<br>38.50 | \$ \$ \$ \$ \$ \$ \$ \$ \$       | 61,6.848,3.43,8.21,7.686,3.16,5.18,3.9,6              |
|--|--|-----------------------------------|--|---|----------------------------------|---|
| High Pressure Soldium   Colonial, 4-Sided, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 5900 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Corn, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)   S   Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)   S   Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Cobra Head, 13000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Cobra Head, 15000 Lumen, Fixture with Pole   S,052   S   Contemporary Fixture with Pole, 12000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 12000 Lumen (Moved from 35.2)   S  | 22.94<br>22.88<br>22.57<br>25.06<br>24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19 |                                   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 23.62<br>23.56<br>23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45                   | \$ \$ \$ \$ \$ \$ \$ \$ \$       | 848,3<br>43,8<br>21,7<br>686,3<br>16,5<br>18,3<br>9,6 |
| Colonial, 4-Sided, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 5900 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)   S   Contemporary Fixture only, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture only, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole   S   S   S   Cobra Head, 25000 Lumen, Fixture with Pole   S   S   S   S   Cobra Head, 25000 Lumen, Fixture with Pole   S   S   S   S   S   S   S   S   S   | 22.94<br>22.88<br>22.57<br>25.06<br>24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19 |                                   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 23.62<br>23.56<br>23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45                   | \$ \$ \$ \$ \$ \$ \$ \$ \$       | 848,3<br>43,8<br>21,7<br>686,3<br>16,5<br>18,3<br>9,6 |
| Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)   S   Acorn, 16000 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)   S   Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)   S   Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   Contemporary Fixture only, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S   Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S    Mercury Vapor   Cobra Head, 3000 Lumen, Fixture with Pole   528   S   Cobra Head, 13000 Lumen, Fixture with Pole   5,052   S   Cobra Head, 25000 Lumen, Fixture with Pole   5,052   S   Cobra Head, 25000 Lumen, Fixture with Pole   5,220   S   Coach, 4000 Lumen, Fixture with Pole   60   S   Coach, 4000 Lumen, Fixture with Pole   15,576   S    Metal Halide   Contemporary Fixture only, 12000 Lumen   60   S   Contemporary Fixture only, 12000 Lumen   60   S   Contemporary Fixture with Pole, 30000 Lumen   60   S   Contemporary  | 22.94<br>22.88<br>22.57<br>25.06<br>24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19 |                                   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 23.62<br>23.56<br>23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45                   | \$ \$ \$ \$ \$ \$ \$ \$ \$       | 848,3<br>43,8<br>21,7<br>686,3<br>16,5<br>18,3<br>9,6 |
| Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)   S  | 22.88  22.57 25.06 24.87  26.56 26.83  29.16 31.51 37.39  18.08 32.86 20.05 35.48 24.14 41.19  |                                   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$                            | 23.56<br>23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45                            | \$<br>\$<br>\$<br>\$<br>\$<br>\$ | 43,8<br>21,7<br>686,3<br>16,5<br>18,3<br>9,6          |
| Acorn, \$800 Lumen, Smooth Pole (Moved from 35.1) Acorn, \$500 Lumen, Smooth Pole (Moved from 35.1) \$ Acorn, \$1000 Lumen, Smooth Pole (Moved from 35.1) \$ Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1) \$ Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1) \$ Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1) \$ Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2) \$ Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2) \$ Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2) \$ Cohremporary Fixture only, 16000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Mercury Vapor  Cobra Head, 8000 Lumen, Fixture with Pole \$ 528 \$ Cobra Head, 13000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ Coath, 8000 Lumen, Fixture with Pole, 107800 Lumen \$ Contemporary Fixture only, 12000 Lumen \$ Contemporary Fixture only, 12000 Lumen \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporar               | 22.57<br>25.06<br>24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19                   |                                   | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$                            | 23.24<br>25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45                                     | \$<br>\$<br>\$<br>\$<br>\$       | 21,7<br>686,3<br>16,5<br>18,3<br>9,6                  |
| Acorn, 9500 Lumen, Smooth Pole (Moved from 35.1)  Acorn, 16000 Lumen, Smooth Pole (Moved from 35.1)  Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)  Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.1)  Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2)  Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)  Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)  Contemporary Fixture only, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)  Mercury Vapor  Cobra Head, 3000 Lumen, Fixture with Pole  Cobra Head, 13000 Lumen, Fixture with Pole  Cobra Head, 13000 Lumen, Fixture with Pole  Coach, 4000 Lumen, Fixture with Pole  Coach, 8000 Lumen, Fixture with Pole  Coach, 8000 Lumen, Fixture with Pole  Coach, 8000 Lumen, Fixture with Pole  Contemporary Fixture with Pole, 12000 Lumen  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture and Pole (Moved from 35.2)  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture and Pole (Moved from 35.2)  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture and Pole (Moved to 36.1)  London, 9500 Lumen, Fixture and Pole (Moved to 36.1)  London, 9500 Lumen, Fixture and Pole (Moved to 36.1)  London, 9500 Lumen, Fixture and Pole (Moved to 36.1)  London, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 9500 Lumen, Fixt   | 25.06<br>24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19                            |                                   | \$ \$ \$ \$ \$ \$ \$ \$                                  | 25.80<br>25.61<br>27.35<br>27.63<br>30.03<br>32.45  | \$<br>\$<br>\$<br>\$<br>\$       | 686,3<br>16,5<br>18,3<br>9,6                          |
| Acorn, 16000 Lumen, Smooth Pole (Moved from 35.1)  Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)  Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)  Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2)  Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)  Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)  Contemporary Fixture only, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)  Sometrury Vapor  Cobra Head, 8000 Lumen, Fixture with Pole  Cobra Head, 25000 Lumen, Fixture with Pole  Coach, 4000 Lumen, Fixture with Pole  Coach, 8000 Lumen, Fixture with Pole  Coach, 8000 Lumen, Fixture with Pole  Contemporary Fixture only, 107800 Lumen  Contemporary Fixture with Pole, 107800 Lumen  Contemporary Fixture with Pole, 107800 Lumen  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2)  Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2)  Somoth Pole  London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  Somoth 10' Pole  Fluted 10' Pole  Som   | 24.87<br>26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19                                     |                                   | \$ \$ \$ \$ \$ \$ \$ \$                                  | 25.61<br>27.35<br>27.63<br>30.03<br>32.45   | \$<br>\$<br>\$<br>\$             | 16,5<br>18,3<br>9,6<br>9,3                            |
| Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)   S  | 26.56<br>26.83<br>29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19  |                                   | \$<br>\$<br>\$<br>\$<br>\$                               | 27.35<br>27.63<br>30.03<br>32.45  | \$<br>\$<br>\$                   | 18,3<br>9,6<br>9,3                                    |
| Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)   S  | 29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19  |                                   | \$<br>\$<br>\$<br>\$<br>\$                               | 27.63<br>30.03<br>32.45   | \$<br>\$<br>\$                   | 9,6<br>9,3  |
| Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)   S  | 29.16<br>31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19  |                                   | \$<br>\$<br>\$<br>\$<br>\$                               | 27.63<br>30.03<br>32.45   | \$<br>\$<br>\$                   | 9,6   |
| Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   | 31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19   |                                   | \$<br>\$<br>\$<br>\$                                     | 32.45   | \$                               |   |
| Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)   S   | 31.51<br>37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19   |                                   | \$<br>\$<br>\$<br>\$                                     | 32.45   | \$                               |   |
| Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)   \$  | 37.39<br>18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19<br>18.91<br>20.80  |                                   | \$<br>\$<br>\$   |   |                                  | 264   |
| Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2) \$  Contemporary Fixture only, 28500 Lumen (Moved from 35.2) \$  Contemporary Fixture only, 50000 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Mercury Vapor  Cobra Head, 8000 Lumen, Fixture with Pole \$28 \$  Cobra Head, 13000 Lumen, Fixture with Pole \$5,052 \$  Cobra Head, 25000 Lumen, Fixture with Pole \$5,220 \$  Coach, 4000 Lumen, Fixture with Pole \$5,220 \$  Coach, 4000 Lumen, Fixture with Pole \$6,5000 Lumen, Fixture with Pole \$15,576 \$  Metal Halide  Contemporary Fixture with Pole, 12000 Lumen \$852 \$  Contemporary Fixture with Pole, 12000 Lumen \$852 \$  Contemporary Fixture with Pole, 107800 Lumen \$852 \$  Contemporary Fixture with Pole, 107800 Lumen \$852 \$  Contemporary Fixture with Pole, 23000 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$  Incandescent  Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole \$192 \$  Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole \$468 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$408 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$408 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$408 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$156 \$  Victorian, London Bases \$1,284 \$  Chesapeake Base \$1,284 \$  Chesapeake Base \$1,284 \$  Chesapeake Ba   | 18.08<br>32.86<br>20.05<br>35.48<br>24.14<br>41.19   |                                   | \$<br>\$   | 38.30   |                                  | 261,0   |
| Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 55000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Mercury Vapor  Cobra Head, 8000 Lumen, Fixture with Pole \$ Cobra Head, 13000 Lumen, Fixture with Pole \$ 5.052 \$ Cobra Head, 13000 Lumen, Fixture with Pole \$ 5.052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5.220 \$  Coach, 4000 Lumen, Fixture with Pole \$ 6.0 \$ Coach, 8000 Lumen, Fixture with Pole \$ 6.0 \$ Coach, 8000 Lumen, Fixture with Pole \$ 6.0 \$ Contemporary Fixture only, 12000 Lumen \$ 6.0 \$ Contemporary Fixture with Pole, 12000 Lumen \$ 6.0 \$ Contemporary Fixture with Pole, 12000 Lumen \$ 6.0 \$ Contemporary Fixture with Pole, 107800 Lumen \$ 6.0 \$ Contemporary Fixture with Pole, 30000 Lumen (Moved from 35.2) \$  Incandescent  Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole \$ Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$ London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$ London, 9500 Lumen, Fixture and Pole (Moved to 36.1) \$ Contemporary Fixture and Pole (Moved to 36.1) \$ Contemporary Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 6000 Lumen, Fixture and Pole (Moved to                   | 32.86<br>20.05<br>35.48<br>24.14<br>41.19<br>18.91<br>20.80  |                                   | \$   |   | Ş                                | 22,   |
| Contemporary Fixture only, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2) \$ Contemporary Fixture only, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Mercury Vapor  Cobra Head, 8000 Lumen, Fixture with Pole \$28 \$ Cobra Head, 13000 Lumen, Fixture with Pole \$5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$5,220 \$ Coach, 4000 Lumen, Fixture with Pole \$5,220 \$  Coach, 4000 Lumen, Fixture with Pole \$6,557 \$  Metal Halide  Contemporary Fixture with Pole \$15,576 \$  Metal Halide  Contemporary Fixture with Pole, 12000 Lumen \$852 \$ Contemporary Fixture with Pole, 12000 Lumen \$852 \$ Contemporary Fixture with Pole, 107800 Lumen \$852 \$ Contemporary Fixture only, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Incandescent  Continental Ir., 1500 Lumen, Fixture and Decorative Smooth Pole \$9 \$ Continental Ir., 6000 Lumen, Fixture and Decorative Smooth Pole \$9 \$ Continental Ir., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ London, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) \$9 \$ | 20.05<br>35.48<br>24.14<br>41.19<br>18.91<br>20.80   |                                   |  | 18.62   | \$                               |   |
| Contemporary Fixture only, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture only, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$ Cobra Head, 8000 Lumen, Fixture with Pole \$ 5.052 \$ Cobra Head, 13000 Lumen, Fixture with Pole \$ 5.052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 5.052 \$ Cobra Head, 25000 Lumen, Fixture with Pole \$ 6.000 \$ Coach, 4000 Lumen, Fixture with Pole \$ 15,576 \$ Coach, 8000 Lumen, Fixture with Pole \$ 15,576 \$ Coach, 8000 Lumen, Fixture with Pole \$ 15,576 \$ Contemporary Fixture only, 102000 Lumen \$ 0 \$ Contemporary Fixture only, 102000 Lumen \$ 0 \$ Contemporary Fixture only, 107800 Lumen \$ 0 \$ Contemporary Fixture with Pole, 107800 Lumen \$ 0 \$ Contemporary Fixture only, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture and Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 3000 Lumen (Moved from 35.2) \$ Continental Jr., 5000 Lumen, Fixture and Decorative Smooth Pole \$ 192 \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and Pole (Moved to 36.1) \$ Continental Jr., 5000 Lumen, Fixture and                  | 35.48<br>24.14<br>41.19<br>18.91<br>20.80  |                                   | \$   | 33.84   | \$                               | 25,   |
| Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2) \$  Mercury Vapor Cobra Head, 8000 Lumen, Fixture with Pole 5,052 \$ Cobra Head, 13000 Lumen, Fixture with Pole 5,052 \$ Cobra Head, 13000 Lumen, Fixture with Pole 5,052 \$ Cobra Head, 25000 Lumen, Fixture with Pole 5,220 \$  Coach, 4000 Lumen, Fixture with Pole 5,220 \$  Coach, 4000 Lumen, Fixture with Pole 15,576 \$  Metal Halide Contemporary Fixture with Pole, 12000 Lumen 0 \$ Contemporary Fixture with Pole, 12000 Lumen 852 \$ Contemporary Fixture with Pole, 12000 Lumen 60 \$ Contemporary Fixture with Pole, 107800 Lumen 60 \$ Contemporary Fixture with Pole, 107800 Lumen 60 \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$  Incandescent Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole 192 \$ Continental Jr., 5000 Lumen, Fixture and Decorative Smooth Pole 468 \$ London, 5800 Lumen, Fixture and Pole (Moved to 36.1) 408 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian/London Bases 1,284 \$ Chesapeake Base 1,284 \$ Chesapeak       | 24.14<br>41.19<br>18.91<br>20.80   |                                   |  | 20.65   | \$                               | 10,   |
| Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)   S  | 41.19<br>18.91<br>20.80  |                                   | \$   | 36.53   | \$                               | 105,  |
| Mercury Vapor  | 18.91<br>20.80   |                                   | \$   | 24.86   | \$                               | 26,   |
| Cobra Head, 8000 Lumen, Fixture with Pole  | 20.80  |                                   | \$   | 42.41   | \$                               | 241,  |
| Cobra Head, 8000 Lumen, Fixture with Pole  | 20.80  |                                   |  |   |                                  |   |
| Cobra Head, 13000 Lumen, Fixture with Pole   | 20.80  | \$ 9,984                          | \$   | 19.47   | \$                               | 10,   |
| Coach, 4000 Lumen, Fixture with Pole Coach, 8000 Lumen, Fixture with Pole Coach, 8000 Lumen, Fixture with Pole Contemporary Fixture only, 12000 Lumen Contemporary Fixture with Pole, 12000 Lumen Contemporary Fixture with Pole, 107800 Lumen Contemporary Fixture only, 107800 Lumen Contemporary Fixture only, 20000 Lumen (Moved from 35.2) Contemporary Fixture only, 32000 Lumen (Moved from 35.2) Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Incandescent Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole London, 5800 Lumen, Fixture and Pole (Moved to 36.1) London, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 5800 Lumen, Fixture and Pole (Moved to   | 24.70  | \$ 105,082                        | \$   | 21.43   | \$                               | 108,  |
| Coach, 8000 Lumen, Fixture with Pole   | 24.75  | \$ 129,404                        | \$   | 25.53   | \$                               | 133,  |
| Coach, 8000 Lumen, Fixture with Pole   | 42.05  | ć 44.066                          | ,  | 44.26   | ,                                | 12  |
| Metal Halide   |  | \$ 11,966<br>\$ 243,920           | \$<br>\$   | 14.26<br>16.13  | \$<br>\$                         | 12,<br>251,   |
| Contemporary Fixture only, 12000 Lumen 0 \$ Contemporary Fixture with Pole, 12000 Lumen 852 \$ Contemporary Fixture with Pole, 12000 Lumen 60 \$ Contemporary Fixture only, 107800 Lumen 684 \$ Contemporary Fixture with Pole, 107800 Lumen 684 \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole 192 \$ Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole 468 \$ London, 5800 Lumen, Fixture and Pole (Moved to 36.1) 408 \$ London, 9500 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$ Continental Jr., 1500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian/London Bases 1,284 \$ Chesapeake Base 1,284 \$ Chesapeake Bas          |  |                                   | •  |   | ,                                | ,   |
| Contemporary Fixture with Pole, 12000 Lumen  |  |                                   |  |   |                                  |   |
| Contemporary Fixture only, 107800 Lumen 60 \$ Contemporary Fixture with Pole, 107800 Lumen 684 \$ Contemporary Fixture only, 32000 Lumen (Moved from 35.2) \$ Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$ Incandescent Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole 192 \$ Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole 468 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) 408 \$ London, 9500 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 120 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 150 \$ Victorian/London Bases Old Town Base 1,284 \$ Chesapeake Base 3,840 \$ Victorian/London Bases (Moved from 35.1) \$  Poles Smooth 10' Pole 1,872 \$ Fluted 10' Pole 3,360 \$  Total Lighting Service Correction Factor  |  | \$ 0                              | \$   | 16.62   | \$                               |   |
| Contemporary Fixture with Pole, 107800 Lumen (Moved from 35.2) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$  |  | \$ 22,680                         | \$   | 27.41   | \$                               | 23,   |
| Contemporary Fixture only, 32000 Lumen (Moved from 35.2) \$  Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2) \$  Incandescent  Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole 192 \$  Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole 468 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) 408 \$  London, 9500 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$  Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 150 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian/London Bases Old Town Base 1,284 \$  Chesapeake Base 3,840 \$  Victorian/London Bases (Moved from 35.1) \$  Poles  Smooth 10' Pole 1,872 \$  Fluted 10' Pole 3,360 \$  Total Lighting Service  Correction Factor  |  | \$ 2,772                          | \$   | 47.57   | \$                               | 2,  |
| Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)  Incandescent  Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole London, 5800 Lumen, Fixture and Pole (Moved to 36.1) London, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian/London Bases Old Town Base Chesapeake Base Victorian/London Bases (Moved from 35.1)  Poles Smooth 10' Pole Smooth 10' Pole Fluted 10' Pole 1,872 Fluted 10' Pole Total Lighting Service Correction Factor   |  | \$ 39,193                         | \$<br>\$   | 59.00   | \$<br>\$                         | 40,   |
| Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole  | 22.43<br>33.55   |                                   | \$   | 23.10<br>34.55  | \$                               | 4,<br>54,   |
| Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole London, 5800 Lumen, Fixture and Pole (Moved to 36.1) London, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) Victorian/London Bases Old Town Base Chesapeake Base Victorian/London Bases (Moved from 35.1)  Poles Smooth 10' Pole Smooth 10' Pole Fluted 10' Pole 1,872 Fluted 10' Pole Total Lighting Service Correction Factor  |  |                                   | ·  |   | •                                |   |
| Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole 468 \$  London, 5800 Lumen, Fixture and Pole (Moved to 36.1) 408 \$  London, 9500 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$  Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian/London Bases Old Town Base 1,284 \$  Chesapeake Base 3,840 \$  Victorian/London Bases (Moved from 35.1) \$  Poles Smooth 10' Pole 1,872 \$  Fluted 10' Pole 3,360 \$  Total Lighting Service Correction Factor   | 0.00   | ć 1012                            | ,  | 40.26   | ,                                |   |
| London, 5800 Lumen, Fixture and Pole (Moved to 36.1)  London, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)  Victorian/London Bases  Old Town Base  Chesapeake Base  Victorian/London Bases (Moved from 35.1)  Poles  Smooth 10' Pole  Smooth 10' Pole  1,872 \$ Fluted 10' Pole  3,360 \$  Total Lighting Service  Correction Factor  |  | \$ 1,912<br>\$ 6,646              | \$<br>\$   | 10.26<br>14.62  | \$<br>\$                         | 1,<br>6,  |
| London, 9500 Lumen, Fixture and Pole (Moved to 36.1) 3,624 \$ Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1) 156 \$ Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1) 120 \$  Victorian/London Bases Old Town Base 1,284 \$ Chesapeake Base Victorian/London Bases (Moved from 35.1) \$  Poles Smooth 10' Pole 1,872 \$ Fluted 10' Pole 3,360 \$  Total Lighting Service Correction Factor  |  |                                   |  |   |                                  |   |
| Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1)       156 \$         Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)       120 \$         Victorian/London Bases       1,284 \$         Old Town Base       1,284 \$         Chesapeake Base       3,840 \$         Victorian/London Bases (Moved from 35.1)       \$         Poles         Smooth 10' Pole       1,872 \$         Fluted 10' Pole       3,360 \$         Total Lighting Service         Correction Factor   |  | \$ 14,664                         |  |   |                                  |   |
| Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)         120         \$           Victorian/London Bases         1,284         \$           Old Town Base         1,284         \$           Chesapeake Base         3,840         \$           Victorian/London Bases (Moved from 35.1)         \$           Poles           Smooth 10' Pole         1,872         \$           Fluted 10' Pole         3,360         \$           Total Lighting Service           Correction Factor  |  | \$ 133,689                        |  |   |                                  |   |
| Victorian/London Bases Old Town Base 1,284 \$ Chesapeake Base 3,840 \$ Victorian/London Bases (Moved from 35.1) \$  Poles Smooth 10' Pole 1,872 \$ Fluted 10' Pole 3,360 \$  Total Lighting Service Correction Factor  |  | \$ 5,454<br>\$ 4,456              |  |   |                                  |   |
| Old Town Base  | 37.13  | 7 -,-30                           |  |   |                                  |   |
| Chesapeake Base Victorian/London Bases (Moved from 35.1)  Poles  Smooth 10' Pole 1,872 \$ Fluted 10' Pole 3,360 \$  Total Lighting Service  Correction Factor  |  |                                   |  |   |                                  |   |
| Victorian/London Bases (Moved from 35.1)   \$  |  | \$ 4,648                          | \$   | 3.73  | \$                               | 4,  |
| Poles         1,872 \$           Smooth 10' Pole         1,872 \$           Fluted 10' Pole         3,360 \$           Total Lighting Service           Correction Factor  | 3.83<br>3.71   | \$ 14,707                         | \$<br>\$   | 3.94<br>3.82  | \$<br>\$                         | 15,<br>29,  |
| Smooth 10' Pole         1,872         \$           Fluted 10' Pole         3,360         \$    Total Lighting Service  Correction Factor   | 5.71   |                                   | Ÿ  | 3.02  | Ÿ                                | 23,   |
| Fluted 10' Pole 3,360 \$  Total Lighting Service  Correction Factor  | 10.02  | ć 20.255                          | ć  | 11 14   | ¢                                | 20  |
| Correction Factor  |  | \$ 20,255<br>\$ 43,378            | \$<br>\$   | 11.14<br>13.29  | \$<br>\$                         | 20,<br>44,  |
| Correction Factor  |  |                                   |  |   |                                  |   |
|  |  | \$ <b>21,515,218</b><br>1.0000000 |  |   | \$                               | <b>22,151</b> , 1.000                                 |
|  |  | \$ 21,515,218                     |  |   | \$                               | 22,151,   |
|  |  |                                   |  |   |                                  | , - ,   |
| Adjustment to Reflect Removal of Base ECR Revenues   |  | \$ (2,447,128)                    |  |   | \$                               | (2,447)   |
| Total Base Revenues Net of ECR   |  | \$ 19,068,090                     |  |   | \$                               | 19,704,   |
| FACAL-devices Develop  |  | ć (F0.F40)                        |  |   | ,                                | (50   |
| FAC Mechanism Revenue DSM Mechanism Revenue  |  | \$ (50,518)<br>\$ 0               |  |   | \$<br>\$                         | (50,  |
| ECR Mechanism Revenue  |  | \$ 2,490,767                      |  |   | \$                               | 2,490,  |
| OSS Mechanism Revenue  |  | \$ 2,490,767                      |  |   | \$                               | 2,490,  |
| TCJA Surcredit   |  | \$ (9,557)<br>\$ 0                |  |   | \$                               | (3  |
| ECR Base Revenue   |  | \$ 2,447,128                      |  |   | \$                               | 2,447   |
| Total Base Revenues Inclusive of Base ECR  |  |                                   |  |   | ċ                                |   |
| Iodal pase neverines inclusive of pase ECK   |  | ¢ 22 04C 420                      |  |   | \$                               | 24,582  |
| Proposed Increase  |  | \$ 23,946,130                     |  |   | \$                               | 636   |

#### CASE NO. 2018-00295

#### Forecast Period Revenues at Current and Proposed Gas Rates For the 12 Months Ended April 30, 2020 Gas Operations

DATA: \_\_\_\_ BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

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| Rate Class  | etal Revenue at<br>Present Rates | Total Revenue at<br>Proposed Rates | Change in Total<br>Revenue | Percent Change<br>in Total<br>Revenue |
|---|----------------------------------|------------------------------------|----------------------------|---------------------------------------|
| Residential Gas Service (RGS) and Volunteer Fire Department (VFD) | \$<br>217,967,718                | \$<br>235,659,458                  | \$<br>17,691,740           | 8.12%                                 |
| Commercial Gas Service (CGS)                                      | \$<br>90,494,241                 | \$<br>97,841,903                   | \$<br>7,347,663            | 8.12%                                 |
| Industrial Gas Service (IGS)                                      | \$<br>10,967,359                 | \$<br>10,967,285                   | \$<br>(74)                 | 0.00%                                 |
| As Available Gas Service (AAGS)                                   | \$<br>832,735                    | \$<br>832,735                      | \$<br>-                    | 0.00%                                 |
| Firm Transportation (FT)  | \$<br>6,552,778                  | \$<br>6,552,693                    | \$<br>(85)                 | 0.00%                                 |
| Special Contract Intra-Company Sales                              | \$<br>3,766,300                  | \$<br>3,766,300                    | \$<br>-                    | 0.00%                                 |
| Distributed Generation Gas Service (DGGS)                         | \$<br>16,524                     | \$<br>16,524                       | \$<br>0                    | 0.00%                                 |
| Substitute Gas Sales Service-Commercial (SGSS)                    | \$<br>43,466                     | \$<br>46,994                       | \$<br>3,528                | 8.12%                                 |
| Substitute Gas Sales Service-Industrial (SGSS)                    | \$<br>-                          | \$<br>-                            | \$<br>-                    | 0.00%                                 |
| Local Gas Delivery Service (LGDS)                                 | \$<br>-                          | \$<br>-                            | \$<br>-                    | 0.00%                                 |
| SUBTOTAL  | \$<br>330,641,120                | \$<br>355,683,891                  | \$<br>25,042,771           | 7.57%                                 |
| Other Operating Revenues:   |                                  |                                    |                            |                                       |
| Late Payment Charges  | \$<br>1,065,949                  | \$<br>968,196                      | \$<br>(97,753)             | -9.17%                                |
| Miscellaneous Service Revenue                                     | \$<br>90,992                     | \$<br>70,848                       | \$<br>(20,144)             | -22.14%                               |
| Rent from Gas Property  | \$<br>374,342                    | \$<br>374,342                      | \$<br>-                    | 0.00%                                 |
| Other Gas Revenue   | \$<br>326                        | \$<br>326                          | \$<br>-                    | 0.00%                                 |
| TOTAL   | \$<br>332,172,729                | \$<br>357,097,603                  | \$<br>24,924,874           | 7.50%                                 |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 Average Bill Comparison at Current and Proposed Gas Rates For the 12 Months Ended April 30, 2020 Gas Operations

| DATA:        | BASE PERI | ODX       | FORECAST PERIOD |         |
|--------------|-----------|-----------|-----------------|---------|
| TYPE OF FILE | ING:X     | ORIGINAL  | UPDATED _       | REVISED |
| WORK PAPE    | R REFEREN | CE NO(S): |                 |         |
|              |           |           |                 |         |

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|   | Customer<br>Months | Forecasted Mcf | Average<br>Consumption-<br>Mcf | nnual Revenue at<br>Current Rates | ļ  | Average Current Bill | ı  | Revenue Increase | Annual Revenue at<br>Proposed Rates | Av | erage Proposed Bill | Change in<br>verage Bill | Percentage Change<br>in Average Bill |
|---|--------------------|----------------|--------------------------------|-----------------------------------|----|----------------------|----|------------------|-------------------------------------|----|---------------------|--------------------------|--------------------------------------|
| Residential Gas Service (RGS) and Volunteer Fire Department (VFD) | 3,587,761          | 19,344,465     | 5.4                            | \$<br>217,967,718                 | \$ | 60.76                | \$ | 17,691,740       | \$<br>235,659,458                   | \$ | 65.69               | \$<br>4.93               | 8.12%                                |
| Commercial Gas Service (CGS)                                      | 300,937            | 9,951,330      | 33.1                           | \$<br>90,494,241                  | \$ | 300.71               | \$ | 7,347,663        | \$<br>97,841,903                    | \$ | 325.13              | \$<br>24.42              | 8.12%                                |
| Industrial Gas Service (IGS)                                      | 3,006              | 1,793,665      | 596.7                          | \$<br>10,967,359                  | \$ | 3,648.49             | \$ | (74)             | \$<br>10,967,285                    | \$ | 3,648.46            | \$<br>(0.02)             | 0.00%                                |
| As Available Gas Service (AAGS)                                   | 60                 | 215,902        | 3,598.4                        | \$<br>832,735                     | \$ | 13,878.91            | \$ | -                | \$<br>832,735                       | \$ | 13,878.91           | \$<br>-                  | 0.00%                                |
| Firm Transportation (FT)  | 924                | 13,291,727     | 14,385.0                       | \$<br>6,552,778                   | \$ | 7,091.75             | \$ | (85)             | \$<br>6,552,693                     | \$ | 7,091.66            | \$<br>(0.09)             | 0.00%                                |
| Special Contract Intra-Company Sales                              | 12                 | 404,400        | 33,700.0                       | \$<br>3,766,300                   | \$ | 313,858.31           | \$ | -                | \$<br>3,766,300                     | \$ | 313,858.31          | \$<br>-                  | 0.00%                                |
| Distributed Generation Gas Service (DGGS)                         | 24                 | 8              | 0.4                            | \$<br>16,524                      | \$ | 689.27               | \$ | =                | \$<br>16,524                        | \$ | 689.27              | \$<br>-                  | 0.00%                                |
| Substitute Gas Sales Service (SGSS) - Commercial                  | 12                 | 1,498          | 124.8                          | \$<br>43,466                      | \$ | 3,622.19             | \$ | 3,528            | \$<br>46,994                        | \$ | 3,916.17            | \$<br>293.98             | 8.12%                                |
| Substitute Gas Sales Service (SGSS) - Industrial                  | 0                  | 0              | 0.0                            | \$<br>Ē                           | \$ | =                    | \$ | =                | \$<br>Ξ                             | \$ | Ē                   | \$<br>-                  | 0.00%                                |
| Local Gas Delivery Service (LGDS)                                 | 0                  | 0              | 0.0                            | \$<br>-                           | \$ | -                    | \$ | -                | \$<br>-                             | \$ | -                   | \$<br>-                  | 0.00%                                |

# LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295

#### Summary of Proposed Gas Revenue Increase For the 12 Months Ended April 30, 2020 Gas Operations

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

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| Rate Class  |                      | Base Rate<br>Revenue                  | GSC<br>Revenue    | DSM<br>Revenue  | GLT<br>Revenue   |                | Total<br>Current<br>Revenue           | Increase                       | Percentage<br>Change |
|---|----------------------|---------------------------------------|-------------------|-----------------|------------------|----------------|---------------------------------------|--------------------------------|----------------------|
| Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and (VFD)                      | \$                   | 128,880,300                           | \$<br>78,109,569  | \$<br>1,435,561 | \$<br>9,542,288  | \$             | 217,967,718                           | \$<br>17,691,740               | 8.12%                |
| Commercial Gas Service - Rate (CGS)   | \$                   | 45,966,506                            | \$<br>39,681,903  | \$<br>824,766   | \$<br>4,021,065  | \$             | 90,494,241                            | \$<br>7,347,663                | 8.12%                |
| Industrial Gas Service - Rate (IGS)   | \$                   | 5,085,635                             | \$<br>5,367,346   | \$<br>-         | \$<br>514,378    | \$             | 10,967,359                            | \$<br>(74)                     | 0.00%                |
| As-Available Gas Service - Rate (AAGS)  | \$                   | 266,406                               | \$<br>517,529     | \$<br>8,718     | \$<br>40,082     | \$             | 832,735                               | \$<br>-                        | 0.00%                |
| Firm Transportation Service (Non-Standby) - Rate (FT)                                       | \$                   | 6,471,827                             | \$<br>-           | \$<br>-         | \$<br>80,951     | \$             | 6,552,778                             | \$<br>(85)                     | 0.00%                |
| Special Contract - Intra-Company Sales  | \$                   | 2,295,607                             | \$<br>1,470,692   | \$<br>-         | \$<br>-          | \$             | 3,766,300                             | \$<br>-                        | 0.00%                |
| Distributed Generation Gas Service - Rate (DGGS)  | \$                   | 15,658                                | \$<br>30          | \$<br>-         | \$<br>836        | \$             | 16,524                                | \$<br>-                        | 0.00%                |
| Substitute Gas Sales Service - Commercial - Rate (SGSS)                                     | \$                   | 34,836                                | \$<br>6,210       | \$<br>75        | \$<br>2,346      | \$             | 43,466                                | \$<br>3,528                    | 8.12%                |
| Substitute Gas Sales Service - Industrial - Rate (SGSS)                                     | \$                   | -                                     | \$<br>-           | \$<br>-         | \$<br>-          | \$             | -                                     | \$<br>-                        | 0.00%                |
| Local Gas Delivery Service - Rate (LGDS)  | \$                   | -                                     | \$<br>-           | \$<br>-         | \$<br>-          | \$             | -                                     | \$<br>-                        | 0.00%                |
| Subtotal Sales to Ultimate Consumers and Inter-Company                                      | \$                   | 189,016,774                           | \$<br>125,153,280 | \$<br>2,269,121 | \$<br>14,201,946 | \$             | 330,641,120                           | \$<br>25,042,771               | 7.57%                |
| Late Payment Charges Miscellaneous Service Revenue Rent from Gas Property Other Gas Revenue | \$<br>\$<br>\$<br>\$ | 1,065,949<br>90,992<br>374,342<br>326 |                   |                 |                  | \$<br>\$<br>\$ | 1,065,949<br>90,992<br>374,342<br>326 | (97,753)<br>(20,144)<br>-<br>- |                      |
| Total Sales to Ultimate Consumers and Inter-Company   | \$                   | 190,548,383                           | \$<br>125,153,280 | \$<br>2,269,121 | \$<br>14,201,946 | \$             | 332,172,729                           | \$<br>24,924,874               | 7.50%                |

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
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|  |             |            |                     |     |             |     |                   | <br>Propos   | sed Ra | tes                 |
|--|-------------|------------|---------------------|-----|-------------|-----|-------------------|--------------|--------|---------------------|
|  | Customer    |            |                     |     |             | Cal | culated Revenue @ | Unit         |        | Calculated          |
| Rate Class   | Months/Days | MCF        | Off-Peak MCF        | Pro | esent Rates |     | Present Rates     | Charges      |        | Revenue             |
| RATE RGS and VFD:  |             |            |                     |     |             |     |                   |              |        |                     |
| Residential Gas Service Rate (RGS) and Volunteer Fire Dept (VFD) |             |            |                     |     |             |     |                   |              |        |                     |
| Customer Months for the 12-Month Period                          |             |            |                     |     |             |     |                   |              |        |                     |
| Monthly Basic Service Charge                                     | 3,587,761   |            |                     | \$  | 16.35       | \$  | 58,659,892        |              |        |                     |
| Daily Basic Service Charge                                       | 109,202,475 |            |                     |     |             |     |                   | \$<br>0.65   |        | 70,981,609          |
| Distribution Cost Component                                      |             | 19,344,465 |                     | \$  | 3.6300      | \$  | 70,220,408        | \$<br>3.9076 | \$     | 75,590,431          |
| Subtotal   |             |            |                     |     |             | \$  | 128,880,300       |              | \$     | 146,572,040         |
| Subtotal after application of Correction Factor                  |             |            | Correction Factor = |     | 1.000000    | \$  | 128,880,300       | 1.000000     | \$     | 146,572,040         |
| Gas Supply Clause  |             |            |                     |     |             | \$  | 78,109,569        |              | \$     | 78,109,569          |
| Demand-Side Management   |             |            |                     |     |             | \$  | 1,435,561         |              | \$     | 1,435,561           |
| Gas Line Tracker   |             |            |                     |     |             | \$  | 9,542,288         |              | \$     | 9,542,288           |
| Total Rate RGS and VFD   |             |            |                     |     |             | \$  | 217,967,718       |              | \$     | 235,659,458         |
| Proposed Increase in Revenue                                     |             |            |                     |     |             |     |                   |              | \$     | 17,691,740<br>8.12% |

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
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|   |                         |           |                    |    |             |    |                                  |    | Proposed F      | Rates                 |
|---|-------------------------|-----------|--------------------|----|-------------|----|----------------------------------|----|-----------------|-----------------------|
| Rate Class  | Customer<br>Months/Days | MCF       | Off-Peak MCF       | Pr | esent Rates |    | lated Revenue @<br>Present Rates |    | Unit<br>Charges | Calculated<br>Revenue |
| RATE CGS:   |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Firm Commercial Gas Service Rate (CGS)  |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Customer Months for the 12-Month Period                                       |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Monthly Basic Service Charge (meters < 5000 cfh)                              | 287,832                 |           |                    | \$ | 60.00       |    | 17,269,920                       |    |                 |                       |
| Monthly Basic Service Charge (meters 5000 cfh or >)                           | 13,105                  |           |                    | \$ | 285.00      | \$ | 3,734,925                        |    |                 |                       |
| Daily Basic Service Charge (meters < 5000 cfh)                                | 8,760,887               |           |                    |    |             |    |                                  | \$ | 1.97 \$         | 17,258,946            |
| Daily Basic Service Charge (meters 5000 cfh or >)                             | 398,883                 |           |                    |    |             |    |                                  | \$ | 9.37 \$         | 3,737,538             |
| <u>Distribution Cost Component</u>  |                         |           |                    |    |             |    |                                  |    |                 |                       |
| On Peak Mcf   |                         | 9,853,294 |                    | \$ | 2.51330     |    | 24,764,284                       | \$ | 3.25250 \$      | 32,047,839            |
| Off Peak Mcf  |                         |           | 98,037             | \$ | 2.01330     |    | 197,377                          | \$ | 2.75250 \$      | 269,845               |
| Subtotal  |                         |           |                    |    |             | \$ | 45,966,506                       |    | \$              | 53,314,168            |
| Subtotal after application of Correction Factor                               |                         |           | Correction Factor= |    | 1.000000    | \$ | 45,966,506                       |    | 1.000000 \$     | 53,314,168            |
| Gas Transporation Service Rider TS-2 to Rate (CGS)                            |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Administrative Charges  | 0                       |           |                    | \$ | 550.00      | \$ | -                                | \$ | 550.00 \$       | -                     |
| Customer Months for the 12-Month Period                                       |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Monthly Basic Service Charge (meters < 5000 cfh)                              | 0                       |           |                    | \$ | 60.00       | \$ | -                                |    |                 |                       |
| Monthly Basic Service Charge (meters 5000 cfh or >)                           | 0                       |           |                    | \$ | 285.00      | \$ | -                                |    |                 |                       |
| Daily Basic Service Charge (meters < 5000 cfh)                                | 0                       |           |                    |    |             |    |                                  | \$ | 1.97 \$         | -                     |
| Daily Basic Service Charge (meters 5000 cfh or >) Distribution Cost Component | 0                       |           |                    |    |             |    |                                  | \$ | 9.37 \$         | -                     |
| On Peak Mcf   |                         | 0         |                    | \$ | 2.51330     | Ś  | -                                | Ś  | 3.25250 \$      | _                     |
| Off Peak Mcf  |                         | ŭ         | 0                  | \$ |             | \$ | -                                | Ś  | 2.75250 \$      | _                     |
| Subtotal  |                         |           | -                  | ,  |             | \$ | -                                | •  | \$              | -                     |
| Subtotal after application of Correction Factor                               |                         |           | Correction Factor= |    | 0.000000    | \$ | -                                |    | 0.000000 \$     | -                     |
| Gas Supply Clause   |                         |           |                    |    |             | \$ | 39,681,903                       |    | \$              | 39,681,903            |
| Demand-Side Management  |                         |           |                    |    |             | \$ | 824,766                          |    | \$              | 824,766               |
| Gas Line Tracker  |                         |           |                    |    |             | \$ | 4,021,065                        |    | \$              | 4,021,065             |
| Rider PS-TS-2   |                         |           |                    |    |             |    |                                  |    |                 |                       |
| Pool Manager Fee  | 0                       |           |                    | \$ | 75.00       |    | -                                | \$ | 75.00 \$        | -                     |
| Total Rate CGS  |                         |           |                    |    | į           | \$ | 90,494,241                       |    | \$              | 97,841,903            |
| Proposed Increase in Revenue  |                         |           |                    |    |             |    |                                  |    | \$              | 7,347,663<br>8.12%    |

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
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Proposed Rates

|   |             |           |                    |     |             |       |                 |    | Unit        | Calculated    |
|---|-------------|-----------|--------------------|-----|-------------|-------|-----------------|----|-------------|---------------|
|   | Customer    |           |                    |     |             | Calcu | lated Revenue @ |    |             |               |
| Rate Class  | Months/Days | MCF       | Off-Peak MCF       | Pro | esent Rates | P     | resent Rates    |    | Charges     | Revenue       |
| RATE IGS:   |             |           |                    |     |             |       |                 |    |             |               |
| Firm Industrial Gas Service Rate (IGS)              |             |           |                    |     |             |       |                 |    |             |               |
| Customer Months for the 12-Month Period             |             |           |                    |     |             |       |                 |    |             |               |
| Monthly Basic Service Charge (meters < 5000 cfh)    | 1,602       |           |                    | \$  | 165.00      | \$    | 264,330         |    |             |               |
| Monthly Basic Service Charge (meters 5000 cfh or >) | 1,344       |           |                    | \$  | 750.00      | \$    | 1,008,000       |    |             |               |
| Daily Basic Service Charge (meters < 5000 cfh)      | 48,761      |           |                    |     |             |       | ,,              | \$ | 5.42 \$     | 264,284       |
| Daily Basic Service Charge (meters 5000 cfh or >)   | 40,908      |           |                    |     |             |       |                 | \$ | 24.64 \$    | 1,007,973     |
| Distribution Cost Component                         |             |           |                    |     |             |       |                 |    |             |               |
| On Peak Mcf   |             | 1,278,359 |                    | \$  | 2.1929      | \$    | 2,803,314       | \$ | 2.1929 \$   | 2,803,314     |
| Off Peak Mcf  |             | , .,      | 164,954            | Ś   | 1.6929      |       | 279,251         | \$ | 1.6929 \$   | 279,251       |
| Subtotal  |             |           | ,                  |     |             | \$    | 4,354,895       |    | \$          | 4,354,822     |
| Subtotal after application of Correction Factor     |             |           | Correction Factor= |     | 1.000000    | \$    | 4,354,895       |    | 1.000000 \$ | 4,354,822     |
| Gas Transportation Service Rider TS-2 to Rate (IGS) |             |           |                    |     |             |       |                 |    |             |               |
| Administrative Charges                              | 60          |           |                    | \$  | 550.00      | Ś     | 33,000          | \$ | 550.00 \$   | 33.000        |
| Customer Months for the 12-Month Period             |             |           |                    |     |             |       |                 |    |             |               |
| Monthly Basic Service Charge (meters < 5000 cfh)    | 0           |           |                    | \$  | 165.00      | Ś     | -               |    |             |               |
| Monthly Basic Service Charge (meters 5000 cfh or >) | 60          |           |                    | Ś   | 750.00      |       | 45,000          |    |             |               |
| Daily Basic Service Charge (meters < 5000 cfh)      | 0           |           |                    | *   |             | *     | ,               | Ś  | 5.42 \$     | _             |
| Daily Basic Service Charge (meters 5000 cfh or >)   | 1,826       |           |                    |     |             |       |                 | Ś  | 24.64 \$    | 44,999        |
| Distribution Cost Component                         | 1,020       |           |                    |     |             |       |                 | ~  | 2 0         | ,555          |
| On Peak Mcf   |             | 115,658   |                    | Ś   | 2.1929      | Ś     | 253,626         | \$ | 2.1929 \$   | 253,626       |
| Off Peak Mcf  |             | ,         | 234,694            | Ś   | 1.6929      |       | 397,314         | \$ | 1.6929 \$   | 397,314       |
| Subtotal  |             |           |                    | •   |             | \$    | 728,940         | •  | \$          | 728,939       |
| Subtotal after application of Correction Factor     |             |           | Correction Factor= |     | 1.000000    |       | 728,940         |    | 1.000000    | 728,939       |
| Gas Supply Clause                                   |             |           |                    |     |             | \$    | 5,367,346       |    | Ś           | 5,367,346     |
| Demand-Side Management                              |             |           |                    |     |             | Ś     | 3,307,310       |    | Š           | 5,507,510     |
| Gas Line Tracker                                    |             |           |                    |     |             | \$    | 514,378         |    | \$          | 514,378       |
| n:1 no =0 a   |             |           |                    |     |             |       |                 |    |             |               |
| Rider PS-TS-2                                       |             |           |                    |     |             |       |                 |    |             |               |
| Pool Manager Fee                                    | 24          |           |                    | \$  | 75.00       |       | 1,800.00        | \$ | 75.00 \$    | 1,800         |
| Total Rate IGS                                      |             |           |                    |     |             | \$    | 10,967,359      |    | \$          | 10,967,285    |
| Proposed Increase in Revenue                        |             |           |                    |     |             |       |                 |    | \$          | (74)<br>0.00% |

DATA: \_\_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(S):

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|   |                         |         |                    |      |              |                                 | <br>Propose     | ed Rat | es                  |
|---|-------------------------|---------|--------------------|------|--------------|---------------------------------|-----------------|--------|---------------------|
| Rate Class  | Customer<br>Months/Days | MCF     | Off-Peak MCF       | Dr   | resent Rates | culated Revenue @ Present Rates | Unit<br>Charges |        | Calculated  Revenue |
| nate class  | Wionth's Day's          | IVICE   | OII-FEAK WICE      | - '' | esem nates   | Tresent nates                   | Citalges        |        | Revenue             |
| RATE AAGS:  |                         |         |                    |      |              |                                 |                 |        |                     |
| As Available Gas Service Rate (AAGS)                |                         |         |                    |      |              |                                 |                 |        |                     |
| Customer Months for the 12-Month Period             |                         |         |                    |      |              |                                 |                 |        |                     |
| Monthly Basic Service Charge                        | 48                      |         |                    | \$   | 500.00       | \$<br>24,000                    | \$<br>500.00    | \$     | 24,000              |
| Distribution Charge                                 |                         | 146,051 |                    | \$   | 1.0644       | \$<br>155,456                   | \$<br>1.0644    | \$     | 155,456             |
| Subtotal  |                         |         |                    |      |              | \$<br>179,456                   |                 | \$     | 179,456             |
| Subtotal after application of Correction Factor     |                         |         | Correction Factor= |      | 1.000000     | \$<br>179,456                   | 1.000000        | \$     | 179,456             |
| Gas Transporation Service Rider TS-2 to Rate (AAGS) |                         |         |                    |      |              |                                 |                 |        |                     |
| Administrative Charge                               | 12                      |         |                    | \$   | 550.00       | \$<br>6,600                     | \$<br>550.00    | \$     | 6,600               |
| Customer Months for the 12-Month Period             |                         |         |                    |      |              |                                 |                 |        |                     |
| Monthly Basic Service Charge                        | 12                      |         |                    | \$   | 500.00       | \$<br>6,000                     | \$<br>500.00    | \$     | 6,000               |
| Distribution Charge                                 |                         | 69,851  |                    | \$   | 1.0644       | \$<br>74,349                    | \$<br>1.0644    | \$     | 74,349              |
| Subtotal  |                         |         |                    |      |              | \$<br>86,949                    |                 | \$     | 86,949              |
| Subtotal after application of Correction Factor     |                         |         | Correction Factor= |      | 1.000000     | \$<br>86,949                    | 1.000000        | \$     | 86,949              |
| Gas Supply Clause                                   |                         |         |                    |      |              | \$<br>517,529                   |                 | \$     | 517,529             |
| Demand-Side Management                              |                         |         |                    |      |              | \$<br>8,718                     |                 | \$     | 8,718               |
| Gas Line Tracker                                    |                         |         |                    |      |              | \$<br>40,082                    |                 | \$     | 40,082              |
| Rider PS-TS-2                                       |                         |         |                    |      |              |                                 |                 |        |                     |
| Pool Manager Fee                                    | 0                       |         |                    | \$   | 75.00        | -                               | \$<br>75.00     | \$     | -                   |
| Total Rate AAGS                                     |                         |         |                    |      | ;            | \$<br>832,735                   | :=              | \$     | 832,735             |
| Proposed Increase in Revenue                        |                         |         |                    |      |              |                                 |                 | \$     | 0.00%               |
|   |                         |         |                    |      |              |                                 |                 |        |                     |

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
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|   |             |            |                    |    |                      |               |           |      | Proposed    | Rates   |       |
|---|-------------|------------|--------------------|----|----------------------|---------------|-----------|------|-------------|---------|-------|
|   | Customer    |            |                    |    | Calculated Revenue @ |               |           | Unit | Calculated  |         |       |
| Rate Class  | Months/Days | MCF        | Off-Peak MCF       | Pr | esent Rates          | Present Rates |           |      | Charges     | Revenue |       |
| RATE FT:  |             |            |                    |    |                      |               |           |      |             |         |       |
| Firm Transportation Service (Non-Standby) Rate (FT) |             |            |                    |    |                      |               |           |      |             |         |       |
| Administrative Charges                              | 924         |            |                    | \$ | 550.00               | \$            | 508,200   | \$   | 550.00 \$   | 508     | ,200  |
| Customer Months for the 12-Month Period             |             |            |                    |    |                      |               |           |      |             |         |       |
| Monthly Basic Service Charge                        | 924         |            |                    | \$ | -                    | \$            | -         | \$   | 750.00 \$   | 693     | ,000  |
| Distribution Charge                                 |             | 13,291,727 |                    | \$ | 0.4440               | \$            | 5,901,527 | \$   | 0.0380 \$   | 505     | ,086  |
| Demand Charge                                       |             | 961,831.5  |                    |    |                      |               |           | \$   | 4.89        | 4,703   | ,356  |
| Subtotal  |             |            |                    |    |                      | \$            | 6,409,727 |      | \$          | 6,409   | ,642  |
| Subtotal after application of Correction Factor     |             |            | Correction Factor= |    | 1.000000             | \$            | 6,409,727 |      | 1.000000 \$ | 6,409   | ,642  |
| Gas Supply Clause                                   |             |            |                    |    |                      | \$            | -         |      | Ś           |         | -     |
| Demand-Side Management                              |             |            |                    |    |                      | \$            | -         |      | Š           |         | -     |
| Gas Line Tracker                                    |             |            |                    |    |                      | \$            | 80,951    |      | Ş           | 80      | ,951  |
| Rider PS-FT   |             |            |                    |    |                      |               |           |      |             |         |       |
| Pool Manager Fee                                    | 828         |            |                    | \$ | 75.00                | \$            | 62,100    | \$   | 75.00 \$    | 62      | ,100  |
| Total Rate FT                                       |             |            |                    |    |                      | \$            | 6,552,778 |      | \$          | 6,552   | ,693  |
| Proposed Increase in Revenue                        |             |            |                    |    |                      |               |           |      | Ş           |         | (85)  |
|   |             |            |                    |    |                      |               |           |      |             | (       | 0.00% |

DATA: \_\_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(5):

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|  |             |         |                    |      |           |                   | Propos        | ed Ra | tes          |
|--|-------------|---------|--------------------|------|-----------|-------------------|---------------|-------|--------------|
|  | Customer    |         |                    |      |           | culated Revenue @ | Unit          |       | Calculated   |
| Rate Class   | Months/Days | MCF     | Off-Peak MCF       | Pres | ent Rates | Present Rates     | Charges       |       | Revenue      |
| INTRA-COMPANY SPECIAL CONTRACTS  |             |         |                    |      |           |                   |               |       | Page 7 of 11 |
| Intra-Company Special Contract - Sales Customer<br>Customer Months for the 12-Month Period |             |         |                    |      |           |                   |               |       |              |
| Monthly Basic Service Charge   | 12          |         |                    | \$   | 750.00    | \$<br>9,000       | \$<br>750.00  | \$    | 9,000        |
| Distribution Charge  |             | 404,400 |                    | \$   | 0.29920   | \$<br>120,997     | \$<br>0.29920 | \$    | 120,997      |
| Demand Charge  |             | 198,720 |                    | \$   | 10.8978   | \$<br>2,165,611   | \$<br>10.8978 | \$    | 2,165,611    |
| Subtotal   |             |         |                    |      |           | \$<br>2,295,607   |               | \$    | 2,295,607    |
| Subtotal after application of Correction Factor  |             |         | Correction Factor= |      | 1.000000  | \$<br>2,295,607   | 1.000000      | \$    | 2,295,607    |
| Gas Supply Clause  |             |         |                    |      |           | \$<br>1,470,692   |               | \$    | 1,470,692    |
| Demand-Side Management   |             |         |                    |      |           | \$<br>=           |               | \$    | -            |
| Gas Line Tracker   |             |         |                    |      |           | \$<br>=           |               | \$    | =            |
| Total Intra-Company Special Contract - Sales Customer                                      |             |         |                    |      |           | \$<br>3,766,300   |               | \$    | 3,766,300    |
| Proposed Increase in Revenue   |             |         |                    |      |           |                   |               | \$    | 0.00%        |

DATA: \_\_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

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Proposed Rates

|   |                         |       |                    |               |                                    | _  |                 | eu nates              |
|---|-------------------------|-------|--------------------|---------------|------------------------------------|----|-----------------|-----------------------|
| Rate Class  | Customer<br>Months/Days | MCF   | Off-Peak MCF       | Present Rates | Calculated Revenue @ Present Rates |    | Unit<br>Charges | Calculated<br>Revenue |
| RATE DGGS   |                         |       |                    |               |                                    |    |                 |                       |
| Distributed Generation Gas Service Rate (DGGS)      |                         |       |                    |               |                                    |    |                 |                       |
| Customer Months for the 12-Month Period             |                         |       |                    |               |                                    |    |                 |                       |
| Monthly Basic Service Charge (meters < 5000 cfh)    | 24                      |       | Ś                  | 165.00        | \$ 3,960                           | Ś  | 165.00          | \$ 3,960              |
| Monthly Basic Service Charge (meters 5000 cfh or >) | 0                       |       | ·<br>Ś             | 750.00        |                                    | Ś  | 750.00          |                       |
| Distribution Charge                                 |                         | 8     | Š                  | 0.2992        |                                    | \$ | 0.2992          |                       |
| Demand Charge                                       |                         | 1,073 | Ś                  |               |                                    | \$ |                 | \$ 11,696             |
| Subtotal  |                         | •     |                    |               | \$ 15,658                          |    |                 | \$ 15,658             |
| Subtotal after application of Correction Factor     |                         |       | Correction Factor= | 1.000000      | \$ 15,658                          |    | 1.000000        | \$ 15,658             |
| Gas Transporation Service Rider TS-2 to Rate (DGGS) |                         |       |                    |               |                                    |    |                 |                       |
| Administrative Charge                               | 0                       |       |                    | 550.00        | \$ -                               |    | 550.00          | \$ -                  |
| Customer Months for the 12-Month Period             |                         |       |                    |               |                                    |    |                 |                       |
| Monthly Basic Service Charge (meters < 5000 cfh)    | 0                       |       |                    | 165.00        | \$ -                               |    | 165.00          | \$ -                  |
| Monthly Basic Service Charge (meters 5000 cfh or >) | 0                       |       |                    | 750.00        | \$ -                               |    | 750.00          | \$ -                  |
| Distribution Charge                                 |                         | 0     |                    | 0.2992        | \$ -                               |    | 0.2992          | \$ -                  |
| Demand Charge                                       |                         | 0     |                    | 10.8978       | \$ -                               |    | 10.8978         | \$ -                  |
| Subtotal  |                         |       |                    |               | \$ -                               | •  | •               | \$ -                  |
| Subtotal after application of Correction Factor     |                         |       | Correction Factor= | 0.000000      | \$ -                               |    |                 | \$ -                  |
| Gas Supply Clause                                   |                         |       |                    |               | \$ 30                              |    |                 | \$ 30                 |
| Demand-Side Management                              |                         |       |                    |               | \$ -                               |    |                 | \$ -                  |
| Gas Line Tracker                                    |                         |       |                    |               | \$ 836                             |    |                 | \$ 836                |
| Rider PS-TS-2                                       |                         |       |                    |               |                                    |    |                 |                       |
| Pool Manager Fee                                    | 0                       |       | \$                 | 75.00         | -                                  | \$ | 75.00           | \$ -                  |
| Total Rate DGGS                                     |                         |       |                    |               | \$ 16,524                          |    | ,               | \$ 16,524             |
| Proposed Increase in Revenue                        |                         |       |                    |               |                                    |    |                 | \$ 0<br>0.00%         |

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
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|   |                             |       |                    |               |          |                                       | tes    |                 |          |    |                     |
|---|-----------------------------|-------|--------------------|---------------|----------|---------------------------------------|--------|-----------------|----------|----|---------------------|
| Rate Class  | Customer<br>Months/Days MCF |       | Off-Peak MCF       | Present Rates |          | Calculated Revenue @<br>Present Rates |        | Unit<br>Charges |          |    | Calculated  Revenue |
| RATE SGSS-C   |                             |       |                    |               |          |                                       |        |                 |          |    |                     |
| Substitute Gas Sales Service - Commercial - Rate (SGSS) |                             |       |                    |               |          |                                       |        |                 |          |    |                     |
| Customer Months for the 12-Month Period                 |                             |       |                    |               |          |                                       |        |                 |          |    |                     |
| Monthly Basic Service Charge                            | 12                          |       |                    | \$            | 285.00   |                                       | 3,420  | \$              | 285.00   |    | 3,420               |
| Distribution Charge                                     |                             | 1,498 |                    | \$            | 0.36000  | \$                                    | 539    | \$              | 0.3603   |    | 540                 |
| Demand Charge   |                             | 5,112 |                    | \$            | 6.04     | \$                                    | 30,876 | \$              | 6.73     | \$ | 34,404              |
| Subtotal  |                             |       |                    |               |          | \$                                    | 34,836 |                 |          | \$ | 38,363              |
| Subtotal after application of Correction Factor         |                             |       | Correction Factor= |               | 1.000000 | \$                                    | 34,836 |                 | 1.000000 | \$ | 38,363              |
| Gas Supply Clause                                       |                             |       |                    |               |          | \$                                    | 6,210  |                 |          | \$ | 6,210               |
| Demand-Side Management                                  |                             |       |                    |               |          | \$                                    | 75     |                 |          | \$ | 75                  |
| Gas Line Tracker  |                             |       |                    |               |          | \$                                    | 2,346  |                 |          | \$ | 2,346               |
| Total Rate SGSS   |                             |       |                    |               | į        | \$                                    | 43,466 |                 | -        | \$ | 46,994              |
| Proposed Increase in Revenue                            |                             |       |                    |               |          |                                       |        |                 |          | \$ | 3,528<br>8.12%      |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 Calculation of Proposed Gas Rate Increase For the 12 Months Ended April 30, 2020 Gas Operations

DATA: \_\_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD

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

WORK PAPER REFERENCE NO(5):

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|  |             |     |                    |    |              |    |                    | <br>Propos   | sed Ra | tes        |
|--|-------------|-----|--------------------|----|--------------|----|--------------------|--------------|--------|------------|
|  | Customer    |     |                    |    |              | Ca | lculated Revenue @ | Unit         |        | Calculated |
| Rate Class   | Months/Days | MCF | Off-Peak MCF       | Pr | resent Rates |    | Present Rates      | Charges      |        | Revenue    |
| RATE SGSS-I  |             |     |                    |    |              |    |                    |              |        |            |
| Substitute Gas Sales Service - Industrial - Rate (SGSS) <u>Customer Months for the 12-Month Period</u> |             |     |                    |    |              |    |                    |              |        |            |
| Monthly Basic Service Charge   | 0           |     |                    | \$ | 750.00       |    | -                  | \$<br>750.00 |        | -          |
| Distribution Charge  |             | 0   |                    | \$ | 0.2992       |    | -                  | \$<br>0.2992 |        | -          |
| Demand Charge  |             | 0   |                    | \$ | 10.90        | \$ | <u>-</u> _         | \$<br>10.90  | Ş      | -          |
| Subtotal   |             |     |                    |    |              | Ş  | -                  |              | \$     | -          |
| Subtotal after application of Correction Factor  |             |     | Correction Factor= |    | 0.000000     | \$ | -                  | 0.000000     | \$     | -          |
| Gas Supply Clause  |             |     |                    |    |              | \$ | _                  |              | \$     | _          |
| Demand-Side Management   |             |     |                    |    |              | \$ | -                  |              | \$     | -          |
| Gas Line Tracker   |             |     |                    |    |              | \$ | -                  |              | \$     | -          |
| Total Rate SGSS  |             |     |                    |    |              | \$ | <u> </u>           |              | \$     | -          |
| Proposed Increase in Revenue   |             |     |                    |    |              |    |                    |              | \$     | -          |
|  |             |     |                    |    |              |    |                    |              |        | 0.00%      |

#### LOUISVILLE GAS AND ELECTRIC COMPANY CASE NO. 2018-00295 Calculation of Proposed Gas Rate Increase For the 12 Months Ended April 30, 2020 Gas Operations

DATA: \_\_\_\_BASE PERIOD \_\_X\_\_ FORECAST PERIOD
TYPE OF FILING: \_X\_\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED
WORK PAPER REFERENCE NO(S):

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|   |             |        |                    |         |                 |     |                   |    | Proposed              | l Rate   | s          |
|---|-------------|--------|--------------------|---------|-----------------|-----|-------------------|----|-----------------------|----------|------------|
|   | Customer    |        |                    |         |                 | Cal | culated Revenue @ |    | Unit                  | ,        | Calculated |
| Rate Class                                      | Months/Days | MCF    | Off-Peak MCF       | Pr      | esent Rates     |     | Present Rates     |    | Charges               |          | Revenue    |
| RATE LGDS                                       |             |        |                    |         |                 |     |                   |    |                       |          |            |
| Local Gas Delivery Service - Rate (LGDS)        |             |        |                    |         |                 |     |                   |    |                       |          |            |
| Administrative Charge                           | 0           |        |                    | \$      | 550.00          | \$  | -                 | \$ | 550.00 \$             | ;        | -          |
| Customer Months for the 12-Month Period         |             |        |                    |         |                 |     |                   |    |                       |          |            |
| Monthly Basic Service Charge                    | 0           | •      |                    | \$      | 1,310.00        | \$  | -                 | \$ | 750.00 \$             |          | -          |
| Distribution Cost Component<br>Demand Charge    |             | 0<br>0 |                    | \$<br>¢ | 0.03880<br>2.57 | \$  | -                 | \$ | 0.03800 \$<br>4.89 \$ | ,        | -          |
| Subtotal  |             | U      |                    | Ş       | 2.57            | \$  |                   | Ş  | 4.69 <u>\$</u>        | ;        | -          |
| Subtotal after application of Correction Factor |             |        | Correction Factor= |         | 0.000000        | \$  | -                 |    | 0.000000 \$           | <b>;</b> | -          |
| Gas Supply Clause                               |             |        |                    |         |                 | \$  | -                 |    | \$                    | 5        | -          |
| Demand-Side Management                          |             |        |                    |         |                 | \$  | -                 |    | \$                    | <b>د</b> | -          |
| Gas Line Tracker                                |             |        |                    |         |                 | \$  | -                 |    | \$                    | ;        | -          |
| Total Rate LGDS                                 |             |        |                    |         |                 | \$  | <u>-</u> ,        |    | <u>\$</u>             | ;        |            |
| Proposed Increase in Revenue                    |             |        |                    |         |                 |     |                   |    | \$                    | <b>;</b> | 0.00%      |

# Louisville Gas and Electric Company Case No. 2018-00295 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

### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295

ELECTRIC

FORECASTED PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD        | SCHEDULE N            |
|---|-----------------------|
| TYPE OF FILING:X ORIGINAL UPDATED REVISED | PAGE 1 of 26          |
| WORKPAPER REFERENCE NO(S):                | WITNESS: R. M. CONROY |

### Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)

|       |          | A<br>ise Rate   |    | B<br>ase Rate  | С                        | D                            |    | E           | <br>F           | G           | H<br>Total                | I<br>Total                        | J                              |
|-------|----------|-----------------|----|----------------|--------------------------|------------------------------|----|-------------|-----------------|-------------|---------------------------|-----------------------------------|--------------------------------|
| kWh   | <u> </u> | Current<br>Bill | Pr | oposed<br>Bill | rease<br>(\$)<br>3 - A ] | Increase<br>(%)<br>[ C / A ] | FA | Bi<br>C+OSS | g Factor<br>DSM | ECR         | Current Bill (\$) -E+F+G] | oposed<br>Bill<br>(\$)<br>+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 500   | \$       | 59.16           | \$ | 63.23          | \$<br>4.07               | 6.9%                         | \$ | (0.26)      | \$<br>0.91      | \$<br>2.16  | \$<br>61.97               | \$<br>66.04                       | 6.6%                           |
| 750   | \$       | 82.62           | \$ | 86.78          | \$<br>4.17               | 5.0%                         | \$ | (0.40)      | \$<br>1.36      | \$<br>3.24  | \$<br>86.82               | \$<br>90.98                       | 4.8%                           |
| 917   | \$       | 98.28           | \$ | 102.51         | \$<br>4.23               | 4.3%                         | \$ | (0.49)      | \$<br>1.66      | \$<br>3.96  | \$<br>103.41              | \$<br>107.64                      | 4.1%                           |
| 1,200 | \$       | 124.83          | \$ | 129.17         | \$<br>4.34               | 3.5%                         | \$ | (0.64)      | \$<br>2.17      | \$<br>5.18  | \$<br>131.54              | \$<br>135.88                      | 3.3%                           |
| 1,500 | \$       | 152.98          | \$ | 157.43         | \$<br>4.45               | 2.9%                         | \$ | (0.79)      | \$<br>2.72      | \$<br>6.48  | \$<br>161.39              | \$<br>165.84                      | 2.8%                           |
| 2,000 | \$       | 199.89          | \$ | 204.53         | \$<br>4.64               | 2.3%                         | \$ | (1.06)      | \$<br>3.62      | \$<br>8.64  | \$<br>211.09              | \$<br>215.73                      | 2.2%                           |
| 2,500 | \$       | 246.80          | \$ | 251.63         | \$<br>4.83               | 2.0%                         | \$ | (1.32)      | \$<br>4.53      | \$<br>10.80 | \$<br>260.81              | \$<br>265.64                      | 1.9%                           |
| 3,000 | \$       | 293.71          | \$ | 298.73         | \$<br>5.02               | 1.7%                         | \$ | (1.59)      | \$<br>5.43      | \$<br>12.96 | \$<br>310.51              | \$<br>315.53                      | 1.6%                           |

### Assumptions:

Average usage = 917 kWh per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 2 of 26          |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### Residential Time-of-Day Energy

|         | Base Rate Base<br>Current Propo |         |    | B<br>ase Rate | С                         | D                            |    | E<br>Ri | llin | F<br>g Factor | ·e | G     | H<br>Total<br>Surrent   | Pr | l<br>Total<br>oposed | J                              |
|---------|---------------------------------|---------|----|---------------|---------------------------|------------------------------|----|---------|------|---------------|----|-------|-------------------------|----|----------------------|--------------------------------|
| <br>kWh |                                 | Bill    | •  | Bill          | crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | FA | C+OSS   |      | DSM           |    | ECR   | Bill<br>(\$)<br>•E+F+G] |    | Bill<br>(\$)         | Increase<br>(%)<br>[(I - H)/H] |
| 500     | \$                              | 55.85   | \$ | 60.06         | \$<br>4.20                | 7.5%                         | \$ | (0.26)  | \$   | 0.91          | \$ | 2.16  | \$<br>58.66             | \$ | 62.87                | 7.2%                           |
| 750     | \$                              | 77.66   | \$ | 82.02         | \$<br>4.36                | 5.6%                         | \$ | (0.40)  | \$   | 1.36          | \$ | 3.24  | \$<br>81.86             | \$ | 86.22                | 5.3%                           |
| 900     |                                 | \$90.74 | \$ | 95.19         | \$<br>4.46                | 4.9%                         | \$ | (0.48)  | \$   | 1.63          | \$ | 3.89  | \$<br>95.78             | \$ | 100.23               | 4.7%                           |
| 1,250   | \$                              | 121.26  | \$ | 125.94        | \$<br>4.68                | 3.9%                         | \$ | (0.66)  | \$   | 2.26          | \$ | 5.40  | \$<br>128.26            | \$ | 132.94               | 3.7%                           |
| 1,500   | \$                              | 143.06  | \$ | 147.90        | \$<br>4.84                | 3.4%                         | \$ | (0.79)  | \$   | 2.72          | \$ | 6.48  | \$<br>151.47            | \$ | 156.31               | 3.2%                           |
| 2,000   | \$                              | 186.67  | \$ | 191.82        | \$<br>5.16                | 2.8%                         | \$ | (1.06)  | \$   | 3.62          | \$ | 8.64  | \$<br>197.87            | \$ | 203.02               | 2.6%                           |
| 2,500   | \$                              | 230.27  | \$ | 235.75        | \$<br>5.47                | 2.4%                         | \$ | (1.32)  | \$   | 4.53          | \$ | 10.80 | \$<br>244.28            | \$ | 249.76               | 2.2%                           |
| 3,000   | \$                              | 273.88  | \$ | 279.67        | \$<br>5.79                | 2.1%                         | \$ | (1.59)  | \$   | 5.43          | \$ | 12.96 | \$<br>290.68            | \$ | 296.47               | 2.0%                           |

### Assumptions:

Average usage = 900 kWh per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD |         | SCHEDULE N            |
|-------------------------------------|---------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | PAGE 3 of 26          |
| WORKPAPER REFERENCE NO(S):          |         | WITNESS: R. M. CONROY |

### Residential Time-of-Day Demand

|    |        |       | В  | A<br>Base Rate   | B<br>Base Rate | С                         | D                            |    | E      |     | F           |    | G     |    | H<br>Total               |    | l<br>Total               | J                              |
|----|--------|-------|----|------------------|----------------|---------------------------|------------------------------|----|--------|-----|-------------|----|-------|----|--------------------------|----|--------------------------|--------------------------------|
|    | Load   |       |    | Current          | Proposed       |                           |                              |    |        | Bil | ling Factor | 's |       |    | Current                  | ı  | Proposed                 |                                |
| kW | Factor | kWh   | (  | Bill<br>Rate RS) | Bill           | crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | FA | C+OSS  |     | DSM         |    | ECR   | [  | Bill<br>(\$)<br>A+E+F+G] | [  | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 2  | 30%    | 438   | \$ | 57.33            | \$<br>61.04    | \$<br>3.71                | 6.5%                         | \$ | (0.23) | \$  | 0.79        | \$ | 1.89  | \$ | 59.78                    | \$ | 63.49                    | 6.2%                           |
|    | 50%    | 730   | \$ | 72.47            | \$<br>76.17    | \$<br>3.71                | 5.1%                         | \$ | (0.39) |     |             | \$ | 3.15  | \$ | 76.55                    | \$ | 80.25                    | 4.8%                           |
|    | 70%    | 1,022 | \$ | 87.60            | \$<br>91.31    | \$<br>3.71                | 4.2%                         | \$ | (0.54) |     |             | \$ | 4.42  | \$ | 93.33                    | \$ | 97.04                    | 4.0%                           |
| 5  | 30%    | 1,095 | \$ | 124.95           | \$<br>128.40   | \$<br>3.45                | 2.8%                         | \$ | (0.58) | \$  | 1.98        | \$ | 4.73  | \$ | 131.08                   | \$ | 134.53                   | 2.6%                           |
|    | 50%    | 1,825 | \$ | 162.79           | \$<br>166.24   | \$<br>3.45                | 2.1%                         | \$ | (0.97) | \$  | 3.30        | \$ | 7.89  | \$ | 173.01                   | \$ | 176.46                   | 2.0%                           |
|    | 70%    | 2,555 | \$ | 200.63           | \$<br>204.07   | \$<br>3.45                | 1.7%                         | \$ | (1.35) | \$  | 4.63        | \$ | 11.04 | \$ | 214.95                   | \$ | 218.39                   | 1.6%                           |
| 7  | 30%    | 1,533 | \$ | 170.04           | \$<br>173.31   | \$<br>3.27                | 1.9%                         | \$ | (0.81) | \$  | 2.78        | \$ | 6.62  | \$ | 178.63                   | \$ | 181.90                   | 1.8%                           |
|    | 50%    | 2,555 | \$ | 223.01           | \$<br>226.28   | \$<br>3.27                | 1.5%                         | \$ | (1.35) | \$  | 4.63        | \$ | 11.04 | \$ | 237.33                   | \$ | 240.60                   | 1.4%                           |
|    | 70%    | 3,577 | \$ | 275.98           | \$<br>279.25   | \$<br>3.27                | 1.2%                         | \$ | (1.89) | \$  | 6.48        | \$ | 15.46 | \$ | 296.03                   | \$ | 299.30                   | 1.1%                           |
| 10 | 30%    | 2,190 | \$ | 237.66           | \$<br>240.67   | \$<br>3.01                | 1.3%                         | \$ | (1.16) | \$  | 3.97        | \$ | 9.46  | \$ | 249.93                   | \$ | 252.94                   | 1.2%                           |
|    | 50%    | 3,650 | \$ | 313.33           | \$<br>316.34   | \$<br>3.01                | 1.0%                         | \$ | (1.93) | \$  | 6.61        | \$ | 15.77 | \$ | 333.78                   | \$ | 336.79                   | 0.9%                           |
|    | 70%    | 5,110 | \$ | 389.00           | \$<br>392.01   | \$<br>3.01                | 0.8%                         | \$ | (2.71) | \$  | 9.25        | \$ | 22.08 | \$ | 417.62                   | \$ | 420.63                   | 0.7%                           |
| 15 | 30%    | 3,285 | \$ | 350.36           | \$<br>352.94   | \$<br>2.57                | 0.7%                         | \$ | (1.74) | \$  | 5.95        | \$ | 14.19 | \$ | 368.76                   | \$ | 371.34                   | 0.7%                           |
|    | 50%    | 5,475 | \$ | 463.87           | \$<br>466.44   | \$<br>2.57                | 0.6%                         | \$ | (2.90) | \$  | 9.91        | \$ | 23.66 | \$ | 494.54                   | \$ | 497.11                   | 0.5%                           |
|    | 70%    | 7,665 | \$ | 577.38           | \$<br>579.95   | \$<br>2.57                | 0.5%                         | \$ | (4.06) | \$  | 13.88       | \$ | 33.12 | \$ | 620.32                   | \$ | 622.89                   | 0.4%                           |

### Assumptions:

Average usage = 177 kWh per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED PAGE 4 of 26

WORKPAPER REFERENCE NO(S):\_\_\_\_\_ WITNESS: R. M. CONROY

### **General Service - Single Phase**

|        | В  | A<br>ase Rate   | В  | B<br>ase Rate   | С                         | D                            |    | E            |    | F              |    | G      | H<br>Total                 | l<br>Total                          | J                              |
|--------|----|-----------------|----|-----------------|---------------------------|------------------------------|----|--------------|----|----------------|----|--------|----------------------------|-------------------------------------|--------------------------------|
| kWh    |    | Current<br>Bill | P  | roposed<br>Bill | crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | FA | Bil<br>C+OSS | _  | g Facto<br>DSM | rs | ECR    | Current Bill (\$) a+E+F+G] | roposed<br>Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 500    | \$ | 82.99           | \$ | 84.84           | \$<br>1.86                | 2.2%                         | \$ | (0.28)       | \$ | 0.07           | \$ | 5.18   | \$<br>87.96                | \$<br>89.81                         | 2.1%                           |
| 1,000  | \$ | 134.47          | \$ | 138.03          | \$<br>3.55                | 2.6%                         | \$ | (0.56)       | \$ | 0.14           | \$ | 10.37  | \$<br>144.42               | \$<br>147.98                        | 2.5%                           |
| 1,500  | \$ | 185.96          | \$ | 191.21          | \$<br>5.25                | 2.8%                         | \$ | (0.84)       | \$ | 0.21           | \$ | 15.55  | \$<br>200.88               | \$<br>206.13                        | 2.6%                           |
| 2,000  | \$ | 237.44          | \$ | 244.40          | \$<br>6.95                | 2.9%                         | \$ | (1.11)       | \$ | 0.28           | \$ | 20.73  | \$<br>257.34               | \$<br>264.30                        | 2.7%                           |
| 2,500  | \$ | 288.93          | \$ | 297.58          | \$<br>8.65                | 3.0%                         | \$ | (1.39)       | \$ | 0.36           | \$ | 25.92  | \$<br>313.82               | \$<br>322.47                        | 2.8%                           |
| 5,000  | \$ | 546.35          | \$ | 563.51          | \$<br>17.15               | 3.1%                         | \$ | (2.78)       | \$ | 0.71           | \$ | 51.83  | \$<br>596.11               | \$<br>613.27                        | 2.9%                           |
| 7,500  | \$ | 803.78          | \$ | 829.43          | \$<br>25.65               | 3.2%                         | \$ | (4.18)       | \$ | 1.07           | \$ | 77.75  | \$<br>878.42               | \$<br>904.07                        | 2.9%                           |
| 10,000 | \$ | 1,061.20        | \$ | 1,095.36        | \$<br>34.15               | 3.2%                         | \$ | (5.57)       | \$ | 1.42           | \$ | 103.66 | \$<br>1,160.71             | \$<br>1,194.87                      | 2.9%                           |

#### Assumptions:

Average usage = 1,064 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED PAGE 5 of 26
WORKPAPER REFERENCE NO(S):\_\_\_\_\_ WITNESS: R. M. CONROY

### **General Service - Three Phase**

|        | В  | A<br>ase Rate   | В  | B<br>ase Rate   | С                             | D                            |    | E           | F               |    | G      | H<br>Total                          | l<br>Total                          | J                              |
|--------|----|-----------------|----|-----------------|-------------------------------|------------------------------|----|-------------|-----------------|----|--------|-------------------------------------|-------------------------------------|--------------------------------|
| kWh    | 1  | Current<br>Bill | Р  | roposed<br>Bill | <br>crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | FA | Bi<br>C+OSS | g Factor<br>DSM | S  | ECR    | Current<br>Bill<br>(\$)<br>A+E+F+G] | roposed<br>Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 500    | \$ | 101.89          | \$ | 103.71          | \$<br>1.83                    | 1.8%                         | \$ | (0.28)      | \$<br>0.07      | \$ | 5.18   | \$<br>106.86                        | \$<br>108.68                        | 1.7%                           |
| 1,000  | \$ | 153.37          | \$ | 156.90          | \$<br>3.53                    | 2.3%                         | \$ | (0.56)      | 0.14            | \$ | 10.37  | \$<br>163.32                        | \$<br>166.85                        | 2.2%                           |
| 2,500  | \$ | 307.83          | \$ | 316.45          | \$<br>8.63                    | 2.8%                         | \$ | (1.39)      | \$<br>0.36      | \$ | 25.92  | \$<br>332.72                        | \$<br>341.34                        | 2.6%                           |
| 4,500  | \$ | 513.77          | \$ | 529.19          | \$<br>15.43                   | 3.0%                         | \$ | (2.51)      | \$<br>0.64      | \$ | 46.65  | \$<br>558.55                        | \$<br>573.97                        | 2.8%                           |
| 7,500  | \$ | 822.68          | \$ | 848.30          | \$<br>25.63                   | 3.1%                         | \$ | (4.18)      | \$<br>1.07      | \$ | 77.75  | \$<br>897.32                        | \$<br>922.94                        | 2.9%                           |
| 10,000 | \$ | 1,080.10        | \$ | 1,114.23        | \$<br>34.13                   | 3.2%                         | \$ | (5.57)      | \$<br>1.42      | \$ | 103.66 | \$<br>1,179.61                      | \$<br>1,213.74                      | 2.9%                           |
| 15,000 | \$ | 1,594.95        | \$ | 1,646.08        | \$<br>51.13                   | 3.2%                         | \$ | (8.35)      | \$<br>2.13      | \$ | 155.50 | \$<br>1,744.23                      | \$<br>1,795.36                      | 2.9%                           |
| 20,000 | \$ | 2,109.80        | \$ | 2,177.93        | \$<br>68.13                   | 3.2%                         | \$ | (11.14)     | \$<br>2.84      | \$ | 207.33 | \$<br>2,308.83                      | \$<br>2,376.96                      | 3.0%                           |

#### Assumptions:

Average usage = 4,465 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD    |        | SCHEDULE N         |
|--|--------|--------------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED R | EVISED | PAGE 6 of 26       |
| WORKPAPER REFERENCE NO(S):             | WIT    | NESS: R. M. CONROY |

### Power Service Secondary (Rate PSS)

|     |        |         | ı  | A<br>Base Rate | E  | B<br>Base Rate | С                        | D                            |    | E       |       | F         |    | G      |    | H<br>Total               |    | l<br>Total               | J                              |
|-----|--------|---------|----|----------------|----|----------------|--------------------------|------------------------------|----|---------|-------|-----------|----|--------|----|--------------------------|----|--------------------------|--------------------------------|
|     | Load   |         |    | Current        | F  | roposed        |                          |                              |    | E       | 3illi | ing Facto | rs |        |    | Current                  | P  | Proposed                 |                                |
| kW  | Factor | kWh     |    | Bill           |    | Bill           | crease<br>(\$)<br>B - A] | Increase<br>(%)<br>[ C / A ] | F  | AC+OSS  |       | DSM       |    | ECR    | [/ | Bill<br>(\$)<br>A+E+F+G] | [E | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 50  | 30%    | 10,950  | \$ | 1,525.99       | \$ | 1,605.48       | \$<br>79.49              | 5.2%                         | \$ | (6.20)  | \$    | 0.24      | \$ | 21.05  | \$ | 1,541.08                 | \$ | 1,620.57                 | 5.2%                           |
|     | 50%    | 18,250  | \$ | 1,800.18       | \$ | 1,846.82       | \$<br>46.64              | 2.6%                         | \$ | (10.33) | \$    | 0.40      | \$ | 35.09  | \$ | 1,825.34                 | \$ | 1,871.98                 | 2.6%                           |
|     | 70%    | 25,550  | \$ | 2,074.37       | \$ | 2,088.16       | \$<br>13.79              | 0.7%                         | \$ | (14.46) |       |           | \$ | 49.13  | \$ | 2,109.59                 | \$ | 2,123.38                 | 0.7%                           |
| 75  | 30%    | 16,425  | \$ | 2,243.98       | \$ | 2,363.17       | \$<br>119.18             | 5.3%                         | \$ | (9.30)  | \$    | 0.36      | \$ | 31.58  | \$ | 2,266.62                 | \$ | 2,385.81                 | 5.3%                           |
|     | 50%    | 27,375  | \$ | 2,655.27       | \$ | 2,725.17       | \$<br>69.91              | 2.6%                         | \$ | (15.50) | \$    | 0.59      | \$ | 52.63  | \$ | 2,692.99                 | \$ | 2,762.89                 | 2.6%                           |
|     | 70%    | 38,325  | \$ | 3,066.55       | \$ | 3,087.18       | \$<br>20.63              | 0.7%                         | \$ | (21.70) | \$    |           | \$ | 73.69  | \$ | 3,119.37                 | \$ | 3,140.00                 | 0.7%                           |
| 100 | 30%    | 21,900  | \$ | 2,961.98       | \$ | 3,120.86       | \$<br>158.88             | 5.4%                         | \$ | (12.40) | \$    | 0.47      | \$ | 42.11  | \$ | 2,992.16                 | \$ | 3,151.04                 | 5.3%                           |
|     | 50%    | 36,500  | \$ | 3,510.36       | \$ | 3,603.54       | \$<br>93.17              | 2.7%                         | \$ | (20.66) | \$    | 0.79      | \$ | 70.18  | \$ | 3,560.67                 | \$ | 3,653.85                 | 2.6%                           |
|     | 70%    | 51,100  | \$ | 4,058.74       | \$ | 4,086.21       | \$<br>27.47              | 0.7%                         | \$ | (28.93) | \$    | 1.11      | \$ | 98.25  | \$ | 4,129.17                 | \$ | 4,156.64                 | 0.7%                           |
| 150 | 30%    | 32,850  | \$ | 4,397.98       | \$ | 4,636.25       | \$<br>238.27             | 5.4%                         | \$ | (18.60) | \$    | 0.71      | \$ | 63.16  | \$ | 4,443.25                 | \$ | 4,681.52                 | 5.4%                           |
|     | 50%    | 54,750  | \$ | 5,220.54       | \$ | 5,360.26       | \$<br>139.72             | 2.7%                         | \$ | (30.99) | \$    | 1.19      | \$ | 105.27 | \$ | 5,296.01                 | \$ | 5,435.73                 | 2.6%                           |
|     | 70%    | 76,650  | \$ | 6,043.10       | \$ | 6,084.27       | \$<br>41.17              | 0.7%                         | \$ | (43.39) | \$    | 1.66      | \$ | 147.38 | \$ | 6,148.75                 | \$ | 6,189.92                 | 0.7%                           |
| 250 | 30%    | 54,750  | \$ | 7,269.95       | \$ | 7,667.01       | \$<br>397.06             | 5.5%                         | \$ | (30.99) | \$    | 1.19      | \$ | 105.27 | \$ | 7,345.42                 | \$ | 7,742.48                 | 5.4%                           |
|     | 50%    | 91,250  | \$ | 8,640.89       | \$ | 8,873.70       | \$<br>232.81             | 2.7%                         | \$ | (51.66) |       | 1.98      | \$ | 175.45 | \$ | 8,766.66                 | \$ | 8,999.47                 | 2.7%                           |
|     | 70%    | 127,750 | \$ | 10,011.83      | \$ | 10,080.39      | \$<br>68.56              | 0.7%                         | \$ | (72.32) | \$    | 2.77      | \$ | 245.63 | \$ | 10,187.91                | \$ | 10,256.47                | 0.7%                           |

### Assumptions:

Average usage = 50,066 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 7 of 26          |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### Power Service Primary (Rate PSP)

|       | Load   |         | E  | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                         | D                            |    | E        | 3illi: | F<br>ng Factors | 5  | G      |    | H<br>Total<br>Current    | F  | I<br>Total<br>Proposed   | J                              |
|-------|--------|---------|----|---------------------------|----------------------------|---------------------------|------------------------------|----|----------|--------|-----------------|----|--------|----|--------------------------|----|--------------------------|--------------------------------|
| kW    | Factor | kWh     |    | Bill                      | Bill                       | crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | F. | AC+OSS   |        | DSM             |    | ECR    | [/ | Bill<br>(\$)<br>A+E+F+G] |    | Bill<br>(\$)<br>3+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 50    | 30%    | 10,950  | \$ | 1,530.69                  | \$<br>1,604.45             | \$<br>73.76               | 4.8%                         | \$ | (6.23)   | \$     | 0.22            | \$ | 19.36  | \$ | 1,544.04                 | \$ | 1,617.80                 | 4.8%                           |
|       | 50%    | 18,250  | \$ | 1,794.14                  | 1,839.73                   | \$<br>45.59               | 2.5%                         | \$ | (10.39)  |        |                 | \$ | 32.27  | \$ | 1,816.39                 | \$ | 1,861.98                 | 2.5%                           |
|       | 70%    | 25,550  | \$ | •                         | 2,075.01                   | \$<br>17.41               | 0.9%                         | \$ | (14.54)  |        | 0.52            |    | 45.18  | \$ | 2,088.76                 | \$ | 2,106.17                 | 0.8%                           |
| 100   | 30%    | 21,900  | \$ | 2,821.37                  | \$<br>2,968.74             | \$<br>147.37              | 5.2%                         | \$ | (12.47)  | \$     | 0.45            | \$ | 38.72  | \$ | 2,848.07                 | \$ | 2,995.44                 | 5.2%                           |
|       | 50%    | 36,500  | \$ | 3,348.29                  | \$<br>3,439.30             | \$<br>91.01               | 2.7%                         | \$ | (20.78)  | \$     | 0.75            | \$ | 64.54  | \$ | 3,392.80                 | \$ | 3,483.81                 | 2.7%                           |
|       | 70%    | 51,100  | \$ | 3,875.20                  | \$<br>3,909.85             | \$<br>34.66               | 0.9%                         | \$ | (29.09)  | \$     | 1.05            | \$ | 90.35  | \$ | 3,937.51                 | \$ | 3,972.16                 | 0.9%                           |
| 250   | 30%    | 54,750  | \$ | 6,693.43                  | \$<br>7,061.62             | \$<br>368.20              | 5.5%                         | \$ | (31.17)  | \$     | 1.12            | \$ | 96.80  | \$ | 6,760.18                 | \$ | 7,128.37                 | 5.4%                           |
|       | 50%    | 91,250  | \$ | 8,010.71                  | \$<br>8,238.02             | \$<br>227.31              | 2.8%                         | \$ | (51.95)  | \$     | 1.87            | \$ | 161.34 | \$ | 8,121.97                 | \$ | 8,349.28                 | 2.8%                           |
|       | 70%    | 127,750 | \$ | 9,328.00                  | \$<br>9,414.41             | \$<br>86.42               | 0.9%                         | \$ | (72.72)  | \$     | 2.62            | \$ | 225.88 | \$ | 9,483.78                 | \$ | 9,570.19                 | 0.9%                           |
| 500   | 30%    | 109,500 | \$ | 13,146.86                 | \$<br>13,883.09            | \$<br>736.23              | 5.6%                         | \$ | (62.33)  | \$     | 2.25            | \$ | 193.61 | \$ | 13,280.39                | \$ | 14,016.62                | 5.5%                           |
|       | 50%    | 182,500 | \$ | 15,781.43                 | \$<br>16,235.88            | \$<br>454.45              | 2.9%                         | \$ | (103.89) | \$     | 3.75            | \$ | 322.68 | \$ | 16,003.97                | \$ | 16,458.42                | 2.8%                           |
|       | 70%    | 255,500 | \$ | 18,416.00                 | \$<br>18,588.67            | \$<br>172.67              | 0.9%                         | \$ | (145.45) | \$     | 5.25            | \$ | 451.75 | \$ | 18,727.55                | \$ | 18,900.22                | 0.9%                           |
| 1,000 | 30%    | 219,000 | \$ | 26,053.71                 | \$<br>27,526.02            | \$<br>1,472.31            | 5.7%                         | \$ | (124.67) | \$     | 4.50            | \$ | 387.22 | \$ | 26,320.76                | \$ | 27,793.07                | 5.6%                           |
|       | 50%    | 365,000 | \$ | 31,322.85                 | \$<br>32,231.60            | \$<br>908.75              | 2.9%                         | \$ | (207.78) | \$     | 7.50            | \$ | 645.36 | \$ | 31,767.93                | \$ | 32,676.68                | 2.9%                           |
|       | 70%    | 511,000 | \$ | 36,591.99                 | \$<br>36,937.18            | \$<br>345.19              | 0.9%                         | \$ | (290.89) | \$     | 10.50           | \$ | 903.50 | \$ | 37,215.10                | \$ | 37,560.29                | 0.9%                           |

#### Assumptions:

Average usage = 140,975 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD |         | SCHEDULE N            |
|-------------------------------------|---------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | PAGE 8 of 26          |
| WORKPAPER REFERENCE NO(S):          |         | WITNESS: R. M. CONROY |

#### Time-of-Day Secondary (Rate TODS)

|       |       | Load   |           | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed |      | С                            | D                        |    | E          | Bill | F<br>ing Factor | s  | G        |    | H<br>Total<br>Current    | I<br>Total<br>Proposed   | J                              |
|-------|-------|--------|-----------|---------------------------|----------------------------|------|------------------------------|--------------------------|----|------------|------|-----------------|----|----------|----|--------------------------|--------------------------|--------------------------------|
| kW    | kVA   | Factor | kWh       | Bill                      | Bill                       | li   | ncrease<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[C/A] | F  | AC+OSS     |      | DSM             |    | ECR      | [  | Bill<br>(\$)<br>A+E+F+G] | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 225   | 250   | 30%    | 54,750    | \$6,298.06                | \$<br>6,801.77             | \$   | 503.72                       | 8.0%                     | \$ | (31.13)    | \$   | 1.00            | \$ | 111.98   | \$ | 6,379.91                 | \$<br>6,883.62           | 7.9%                           |
|       |       | 50%    | 91,250    | \$<br>7,660.97            | \$<br>7,992.77             | \$   | 331.80                       | 4.3%                     | \$ | (51.88)    |      | 1.66            | \$ | 186.64   | \$ | 7,797.39                 | \$<br>8,129.19           | 4.3%                           |
|       |       | 70%    | 127,750   | \$<br>9,023.88            | \$<br>9,183.76             | \$   | 159.89                       | 1.8%                     | \$ | (72.63)    |      | 2.33            | \$ | 261.29   | \$ | 9,214.87                 | \$<br>9,374.75           | 1.7%                           |
| 450   | 500   | 30%    | 109,500   | \$<br>12,396.11           | \$<br>13,403.26            | \$   | 1,007.15                     | 8.1%                     | \$ | (62.25)    | \$   | 1.99            | \$ | 223.96   | \$ | 12,559.81                | \$<br>13,566.96          | 8.0%                           |
|       |       | 50%    | 227,989   | \$<br>16,820.49           | \$<br>17,269.56            | \$   | 449.07                       | 2.7%                     | \$ | (129.61)   | \$   | 4.15            | \$ | 466.32   | \$ | 17,161.35                | \$<br>17,610.42          | 2.6%                           |
|       |       | 70%    | 255,500   | \$<br>17,847.75           | \$<br>18,167.24            | \$   | 319.49                       | 1.8%                     | \$ | (145.25)   | \$   | 4.65            | \$ | 522.58   | \$ | 18,229.73                | \$<br>18,549.22          | 1.8%                           |
| 900   | 1,000 | 30%    | 219,000   | \$<br>24,592.22           | \$<br>26,606.25            | \$   | 2,014.03                     | 8.2%                     | \$ | (124.50)   | \$   | 3.99            | \$ | 447.93   | \$ | 24,919.64                | \$<br>26,933.67          | 8.1%                           |
|       |       | 50%    | 365,000   | \$<br>30,043.86           | \$<br>31,370.23            | \$   | 1,326.37                     | 4.4%                     | \$ | (207.51)   | \$   | 6.64            | \$ | 746.55   | \$ | 30,589.54                | \$<br>31,915.91          | 4.3%                           |
|       |       | 70%    | 511,000   | \$<br>35,495.50           | \$<br>36,134.21            | \$   | 638.71                       | 1.8%                     | \$ | (290.51)   | \$   | 9.30            | \$ | 1,045.17 | \$ | 36,259.46                | \$<br>36,898.17          | 1.8%                           |
| 2,250 | 2,500 | 30%    | 547,500   | \$<br>61,180.55           | \$<br>66,215.20            | \$   | 5,034.65                     | 8.2%                     | \$ | (311.26)   | \$   | 9.97            | \$ | 1,119.82 | \$ | 61,999.08                | \$<br>67,033.73          | 8.1%                           |
|       |       | 50%    | 912,500   | \$<br>74,809.65           | \$<br>78,125.15            | \$   | 3,315.50                     | 4.4%                     | \$ | (518.77)   | \$   | 16.61           | \$ | 1,866.37 | \$ | 76,173.86                | \$<br>79,489.36          | 4.4%                           |
|       |       | 70%    | 1,277,500 | \$<br>88,438.75           | \$<br>90,035.10            | \$   | 1,596.35                     | 1.8%                     | \$ | (726.27)   | \$   | 23.25           | \$ | 2,612.92 | \$ | 90,348.65                | \$<br>91,945.00          | 1.8%                           |
| 4,499 | 5,000 | 30%    | 1,095,000 | \$<br>122,161.10          | \$<br>132,230.13           | \$ ^ | 10,069.03                    | 8.2%                     | \$ | (622.52)   | \$   | 19.93           | \$ | 2,239.65 | \$ | 123,798.16               | \$<br>133,867.19         | 8.1%                           |
|       |       | 50%    | 1,825,000 | \$<br>149,419.30          | \$<br>156,050.03           | \$   | 6,630.73                     | 4.4%                     | \$ | (1,037.53) | \$   | 33.22           | \$ | 3,732.75 | \$ | 152,147.74               | \$<br>158,778.47         | 4.4%                           |
|       |       | 70%    | 2,555,000 | \$<br>176,677.50          | \$<br>179,869.93           | \$   | 3,192.43                     | 1.8%                     | \$ | (1,452.54) | \$   | 46.51           | \$ | 5,225.85 | \$ | 180,497.32               | \$<br>183,689.75         | 1.8%                           |

#### Assumptions:

Average usage = 227,989 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 9 of 26          |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

#### Time-of-Day Primary (Rate TODP)

|        | Land           |            | A<br>Base Rate     | B<br>Base Rate     | С                         | D                            | E                 | D:1 | F                  | _        | G         |    | H<br>Total                           | l<br>Total                                | J                              |
|--------|----------------|------------|--------------------|--------------------|---------------------------|------------------------------|-------------------|-----|--------------------|----------|-----------|----|--------------------------------------|---|--------------------------------|
| kVA    | Load<br>Factor | kWh        | Current<br>Bill    | Proposed<br>Bill   | Increase<br>(\$)<br>[B-A] | Increase<br>(%)<br>[ C / A ] | FAC+OSS           | БП  | ling Factor<br>DSM | <u>s</u> | ECR       | -  | Current<br>Bill<br>(\$)<br>[A+E+F+G] | <br>Proposed<br>Bill<br>(\$)<br>[B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 500    | 30%            | 109,500    | \$<br>12,002.98    | 12,741.28          | 738.30                    | 6.2%                         | \$<br>(62.33)     |     | 0.95               |          | 237.51    |    | 12,179.11                            | 12,917.41                                 | 6.1%                           |
|        | 50%            | 182,500    | \$<br>14,561.63    | \$<br>15,072.17    | \$<br>510.54              | 3.5%                         | \$<br>(103.89)    | \$  | 1.58               | \$       | 395.85    | \$ | 14,855.17                            | \$<br>15,365.71                           | 3.4%                           |
|        | 70%            | 255,500    | \$<br>17,120.28    | \$<br>17,403.06    | \$<br>282.78              | 1.7%                         | \$<br>(145.45)    | \$  | 2.21               | \$       | 554.19    | \$ | 17,531.23                            | \$<br>17,814.01                           | 1.6%                           |
| 5,000  | 30%            | 1,095,000  | \$<br>117,059.75   | \$<br>124,443.29   | \$<br>7,383.54            | 6.3%                         | \$<br>(623.34)    | \$  | 9.49               | \$       | 2,375.09  | \$ | 118,820.99                           | \$<br>126,204.53                          | 6.2%                           |
|        | 50%            | 1,825,000  | \$<br>142,646.25   | \$<br>147,752.19   | \$<br>5,105.94            | 3.6%                         | \$<br>(1,038.90)  | \$  | 15.81              | \$       | 3,958.49  | \$ | 145,581.65                           | \$<br>150,687.59                          | 3.5%                           |
|        | 70%            | 2,555,000  | \$<br>168,232.75   | \$<br>171,061.09   | \$<br>2,828.34            | 1.7%                         | \$<br>(1,454.46)  | \$  | 22.14              | \$       | 5,541.88  | \$ | 172,342.31                           | \$<br>175,170.65                          | 1.6%                           |
| 10,000 | 30%            | 2,190,000  | \$<br>233,789.50   | \$<br>248,556.64   | \$<br>14,767.14           | 6.3%                         | \$<br>(1,246.68)  | \$  | 18.98              | \$       | 4,750.19  | \$ | 237,311.99                           | \$<br>252,079.13                          | 6.2%                           |
|        | 50%            | 3,650,000  | \$<br>284,962.50   | \$<br>295,174.44   | \$<br>10,211.94           | 3.6%                         | \$<br>(2,077.80)  | \$  | 31.63              | \$       | 7,916.98  | \$ | 290,833.31                           | \$<br>301,045.25                          | 3.5%                           |
|        | 70%            | 5,110,000  | \$<br>336,135.50   | \$<br>341,792.24   | \$<br>5,656.74            | 1.7%                         | \$<br>(2,908.92)  | \$  | 44.28              | \$       | 11,083.77 | \$ | 344,354.63                           | \$<br>350,011.37                          | 1.6%                           |
| 25,000 | 30%            | 5,475,000  | \$<br>583,978.75   | \$<br>620,896.69   | \$<br>36,917.94           | 6.3%                         | \$<br>(3,116.70)  | \$  | 47.44              | \$       | 11,875.46 | \$ | 592,784.95                           | \$<br>629,702.89                          | 6.2%                           |
|        | 50%            | 9,125,000  | \$<br>711,911.25   | \$<br>737,441.19   | \$<br>25,529.94           | 3.6%                         | \$<br>(5,194.51)  | \$  | 79.06              | \$       | 19,792.44 | \$ | 726,588.24                           | \$<br>752,118.18                          | 3.5%                           |
|        | 70%            | 12,775,000 | \$<br>839,843.75   | \$<br>853,985.69   | \$<br>14,141.94           | 1.7%                         | \$<br>(7,272.31)  | \$  | 110.69             | \$       | 27,709.42 | \$ | 860,391.55                           | \$<br>874,533.49                          | 1.6%                           |
| 50,000 | 30%            | 10,950,000 | \$<br>1,167,627.50 | \$<br>1,241,463.44 | \$<br>73,835.94           | 6.3%                         | \$<br>(6,233.41)  | \$  | 94.88              | \$       | 23,750.93 | \$ | 1,185,239.90                         | \$<br>1,259,075.84                        | 6.2%                           |
|        | 50%            | 18,250,000 | \$<br>1,423,492.50 | \$<br>1,474,552.44 | \$<br>51,059.94           | 3.6%                         | \$<br>(10,389.01) | \$  | 158.13             | \$       | 39,584.88 | \$ | 1,452,846.50                         | \$<br>1,503,906.44                        | 3.5%                           |
|        | 70%            | 25,550,000 | \$<br>1,679,357.50 | \$<br>1,707,641.44 | \$<br>28,283.94           | 1.7%                         | \$<br>(14,544.62) | \$  | 221.38             | \$       | 55,418.83 | \$ | 1,720,453.09                         | \$<br>1,748,737.03                        | 1.6%                           |

#### Assumptions:

Average usage = 1,326,570 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD       | SCHEDULE N     |
|---|----------------|
| TYPE OF FILING:X ORIGINAL UPDATED REVISED | PAGE 10 of 26  |
| WORKPAPER REFERENCE NO(S): WITNESS        | : R. M. CONROY |

#### Retail Transmission Service (Rate RTS)

|        | Load   |            | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                         | D                            | E                 | Bil | F<br>ling Factor | s  | G         | H<br>Total<br>Current     | l<br>Total<br>Proposed    | J                              |
|--------|--------|------------|---------------------------|----------------------------|---------------------------|------------------------------|-------------------|-----|------------------|----|-----------|---------------------------|---------------------------|--------------------------------|
| kVA    | Factor | kWh        | Bill                      | Bill                       | Increase<br>(\$)<br>[B-A] | Increase<br>(%)<br>[ C / A ] | FAC+OSS           |     | DSM              |    | ECR       | Bill<br>(\$)<br>[A+E+F+G] | Bill<br>(\$)<br>[B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 1,000  | 30%    | 219,000    | \$<br>23,007.82           | \$<br>24,342.84            | \$<br>1,335.02            | 5.8%                         | \$<br>(127.13)    | \$  | _                | \$ | 501.61    | \$<br>23,382.30           | \$<br>24,717.32           | 5.7%                           |
| ,      | 50%    | 365,000    | \$<br>27,939.70           | 28,944.76                  | 1,005.06                  | 3.6%                         | \$<br>(211.88)    |     | -                | \$ | 836.01    | \$<br>28,563.83           | 29,568.89                 | 3.5%                           |
|        | 70%    | 511,000    | \$<br>32,871.58           | 33,546.68                  | 675.10                    | 2.1%                         | \$<br>(296.63)    |     | -                | \$ | 1,170.42  | \$<br>33,745.37           | 34,420.47                 | 2.0%                           |
| 10,000 | 30%    | 2,190,000  | \$<br>216,578.20          | \$<br>229,928.76           | \$<br>13,350.56           | 6.2%                         | \$<br>(1,271.28)  | \$  | -                | \$ | 5,016.08  | \$<br>220,323.00          | \$<br>233,673.56          | 6.1%                           |
|        | 50%    | 3,650,000  | \$<br>265,897.00          | \$<br>275,947.96           | \$<br>10,050.96           | 3.8%                         | \$<br>(2,118.80)  | \$  | -                | \$ | 8,360.13  | \$<br>272,138.33          | \$<br>282,189.29          | 3.7%                           |
|        | 70%    | 5,110,000  | \$<br>315,215.80          | \$<br>321,967.16           | \$<br>6,751.36            | 2.1%                         | \$<br>(2,966.33)  | \$  | -                | \$ | 11,704.18 | \$<br>323,953.65          | \$<br>330,705.01          | 2.1%                           |
| 25,000 | 30%    | 5,475,000  | \$<br>539,195.50          | \$<br>572,571.96           | \$<br>33,376.46           | 6.2%                         | \$<br>(3,178.21)  | \$  | -                | \$ | 12,540.19 | \$<br>548,557.48          | \$<br>581,933.94          | 6.1%                           |
|        | 50%    | 9,125,000  | \$<br>662,492.50          | \$<br>687,619.96           | \$<br>25,127.46           | 3.8%                         | \$<br>(5,297.01)  | \$  | -                | \$ | 20,900.32 | \$<br>678,095.81          | \$<br>703,223.27          | 3.7%                           |
|        | 70%    | 12,775,000 | \$<br>785,789.50          | \$<br>802,667.96           | \$<br>16,878.46           | 2.2%                         | \$<br>(7,415.81)  | \$  | -                | \$ | 29,260.45 | \$<br>807,634.14          | \$<br>824,512.60          | 2.1%                           |
| 50,000 | 30%    | 10,950,000 | \$<br>1,076,891.00        | \$<br>1,143,643.96         | \$<br>66,752.96           | 6.2%                         | \$<br>(6,356.41)  | \$  | -                | \$ | 25,080.38 | \$<br>1,095,614.97        | \$<br>1,162,367.93        | 6.1%                           |
|        | 50%    | 18,250,000 | \$<br>1,323,485.00        | \$<br>1,373,739.96         | \$<br>50,254.96           | 3.8%                         | \$<br>(10,594.02) | \$  | -                | \$ | 41,800.64 | \$<br>1,354,691.62        | \$<br>1,404,946.58        | 3.7%                           |
|        | 70%    | 25,550,000 | \$<br>1,570,079.00        | \$<br>1,603,835.96         | \$<br>33,756.96           | 2.2%                         | \$<br>(14,831.63) | \$  | -                | \$ | 58,520.90 | \$<br>1,613,768.27        | \$<br>1,647,525.23        | 2.1%                           |
| 75,000 | 30%    | 16,425,000 | \$<br>1,614,586.50        | \$<br>1,714,715.96         | \$<br>100,129.46          | 6.2%                         | \$<br>(9,534.62)  | \$  | -                | \$ | 37,620.58 | \$<br>1,642,672.46        | \$<br>1,742,801.92        | 6.1%                           |
| *      | 50%    | 27,375,000 | \$<br>1,984,477.50        | 2,059,859.96               | \$<br>75,382.46           | 3.8%                         | \$<br>(15,891.03) |     | -                | \$ | 62,700.96 | \$<br>2,031,287.43        | \$<br>2,106,669.89        | 3.7%                           |
|        | 70%    | 38.325.000 | \$<br>2.354.368.50        | \$<br>2.405.003.96         | \$<br>50.635.46           | 2.2%                         | \$<br>(22,247,44) |     | -                | \$ | 87.781.34 | \$<br>2.419.902.40        | \$<br>2.470.537.86        | 2.1%                           |

#### Assumptions:

Average usage = 6,770,655 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

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD          | SCHEDULE N    |
|--|---------------|
| TYPE OF FILING: _X_ ORIGINAL UPDATED REVISED | PAGE 11 of 26 |
| WORKPAPER REFERENCE NO(S): WITNESS           | R. M. CONROY  |

#### Fluctuating Load Service - Transmission - No LG&E Customers on this rate schedule

|         |                |             | A<br>Base Rate  | B<br>Base Rate   | С                         | D                            | E _               |       | F       |     | G          | H<br>Total                           | l<br>Total                   | J                              |
|---------|----------------|-------------|-----------------|------------------|---------------------------|------------------------------|-------------------|-------|---------|-----|------------|--------------------------------------|------------------------------|--------------------------------|
| kVA     | Load<br>Factor | kWh         | Current<br>Bill | Proposed<br>Bill | Increase<br>(\$)<br>[B-A] | Increase<br>(%)<br>[ C / A ] | FAC+OSS           | 31111 | ng Fact | ors | ECR        | Current<br>Bill<br>(\$)<br>[A+E+F+G] | Proposed Bill (\$) [B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 50,000  | 30%            | 10,950,000  | \$ 854,391.00   | \$ 909,893.96    | \$<br>55,502.96           | 6.5%                         | \$<br>(6,356.41)  | \$    | _       | \$  | 25,080.38  | \$<br>873,114.97                     | \$<br>928,617.93             | 6.4%                           |
| ,       | 50%            | 18,250,000  | \$ 1,100,985.00 | \$ 1,139,989.96  | \$<br>39,004.96           | 3.5%                         | \$<br>,           |       |         | \$  | 41,800.64  | \$<br>1,132,191.62                   | \$<br>1,171,196.58           | 3.4%                           |
|         | 70%            | 25,550,000  | \$ 1,347,579.00 |                  | \$<br>22,506.96           | 1.7%                         | \$<br>(14,831.63) |       | -       | \$  | 58,520.90  | \$<br>                               | \$<br>                       | 1.6%                           |
| 75,000  | 30%            | 16,425,000  | \$ 1,280,836.50 | \$ 1,364,090.96  | \$<br>83,254.46           | 6.5%                         | \$<br>(9,534.62)  | \$    | -       | \$  | 37,620.58  | \$<br>1,308,922.46                   | \$<br>1,392,176.92           | 6.4%                           |
|         | 50%            | 27,375,000  | \$ 1,650,727.50 | \$ 1,709,234.96  | \$<br>58,507.46           | 3.5%                         | \$<br>(15,891.03) | \$    | -       | \$  | 62,700.96  | \$<br>1,697,537.43                   | \$<br>1,756,044.89           | 3.4%                           |
|         | 70%            | 38,325,000  | \$ 2,020,618.50 | \$ 2,054,378.96  | \$<br>33,760.46           | 1.7%                         | \$<br>(22,247.44) | \$    | -       | \$  | 87,781.34  | \$<br>2,086,152.40                   | \$<br>2,119,912.86           | 1.6%                           |
| 100,000 | 30%            | 21,900,000  | \$ 1,707,282.00 | \$ 1,818,287.96  | \$<br>111,005.96          | 6.5%                         | \$<br>(12,712.83) | \$    | -       | \$  | 50,160.77  | \$<br>1,744,729.94                   | \$<br>1,855,735.90           | 6.4%                           |
|         | 50%            | 36,500,000  | \$ 2,200,470.00 | \$ 2,278,479.96  | \$<br>78,009.96           | 3.6%                         | \$<br>(21,188.04) | \$    | -       | \$  | 83,601.28  | \$<br>2,262,883.24                   | \$<br>2,340,893.20           | 3.4%                           |
|         | 70%            | 51,100,000  | \$ 2,693,658.00 | \$ 2,738,671.96  | \$<br>45,013.96           | 1.7%                         | \$<br>(29,663.26) | \$    | -       | \$  | 117,041.79 | \$<br>2,781,036.53                   | \$<br>2,826,050.49           | 1.6%                           |
| 150,000 | 30%            | 32,850,000  | \$ 2,560,173.00 | \$ 2,726,681.96  | \$<br>166,508.96          | 6.5%                         | \$<br>(19,069.24) | \$    | -       | \$  | 75,241.15  | \$<br>2,616,344.91                   | \$<br>2,782,853.87           | 6.4%                           |
|         | 50%            | 54,750,000  | \$ 3,299,955.00 | \$ 3,416,969.96  | \$<br>117,014.96          | 3.6%                         | \$<br>(31,782.06) | \$    | -       | \$  | 125,401.92 | \$<br>3,393,574.86                   | \$<br>3,510,589.82           | 3.4%                           |
|         | 70%            | 76,650,000  | \$ 4,039,737.00 | \$ 4,107,257.96  | \$<br>67,520.96           | 1.7%                         | \$<br>(44,494.89) | \$    | -       | \$  | 175,562.69 | \$<br>4,170,804.80                   | \$<br>4,238,325.76           | 1.6%                           |
| 200,000 | 30%            | 43,800,000  | \$ 3,413,064.00 | \$ 3,635,075.96  | \$<br>222,011.96          | 6.5%                         | \$<br>(25,425.65) |       | -       | \$  | 100,321.54 | \$<br>3,487,959.89                   | \$<br>3,709,971.85           | 6.4%                           |
|         | 50%            | 73,000,000  | \$ 4,399,440.00 | \$ 4,555,459.96  | \$<br>156,019.96          | 3.6%                         | \$<br>(42,376.09) |       | -       | \$  | 167,202.56 | \$<br>4,524,266.47                   | \$<br>4,680,286.43           | 3.4%                           |
|         | 70%            | 102,200,000 | \$ 5,385,816.00 | \$ 5,475,843.96  | \$<br>90,027.96           | 1.7%                         | \$<br>(59,326.52) | \$    | -       | \$  | 234,083.58 | \$<br>5,560,573.06                   | \$<br>5,650,601.02           | 1.6%                           |

#### Assumptions:

Average usage = 0 kWh per month \*\*No LG&E customers on this rate schedule\*\*

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using RTS as proxy since no customers are currently on this rate schedule)

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

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N    |
|--|---------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 12 of 26 |
| WORKPAPER REFERENCE NO(S): WITNESS:        | R. M. CONROY  |

#### Fluctuating Load Service- Primary - No LG&E Customers on this rate schedule

|         |                |             | A<br>Base Rate  | B<br>Base Rate   | С                         | D                            | E                 |       | F<br>    |     | G          | H<br>Total                           | l<br>Total                   | J                              |
|---------|----------------|-------------|-----------------|------------------|---------------------------|------------------------------|-------------------|-------|----------|-----|------------|--------------------------------------|------------------------------|--------------------------------|
| kVA     | Load<br>Factor | kWh         | Current<br>Bill | Proposed<br>Bill | Increase<br>(\$)<br>[B-A] | Increase<br>(%)<br>[ C / A ] | FAC+OSS           | 31111 | ng Facto | ors | ECR        | Current<br>Bill<br>(\$)<br>[A+E+F+G] | Proposed Bill (\$) [B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 50,000  | 30%            | 10,950,000  | \$ 932,877.50   | \$ 996,963.44    | \$<br>64,085.94           | 6.9%                         | \$<br>(6,356.41)  | \$    | _        | \$  | 25,080.38  | \$<br>951,601.47                     | \$<br>1,015,687.41           | 6.7%                           |
| ,       | 50%            | 18,250,000  | \$ 1,188,742.50 | \$ 1,230,052.44  | \$<br>41,309.94           | 3.5%                         | \$<br>(10,594.02) | \$    | -        | \$  | 41,800.64  | \$<br>1,219,949.12                   | \$<br>1,261,259.06           | 3.4%                           |
|         | 70%            | 25,550,000  | \$ 1,444,607.50 | \$ 1,463,141.44  | 18,533.94                 | 1.3%                         | \$<br>(14,831.63) |       | -        | \$  | 58,520.90  | \$<br>                               | \$                           | 1.2%                           |
| 75,000  | 30%            | 16,425,000  | \$ 1,399,151.25 | \$ 1,495,280.19  | \$<br>96,128.94           | 6.9%                         | \$<br>(9,534.62)  | \$    | -        | \$  | 37,620.58  | \$<br>1,427,237.21                   | \$<br>1,523,366.15           | 6.7%                           |
|         | 50%            | 27,375,000  | \$ 1,782,948.75 | \$ 1,844,913.69  | \$<br>61,964.94           | 3.5%                         | \$<br>(15,891.03) | \$    | -        | \$  | 62,700.96  | \$<br>1,829,758.68                   | \$<br>1,891,723.62           | 3.4%                           |
|         | 70%            | 38,325,000  | \$ 2,166,746.25 | \$ 2,194,547.19  | \$<br>27,800.94           | 1.3%                         | \$<br>(22,247.44) | \$    | -        | \$  | 87,781.34  | \$<br>2,232,280.15                   | \$<br>2,260,081.09           | 1.2%                           |
| 100,000 | 30%            | 21,900,000  | \$ 1,865,425.00 | \$ 1,993,596.94  | \$<br>128,171.94          | 6.9%                         | \$<br>(12,712.83) | \$    | -        | \$  | 50,160.77  | \$<br>1,902,872.94                   | \$<br>2,031,044.88           | 6.7%                           |
|         | 50%            | 36,500,000  | \$ 2,377,155.00 | \$ 2,459,774.94  | \$<br>82,619.94           | 3.5%                         | \$<br>(21,188.04) | \$    | -        | \$  | 83,601.28  | \$<br>2,439,568.24                   | \$<br>2,522,188.18           | 3.4%                           |
|         | 70%            | 51,100,000  | \$ 2,888,885.00 | \$ 2,925,952.94  | \$<br>37,067.94           | 1.3%                         | \$<br>(29,663.26) | \$    | -        | \$  | 117,041.79 | \$<br>2,976,263.53                   | \$<br>3,013,331.47           | 1.2%                           |
| 150,000 | 30%            | 32,850,000  | \$ 2,797,972.50 | \$ 2,990,230.44  | \$<br>192,257.94          | 6.9%                         | \$<br>(19,069.24) | \$    | -        | \$  | 75,241.15  | \$<br>2,854,144.41                   | \$<br>3,046,402.35           | 6.7%                           |
|         | 50%            | 54,750,000  | \$ 3,565,567.50 | \$ 3,689,497.44  | \$<br>123,929.94          | 3.5%                         | \$<br>(31,782.06) | \$    | -        | \$  | 125,401.92 | \$<br>3,659,187.36                   | \$<br>3,783,117.30           | 3.4%                           |
|         | 70%            | 76,650,000  | \$ 4,333,162.50 | \$ 4,388,764.44  | \$<br>55,601.94           | 1.3%                         | \$<br>(44,494.89) | \$    | -        | \$  | 175,562.69 | \$<br>4,464,230.30                   | \$<br>4,519,832.24           | 1.2%                           |
| 200,000 | 30%            | 43,800,000  | \$ 3,730,520.00 | \$ 3,986,863.94  | \$<br>256,343.94          | 6.9%                         | \$<br>(25,425.65) | \$    | -        | \$  | 100,321.54 | \$<br>3,805,415.89                   | \$<br>4,061,759.83           | 6.7%                           |
|         | 50%            | 73,000,000  | \$ 4,753,980.00 | \$ 4,919,219.94  | \$<br>165,239.94          | 3.5%                         | \$<br>(42,376.09) | \$    | -        | \$  | 167,202.56 | \$<br>4,878,806.47                   | \$<br>5,044,046.41           | 3.4%                           |
|         | 70%            | 102,200,000 | \$ 5,777,440.00 | \$ 5,851,575.94  | \$<br>74,135.94           | 1.3%                         | \$<br>(59,326.52) | \$    | -        | \$  | 234,083.58 | \$<br>5,952,197.06                   | \$<br>6,026,333.00           | 1.2%                           |

#### Assumptions:

Average usage = 0 kWh per month

\*\*No LG&E customers on this rate schedule\*\*

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using RTS as proxy since no customers are currently on this rate schedule)

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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 13 of 26         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

#### **Special Contract**

|        |        |           | A<br>Base Rate   | B<br>Base Rate   | С                             | D                            | E                | F     |       | G         | H<br>Total                | l<br>Total               | J                              |
|--------|--------|-----------|------------------|------------------|-------------------------------|------------------------------|------------------|-------|-------|-----------|---------------------------|--------------------------|--------------------------------|
|        | Load   |           | Current          | Proposed         |                               |                              | Billi            | ng Fa | ctors |           | Current                   | Proposed                 |                                |
| kVA    | Factor | kWh       | Bill             | Bill             | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] | FAC+OSS          | DSN   | 1     | ECR       | Bill<br>(\$)<br>[A+E+F+G] | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 5,000  | 30%    | 1,095,000 | \$<br>110,132.00 | \$<br>120,066.25 | \$<br>9,934.25                | 9.0%                         | \$<br>(628.56)   | \$ -  | \$    | 2,125.78  | \$<br>111,629.22          | \$<br>121,563.47         | 8.9%                           |
| -,     | 50%    | 1,825,000 | \$<br>136,120.00 | \$<br>143,243.75 | \$<br>7,123.75                | 5.2%                         | \$<br>(1,047.59) |       | \$    | 3,542.97  | \$<br>138,615.38          | 145,739.13               | 5.1%                           |
|        | 70%    | 2,555,000 | \$<br>162,108.00 | \$<br>166,421.25 | \$<br>4,313.25                | 2.7%                         | \$<br>(1,466.63) |       | \$    | 4,960.16  | \$<br>165,601.53          | 169,914.78               | 2.6%                           |
| 7,500  | 30%    | 1,642,500 | \$<br>165,198.00 | \$<br>180,099.38 | \$<br>14,901.38               | 9.0%                         | \$<br>(942.83)   | \$ -  | \$    | 3,188.68  | \$<br>167,443.85          | \$<br>182,345.23         | 8.9%                           |
|        | 50%    | 2,737,500 | \$<br>204,180.00 | \$<br>214,865.63 | \$<br>10,685.63               | 5.2%                         | \$<br>(1,571.39) | \$ -  | \$    | 5,314.46  | \$<br>207,923.07          | \$<br>218,608.70         | 5.1%                           |
|        | 70%    | 3,832,500 | \$<br>243,162.00 | \$<br>249,631.88 | \$<br>6,469.88                | 2.7%                         | \$<br>(2,199.94) | \$ -  | \$    | 7,440.24  | \$<br>248,402.30          | \$<br>254,872.18         | 2.6%                           |
| 10,000 | 30%    | 2,190,000 | \$<br>220,264.00 | \$<br>240,132.50 | \$<br>19,868.50               | 9.0%                         | \$<br>(1,257.11) | \$ -  | \$    | 4,251.57  | \$<br>223,258.46          | \$<br>243,126.96         | 8.9%                           |
|        | 50%    | 3,650,000 | \$<br>272,240.00 | \$<br>286,487.50 | \$<br>14,247.50               | 5.2%                         | \$<br>(2,095.19) | \$ -  | \$    | 7,085.95  | \$<br>277,230.76          | \$<br>291,478.26         | 5.1%                           |
|        | 70%    | 5,110,000 | \$<br>324,216.00 | \$<br>332,842.50 | \$<br>8,626.50                | 2.7%                         | \$<br>(2,933.26) | \$ -  | \$    | 9,920.33  | \$<br>331,203.07          | \$<br>339,829.57         | 2.6%                           |
| 12,500 | 30%    | 2,737,500 | \$<br>275,330.00 | \$<br>300,165.63 | \$<br>24,835.63               | 9.0%                         | \$<br>(1,571.39) | \$ -  | \$    | 5,314.46  | \$<br>279,073.07          | \$<br>303,908.70         | 8.9%                           |
|        | 50%    | 4,562,500 | \$<br>340,300.00 | \$<br>358,109.38 | \$<br>17,809.38               | 5.2%                         | \$<br>(2,618.98) | \$ -  | \$    | 8,857.43  | \$<br>346,538.45          | \$<br>364,347.83         | 5.1%                           |
|        | 70%    | 6,387,500 | \$<br>405,270.00 | \$<br>416,053.13 | \$<br>10,783.13               | 2.7%                         | \$<br>(3,666.57) | \$ -  | \$    | 12,400.41 | \$<br>414,003.84          | \$<br>424,786.97         | 2.6%                           |
| 15,000 | 30%    | 3,285,000 | \$<br>330,396.00 | \$<br>360,198.75 | \$<br>29,802.75               | 9.0%                         | \$<br>(1,885.67) | \$ -  | \$    | 6,377.35  | \$<br>334,887.68          | \$<br>364,690.43         | 8.9%                           |
|        | 50%    | 5,475,000 | \$<br>408,360.00 | \$<br>429,731.25 | \$<br>21,371.25               | 5.2%                         | \$<br>(3,142.78) | \$ -  | \$    | 10,628.92 | \$<br>415,846.14          | \$<br>437,217.39         | 5.1%                           |
|        | 70%    | 7,665,000 | \$<br>486,324.00 | \$<br>499,263.75 | \$<br>12,939.75               | 2.7%                         | \$<br>(4,399.89) | \$ -  | \$    | 14,880.49 | \$<br>496,804.60          | \$<br>509,744.35         | 2.6%                           |

#### Assumptions:

Average usage 2,374,395 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

#### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD TYPE OF FILING:X_ ORIGINAL UPDATED REVISI WORKPAPER REFERENCE NO(S): | ED.     |    |               |    |              |                                  |                          |    |           |    |      |    |                        | WIT | P                      | CHEDULE N<br>AGE 14 of 26<br>M. CONROY |
|--|---------|----|---------------|----|--------------|----------------------------------|--------------------------|----|-----------|----|------|----|------------------------|-----|------------------------|--|
| Lighting Service - Rate LS   | Α       | R  | B<br>ase Rate | Ra | C<br>se Rate | D                                | E                        |    | F         |    | G    |    | H<br>Total             |     | l<br>Total             | J                                      |
|  | Monthly |    | Current       |    | oposed       |                                  |                          |    | Billing F |    |      | (  | Current                | Pr  | oposed                 |  |
|  | kW      |    | Bill          |    | Bill         | <br>ncrease<br>(\$)<br>[ C - B ] | Increase<br>(%)<br>[D/B] | F  | FAC+OSS   | E  | ECR  | [  | Bill<br>(\$)<br>B+F+G] | [0  | Bill<br>(\$)<br>C+F+G] | Increase<br>(%)<br>[(I - H)H]          |
| OVERHEAD SERVICE Light Emitting Diode (LED)  |         |    |               |    |              |                                  |                          |    |           |    |      |    |                        |     |                        |  |
| 490 Cobra Head, 8,179 Lumen Fixture Only   | 0.071   | \$ | 16.33         | \$ | 9.63         | \$<br>(6.70)                     | -69.6%                   | \$ | (0.01)    | \$ | 0.05 | \$ | 16.37                  | \$  | 9.67                   | -40.9%                                 |
| 491 Cobra Head, 14,166 Lumen Fixture Only  | 0.122   | \$ | 19.34         | \$ | 11.65        | \$<br>(7.69)                     | -66.0%                   | \$ | (0.03)    | \$ | 0.09 | \$ | 19.40                  | \$  | 11.71                  | -39.6%                                 |
| 492 Cobra Head, 23,214 Lumen Fixture Only  | 0.194   | \$ | 27.49         | \$ | 13.65        | \$<br>(13.84)                    | -101.4%                  | \$ | (0.04)    | \$ | 0.14 | \$ | 27.59                  | \$  | 13.75                  | -50.2%                                 |
| 493 Open Bottom, 5,007 Lumen Fixture Only  | 0.048   | \$ | 11.53         | \$ | 8.74         | \$<br>(2.79)                     | -31.9%                   | \$ | (0.01)    | \$ | 0.03 | \$ | 11.55                  | \$  | 8.76                   | -24.1%                                 |
| LC1 Cobra Head, 2500-4000 Lumen  | 0.022   |    | NA            | \$ | 8.40         | NA                               | N/A                      | \$ | (0.00)    | \$ | 0.02 |    | N/A                    | \$  | 8.41                   | N/A                                    |
| LF1 Directional Flood, 4500-6000 Lumen   | 0.030   |    | NA            | \$ | 11.21        | NA                               | N/A                      | \$ | (0.01)    | \$ | 0.02 |    | N/A                    | \$  | 11.23                  | N/A                                    |
| LF2 Directional Flood, 14000-17500 Lumen   | 0.090   |    | NA            | \$ | 13.01        | NA                               | N/A                      | \$ | (0.02)    | \$ | 0.06 |    | N/A                    | \$  | 13.06                  | N/A                                    |
| LF3 Directional Flood, 22000-28000 Lumen   | 0.175   |    | NA            | \$ | 15.36        | NA                               | N/A                      | \$ | (0.04)    | \$ | 0.13 |    | N/A                    | \$  | 15.45                  | N/A                                    |
| LF4 Directional Flood, 35000-50000 Lumen   | 0.297   |    | NA            | \$ | 21.93        | NA                               | N/A                      | \$ | (0.06)    | \$ | 0.21 |    | N/A                    | \$  | 22.08                  | 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

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD TYPE OF FILING:X_ ORIGINAL UPDATED REVIS WORKPAPER REFERENCE NO(S): | ED                 |                                      |                                    |                           |                      |    |                         |                 |   | WITI | P  | SCHEDULE N<br>AGE 15 of 26<br>M. CONROY |
|---|--------------------|--------------------------------------|------------------------------------|---------------------------|----------------------|----|-------------------------|-----------------|---|------|--|---|
| Lighting Service - Rate LS  | A<br>Monthly<br>kW | <br>B<br>ase Rate<br>Current<br>Bill | <br>C<br>se Rate<br>oposed<br>Bill | D Increase (\$) [ C - B ] | E Increase (%) [D/B] | FA | F<br>Billing I<br>C+OSS | G<br>ors<br>ECR | H<br>Total<br>Current<br>Bill<br>(\$)<br>B+F+G] |      | I<br>Total<br>oposed<br>Bill<br>(\$)<br>C+F+G] | J<br>Increase<br>(%)<br>[(I - H)H]      |
| UNDERGROUND SERVICE   |                    |                                      |                                    |                           |                      |    |                         |                 |   |      |  |   |
| Light Emitting Diode (LED)  |                    |                                      |                                    |                           |                      |    |                         |                 |   |      |  |   |
| LC2 Cobra Head, 2500-4000 Lumen   | 0.022              | NA                                   | \$<br>3.94                         | NA                        | N/A                  | \$ | (0.00)                  | \$<br>0.02      | NA  | \$   | 3.95   | N/A                                     |
| 496 Cobra Head, 8,179 Lumen, Smooth Pole  | 0.071              | \$<br>54.63                          | \$<br>5.17                         | \$ (49.46)                | -956.7%              | \$ | (0.01)                  | \$<br>0.05      | \$<br>54.67                                     | \$   | 5.21   | -90.5%                                  |
| 497 Cobra Head, 14,166 Lumen, Smooth Pole   | 0.122              | \$<br>57.64                          | \$<br>7.19                         | \$ (50.45)                | -701.7%              | \$ | (0.03)                  | \$<br>0.09      | \$<br>57.70                                     | \$   | 7.25   | -87.4%                                  |
| 498 Cobra Head, 23,214 Lumen, Smooth Pole   | 0.194              | \$<br>65.79                          | \$<br>10.36                        | \$ (55.43)                | -535.0%              | \$ | (0.04)                  | \$<br>0.14      | \$<br>65.89                                     | \$   | 10.46  | -84.1%                                  |
| 499 Open Bottom, 5,665 Lumen, Smooth Pole   | 0.044              | \$<br>48.35                          | \$<br>7.25                         | \$ (41.10)                | -566.9%              | \$ | (0.01)                  | \$<br>0.03      | \$<br>48.37                                     | \$   | 7.27   | -85.0%                                  |
| LA1 Acorn, 4000-7000 Lumen  | 0.040              | NA                                   | \$<br>6.75                         | NA                        | N/A                  | \$ | (0.01)                  | \$<br>0.03      | NA  | \$   | 6.77   | N/A                                     |
| LN1 Contemporary, 4000-7000 Lumen   | 0.057              | NA                                   | \$<br>6.74                         | NA                        | N/A                  | \$ | (0.01)                  | \$<br>0.04      | NA  | \$   | 6.77   | N/A                                     |
| LN2 Contemporary, 8000-11000 Lumen  | 0.087              | NA                                   | \$<br>7.85                         | NA                        | N/A                  | \$ | (0.02)                  | \$<br>0.06      | NA  | \$   | 7.89   | N/A                                     |
| LN3 Contemporary, 13500-16500 Lumen   | 0.143              | NA                                   | \$<br>9.56                         | NA                        | N/A                  | \$ | (0.03)                  | \$<br>0.10      | NA  | \$   | 9.63   | N/A                                     |
| LN4 Contemporary, 21000-28000 Lumen   | 0.220              | NA                                   | \$<br>13.86                        | NA                        | N/A                  | \$ | (0.05)                  | \$<br>0.16      | NA  | \$   | 13.97  | N/A                                     |
| LN5 Contemporary, 45000-50000 Lumen   | 0.380              | NA                                   | \$<br>20.91                        | NA                        | N/A                  | \$ | (80.0)                  | \$<br>0.27      | NA  | \$   | 21.10  | N/A                                     |
| LF5 Directional Flood, 4500-6000 Lumen  | 0.030              | NA                                   | \$<br>7.86                         | NA                        | N/A                  | \$ | (0.01)                  | \$<br>0.02      | NA  | \$   | 7.88   | N/A                                     |
| LF6 Directional Flood, 14000-17500 Lumen  | 0.096              | NA                                   | \$<br>9.66                         | NA                        | N/A                  | \$ | (0.02)                  | \$<br>0.07      | NA  | \$   | 9.71   | N/A                                     |
| LF7 Directional Flood, 22000-28000 Lumen  | 0.175              | NA                                   | \$<br>12.01                        | NA                        | N/A                  | \$ | (0.04)                  | \$<br>0.13      | NA  | \$   | 12.10  | N/A                                     |

\$ 18.58

N/A

18.73

\$ (0.06) \$ 0.21

#### Assumptions:

LF8 Directional Flood, 35000-50000 Lumen

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

0.297

### 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): \_\_\_\_ WITNESS: R. M. CONROY

| Lighting Service - Rate LS               | Α       |    | В                  |     | С       |     | D      | E        |    | F         | G          |     | _ Н              |    | _ I          | J          |
|--|---------|----|--------------------|-----|---------|-----|--------|----------|----|-----------|------------|-----|------------------|----|--------------|------------|
|  | Monthly |    | se Rate<br>current |     | se Rate |     |        |          |    | Billing F | <br>toro   |     | Total<br>Current | D. | Total oposed |            |
|  | kW      | •  | Bill               | FIC | Bill    | Inc | crease | Increase | FA | C+OSS     | ECR        | . ' | Bill             | FI | Bill         | Increase   |
|  |         |    |                    |     |         |     | (\$)   | (%)      |    |           |            |     | (\$)             |    | (\$)         | (%)        |
|  |         |    |                    |     |         | [   | C-B]   | [D/B]    |    |           |            | [   | B+F+G]           | [0 | C+F+G]       | [(I - H)H] |
| UNDERGROUND SERVICE High Pressure Sodium |         |    |                    |     |         |     |        |          |    |           |            |     |                  |    |              |            |
| 427 London, 5800 Lumen Fluted Pole       | 0.083   | \$ | 37.96              | \$  | 39.09   | \$  | 1.13   | 2.9%     | \$ | (0.02)    | \$<br>0.06 | \$  | 38.00            | \$ | 39.13        | 3.0%       |
| 429 London, 9500 Lumen Fluted Pole       | 0.117   | \$ | 38.00              | \$  | 39.13   | \$  | 1.13   | 2.9%     | \$ | (0.02)    | \$<br>0.08 | \$  | 38.06            | \$ | 39.19        | 3.0%       |
| 431 Victorian, 5800 Lumen Fluted Pole    | 0.083   | \$ | 35.65              | \$  | 36.71   | \$  | 1.06   | 2.9%     | \$ | (0.02)    | \$<br>0.06 | \$  | 35.69            | \$ | 36.75        | 3.0%       |
| 433 Victorian, 9500 Lumen Fluted Pole    | 0.177   | \$ | 37.80              | \$  | 38.92   | \$  | 1.12   | 2.9%     | \$ | (0.04)    | \$<br>0.13 | \$  | 37.89            | \$ | 39.01        | 3.0%       |
| Poles                                    |         |    |                    |     |         |     |        |          |    |           |            |     |                  |    |              |            |
| PL1 Cobra                                | NA      |    | NA                 | \$  | 30.99   |     | NA     | NA       |    |           |            |     | NA               | \$ | 30.99        | NA         |
| PL2 Contemporary (Short)                 | NA      |    | NA                 | \$  | 14.94   |     | NA     | NA       |    |           |            |     | NA               | \$ | 14.94        | NA         |
| PL3 Contemporary (Tall)                  | NA      |    | NA                 | \$  | 21.93   |     | NA     | NA       |    |           |            |     | NA               | \$ | 21.93        | NA         |
| PL4 Post Top - Decorative Smooth         | NA      |    | NA                 | \$  | 14.73   |     | NA     | NA       |    |           |            |     | NA               | \$ | 14.73        | NA         |
| PL5 Post Top - Historic Fluted           | NA      |    | NA                 | \$  | 20.50   |     | NA     | NA       |    |           |            |     | NA               | \$ | 20.50        | NA         |
| Conversion Fee                           | NA      |    | NA                 | \$  | 7.49    |     | NA     | NA       |    |           |            |     | NA               | \$ | 7.49         | NA         |

#### Assumptions:

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N
TYPE OF FILING: \_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED PAGE 17 of 26
WORKPAPER REFERENCE NO(S):\_\_\_\_\_ WITNESS: R. M. CONROY

| Restricted Lighting Service - Rate RLS            | Α             |    | B<br>se Rate   |     | C<br>ise Rate  | D                             | E                        |    | F                   | G    |    | H<br>Total                        | I<br>Total                       | J                             |
|---|---------------|----|----------------|-----|----------------|-------------------------------|--------------------------|----|---------------------|------|----|-----------------------------------|----------------------------------|-------------------------------|
|   | Monthly<br>kW | C  | urrent<br>Bill | Pro | oposed<br>Bill | <br>crease<br>(\$)<br>C - B ] | Increase<br>(%)<br>[D/B] | FA | Billing Fa<br>C+OSS | ECR  | -  | Current<br>Bill<br>(\$)<br>B+F+G] | oposed<br>Bill<br>(\$)<br>C+F+G] | Increase<br>(%)<br>[(I - H)H] |
| OVERHEAD SERVICE                                  |               |    |                |     |                |                               |                          |    |                     |      |    |                                   |                                  |                               |
| Mercury Vapor                                     |               |    |                |     |                |                               |                          |    |                     |      |    |                                   |                                  |                               |
| 252 Cobra/Open Bottom 8000L Fixture Only          | 0.210         | \$ | 10.88          | \$  | 11.20          | \$<br>0.32                    | 2.9%                     | \$ | (0.04) \$           | 0.15 | \$ | 10.99                             | \$<br>11.31                      | 2.9%                          |
| 203 Cobra Head 13000 Lumen Fixture Only           | 0.298         | \$ | 12.36          | \$  | 12.73          | \$<br>0.37                    | 2.9%                     | \$ | (0.06) \$           | 0.21 | \$ | 12.51                             | \$<br>12.88                      | 3.0%                          |
| 204 Cobra Head 25000 Lumen Fixture Only           | 0.462         | \$ | 15.12          | \$  | 15.57          | \$<br>0.45                    | 2.9%                     | \$ | (0.10) \$           | 0.33 | \$ | 15.35                             | \$<br>15.80                      | 2.9%                          |
| 209 Cobra Head 60000 Lumen Fixture Only           | 1.180         | \$ | 30.57          | \$  | 31.48          | \$<br>0.91                    | 2.9%                     | \$ | (0.25) \$           | 0.84 | \$ | 31.16                             | \$<br>32.07                      | 2.9%                          |
| 207 Directional 25000 Lumen Fixture Only          | 0.462         | \$ | 17.19          | \$  | 17.70          | \$<br>0.51                    | 2.9%                     | \$ | (0.10) \$           | 0.33 | \$ | 17.42                             | \$<br>17.93                      | 2.9%                          |
| 210 Directional 60000 Lumen Fixture Only          | 1.180         | \$ | 31.80          | \$  | 32.74          | \$<br>0.94                    | 2.9%                     | \$ | (0.25) \$           | 0.84 | \$ | 32.39                             | \$<br>33.33                      | 2.9%                          |
| 201 Open Bottom 4000 Lumen Fixture Only           | 0.100         | \$ | 9.43           | \$  | 9.71           | \$<br>0.28                    | 2.9%                     | \$ | (0.02) \$           | 0.07 | \$ | 9.48                              | \$<br>9.76                       | 3.0%                          |
| Metal Halide                                      |               |    |                |     |                |                               |                          |    |                     |      |    |                                   |                                  |                               |
| 470 Directional, 12000 Lumen Fixture Only         | 0.150         | \$ | 14.50          | \$  | 14.93          | \$<br>0.43                    | 2.9%                     | \$ | (0.03) \$           | 0.11 | \$ | 14.58                             | \$<br>15.01                      | 3.0%                          |
| 471 Directional, 12000 Lumen Fixture & Wood Pole  | 0.150         | \$ | 17.17          | \$  | 17.68          | \$<br>0.51                    | 2.9%                     | \$ | (0.03) \$           | 0.11 | \$ | 17.25                             | \$<br>17.76                      | 3.0%                          |
| 474 Directional, 32000 Lumen Fixture & Wood Pole  | 0.350         | \$ | 22.94          | \$  | 23.62          | \$<br>0.68                    | 2.9%                     | \$ | (0.07) \$           | 0.25 | \$ | 23.12                             | \$<br>23.80                      | 2.9%                          |
| 475 Directional, 32000 Lumen Fixture & Metal Pole | 0.350         | \$ | 30.40          | \$  | 31.30          | \$<br>0.90                    | 2.9%                     | \$ | (0.07) \$           | 0.25 | \$ | 30.58                             | \$<br>31.48                      | 2.9%                          |
| 476 Directional, 107800 Lumen Fixture Only        | 1.080         | \$ | 43.23          | \$  | 44.51          | \$<br>1.28                    | 2.9%                     | \$ | (0.23) \$           | 0.77 | \$ | 43.77                             | \$<br>45.05                      | 2.9%                          |
| 477 Directional, 107800 Lumen Fixture & Wood Pole | 1.080         | \$ | 46.42          | \$  | 47.80          | \$<br>1.38                    | 2.9%                     | \$ | (0.23) \$           | 0.77 | \$ | 46.96                             | \$<br>48.34                      | 2.9%                          |
| 473 Directional, 32000 Lumen Fixture Only *       | 0.350         | \$ | 20.65          | \$  | 21.26          | \$<br>0.61                    | 2.9%                     | \$ | (0.07) \$           | 0.25 | \$ | 20.83                             | \$<br>21.44                      | 2.9%                          |

#### Assumptions

<sup>\*</sup> Transferred from Lighting Service - Rate LS

#### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD  TYPE OF FILING: _X ORIGINAL UPDATED REVI WORKPAPER REFERENCE NO(S): | SED     |    |                   |             |                           |                              |    |            |      |      | ,                      | WITI | NESS:                  | SCHEDULE N<br>PAGE 18 of 26<br>R. M. CONROY |
|--|---------|----|-------------------|-------------|---------------------------|------------------------------|----|------------|------|------|------------------------|------|------------------------|---|
| Restricted Lighting Service - Rate RLS   | Α       | _  | В                 | C_          | D                         | E                            |    | F          |      | G    | Н                      |      | _1_                    | J   |
|  | Monthly |    | se Rate<br>urrent | se Rate     |                           |                              |    | Billing Fa | ecto | re   | Total<br>urrent        |      | Total oposed           |   |
|  | kW      |    | Bill              | <br>Bill    | crease<br>(\$)<br>C - B ] | Increase<br>(%)<br>[ D / B ] | FA | C+OSS      |      | CR   | Bill<br>(\$)<br>B+F+G] |      | Bill<br>(\$)<br>C+F+G] | Increase<br>(%)<br>[(I - H)H]               |
| UNDERGROUND SERVICE  |         |    |                   |             |                           |                              |    |            |      |      |                        |      | -                      |   |
| High Pressure Sodium   |         |    |                   |             |                           |                              |    |            |      |      |                        |      |                        |   |
| 452 Cobra Head, 16000 Lumen Fixture Only *   | 0.181   | \$ | 14.44             | \$<br>14.87 | \$<br>0.43                | 2.9%                         | \$ | (0.04) \$  | 5    | 0.13 | \$<br>14.53            | \$   | 14.96                  | 3.0%  |
| 453 Cobra Head, 28500 Lumen Fixture Only *   | 0.294   | \$ | 16.85             | \$<br>17.35 | \$<br>0.50                | 2.9%                         | \$ | (0.06) \$  | 5    | 0.21 | \$<br>17.00            | \$   | 17.50                  | 2.9%  |
| 454 Cobra Head, 50000 Lumen Fixture Only *   | 0.471   | \$ | 19.20             | \$<br>19.77 | \$<br>0.57                | 2.9%                         | \$ | (0.10) \$  | 5    | 0.34 | \$<br>19.44            | \$   | 20.01                  | 2.9%  |
| 455 Directional, 16000 Lumen Fixture Only *  | 0.181   | \$ | 15.39             | \$<br>15.85 | \$<br>0.46                | 2.9%                         | \$ | (0.04) \$  | 5    | 0.13 | \$<br>15.48            | \$   | 15.94                  | 3.0%  |
| 456 Directional, 50000 Lumen Fixture Only *  | 0.471   | \$ | 20.03             | \$<br>20.62 | \$<br>0.59                | 2.9%                         | \$ | (0.10) \$  | 5    | 0.34 | \$<br>20.27            | \$   | 20.86                  | 2.9%  |
| 457 Open Bottom, 9500 Lumen Fixture Only *   | 0.117   | \$ | 12.78             | \$<br>13.16 | \$<br>0.38                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.08 | \$<br>12.84            | \$   | 13.22                  | 3.0%  |
| 275 Cobra/Contemporary 16000 Lumen (Fixture & Smooth Pole)   | 0.181   | \$ | 27.64             | \$<br>28.46 | \$<br>0.82                | 2.9%                         | \$ | (0.04) \$  | 5    | 0.13 | \$<br>27.73            | \$   | 28.55                  | 3.0%  |
| 266 Cobra/Contemporary 28500 Lumen (Fixture & Smooth Pole)   | 0.294   | \$ | 30.35             | \$<br>31.25 | \$<br>0.90                | 2.9%                         | \$ | (0.06) \$  | 6    | 0.21 | \$<br>30.50            | \$   | 31.40                  | 3.0%  |
| 267 Cobra/Contemporary 50000 Lumen (Fixture & Smooth Pole)   | 0.471   | \$ | 34.64             | \$<br>35.67 | \$<br>1.03                | 2.9%                         | \$ | (0.10) \$  | 5    | 0.34 | \$<br>34.88            | \$   | 35.91                  | 3.0%  |
| 276 Coach/Acorn 5800 Lumen (Fixture & Smooth Pole)   | 0.083   | \$ | 16.69             | \$<br>17.19 | \$<br>0.50                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.06 | \$<br>16.73            | \$   | 17.23                  | 3.0%  |
| 274 Coach/Acorn 9500 Lumen (Fixture & Smooth Pole)   | 0.117   | \$ | 19.90             | \$<br>20.49 | \$<br>0.59                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.08 | \$<br>19.96            | \$   | 20.55                  | 3.0%  |
| 277 Coach/Acorn 16000 Lumen (Fixture & Smooth Pole)  | 0.181   | \$ | 24.34             | \$<br>25.06 | \$<br>0.72                | 2.9%                         | \$ | (0.04) \$  | 5    | 0.13 | \$<br>24.43            | \$   | 25.15                  | 2.9%  |
| 279 Contemporary 120000 Lumen Fixture Only   | 1.000   | \$ | 47.45             | \$<br>48.86 | \$<br>1.41                | 2.9%                         | \$ | (0.21) \$  | 5    | 0.71 | \$<br>47.95            | \$   | 49.36                  | 2.9%  |
| 278 Contemporary 120000 Lumen (Fixture & Smooth Pole)  | 1.000   | \$ | 78.58             | \$<br>80.91 | \$<br>2.33                | 2.9%                         | \$ | (0.21) \$  | 3    | 0.71 | \$<br>79.08            | \$   | 81.41                  | 2.9%  |
| 417 Acorn 9500 Lumen Bronze Decorative Pole  | 0.117   | \$ | 26.21             | \$<br>27.00 | \$<br>0.79                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.08 | \$<br>26.27            | \$   | 27.06                  | 3.0%  |
| 419 Acorn 16000 Lumen Bronze Decorative Pole   | 0.180   | \$ | 28.08             | \$<br>28.91 | \$<br>0.83                | 2.9%                         | \$ | (0.04) \$  | 5    | 0.13 | \$<br>28.17            | \$   | 29.00                  | 2.9%  |
| 280 Victorian 5800 Lumen Fixture Only  | 0.083   | \$ | 22.13             | \$<br>22.78 | \$<br>0.65                | 2.9%                         | \$ | (0.02) \$  | 6    | 0.06 | \$<br>22.17            | \$   | 22.82                  | 2.9%  |
| 281 Victorian 9500 Lumen Fixture Only  | 0.117   | \$ | 23.19             | \$<br>23.88 | \$<br>0.69                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.08 | \$<br>23.25            | \$   | 23.94                  | 3.0%  |
| 282 London 5800 Lumen Fixture Only   | 0.083   | \$ | 22.29             | \$<br>22.95 | \$<br>0.66                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.06 | \$<br>22.33            | \$   | 22.99                  | 3.0%  |
| 283 London 9500 Lumen Fixture Only   | 0.117   | \$ | 23.69             | \$<br>24.39 | \$<br>0.70                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.08 | \$<br>23.75            | \$   | 24.45                  | 2.9%  |
| 426 London, 5800 Lumen Fixture & Pole  | 0.083   | \$ | 35.94             | \$<br>37.01 | \$<br>1.07                | 2.9%                         | \$ | (0.02) \$  | 5    | 0.06 | \$<br>35.98            | \$   | 37.05                  | 3.0%  |
| 428 London, 9500 Lumen Fixture & Pole  | 0.117   | \$ | 36.89             | \$<br>37.99 | \$<br>1.10                | 2.9%                         | \$ | (0.02) \$  | 3    | 0.08 | \$<br>36.95            | \$   | 38.05                  | 3.0%  |
| 430 Victorian, 5800 Lumen Fixture & Pole   | 0.083   | \$ | 34.96             | \$<br>36.00 | \$<br>1.04                | 2.9%                         | \$ | (0.02) \$  | 6    | 0.06 | \$<br>35.00            | \$   | 36.04                  | 3.0%  |
| 432 Victorian, 9500 Lumen Fixture Pole   | 0.117   | \$ | 37.13             | \$<br>38.23 | \$<br>1.10                | 2.9%                         | \$ | (0.02) \$  | 3    | 0.08 | \$<br>37.19            | \$   | 38.29                  | 3.0%  |

#### Assumptions:

<sup>\*</sup> Transferred from Lighting Service - Rate LS

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_X_FORECASTED PERIOD       | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 19 of 26         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

#### Restricted Lighting Service - Rate RLS

|   | Α       | Ra | B<br>se Rate | Ra | C<br>se Rate |    | D               | E            |    | F          | G     |    | H<br>Total     |    | l<br>Total     | J                 |
|---|---------|----|--------------|----|--------------|----|-----------------|--------------|----|------------|-------|----|----------------|----|----------------|-------------------|
|   | Monthly |    | urrent       |    | posed        |    |                 |              |    | Billing Fa | ctors | C  | Current        |    | oposed         |                   |
|   | kW      |    | Bill         |    | Bill         | In | crease          | Increase     | FA | C+OSS      | ECR   | -  | Bill           |    | Bill           | Increase          |
|   |         |    |              |    |              | ı  | (\$)<br>C - B ] | (%)<br>[D/B] |    |            |       | ſE | (\$)<br>B+F+G] | ro | (\$)<br>:+F+G] | (%)<br>[(I - H)H] |
| UNDERGROUND SERVICE                             |         |    |              |    |              |    |                 | 1            |    |            |       |    |                |    |                | 10-11-1           |
| High Pressure Sodium                            |         |    |              |    |              |    |                 |              |    |            |       |    |                |    |                |                   |
| 412 Colonial, 4Sided, 5800 Lumen Smooth Pole *  | 0.083   | \$ | 22.17        | \$ | 22.83        | \$ | 0.66            | 2.9%         | \$ | (0.02) \$  | 0.06  | \$ | 22.21          | \$ | 22.87          | 3.0%              |
| 413 Colonial, 4Sided, 9500 Lumen Smooth Pole *  | 0.117   | \$ | 22.94        | \$ | 23.62        | \$ | 0.68            | 2.9%         | \$ | (0.02) \$  | 0.08  | \$ | 23.00          | \$ | 23.68          | 3.0%              |
| 444 Colonial, 4Sided, 16000 Lumen Smooth Pole * | 0.181   | \$ | 22.88        | \$ | 23.56        | \$ | 0.68            | 2.9%         | \$ | (0.04) \$  | 0.13  | \$ | 22.97          | \$ | 23.65          | 3.0%              |
| 415 Acorn, 5800 Lumen Smooth Pole *             | 0.083   | \$ | 22.57        | \$ | 23.24        | \$ | 0.67            | 2.9%         | \$ | (0.02) \$  | 0.06  | \$ | 22.61          | \$ | 23.28          | 3.0%              |
| 416 Acorn, 9500 Lumen Smooth Pole *             | 0.117   | \$ | 25.06        | \$ | 25.80        | \$ | 0.74            | 2.9%         | \$ | (0.02) \$  | 0.08  | \$ | 25.12          | \$ | 25.86          | 2.9%              |
| 445 Acorn, 16,000 Lumen Smooth Pole *           | 0.181   | \$ | 24.87        | \$ | 25.61        | \$ | 0.74            | 2.9%         | \$ | (0.04) \$  | 0.13  | \$ | 24.96          | \$ | 25.70          | 3.0%              |
| 400 Dark Sky, 4000 Lumen *                      | 0.06    | \$ | 26.56        | \$ | 27.35        | \$ | 0.79            | 2.9%         | \$ | (0.01) \$  | 0.04  | \$ | 26.59          | \$ | 27.38          | 3.0%              |
| 401 Dark Sky, 9500 Lumen *                      | 0.117   | \$ | 26.83        | \$ | 27.63        | \$ | 0.80            | 2.9%         | \$ | (0.02) \$  | 0.08  | \$ | 26.89          | \$ | 27.69          | 3.0%              |
| 423 Cobra Head, 16000 Lumen Smooth Pole *       | 0.181   | \$ | 29.16        | \$ | 30.03        | \$ | 0.87            | 2.9%         | \$ | (0.04) \$  | 0.13  | \$ | 29.25          | \$ | 30.12          | 3.0%              |
| 424 Cobra Head, 28500 Lumen Smooth Pole *       | 0.294   | \$ | 31.51        | \$ | 32.45        | \$ | 0.94            | 2.9%         | \$ | (0.06) \$  | 0.21  | \$ | 31.66          | \$ | 32.60          | 3.0%              |
| 425 Cobra Head, 50000 Lumen Smooth Pole *       | 0.471   | \$ | 37.39        | \$ | 38.50        | \$ | 1.11            | 2.9%         | \$ | (0.10) \$  | 0.34  | \$ | 37.63          | \$ | 38.74          | 3.0%              |
| 439 Contemporary, 16000 Lumen Fixture Only *    | 0.181   | \$ | 18.08        | \$ | 18.62        | \$ | 0.54            | 2.9%         | \$ | (0.04) \$  | 0.13  | \$ | 18.17          | \$ | 18.71          | 3.0%              |
| 420 Contemporary, 16000 Lumen Fixture & Pole *  | 0.181   | \$ | 32.86        | \$ | 33.84        | \$ | 0.98            | 2.9%         | \$ | (0.04) \$  | 0.13  | \$ | 32.95          | \$ | 33.93          | 3.0%              |
| 440 Contemporary, 28500 Lumen Fixture Only *    | 0.294   | \$ | 20.05        | \$ | 20.65        | \$ | 0.60            | 2.9%         | \$ | (0.06) \$  | 0.21  | \$ | 20.20          | \$ | 20.80          | 3.0%              |
| 421 Contemporary, 28500 Lumen Fixture & Pole *  | 0.294   | \$ | 35.48        | \$ | 36.53        | \$ | 1.05            | 2.9%         | \$ | (0.06) \$  | 0.21  | \$ | 35.63          | \$ | 36.68          | 2.9%              |
| 441 Contemporary, 50000 Lumen Fixture Only *    | 0.471   | \$ | 24.14        | \$ | 24.86        | \$ | 0.72            | 2.9%         | \$ | (0.10) \$  | 0.34  | \$ | 24.38          | \$ | 25.10          | 3.0%              |
| 422 Contemporary, 50000 Lumen Fixture & Pole *  | 0.471   | \$ | 41.19        | \$ | 42.41        | \$ | 1.22            | 2.9%         | \$ | (0.10) \$  | 0.34  | \$ | 41.43          | \$ | 42.65          | 2.9%              |
| Mercury Vapor                                   |         |    |              |    |              |    |                 |              |    |            |       |    |                |    |                |                   |
| 318 Cobra Head, 8000 Lumen Fixture & Pole       | 0.21    | \$ | 18.91        | \$ | 19.47        | \$ | 0.56            | 2.9%         | \$ | (0.04) \$  | 0.15  | \$ | 19.02          | \$ | 19.58          | 2.9%              |
| 314 Cobra Head, 13000 Lumen Fixture & Pole      | 0.298   | \$ | 20.80        | \$ | 21.43        | \$ | 0.63            | 2.9%         | \$ | (0.06) \$  | 0.21  | \$ | 20.95          | \$ | 21.58          | 3.0%              |
| 315 Cobra Head, 25000 Lumen Fixture & Pole      | 0.462   | \$ | 24.79        | \$ | 25.53        | \$ | 0.74            | 2.9%         | \$ | (0.10) \$  | 0.33  | \$ | 25.02          | \$ | 25.76          | 3.0%              |
| 206 Coach, 4000 Lumen Fixture & Pole            | 0.1     | \$ | 13.85        | \$ | 14.26        | \$ | 0.41            | 2.9%         | \$ | (0.02) \$  | 0.07  | \$ | 13.90          | \$ | 14.31          | 2.9%              |
| 208 Coach, 8000 Lumen Fixture & Pole            | 0.21    | \$ | 15.66        | \$ | 16.13        | \$ | 0.47            | 2.9%         | \$ | (0.04) \$  | 0.15  | \$ | 15.77          | \$ | 16.24          | 3.0%              |
|   |         |    |              |    |              |    |                 |              |    |            |       |    |                |    |                |                   |

#### Assumptions:

<sup>\*</sup> Transferred from Lighting Service - Rate LS

### Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD       | SCHEDULE N            |
|---|-----------------------|
| TYPE OF FILING:X ORIGINAL UPDATED REVISED | PAGE 20 of 26         |
| WORKPAPER REFERENCE NO(S):                | WITNESS: R. M. CONROY |

#### Restricted Lighting Service - Rate RLS

|  | Α             |    | В              |     | С              |      | D      | E        |    | F         | G           |     | Н               |    | I              | J          |
|--|---------------|----|----------------|-----|----------------|------|--------|----------|----|-----------|-------------|-----|-----------------|----|----------------|------------|
|  |               |    | se Rate        |     | se Rate        |      |        |          |    | D         | <br>        |     | Total           | _  | Total          |            |
|  | Monthly<br>kW | C  | urrent<br>Bill | Pro | oposed<br>Bill | In   | crease | Increase | ΕΛ | Billing I | cors<br>ECR | . ' | Current<br>Bill | Pr | oposed<br>Bill | Increase   |
|  | KVV           |    | DIII           |     | DIII           | 1111 | (\$)   | (%)      | ГА | C+U33     | LUK         |     | (\$)            |    | (\$)           | (%)        |
|  |               |    |                |     |                | [    | C-B]   | [D/B]    |    |           |             | [1  | B+F+G]          | [0 | C+F+G]         | [(I - H)H] |
| UNDERGROUND SERVICE                            |               |    |                |     |                |      |        |          |    |           |             |     |                 |    |                |            |
| Metal Halide                                   |               |    |                |     |                |      |        |          |    |           |             |     |                 |    |                |            |
| 479 Contemporary, 12000 Lumen Fixture Only     | 0.15          | \$ | 16.40          | \$  | 16.62          | \$   | 0.22   | 1.3%     | \$ | (0.03)    | \$<br>0.11  | \$  | 16.48           | \$ | 16.70          | 1.3%       |
| 480 Contemporary, 12000 Lumen Fixture & Pole   | 0.15          | \$ | 26.62          | \$  | 27.41          | \$   | 0.79   | 2.9%     | \$ | (0.03)    | \$<br>0.11  | \$  | 26.70           | \$ | 27.49          | 3.0%       |
| 483 Contemporary, 107800 Lumen Fixture Only    | 1.08          | \$ | 46.20          | \$  | 47.57          | \$   | 1.37   | 2.9%     | \$ | (0.23)    | \$<br>0.77  | \$  | 46.74           | \$ | 48.11          | 2.9%       |
| 484 Contemporary, 107800 Lumen Fixture & Pole  | 1.08          | \$ | 57.30          | \$  | 59.00          | \$   | 1.70   | 2.9%     | \$ | (0.23)    | \$<br>0.77  | \$  | 57.84           | \$ | 59.54          | 2.9%       |
| 481 Contemporary, 32000 Lumen Fixture Only *   | 0.35          | \$ | 22.43          | \$  | 23.10          | \$   | 0.67   | 2.9%     | \$ | (0.07)    | \$<br>0.25  | \$  | 22.61           | \$ | 23.28          | 3.0%       |
| 482 Contemporary, 32000 Lumen Fixture & Pole * | 0.35          | \$ | 33.55          | \$  | 34.55          | \$   | 1.00   | 2.9%     | \$ | (0.07)    | \$<br>0.25  | \$  | 33.73           | \$ | 34.73          | 3.0%       |
| Incandescent                                   |               |    |                |     |                |      |        |          |    |           |             |     |                 |    |                |            |
| 349 Continental Jr, 1500 Lumen Fixture & Pole  | 0.102         | \$ | 9.96           | \$  | 10.26          | \$   | 0.30   | 2.9%     | \$ | (0.02)    | \$<br>0.07  | \$  | 10.01           | \$ | 10.31          | 3.0%       |
| 348 Continental Jr, 6000 Lumen Fixture & Pole  | 0.447         | \$ | 14.20          | \$  | 14.62          | \$   | 0.42   | 2.9%     | \$ | (0.09)    | \$<br>0.32  | \$  | 14.42           | \$ | 14.84          | 2.9%       |
| Poles  |               |    |                |     |                |      |        |          |    |           |             |     |                 |    |                |            |
| 958 Wood Pole Installed before 3/1/2010        | NA            | \$ | 11.32          | \$  | 11.66          | \$   | 0.34   | 2.9%     | \$ | -         | \$<br>-     | \$  | 11.32           | \$ | 11.66          | 3.0%       |
| 900 Wood Pole Installed before 7/1/2004        | NA            | \$ | 2.15           | \$  | 2.21           | \$   | 0.06   | 2.7%     | \$ | -         | \$<br>-     | \$  | 2.15            | \$ | 2.21           | 2.8%       |
| 901 Smooth 10' Pole                            | NA            | \$ | 10.82          | \$  | 11.14          | \$   | 0.32   | 2.9%     | \$ | -         | \$<br>-     | \$  | 10.82           | \$ | 11.14          | 3.0%       |
| 902 Fluted 10' Pole                            | NA            | \$ | 12.91          | \$  | 13.29          | \$   | 0.38   | 2.9%     | \$ | -         | \$<br>-     | \$  | 12.91           | \$ | 13.29          | 2.9%       |
| Victorian/London Bases                         |               |    |                |     |                |      |        |          |    |           |             |     |                 |    |                |            |
| 950 Old Town Base                              | NA            | \$ | 3.62           | \$  | 3.73           | \$   | 0.11   | 2.9%     | \$ | -         | \$<br>-     | \$  | 3.62            | \$ | 3.73           | 3.0%       |
| 951 Chesapeake Base                            | NA            | \$ | 3.83           | \$  | 3.94           | \$   | 0.11   | 2.8%     | \$ | -         | \$<br>-     | \$  | 3.83            | \$ | 3.94           | 2.9%       |
| 956 Victorian/London Bases (Moved from 35.1)   | NA            | \$ | 3.71           | \$  | 3.82           | \$   | 0.11   | 2.9%     | \$ | -         | \$<br>-     | \$  | 3.71            | \$ | 3.82           | 3.0%       |

#### Assumptions:

<sup>\*</sup> Transferred from Lighting Service - Rate LS

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED PAGE 21 of 26
WORKPAPER REFERENCE NO(S): \_\_\_\_\_ WITNESS: R. M. CONROY

### **Lighting Energy Service - Rate LE**

|        | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                             | D                            |    | E<br>Billing F | ac | F     |    | G<br>Total<br>Current   | Pi | H<br>Total<br>roposed  | I                            |
|--------|---------------------------|----------------------------|-------------------------------|------------------------------|----|----------------|----|-------|----|-------------------------|----|------------------------|------------------------------|
| kWh    | Bill                      | Bill                       | <br>crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[ C / A ] | FA | AC+OSS         | uo | ECR   | 1  | Bill<br>(\$)<br>[A+E+F] |    | Bill<br>(\$)<br>B+E+F] | Increase<br>(%)<br>[(H-G)/G] |
|        |                           |                            |                               |                              |    |                |    |       |    |                         |    |                        |                              |
| 500    | \$35.23                   | \$35.23                    | \$<br>-                       | 0.0%                         | \$ | (0.30)         | \$ | 2.49  | \$ | 37.42                   | \$ | 37.42                  | 0.0%                         |
| 1,000  | \$70.46                   | \$70.46                    | \$<br>-                       | 0.0%                         | \$ | (0.60)         | \$ | 4.99  | \$ | 74.85                   | \$ | 74.85                  | 0.0%                         |
| 2,000  | \$140.92                  | \$140.92                   | \$<br>-                       | 0.0%                         | \$ | (1.20)         | \$ | 9.97  | \$ | 149.69                  | \$ | 149.69                 | 0.0%                         |
| 3,000  | \$211.38                  | \$211.38                   | \$<br>-                       | 0.0%                         | \$ | (1.80)         | \$ | 14.96 | \$ | 224.54                  | \$ | 224.54                 | 0.0%                         |
| 6,000  | \$422.76                  | \$422.76                   | \$<br>-                       | 0.0%                         | \$ | (3.59)         | \$ | 29.92 | \$ | 449.09                  | \$ | 449.09                 | 0.0%                         |
| 9,000  | \$634.14                  | \$634.14                   | \$<br>-                       | 0.0%                         | \$ | (5.39)         | \$ | 44.89 | \$ | 673.64                  | \$ | 673.64                 | 0.0%                         |
| 12,000 | \$845.52                  | \$845.52                   | \$<br>-                       | 0.0%                         | \$ | (7.18)         | \$ | 59.85 | \$ | 898.19                  | \$ | 898.19                 | 0.0%                         |
| 15,000 | \$1,056.90                | \$1,056.90                 | \$<br>-                       | 0.0%                         | \$ | (8.98)         | \$ | 74.81 | \$ | 1,122.73                | \$ | 1,122.73               | 0.0%                         |

#### Assumptions:

Average usage = 1,942 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_\_ UPDATED \_\_\_\_ REVISED PAGE 22 of 26

WORKPAPER REFERENCE NO(S): \_\_\_\_\_ WITNESS: R. M. CONROY

### **Traffic Energy Service - Rate TE**

|       | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                         | D                        |    | E<br>Billing F | act | F<br>tors | C  | G<br>Total<br>Current  | Pr | H<br>Total<br>oposed   | I                            |
|-------|---------------------------|----------------------------|---------------------------|--------------------------|----|----------------|-----|-----------|----|------------------------|----|------------------------|------------------------------|
| kWh   | Bill                      | Bill                       | crease<br>(\$)<br>B - A ] | Increase<br>(%)<br>[C/A] | FA | AC+OSS         |     | ECR       | [/ | Bill<br>(\$)<br>A+E+F] | [1 | Bill<br>(\$)<br>B+E+F] | Increase<br>(%)<br>[(H-G)/G] |
|       |                           |                            |                           |                          |    |                |     |           |    |                        |    |                        |                              |
| 50    | \$8.20                    | \$8.16                     | \$<br>(0.04)              | -0.4%                    | \$ | (0.03)         | \$  | 0.27      | \$ | 8.44                   | \$ | 8.40                   | -0.4%                        |
| 100   | \$12.39                   | \$12.37                    | \$<br>(0.03)              | -0.2%                    | \$ | (0.06)         | \$  | 0.55      | \$ | 12.88                  | \$ | 12.86                  | -0.2%                        |
| 200   | \$20.79                   | \$20.77                    | \$<br>(0.01)              | -0.1%                    | \$ | (0.12)         | \$  | 1.09      | \$ | 21.76                  | \$ | 21.74                  | -0.1%                        |
| 300   | \$29.18                   | \$29.18                    | \$<br>0.00                | 0.0%                     | \$ | (0.17)         | \$  | 1.64      | \$ | 30.65                  | \$ | 30.65                  | 0.0%                         |
| 400   | \$37.58                   | \$37.59                    | \$<br>0.02                | 0.0%                     | \$ | (0.23)         | \$  | 2.18      | \$ | 39.53                  | \$ | 39.54                  | 0.0%                         |
| 500   | \$45.97                   | \$46.00                    | \$<br>0.03                | 0.1%                     | \$ | (0.29)         | \$  | 2.73      | \$ | 48.41                  | \$ | 48.44                  | 0.1%                         |
| 1,000 | \$87.94                   | \$88.05                    | \$<br>0.11                | 0.1%                     | \$ | (0.58)         | \$  | 5.45      | \$ | 92.81                  | \$ | 92.92                  | 0.1%                         |
| 5,000 | \$423.70                  | \$424.41                   | \$<br>0.71                | 0.2%                     | \$ | (2.91)         | \$  | 27.27     | \$ | 448.06                 | \$ | 448.77                 | 0.2%                         |

### Assumptions:

Average usage = 284 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD   | SCH            | HEDULE N   |
|---------------------------------------|----------------|------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED RE | EVISED PAG     | E 23 of 26 |
| WORKPAPER REFERENCE NO(S):            | WITNESS: R. M. | . CONROY   |

### Outdoor Sports Lighting Service Rate OSL - Secondary

|    |        |       | В  | A<br>Base Rate | В  | B<br>ase Rate | С                             | D                            |    | E      |       | F           |    | G    |    | H<br>Total               |    | l<br>Total               | J                              |
|----|--------|-------|----|----------------|----|---------------|-------------------------------|------------------------------|----|--------|-------|-------------|----|------|----|--------------------------|----|--------------------------|--------------------------------|
|    | Load   |       |    | Current        |    | roposed       |                               |                              |    | E      | Billi | ing Factors | 5  |      |    | Current                  | Р  | roposed                  |                                |
| kW | Factor | kWh   |    | Bill           |    | Bill          | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] | F  | AC+OSS |       | DSM         |    | ECR  | [/ | Bill<br>(\$)<br>\+E+F+G] | [E | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 2  | 30%    | 438   | \$ | 405.46         | \$ | 417.41        | \$<br>11.95                   | 3.0%                         | \$ | (0.26) | \$    | 0.02        | \$ | 0.77 | \$ | 405.99                   | \$ | 417.94                   | 2.9%                           |
|    | 50%    | 730   | \$ | 416.47         | \$ | 427.06        | \$<br>10.59                   | 2.5%                         | \$ | (0.43) |       | 0.03        | \$ | 1.28 | \$ | 417.35                   |    | 427.94                   | 2.5%                           |
|    | 70%    | 1,022 | \$ | 427.49         | \$ | 436.71        | \$<br>9.22                    | 2.2%                         | \$ | (0.60) |       |             | \$ | 1.79 | \$ | 428.72                   |    | 437.94                   | 2.2%                           |
| 4  | 30%    | 876   | \$ | 720.92         | \$ | 744.73        | \$<br>23.80                   | 3.3%                         | \$ | (0.51) | \$    | 0.04        | \$ | 1.53 | \$ | 721.98                   | \$ | 745.79                   | 3.3%                           |
|    | 50%    | 1,460 | \$ | 742.96         | \$ | 764.03        | \$<br>21.08                   | 2.8%                         | \$ | (0.85) | \$    | 0.06        | \$ | 2.56 | \$ | 744.73                   | \$ | 765.80                   | 2.8%                           |
|    | 70%    | 2,044 | \$ | 764.99         | \$ | 783.34        | \$<br>18.35                   | 2.4%                         | \$ | (1.19) | \$    | 0.09        | \$ | 3.58 | \$ | 767.47                   | \$ | 785.82                   | 2.4%                           |
| 6  | 30%    | 1,314 | \$ | 1,036.38       | \$ | 1,072.04      | \$<br>35.66                   | 3.4%                         | \$ | (0.77) | \$    | 0.05        | \$ | 2.30 | \$ | 1,037.96                 | \$ | 1,073.62                 | 3.4%                           |
|    | 50%    | 2,190 | \$ | 1,069.43       | \$ | 1,101.00      | \$<br>31.57                   | 3.0%                         | \$ | (1.28) | \$    | 0.09        | \$ | 3.83 | \$ | 1,072.07                 | \$ | 1,103.64                 | 2.9%                           |
|    | 70%    | 3,066 | \$ | 1,102.48       | \$ | 1,129.96      | \$<br>27.48                   | 2.5%                         | \$ | (1.79) | \$    | 0.13        | \$ | 5.37 | \$ | 1,106.19                 | \$ | 1,133.67                 | 2.5%                           |
| 8  | 30%    | 1,752 | \$ | 1,351.84       | \$ | 1,399.36      | \$<br>47.51                   | 3.5%                         | \$ | (1.02) | \$    | 0.07        | \$ | 3.07 | \$ | 1,353.96                 | \$ | 1,401.48                 | 3.5%                           |
|    | 50%    | 2,920 | \$ | 1,395.91       | \$ | 1,437.97      | \$<br>42.06                   | 3.0%                         | \$ | (1.70) | \$    | 0.12        | \$ | 5.11 | \$ | 1,399.44                 | \$ | 1,441.50                 | 3.0%                           |
|    | 70%    | 4,088 | \$ | 1,439.98       | \$ | 1,476.58      | \$<br>36.60                   | 2.5%                         | \$ | (2.38) | \$    | 0.17        | \$ | 7.15 | \$ | 1,444.92                 | \$ | 1,481.52                 | 2.5%                           |
| 10 | 30%    | 2,190 | \$ | 1,667.30       | \$ | 1,726.67      | \$<br>59.37                   | 3.6%                         | \$ | (1.28) | \$    | 0.09        | \$ | 3.83 | \$ | 1,669.94                 | \$ | 1,729.31                 | 3.6%                           |
|    | 50%    | 3,650 | \$ | 1,722.38       | \$ | 1,774.93      | \$<br>52.55                   | 3.1%                         | \$ | (2.13) | \$    | 0.15        | \$ | 6.39 | \$ | 1,726.79                 | \$ | 1,779.34                 | 3.0%                           |
|    | 70%    | 5,110 | \$ | 1,777.47       | \$ | 1,823.20      | \$<br>45.73                   | 2.6%                         | \$ | (2.98) | \$    | 0.21        | \$ | 8.94 | \$ | 1,783.64                 | \$ | 1,829.37                 | 2.6%                           |

#### Assumptions:

Average usage = 2,000 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 Base and Peak demand from actual billings

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD |         | SCHEDULE N            |
|-------------------------------------|---------|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED  | REVISED | PAGE 24 of 26         |
| WORKPAPER REFERENCE NO(S):          |         | WITNESS: R. M. CONROY |

### **Outdoor Sports Lighting Service Rate OSL - Primary**

|    |        |       | В  | A<br>Base Rate | В  | B<br>Base Rate | С                             | D                            |    | E      |       | F           |    | G    |    | H<br>Total               |    | l<br>Total               | J                              |
|----|--------|-------|----|----------------|----|----------------|-------------------------------|------------------------------|----|--------|-------|-------------|----|------|----|--------------------------|----|--------------------------|--------------------------------|
|    | Load   |       |    | Current        |    | roposed        |                               |                              |    | E      | Billi | ing Factors | 5  |      |    | Current                  | Р  | roposed                  |                                |
| kW | Factor | kWh   |    | Bill           |    | Bill           | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] | F  | AC+OSS |       | DSM         |    | ECR  | [4 | Bill<br>(\$)<br>\+E+F+G] | [E | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 2  | 30%    | 438   | \$ | 474.49         | \$ | 486.04         | \$<br>11.55                   | 2.4%                         | \$ | (0.26) | \$    | 0.02        | \$ | 0.77 | \$ | 475.02                   | \$ | 486.57                   | 2.4%                           |
|    | 50%    | 730   | \$ | 485.08         | \$ | 496.63         | \$<br>11.55                   | 2.4%                         | \$ | (0.43) |       | 0.03        | \$ | 1.28 | \$ | 485.96                   | \$ | 497.51                   | 2.4%                           |
|    | 70%    | 1,022 | \$ | 495.67         | \$ | 507.22         | \$<br>11.55                   | 2.3%                         | \$ | (0.60) |       | 0.04        |    | 1.79 | \$ | 496.90                   | \$ | 508.45                   | 2.3%                           |
| 4  | 30%    | 876   | \$ | 708.96         | \$ | 731.92         | \$<br>22.96                   | 3.2%                         | \$ | (0.51) | \$    | 0.04        | \$ | 1.53 | \$ | 710.02                   | \$ | 732.98                   | 3.2%                           |
|    | 50%    | 1,460 | \$ | 730.14         | \$ | 753.11         | \$<br>22.96                   | 3.1%                         | \$ | (0.85) | \$    | 0.06        | \$ | 2.56 | \$ | 731.91                   | \$ | 754.88                   | 3.1%                           |
|    | 70%    | 2,044 | \$ | 751.33         | \$ | 774.29         | \$<br>22.96                   | 3.1%                         | \$ | (1.19) | \$    | 0.09        | \$ | 3.58 | \$ | 753.81                   | \$ | 776.77                   | 3.0%                           |
| 6  | 30%    | 1,314 | \$ | 943.45         | \$ | 977.82         | \$<br>34.37                   | 3.6%                         | \$ | (0.77) | \$    | 0.05        | \$ | 2.30 | \$ | 945.03                   | \$ | 979.40                   | 3.6%                           |
|    | 50%    | 2,190 | \$ | 975.22         | \$ | 1,009.59       | \$<br>34.37                   | 3.5%                         | \$ | (1.28) | \$    | 0.09        | \$ | 3.83 | \$ | 977.86                   | \$ | 1,012.23                 | 3.5%                           |
|    | 70%    | 3,066 | \$ | 1,006.99       | \$ | 1,041.37       | \$<br>34.37                   | 3.4%                         | \$ | (1.79) | \$    | 0.13        | \$ | 5.37 | \$ | 1,010.70                 | \$ | 1,045.08                 | 3.4%                           |
| 8  | 30%    | 1,752 | \$ | 1,177.94       | \$ | 1,223.71       | \$<br>45.77                   | 3.9%                         | \$ | (1.02) | \$    | 0.07        | \$ | 3.07 | \$ | 1,180.06                 | \$ | 1,225.83                 | 3.9%                           |
|    | 50%    | 2,920 | \$ | 1,220.30       | \$ | 1,266.07       | \$<br>45.77                   | 3.8%                         | \$ | (1.70) | \$    | 0.12        | \$ | 5.11 | \$ | 1,223.83                 | \$ | 1,269.60                 | 3.7%                           |
|    | 70%    | 4,088 | \$ | 1,262.66       | \$ | 1,308.43       | \$<br>45.77                   | 3.6%                         | \$ | (2.38) | \$    | 0.17        | \$ | 7.15 | \$ | 1,267.60                 | \$ | 1,313.37                 | 3.6%                           |
| 10 | 30%    | 2,190 | \$ | 1,412.42       | \$ | 1,469.59       | \$<br>57.17                   | 4.1%                         | \$ | (1.28) | \$    | 0.09        | \$ | 3.83 | \$ | 1,415.06                 | \$ | 1,472.23                 | 4.0%                           |
|    | 50%    | 3,650 | \$ | 1,465.38       | \$ | 1,522.55       | \$<br>57.17                   | 3.9%                         | \$ | (2.13) | \$    | 0.15        | \$ | 6.39 | \$ | 1,469.79                 | \$ | 1,526.96                 | 3.9%                           |
|    | 70%    | 5,110 | \$ | 1,518.33       | \$ | 1,575.50       | \$<br>57.17                   | 3.8%                         | \$ | (2.98) | \$    | 0.21        | \$ | 8.94 | \$ | 1,524.50                 | \$ | 1,581.67                 | 3.8%                           |

#### Assumptions:

Average usage = 0,000 kWh per month

\*\*No LG&E customers on this rate schedule\*\*

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (using factors from OSL-S since no customers are currently on rate schedule) Current and Proposed Bill calculation uses a blended rate of Base and Peak demand from actual billings

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N            |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 25 of 26         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### **Electric Vehicle Charging Rate EVC**

|       |    | A<br>se Rate   |     | B<br>se Rate   | С                        | D                            |    | E            | <br>F           |    | G    |    | H<br>Total                        | l<br>Total                        | J                              |
|-------|----|----------------|-----|----------------|--------------------------|------------------------------|----|--------------|-----------------|----|------|----|-----------------------------------|-----------------------------------|--------------------------------|
| Hours | C  | urrent<br>Bill | Pro | pposed<br>Bill | crease<br>(\$)<br>B - A] | Increase<br>(%)<br>[ C / A ] | FA | Bi<br>AC+OSS | g Factor<br>DSM | S_ | ECR  | •  | urrent<br>Bill<br>(\$)<br>·E+F+G] | pposed<br>Bill<br>(\$)<br>·E+F+G] | Increase<br>(%)<br>[(I - H)/H] |
| 1     | \$ | 2.86           | \$  | 0.75           | \$<br>(2.11)             | -73.8%                       | \$ | -            | \$<br>-         | \$ | -    | \$ | 2.86                              | \$<br>0.75                        | -73.8%                         |
| 2     | \$ | 5.72           | \$  | 1.50           | \$<br>(4.22)             | -73.8%                       | \$ | -            | \$<br>-         | \$ | 0.01 | \$ | 5.73                              | \$<br>1.51                        | -73.7%                         |
| 3     | \$ | 8.58           | \$  | 2.50           | \$<br>(6.08)             | -70.9%                       | \$ | -            | \$<br>0.01      | \$ | 0.01 | \$ | 8.60                              | \$<br>2.52                        | -70.7%                         |
| 4     | \$ | 11.44          | \$  | 3.50           | \$<br>(7.94)             | -69.4%                       | \$ | -            | \$<br>0.01      | \$ | 0.02 | \$ | 11.47                             | \$<br>3.53                        | -69.2%                         |
| 5     | \$ | 14.30          | \$  | 4.50           | \$<br>(9.80)             | -68.5%                       | \$ | -            | \$<br>0.01      | \$ | 0.02 | \$ | 14.33                             | \$<br>4.53                        | -68.4%                         |
| 6     | \$ | 17.16          | \$  | 5.50           | \$<br>(11.66)            | -68.0%                       | \$ | -            | \$<br>0.01      | \$ | 0.03 | \$ | 17.20                             | \$<br>5.54                        | -67.8%                         |
| 7     | \$ | 20.02          | \$  | 6.50           | \$<br>(13.52)            | -67.5%                       | \$ | -            | \$<br>0.01      | \$ | 0.03 | \$ | 20.06                             | \$<br>6.54                        | -67.4%                         |
| 8     | \$ | 22.88          | \$  | 7.50           | \$<br>(15.38)            | -67.2%                       | \$ | -            | \$<br>0.01      | \$ | 0.03 | \$ | 22.92                             | \$<br>7.54                        | -67.1%                         |

### 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

# Typical Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFO<br>TYPE OF FILING:X ORIGINAL<br>WORKPAPER REFERENCE NO(S):_ |     | UPDATE          |          |                  | SED | )                             | WITNESS:                     | SCHEDULE N<br>PAGE 26 of 26<br>R. M. CONROY |
|---|-----|-----------------|----------|------------------|-----|-------------------------------|------------------------------|---|
| Pole and Structure Attachment Cha   | rge | es – Rate PS    | <u>A</u> |                  |     |                               |                              |   |
|   |     | Α               |          | В                |     | С                             | D                            |   |
| Pole<br>Attachments   |     | Current<br>Bill |          | Proposed<br>Bill |     | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ 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%                         |   |

\$ 0.81 per year for each linear foot of duct. \$36.25 per year for each Wireless Facility.

Other Attachment Charges:

### SCHEDULE N

### TYPICAL BILL COMPARISON UNDER PRESENT & PROPOSED RATES

### LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295

GAS

FORECASTED PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 1 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### Residential Gas Service (Rate RGS) / Volunteer Fire Dept (Rate VFD)

|       | Current | B<br>ase Rate<br>roposed |              | С  | D                          | E<br>B                     | illir        | F<br>ng Facto | rs   | G  |       | H<br>Total<br>Current | P                        | I<br>Total<br>roposed | J                        |                                  |
|-------|---------|--------------------------|--------------|----|----------------------------|----------------------------|--------------|---------------|------|----|-------|-----------------------|--------------------------|-----------------------|--------------------------|----------------------------------|
| Mcf   |         | Bill                     | Bill         | I  | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[C / A] | GSC          |               | DSM  | -  | GLT   | [/                    | Bill<br>(\$)<br>\+E+F+G] |                       | Bill<br>(\$)<br>s+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |
| 3.0   | \$      | 27.24                    | \$<br>31.50  | \$ | 4.26                       | 15.6%                      | \$<br>12.11  | \$            | 0.22 | \$ | 1.48  | \$                    | 41.05                    | \$                    | 45.31                    | 10.4%                            |
| 5.4   |         | \$35.92                  | \$<br>40.85  | \$ | 4.93                       | 13.7%                      | \$<br>21.77  | \$            | 0.40 | \$ | 2.66  | \$                    | 60.75                    | \$                    | 65.68                    | 8.1%                             |
| 10.0  | \$      | 52.65                    | \$<br>58.86  | \$ | 6.21                       | 11.8%                      | \$<br>40.38  | \$            | 0.74 | \$ | 4.93  | \$                    | 98.70                    | \$                    | 104.91                   | 6.3%                             |
| 20.0  | \$      | 88.95                    | \$<br>97.93  | \$ | 8.98                       | 10.1%                      | \$<br>80.76  | \$            | 1.48 | \$ | 9.87  | \$                    | 181.06                   | \$                    | 190.04                   | 5.0%                             |
| 40.0  | \$      | 161.55                   | \$<br>176.08 | \$ | 14.53                      | 9.0%                       | \$<br>161.51 | \$            | 2.97 | \$ | 19.73 | \$                    | 345.76                   | \$                    | 360.29                   | 4.2%                             |
| 60.0  | \$      | 234.15                   | \$<br>254.24 | \$ | 20.09                      | 8.6%                       | \$<br>242.27 | \$            | 4.45 | \$ | 29.60 | \$                    | 510.47                   | \$                    | 530.56                   | 3.9%                             |
| 80.0  | \$      | 306.75                   | \$<br>332.39 | \$ | 25.64                      | 8.4%                       | \$<br>323.03 | \$            | 5.94 | \$ | 39.46 | \$                    | 675.18                   | \$                    | 700.82                   | 3.8%                             |
| 100.0 | \$      | 379.35                   | \$<br>410.54 | \$ | 31.19                      | 8.2%                       | \$<br>403.78 | \$            | 7.42 | \$ | 49.33 | \$                    | 839.88                   | \$                    | 871.07                   | 3.7%                             |

### Assumptions:

Forecast Period Average usage = 5.39 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf) Calculations may vary from other schedules due to rounding

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 2 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### Firm Commercial Gas Service (Rate CGS)

meters < 5,000 cfh

|         | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed |    | С                          | D                          | E               | D:III | F<br>ng Factor | •        | G        |      | H<br>Total<br>Current    | l<br>Total<br>Proposed   | J                                |  |
|---------|---------------------------|----------------------------|----|----------------------------|----------------------------|-----------------|-------|----------------|----------|----------|------|--------------------------|--------------------------|----------------------------------|--|
| Mcf     | Bill                      | <br>Bill                   | I  | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[C / A] | GSC             | DIIII | DSM            | <u> </u> | GLT      | . [/ | Bill<br>(\$)<br>A+E+F+G] | Bill<br>(\$)<br>3+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |  |
| 25.0    | \$<br>122.83              | \$141.27                   | \$ | 18.44                      | 15.0%                      | \$<br>99.69     | \$    | 2.07           | \$       | 10.10    | \$   | 234.69                   | \$<br>253.13             | 7.9%                             |  |
| 50.0    | \$<br>185.67              | \$222.59                   | \$ | 36.92                      | 19.9%                      | \$<br>199.38    | \$    | 4.14           | \$       | 20.20    | \$   | 409.39                   | \$<br>446.32             | 9.0%                             |  |
| 100.0   | \$<br>311.33              | \$<br>385.21               | \$ | 73.88                      | 23.7%                      | \$<br>398.76    | \$    | 8.29           | \$       | 40.41    | \$   | 758.79                   | \$<br>832.67             | 9.7%                             |  |
| 500.0   | \$<br>1,316.65            | \$<br>1,686.21             | \$ | 369.56                     | 28.1%                      | \$<br>1,993.80  | \$    | 41.44          | \$       | 202.04   | \$   | 3,553.93                 | \$<br>3,923.49           | 10.4%                            |  |
| 1,000.0 | \$<br>2,573.30            | \$<br>3,312.46             | \$ | 739.16                     | 28.7%                      | \$<br>3,987.60  | \$    | 82.88          | \$       | 404.07   | \$   | 7,047.85                 | \$<br>7,787.01           | 10.5%                            |  |
| 2,500.0 | \$<br>6,343.25            | \$<br>8,191.21             | \$ | 1,847.96                   | 29.1%                      | \$<br>9,968.99  | \$    | 207.20         | \$       | 1,010.18 | \$   | 17,529.62                | \$<br>19,377.58          | 10.5%                            |  |
| 5,000.0 | \$<br>12,626.50           | \$<br>16,322.46            | \$ | 3,695.96                   | 29.3%                      | \$<br>19,937.99 | \$    | 414.40         | \$       | 2,020.37 | \$   | 34,999.26                | \$<br>38,695.22          | 10.6%                            |  |
| 7,500.0 | \$<br>18,909.75           | \$<br>24,453.71            | \$ | 5,543.96                   | 29.3%                      | \$<br>29,906.98 | \$    | 621.60         | \$       | 3,030.55 | \$   | 52,468.88                | \$<br>58,012.84          | 10.6%                            |  |

#### Assumptions:

Forecast Period Average usage = 33.1 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)

TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 3 OF 13

WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### Firm Commercial Gas Service (Rate CGS)

meters > 5,000 cfh

|         | A<br>Base Rate  |    | B<br>Base Rate   |    | С                          | D                           | E               |      | F                  |          | G        |         | H<br>Total                          | _  | I<br>Total                           | J                                |  |
|---------|-----------------|----|------------------|----|----------------------------|-----------------------------|-----------------|------|--------------------|----------|----------|---------|-------------------------------------|----|--------------------------------------|----------------------------------|--|
| Mcf     | Current<br>Bill | F  | Proposed<br>Bill | I  | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[C / A ] | <br>GSC         | Bill | ing Factors<br>DSM | <b>3</b> | GLT      | ·<br>[/ | Current<br>Bill<br>(\$)<br>A+E+F+G] |    | Proposed<br>Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |  |
| 25.0    | \$<br>347.83    |    | \$366.51         | \$ | 18.68                      | 5.4%                        | \$<br>99.69     | \$   | 2.07               | \$       | 10.10    | \$      | 459.69                              | \$ | 478.37                               | 4.1%                             |  |
| 50.0    | \$<br>410.67    | \$ | 447.83           | \$ | 37.16                      | 9.1%                        | \$<br>199.38    | \$   | 4.14               | \$       | 20.20    | \$      | 634.39                              | \$ | 671.55                               | 5.9%                             |  |
| 100.0   | \$<br>536.33    | \$ | 610.45           | \$ | 74.12                      | 13.8%                       | \$<br>398.76    | \$   | 8.29               | \$       | 40.41    | \$      | 983.79                              | \$ | 1,057.91                             | 7.5%                             |  |
| 500.0   | \$<br>1,541.65  | \$ | 1,911.45         | \$ | 369.80                     | 24.0%                       | \$<br>1,993.80  | \$   | 41.44              | \$       | 202.04   | \$      | 3,778.93                            | \$ | 4,148.73                             | 9.8%                             |  |
| 1,000.0 | \$<br>2,798.30  | \$ | 3,537.70         | \$ | 739.40                     | 26.4%                       | \$<br>3,987.60  | \$   | 82.88              | \$       | 404.07   | \$      | 7,272.85                            | \$ | 8,012.25                             | 10.2%                            |  |
| 2,500.0 | \$<br>6,568.25  | \$ | 8,416.45         | \$ | 1,848.20                   | 28.1%                       | \$<br>9,968.99  | \$   | 207.20             | \$       | 1,010.18 | \$      | 17,754.62                           | \$ | 19,602.82                            | 10.4%                            |  |
| 5,000.0 | \$<br>12,851.50 | \$ | 16,547.70        | \$ | 3,696.20                   | 28.8%                       | \$<br>19,937.99 | \$   | 414.40             | \$       | 2,020.37 | \$      | 35,224.26                           | \$ | 38,920.46                            | 10.5%                            |  |
| 7,500.0 | \$<br>19,134.75 | \$ | 24,678.95        | \$ | 5,544.20                   | 29.0%                       | \$<br>29,906.98 | \$   | 621.60             | \$       | 3,030.55 | \$      | 52,693.88                           | \$ | 58,238.08                            | 10.5%                            |  |

#### Assumptions:

Forecast Period Average usage = 33.1 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 4 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### Firm Industrial Gas Service (Rate IGS)

meters < 5,000 cfh

|         | A<br>ase Rate   | Base Rate            |    | С                           | D                            | E               | D:III | F                 | _  | G        |         | H<br>Total                          | l<br>Total                           | J                                |  |
|---------|-----------------|----------------------|----|-----------------------------|------------------------------|-----------------|-------|-------------------|----|----------|---------|-------------------------------------|--------------------------------------|----------------------------------|--|
| Mcf     | Current<br>Bill | <br>Proposed<br>Bill | I  | ncrease<br>(\$)<br>[ B - A] | Increase<br>(%)<br>[ C / A ] | GSC             | DIII  | ing Factor<br>DSM | S  | GLT      | ·<br>[/ | Current<br>Bill<br>(\$)<br>A+E+F+G] | Proposed<br>Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |  |
| 25.0    | \$<br>219.82    | \$<br>219.79         | \$ | (0.03)                      | 0.0%                         | \$<br>74.81     | \$    | -                 | \$ | 7.17     | \$      | 301.80                              | \$<br>301.77                         | 0.0%                             |  |
| 50.0    | \$<br>274.65    | \$<br>274.62         | \$ | (0.03)                      | 0.0%                         | \$<br>149.62    | \$    | -                 | \$ | 14.34    | \$      | 438.61                              | \$<br>438.58                         | 0.0%                             |  |
| 100.0   | \$<br>384.29    | \$<br>384.26         | \$ | (0.03)                      | 0.0%                         | \$<br>299.24    | \$    | -                 | \$ | 28.68    | \$      | 712.21                              | \$<br>712.18                         | 0.0%                             |  |
| 500.0   | \$<br>1,261.45  | \$<br>1,261.42       | \$ | (0.03)                      | 0.0%                         | \$<br>1,496.19  | \$    | -                 | \$ | 143.39   | \$      | 2,901.03                            | \$<br>2,901.00                       | 0.0%                             |  |
| 1,000.0 | \$<br>2,357.90  | \$<br>2,357.87       | \$ | (0.03)                      | 0.0%                         | \$<br>2,992.39  | \$    | -                 | \$ | 286.78   | \$      | 5,637.07                            | \$<br>5,637.04                       | 0.0%                             |  |
| 2,500.0 | \$<br>5,647.25  | \$<br>5,647.22       | \$ | (0.03)                      | 0.0%                         | \$<br>7,480.97  | \$    | -                 | \$ | 716.94   | \$      | 13,845.16                           | \$<br>13,845.13                      | 0.0%                             |  |
| 5,000.0 | \$<br>11,129.50 | \$<br>11,129.47      | \$ | (0.03)                      | 0.0%                         | \$<br>14,961.95 | \$    | -                 | \$ | 1,433.88 | \$      | 27,525.33                           | \$<br>27,525.30                      | 0.0%                             |  |
| 7,500.0 | \$<br>16,611.75 | \$<br>16,611.72      | \$ | (0.03)                      | 0.0%                         | \$<br>22,442.92 | \$    | -                 | \$ | 2,150.81 | \$      | 41,205.48                           | \$<br>41,205.45                      | 0.0%                             |  |

### Assumptions:

Forecast Period Average usage = 596.7 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 5 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### Firm Industrial Gas Service (Rate IGS)

meters > 5,000 cfh

|         | A<br>Base<br>Curr | Rate  |    | B<br>ase Rate<br>roposed | С                          | D                          | E               | F G Billing Factors |         |    | H<br>Total<br>Current | -                         | I<br>Total<br>Proposed | J                         |           |                                  |  |
|---------|-------------------|-------|----|--------------------------|----------------------------|----------------------------|-----------------|---------------------|---------|----|-----------------------|---------------------------|------------------------|---------------------------|-----------|----------------------------------|--|
| Mcf     | Bi                |       | ·  | Bill                     | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[C / A] | GSC             |                     | DSM GLT |    |                       | Bill<br>(\$)<br>[A+E+F+G] |                        | Bill<br>(\$)<br>[B+E+F+G] |           | Increase<br>(%)<br>[(I - H) / H] |  |
| 25.0    | \$ 8              | 04.82 | \$ | 804.80                   | \$<br>(0.02)               | 0.0%                       | \$<br>74.81     | \$                  | -       | \$ | 7.17                  | \$                        | 886.80                 | \$                        | 886.78    | 0.0%                             |  |
| 50.0    | \$ 8              | 59.65 | \$ | 859.63                   | \$<br>(0.02)               | 0.0%                       | \$<br>149.62    | \$                  | -       | \$ | 14.34                 | \$                        | 1,023.61               | \$                        | 1,023.59  | 0.0%                             |  |
| 100.0   | \$ 9              | 69.29 | \$ | 969.27                   | \$<br>(0.02)               | 0.0%                       | \$<br>299.24    | \$                  | -       | \$ | 28.68                 | \$                        | 1,297.21               | \$                        | 1,297.19  | 0.0%                             |  |
| 500.0   | \$ 1,8            | 46.45 | \$ | 1,846.43                 | \$<br>(0.02)               | 0.0%                       | \$<br>1,496.19  | \$                  | -       | \$ | 143.39                | \$                        | 3,486.03               | \$                        | 3,486.01  | 0.0%                             |  |
| 1,000.0 | \$ 2,9            | 42.90 | \$ | 2,942.88                 | \$<br>(0.02)               | 0.0%                       | \$<br>2,992.39  | \$                  | -       | \$ | 286.78                | \$                        | 6,222.07               | \$                        | 6,222.05  | 0.0%                             |  |
| 2,500.0 | \$ 6,2            | 32.25 | \$ | 6,232.23                 | \$<br>(0.02)               | 0.0%                       | \$<br>7,480.97  | \$                  | -       | \$ | 716.94                | \$                        | 14,430.16              | \$                        | 14,430.14 | 0.0%                             |  |
| 5,000.0 | \$ 11,7           | 14.50 | \$ | 11,714.48                | \$<br>(0.02)               | 0.0%                       | \$<br>14,961.95 | \$                  | -       | \$ | 1,433.88              | \$                        | 28,110.33              | \$                        | 28,110.31 | 0.0%                             |  |
| 7,500.0 | \$ 17,1           | 96.75 | \$ | 17,196.73                | \$<br>(0.02)               | 0.0%                       | \$<br>22,442.92 | \$                  | -       | \$ | 2,150.81              | \$                        | 41,790.48              | \$                        | 41,790.46 | 0.0%                             |  |

#### Assumptions:

Forecast Period Average usage = 596.7 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 6 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

#### As Available Gas Service (Rate AAGS)

|          | A<br>ase Rate<br>Current | B<br>Base Rate<br>Proposed |    | С                            | D                         | E               | Billi | F G illing Factors |    |          | H<br>Total<br>Current | l<br>Total<br>Proposed   | J                        |                                  |   |
|----------|--------------------------|----------------------------|----|------------------------------|---------------------------|-----------------|-------|--------------------|----|----------|-----------------------|--------------------------|--------------------------|----------------------------------|---|
| Mcf      | Bill                     | Bill                       | I  | ncrease I<br>(\$)<br>[B - A] | ncrease<br>(%)<br>[C / A] | GSC             |       | DSM                |    | GLT      | [/                    | Bill<br>(\$)<br>A+E+F+G] | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] | _ |
| 500.0    | \$<br>1,032.20           | \$<br>1,032.20             | \$ | -                            | 0.0%                      | \$<br>1,198.53  | \$    | 20.19              | \$ | 92.82    | \$                    | 2,343.74                 | \$<br>2,343.74           | 0.0%                             |   |
| 1,000.0  | \$<br>1,564.40           | \$<br>1,564.40             | \$ | -                            | 0.0%                      | \$<br>2,397.06  | \$    | 40.38              | \$ | 185.65   | \$                    | 4,187.49                 | \$<br>4,187.49           | 0.0%                             |   |
| 2,000.0  | \$<br>2,628.80           | \$<br>2,628.80             | \$ | -                            | 0.0%                      | \$<br>4,794.11  | \$    | 80.76              | \$ | 371.30   | \$                    | 7,874.97                 | \$<br>7,874.97           | 0.0%                             |   |
| 4,000.0  | \$<br>4,757.60           | \$<br>4,757.60             | \$ | -                            | 0.0%                      | \$<br>9,588.23  | \$    | 161.52             | \$ | 742.60   | \$                    | 15,249.95                | \$<br>15,249.95          | 0.0%                             |   |
| 6,000.0  | \$<br>6,886.40           | \$<br>6,886.40             | \$ | -                            | 0.0%                      | \$<br>14,382.34 | \$    | 242.28             | \$ | 1,113.90 | \$                    | 22,624.92                | \$<br>22,624.92          | 0.0%                             |   |
| 8,000.0  | \$<br>9,015.20           | \$<br>9,015.20             | \$ | -                            | 0.0%                      | \$<br>19,176.46 | \$    | 323.04             | \$ | 1,485.20 | \$                    | 29,999.90                | \$<br>29,999.90          | 0.0%                             |   |
| 10,000.0 | \$<br>11,144.00          | \$<br>11,144.00            | \$ | -                            | 0.0%                      | \$<br>23,970.57 | \$    | 403.80             | \$ | 1,856.50 | \$                    | 37,374.87                | \$<br>37,374.87          | 0.0%                             |   |
| 15,000.0 | \$<br>16,466.00          | \$<br>16,466.00            | \$ | -                            | 0.0%                      | \$<br>35,955.86 | \$    | 605.71             | \$ | 2,784.75 | \$                    | 55,812.32                | \$<br>55,812.32          | 0.0%                             |   |

#### Assumptions:

Forecast Period Average usage = 3,598 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD        | SCHEDULE N (Gas)      |
|---|-----------------------|
| TYPE OF FILING:X ORIGINAL UPDATED REVISED | PAGE 7 OF 13          |
| WORKPAPER REFERENCE NO(S):                | WITNESS: R. M. CONROY |

### Firm Transportation Service (Rate FT)

|          |         | E  | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                             | D                            | E F ( |     |    | G   | G H<br>Total<br>Current |                           | F  | l<br>Total<br>Proposed | J                        |                                  |        |
|----------|---------|----|---------------------------|----------------------------|-------------------------------|------------------------------|-------|-----|----|-----|-------------------------|---------------------------|----|------------------------|--------------------------|----------------------------------|--------|
| Mcf      | Mcf-D   |    | Bill                      | Bill                       | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] | (     | SSC |    | DSM | GLT                     | Bill<br>(\$)<br>[A+E+F+G] |    |                        | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |        |
| 1,000.0  | 1,040.9 | \$ | 994.00                    | \$6,428.00                 | \$<br>5,434.00                | 546.7%                       | \$    | -   | \$ | -   | \$                      | 6.09                      | \$ | 1,000.09               | \$                       | 6,434.09                         | 543.4% |
| 5,000.0  | 1,040.9 | \$ | 2,770.00                  | \$<br>6,580.00             | \$<br>3,810.00                | 137.6%                       | \$    | -   | \$ | -   | \$                      | 30.45                     | \$ | 2,800.45               | \$                       | 6,610.45                         | 136.1% |
| 10,000.0 | 1,040.9 | \$ | 4,990.00                  | \$<br>6,770.00             | \$<br>1,780.00                | 35.7%                        | \$    | -   | \$ | -   | \$                      | 60.90                     | \$ | 5,050.90               | \$                       | 6,830.90                         | 35.2%  |
| 12,500.0 | 1,040.9 | \$ | 6,100.00                  | \$<br>6,865.00             | \$<br>765.00                  | 12.5%                        | \$    | -   | \$ | -   | \$                      | 76.13                     | \$ | 6,176.13               | \$                       | 6,941.13                         | 12.4%  |
| 15,000.0 | 1,040.9 | \$ | 7,210.00                  | \$<br>6,960.00             | \$<br>(250.00)                | -3.5%                        | \$    | -   | \$ | -   | \$                      | 91.36                     | \$ | 7,301.36               | \$                       | 7,051.36                         | -3.4%  |
| 25,000.0 | 1,040.9 | \$ | 11,650.00                 | \$<br>7,340.00             | \$<br>(4,310.00)              | -37.0%                       | \$    | -   | \$ | -   | \$                      | 152.26                    | \$ | 11,802.26              | \$                       | 7,492.26                         | -36.5% |
| 50,000.0 | 1,040.9 | \$ | 22,750.00                 | \$<br>8,290.00             | \$<br>(14,460.00)             | -63.6%                       | \$    | -   | \$ | -   | \$                      | 304.52                    | \$ | 23,054.52              | \$                       | 8,594.52                         | -62.7% |
| 75,000.0 | 1,040.9 | \$ | 33,850.00                 | \$<br>9,240.00             | \$<br>(24,610.00)             | -72.7%                       | \$    | -   | \$ | -   | \$                      | 456.78                    | \$ | 34,306.78              | \$                       | 9,696.78                         | -71.7% |

#### Assumptions:

Forecast Period Average usage = 14,385 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N (Gas)      |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 8 OF 13          |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### **Intra-Company Special Contracts**

|          |          | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                        | D                            |      | E          | E F ( |     |    |     | H<br>Total<br>Current     | I<br>Total<br>Proposed    | J                                |
|----------|----------|---------------------------|----------------------------|--------------------------|------------------------------|------|------------|-------|-----|----|-----|---------------------------|---------------------------|----------------------------------|
| Mcf      | Mcf-D    | Bill                      | Bill                       | rease<br>(\$)<br>3 - A ] | Increase<br>(%)<br>[ C / A ] |      | GSC        |       | DSM |    | GLT | Bill<br>(\$)<br>[A+E+F+G] | Bill<br>(\$)<br>[B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |
| 1,000.0  | 16,560.0 | \$181,516.77              | \$181,516.77               | \$<br>-                  | 0.0%                         | \$   | 3,636.72   | \$    | -   | \$ | -   | \$185,153.49              | \$185,153.49              | 0.0%                             |
| 5,000.0  | 16,560.0 | \$182,713.57              | \$182,713.57               | \$<br>-                  | 0.0%                         | \$   | 18,183.62  | \$    | -   | \$ | -   | \$200,897.19              | \$200,897.19              | 0.0%                             |
| 10,000.0 | 16,560.0 | \$184,209.57              | \$184,209.57               | \$<br>-                  | 0.0%                         | \$   | 36,367.23  | \$    | -   | \$ | -   | \$220,576.80              | \$220,576.80              | 0.0%                             |
| 12,500.0 | 16,560.0 | \$184,957.57              | \$184,957.57               | \$<br>-                  | 0.0%                         | \$   | 45,459.04  | \$    | -   | \$ | -   | \$230,416.61              | \$230,416.61              | 0.0%                             |
| 15,000.0 | 16,560.0 | \$185,705.57              | \$185,705.57               | \$<br>-                  | 0.0%                         | \$   | 54,550.85  | \$    | -   | \$ | -   | \$240,256.42              | \$240,256.42              | 0.0%                             |
| 25,000.0 | 16,560.0 | \$188,697.57              | \$188,697.57               | \$<br>-                  | 0.0%                         | \$   | 90,918.08  | \$    | -   | \$ | -   | \$279,615.65              | \$279,615.65              | 0.0%                             |
| 50,000.0 | 16,560.0 | \$196,177.57              | \$196,177.57               | \$<br>-                  | 0.0%                         | \$   | 181,836.17 | \$    | -   | \$ | -   | \$378,013.74              | \$378,013.74              | 0.0%                             |
| 75,000.0 | 16,560.0 | \$203,657.57              | \$203,657.57               | \$<br>-                  | 0.0%                         | \$ : | 272,754.25 | \$    | -   | \$ | -   | \$476,411.82              | \$476,411.82              | 0.0%                             |

#### Assumptions:

Forecast Period Average usage = 33,700 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_X\_\_FORECASTED PERIOD SCHEDULE N (Gas)
TYPE OF FILING: \_\_X\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED PAGE 9 OF 13
WORKPAPER REFERENCE NO(S):\_\_\_\_ WITNESS: R. M. CONROY

### **Distributed Generation Gas Service (Rate DGGS)**

meters < 5,000 cfh

|       |       | Ва | ase Rate | Ва | ase Rate |        | C                            | ט                            | E F G |        |    |       | н<br>Total |          | ı<br>Total | J                        |    |                          |                                  |  |
|-------|-------|----|----------|----|----------|--------|------------------------------|------------------------------|-------|--------|----|-------|------------|----------|------------|--------------------------|----|--------------------------|----------------------------------|--|
|       |       | (  | Current  | Pr | oposed   |        |                              |                              |       |        |    | ng Fa | cto        |          | _          | Current                  | F  | Proposed                 |                                  |  |
| Mcf   | Mcf-D |    | Bill     |    | Bill     | lr<br> | ncrease<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] |       | GSC    |    | DSM   |            | GLT      | [/         | Bill<br>(\$)<br>A+E+F+G] | [1 | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |  |
| 3.0   | 44.7  | \$ | 653.03   | \$ | 653.03   | \$     | -                            | 0.0%                         | \$    | 10.71  | \$ | -     | Ş          | 298.76   | \$         | 962.50                   | \$ | 962.50                   | 0.0%                             |  |
| 5.0   | 44.7  | \$ | 653.63   | \$ | 653.63   | \$     | -                            | 0.0%                         | \$    | 17.85  | \$ | -     | (          | 497.93   | \$         | 1,169.41                 | \$ | 1,169.41                 | 0.0%                             |  |
| 10.0  | 44.7  | \$ | 655.12   | \$ | 655.12   | \$     | -                            | 0.0%                         | \$    | 35.69  | \$ | -     | (          | 995.86   | \$         | 1,686.67                 | \$ | 1,686.67                 | 0.0%                             |  |
| 20.0  | 44.7  | \$ | 658.11   | \$ | 658.11   | \$     | -                            | 0.0%                         | \$    | 71.39  | \$ | -     | (          | 1,991.72 | \$         | 2,721.22                 | \$ | 2,721.22                 | 0.0%                             |  |
| 40.0  | 44.7  | \$ | 664.10   | \$ | 664.10   | \$     | -                            | 0.0%                         | \$    | 142.77 | \$ | -     | (          | 3,983.44 | \$         | 4,790.31                 | \$ | 4,790.31                 | 0.0%                             |  |
| 60.0  | 44.7  | \$ | 670.08   | \$ | 670.08   | \$     | -                            | 0.0%                         | \$    | 214.16 | \$ | -     | (          | 5,975.16 | \$         | 6,859.40                 | \$ | 6,859.40                 | 0.0%                             |  |
| 80.0  | 44.7  | \$ | 676.07   | \$ | 676.07   | \$     | -                            | 0.0%                         | \$    | 285.54 | \$ | -     | (          | 7,966.87 | \$         | 8,928.48                 | \$ | 8,928.48                 | 0.0%                             |  |
| 100.0 | 44.7  | \$ | 682.05   | \$ | 682.05   | \$     | -                            | 0.0%                         | \$    | 356.93 | \$ | -     | 9          | 9,958.59 | \$         | 10,997.57                | \$ | 10,997.57                | 0.0%                             |  |

### Assumptions:

Forecast Period Average usage = 0.35 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

R

MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIODXFORECASTED PERIOD         | SCHEDULE N (Gas)      |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 10 OF 13         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### **Distributed Generation Gas Service (Rate DGGS)**

meters > 5,000 cfh

|       |       | A<br>Base Rate<br>Current | B<br>Base Rate<br>Proposed | С                             | D                            | E         | F<br>Billing Fac | G           | H<br>Total<br>Current     | l<br>Total<br>Proposed    | J                                |
|-------|-------|---------------------------|----------------------------|-------------------------------|------------------------------|-----------|------------------|-------------|---------------------------|---------------------------|----------------------------------|
| Mcf   | Mcf-D | Bill                      | Bill                       | Increase<br>(\$)<br>[ B - A ] | Increase<br>(%)<br>[ C / A ] | GSC       | DSM              | GLT         | Bill<br>(\$)<br>[A+E+F+G] | Bill<br>(\$)<br>[B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |
| 3.0   | 44.7  | \$ 1,238.03               | \$ 1,238.03                | \$ -                          | 0.0%                         | \$ 10.71  | \$ -             | \$ 104.45   | \$ 1,353.19               | \$ 1,353.19               | 0.0%                             |
| 5.0   | 44.7  | \$ 1,238.63               | \$ 1,238.63                | \$ -                          | 0.0%                         | \$ 17.85  | \$ -             | \$ 174.08   | \$ 1,430.56               | \$ 1,430.56               | 0.0%                             |
| 10.0  | 44.7  | \$ 1,240.12               | \$ 1,240.12                | \$ -                          | 0.0%                         | \$ 35.69  | \$ -             | \$ 348.16   | \$ 1,623.97               | \$ 1,623.97               | 0.0%                             |
| 20.0  | 44.7  | \$ 1,243.11               | \$ 1,243.11                | \$ -                          | 0.0%                         | \$ 71.39  | \$ -             | \$ 696.32   | \$ 2,010.82               | \$ 2,010.82               | 0.0%                             |
| 40.0  | 44.7  | \$ 1,249.10               | \$ 1,249.10                | \$ -                          | 0.0%                         | \$ 142.77 | \$ -             | \$ 1,392.64 | \$ 2,784.51               | \$ 2,784.51               | 0.0%                             |
| 60.0  | 44.7  | \$ 1,255.08               | \$ 1,255.08                | \$ -                          | 0.0%                         | \$ 214.16 | \$ -             | \$ 2,088.96 | \$ 3,558.20               | \$ 3,558.20               | 0.0%                             |
| 80.0  | 44.7  | \$ 1,261.07               | \$ 1,261.07                | \$ -                          | 0.0%                         | \$ 285.54 | \$ -             | \$ 2,785.28 | \$ 4,331.89               | \$ 4,331.89               | 0.0%                             |
| 100.0 | 44.7  | \$ 1,267.05               | \$ 1,267.05                | \$ -                          | 0.0%                         | \$ 356.93 | \$ -             | \$ 3,481.60 | \$ 5,105.58               | \$ 5,105.58               | 0.0%                             |

### Assumptions:

Forecast Period Average usage = 0.35 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N (Gas      |
|--|----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 11 OF 1         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONRO |

### Substitute Gas Sales Service (SGSS) - Commercial

|         |       | A<br>ase Rate<br>Current | B<br>ase Rate<br>roposed |         | С                          | D                            | E F G Billing Factors |           |    |        | G  |           | H<br>Total<br>Current | F                        | l<br>Total<br>Proposed | J                        |                                  |
|---------|-------|--------------------------|--------------------------|---------|----------------------------|------------------------------|-----------------------|-----------|----|--------|----|-----------|-----------------------|--------------------------|------------------------|--------------------------|----------------------------------|
| Mcf     | Mcf-D | Bill                     | Bill                     | lr<br>l | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[ C / A ] |                       | GSC       |    | DSM    |    | GLT       | [/                    | Bill<br>(\$)<br>A+E+F+G] | [1                     | Bill<br>(\$)<br>B+E+F+G] | Increase<br>(%)<br>[(I - H) / H] |
| 25.0    | 426.0 | \$<br>2,867.04           | \$<br>3,160.99           | \$      | 293.95                     | 10.3%                        | \$                    | 103.65    | \$ | 1.25   | \$ | 39.15     | \$                    | 3,011.09                 | \$                     | 3,305.04                 | 9.8%                             |
| 50.0    | 426.0 | \$<br>2,876.04           | \$<br>3,170.00           | \$      | 293.96                     | 10.2%                        | \$                    | 207.30    | \$ | 2.49   | \$ | 78.31     | \$                    | 3,164.14                 | \$                     | 3,458.10                 | 9.3%                             |
| 100.0   | 426.0 | \$<br>2,894.04           | \$<br>3,188.01           | \$      | 293.97                     | 10.2%                        | \$                    | 414.60    | \$ | 4.99   | \$ | 156.61    | \$                    | 3,470.24                 | \$                     | 3,764.21                 | 8.5%                             |
| 500.0   | 426.0 | \$<br>3,038.04           | \$<br>3,332.13           | \$      | 294.09                     | 9.7%                         | \$                    | 2,072.98  | \$ | 24.94  | \$ | 783.07    | \$                    | 5,919.03                 | \$                     | 6,213.12                 | 5.0%                             |
| 1,000.0 | 426.0 | \$<br>3,218.04           | \$<br>3,512.28           | \$      | 294.24                     | 9.1%                         | \$                    | 4,145.97  | \$ | 49.88  | \$ | 1,566.14  | \$                    | 8,980.03                 | \$                     | 9,274.27                 | 3.3%                             |
| 2,500.0 | 426.0 | \$<br>3,758.04           | \$<br>4,052.73           | \$      | 294.69                     | 7.8%                         | \$                    | 10,364.92 | \$ | 124.71 | \$ | 3,915.36  | \$                    | 18,163.03                | \$                     | 18,457.72                | 1.6%                             |
| 5,000.0 | 426.0 | \$<br>4,658.04           | \$<br>4,953.48           | \$      | 295.44                     | 6.3%                         | \$                    | 20,729.84 | \$ | 249.42 | \$ | 7,830.71  | \$                    | 33,468.01                | \$                     | 33,763.45                | 0.9%                             |
| 7,500.0 | 426.0 | \$<br>5,558.04           | \$<br>5,854.23           | \$      | 296.19                     | 5.3%                         | \$                    | 31,094.76 | \$ | 374.14 | \$ | 11,746.07 | \$                    | 48,773.01                | \$                     | 49,069.20                | 0.6%                             |

#### Assumptions:

Forecast Period Average usage = 124.82 Mcf per month

Billing Factors calculated as a unit charge based on forecast period revenues and volumes (\$/Mcf)

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N (Gas       |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 12 OF 13         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### Substitute Gas Sales Service (SGSS)- Industrial

|         |       | A<br>Base Rate<br>Current |      | B<br>Base Rate<br>Proposed<br>Bill |    | С                          | D                          | E F Billing Factors |           |    | G      | H<br>Total<br>Current |                           | l<br>Total<br>Proposed |                           | J  |                                  |      |
|---------|-------|---------------------------|------|------------------------------------|----|----------------------------|----------------------------|---------------------|-----------|----|--------|-----------------------|---------------------------|------------------------|---------------------------|----|----------------------------------|------|
| Mcf     | Mcf-D | Bill                      |      |                                    |    | ncrease<br>(\$)<br>[B - A] | Increase<br>(%)<br>[C / A] |                     | GSC       |    | DSM    | GLT                   | Bill<br>(\$)<br>[A+E+F+G] |                        | Bill<br>(\$)<br>[B+E+F+G] |    | Increase<br>(%)<br>[(I - H) / H] |      |
| 25.0    | 426.0 | \$5,400.88                | 3    | \$5,400.88                         | \$ | -                          | 0.0%                       | \$                  | 103.65    | \$ | 1.25   | \$                    | 39.15                     | \$                     | 5,544.93                  | \$ | 5,544.93                         | 0.0% |
| 50.0    | 426.0 | \$ 5,408.36               | 5 \$ | 5,408.36                           | \$ | -                          | 0.0%                       | \$                  | 207.30    | \$ | 2.49   | \$                    | 78.31                     | \$                     | 5,696.46                  | \$ | 5,696.46                         | 0.0% |
| 100.0   | 426.0 | \$ 5,423.32               | 2 \$ | 5,423.32                           | \$ | -                          | 0.0%                       | \$                  | 414.60    | \$ | 4.99   | \$                    | 156.61                    | \$                     | 5,999.52                  | \$ | 5,999.52                         | 0.0% |
| 500.0   | 426.0 | \$ 5,543.00               | \$   | 5,543.00                           | \$ | -                          | 0.0%                       | \$                  | 2,072.98  | \$ | 24.94  | \$                    | 783.07                    | \$                     | 8,423.99                  | \$ | 8,423.99                         | 0.0% |
| 1,000.0 | 426.0 | \$ 5,692.60               | \$   | 5,692.60                           | \$ | -                          | 0.0%                       | \$                  | 4,145.97  | \$ | 49.88  | \$                    | 1,566.14                  | \$                     | 11,454.59                 | \$ | 11,454.59                        | 0.0% |
| 2,500.0 | 426.0 | \$ 6,141.40               | \$   | 6,141.40                           | \$ | -                          | 0.0%                       | \$                  | 10,364.92 | \$ | 124.71 | \$                    | 3,915.36                  | \$                     | 20,546.39                 | \$ | 20,546.39                        | 0.0% |
| 5,000.0 | 426.0 | \$ 6,889.40               | \$   | 6,889.40                           | \$ | -                          | 0.0%                       | \$                  | 20,729.84 | \$ | 249.42 | \$                    | 7,830.71                  | \$                     | 35,699.37                 | \$ | 35,699.37                        | 0.0% |
| 7,500.0 | 426.0 | \$ 7,637.40               | \$   | 7,637.40                           | \$ | -                          | 0.0%                       | \$                  | 31,094.76 | \$ | 374.14 | \$                    | 11,746.07                 | \$                     | 50,852.37                 | \$ | 50,852.37                        | 0.0% |

#### Assumptions:

Forecast Period Average usage = 0 Mcf per month

\*\*\*No LG&E Customers on this rate schedule\*\*\*

Billing Factors calculated based on SGSS-Commercial as a proxy for the SGSS-Industrial

# Typical Gas Bill Comparison under Present & Proposed Rates FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

| DATA:BASE PERIOD_XFORECASTED PERIOD        | SCHEDULE N (Gas       |
|--|-----------------------|
| TYPE OF FILING:X_ ORIGINAL UPDATED REVISED | PAGE 13 OF 13         |
| WORKPAPER REFERENCE NO(S):                 | WITNESS: R. M. CONROY |

### **Local Gas Delivery Gas Service (LGDS)**

|         |       | A<br>Base Rate<br>Current<br>Bill |          | B<br>Base Rate<br>Proposed<br>Bill |            | C<br>Increase<br>(\$)<br>[B - A] |        | D                          |     |           |     | F<br>ing Factors |    |           | H<br>Total<br>_ Current<br>Bill<br>(\$)<br>[A+D+E+F] |           | I<br>Total<br>Proposed<br>Bill<br>(\$)<br>[B+D+E+F] |           | J<br>Increase<br>(%)<br>[(I - H) / H] |
|---------|-------|-----------------------------------|----------|------------------------------------|------------|----------------------------------|--------|----------------------------|-----|-----------|-----|------------------|----|-----------|--|-----------|---|-----------|---------------------------------------|
| Mcf     | Mcf-D |                                   |          |                                    |            |                                  |        | Increase<br>(%)<br>[C / A] | GSC |           | DSM |                  |    | GLT       |  |           |   |           |                                       |
| 25.0    | 426.0 | \$                                | 2,955.79 |                                    | \$3,384.09 | \$                               | 428.30 | 14.5%                      | \$  | 103.65    | \$  | 1.25             | \$ | 39.15     | \$   | 3,099.84  | \$  | 3,528.14  | 13.8%                                 |
| 50.0    | 426.0 | \$                                | 2,956.76 | \$                                 | 3,385.04   | \$                               | 428.28 | 14.5%                      | \$  | 207.30    | \$  | 2.49             | \$ | 78.31     | \$   | 3,244.86  | \$  | 3,673.14  | 13.2%                                 |
| 100.0   | 426.0 | \$                                | 2,958.70 | \$                                 | 3,386.94   | \$                               | 428.24 | 14.5%                      | \$  | 414.60    | \$  | 4.99             | \$ | 156.61    | \$   | 3,534.90  | \$  | 3,963.14  | 12.1%                                 |
| 500.0   | 426.0 | \$                                | 2,974.22 | \$                                 | 3,402.14   | \$                               | 427.92 | 14.4%                      | \$  | 2,072.98  | \$  | 24.94            | \$ | 783.07    | \$   | 5,855.21  | \$  | 6,283.13  | 7.3%                                  |
| 1,000.0 | 426.0 | \$                                | 2,993.62 | \$                                 | 3,421.14   | \$                               | 427.52 | 14.3%                      | \$  | 4,145.97  | \$  | 49.88            | \$ | 1,566.14  | \$   | 8,755.61  | \$  | 9,183.13  | 4.9%                                  |
| 2,500.0 | 426.0 | \$                                | 3,051.82 | \$                                 | 3,478.14   | \$                               | 426.32 | 14.0%                      | \$  | 10,364.92 | \$  | 124.71           | \$ | 3,915.36  | \$   | 17,456.81 | \$  | 17,883.13 | 2.4%                                  |
| 5,000.0 | 426.0 | \$                                | 3,148.82 | \$                                 | 3,573.14   | \$                               | 424.32 | 13.5%                      | \$  | 20,729.84 | \$  | 249.42           | \$ | 7,830.71  | \$   | 31,958.79 | \$  | 32,383.11 | 1.3%                                  |
| 7,500.0 | 426.0 | \$                                | 3,245.82 | \$                                 | 3,668.14   | \$                               | 422.32 | 13.0%                      | \$  | 31,094.76 | \$  | 374.14           | \$ | 11,746.07 | \$   | 46,460.79 | \$  | 46,883.11 | 0.9%                                  |

#### Assumptions:

Forecast Period Average usage = 0 Mcf per month

\*\*\*No LG&E Customers on this rate schedule\*\*\*

Billing Factors calculated based on SGSS-Commercial as a proxy for the LGDS

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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

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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.

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### Response:

### Section 17(1)

A copy of the full customer notice and application will be posted at 820 W. Broadway Street, Louisville, KY. LG&E will also make available on the Company website a copy of the public notice, full customer notice, and a hyperlink to the Kentucky Public Service Commission's website where the case documents will be available.

### Section 17(2)

LG&E will publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the Commission. LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

### Section 17(3)

LG&E will comply with 807 KAR 5:001, Section 17(3)(b) by providing the affidavits within forty-five (45) days of the date on which LG&E filed its Application.

### Section 17(4)

See LG&E's Application and a copy of the Certificate of Notice attached to LG&E's Response to Filing Requirement 807 KAR 5:001 Section 16(1)(b)(5)[Tab 6].

### Section 17(5)

The Commission granted the request of KU and LG&E to publish an abbreviated newspaper customer notice.<sup>5</sup> 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.

<sup>&</sup>lt;sup>5</sup> 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.