

**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**

<b>Supplier</b>	Oracle Ebusiness Suite	PowerPlan	UI Planner	ABB	EPIS	R
<b>Software / Program / Model</b>	12.1.3	PowerPlan Version 2015.1.3.0	UI Planner 17.08.0	PROSYM 5.2.2.1	AuroraXMP V12.2.1034 using US_Canada_DB_2017_v1 database	3.5.0
<b>Description and Use in Application</b>	Oracle Ebusiness Suite is used as an enterprise financial application including general ledger, accounts payable and procurement. It houses and processes financial information which feeds PowerPlan and UI Planner.	PowerPlan is used to maintain records of fixed assets including book and tax depreciation and associated deferred taxes. PowerPlan is also used for budgeting both capital expenditure and operations and maintenance expense.	UI Planner was used to create the budget data and forecast data used in the development of the base and forecast test year.	PROSYM was used to develop the generation forecast.	AuroraXMP is an electricity market forecasting tool that was used to forecast power prices in PJM.	R was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.
<b>Hardware Specifications</b>	8 - Intel(R) Xeon(R) CPU E5-2690 v4 @ 2.60GHz	2 Intel Xeon CPU E5-2680 @ 2.70GHz (4 vCPU) 8GB of RAM	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	64-bit system with 16 GB of RAM.	Intel 2 GHz processor or greater
<b>Operating System Specifications</b>	Linux version 2.6.32-754.2.1.el6.x86_64 Red Hat Enterprise Linux Server release 6.3 (Santiago)	Windows Server 2008 R2 SP1	Windows 7 or higher Java Jdk6.0.24 or higher	Windows XP or Windows 7	Windows 7 or higher	Windows XP or Windows 7

**Computer Software, Programs, and Models**

<b>Supplier</b>	SAS	Itron	Palisade	Gannett Fleming Valuation and Rate Consultants, LLC	PeopleSoft	Adobe Acrobat
<b>Software / Program / Model</b>	9.4 Enterprise Guide 7.1	MetrixND 4.4	@Risk 5.5	Proprietary Model prepared by Gannett Fleming, Inc.	PeopleSoft version 9.2.26/PeopleTools version 8.56.10	Acrobat Pro 2017 Adobe Reader X 10.1.2 Adobe Acrobat XI
<b>Description and Use in Application</b>	SAS was used to specify econometric models for the gas and electric load forecasts and process data in the development of these forecasts.	MetrixND was used for the preparation of End-Use models in the load forecast.	@Risk is an add-on product for statistical modeling in Microsoft Excel that was used in the preparation of the load forecast.	Prepared the depreciation study.	Maintains Human Resource/Benefits information and calculates employee payroll.	Preserve and secure the layout of documents created in other applications.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Pentium or higher processor  100 MB hard disk space  512 MB of memory	Pentium or higher processor  Excel 97 or higher  16MB RAM free	Personal or multimedia computer with 8 GB RAM	2 Application servers with 4 Intel Xeon CPU's and 16B of RAM  and  2 Webservers with 2 Intel Xeon CPU's with 10GB or RAM.	Intel 2 GHz processor or greater
<b>Operating System Specifications</b>	Windows XP or Windows 7	Windows 2000/XP	Windows 95 or higher	Microsoft Office 365 Pro, Windows 10	Windows Server 2012 R2	Microsoft Windows 7 Enterprise

**Computer Software, Programs, and Models**

<b>Supplier</b>	Microsoft	Microsoft	Microsoft	Microsoft
<b>Software / Program / Model</b>	Excel - MicroSoft Office Professional Plus 2013	Word - MicroSoft Office Professional Plus 2013	PowerPoint - MicroSoft Office Professional Plus 2013	Access MicroSoft Office Professional Plus 2013
<b>Description and Use in Application</b>	Microsoft Excel was used for data analysis in the development of the load (electric and gas forecast) and generation forecasts and to prepare various attachments used in testimony as well as other miscellaneous schedules. Microsoft Excel is an electronic spreadsheet and graphing program.	Microsoft Word was used to prepare testimony and other miscellaneous schedules. Microsoft Word is an electronic word processing application.	Microsoft Power Point is a presentation program used in various attachments used in testimony and filing requirements as part of presentations provided to officers.	Microsoft Access was used to store the results of the load (electric and gas forecast) and generation forecasts as well as process data in the development of the load and generation forecasts.
<b>Hardware Specifications</b>	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater	Intel 2 GHz processor or greater
<b>Operating System Specifications</b>	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise	Microsoft Windows 7 Enterprise

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**807 KAR 5:001 Section 16(7)(u)**  
**Sponsoring Witness: Christopher M. Garrett**  
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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 cost-causation relationships;
- (ii) the allocations are made utilizing the methodology set forth in the Cost Allocation Manual or the Power Supply System Agreement; and
- (iii) the allocations are reviewed annually to assure that they have been made in accordance with allowed allocation methodologies and reflect appropriate cost-causation relationships.

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

## **Cost Allocation Manual**

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

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## I. INTRODUCTION

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

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

## II. CORPORATE ORGANIZATION

### OVERVIEW

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

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

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

### **LKE's UTILITY OPERATIONS**

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

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

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

### **SERVICE COMPANIES**

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

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

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

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

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

## **OTHER BUSINESS OPERATIONS**

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

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

LEM is an inactive non-utility company.

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

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

### III. TRANSACTIONS WITH AFFILIATES

#### OVERVIEW

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

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

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

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

#### Definitions of Cost

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

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

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

### IV. DESCRIPTION OF SERVICES

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



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

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

### **Definitions of Frequency**

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

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

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

### **Definitions of Primary Affiliates**

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

R – Regulated (LG&E and KU)

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

A – All

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

## V. COST ASSIGNMENT METHODS

### OVERVIEW

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

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

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

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

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

### ASSIGNMENT METHODS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **OVERVIEW**

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

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

### **BILLING POLICIES**

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

### **ASSET TRANSFERS**

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

### **TIME DISTRIBUTION**



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

### **Positive Time Reporting**

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

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

### **Allocation Time Reporting**

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

### **Exception Time Reporting**

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

**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:

## ARTICLE I

### TERM OF AGREEMENT

#### 1.1 Effective Date

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

#### 1.2 Periodic Review

This Agreement will be reviewed periodically by the Operating Committee, as defined herein, to determine whether revisions are necessary to meet changing conditions. In the event that revisions are made by the Companies pursuant to Section 10.8, and after requisite approval or acceptance for filing by the appropriate regulatory authorities, the Operating Committee will thereafter, for the purpose of ready reference to a single document, prepare for distribution to the Companies an amended document reflecting all changes in and additions to this Agreement with notations thereon of the date amended.

## ARTICLE II

### DEFINITIONS

For purposes of this Agreement, the following definitions shall apply:

- 2.1. Agreement shall mean this Agreement including all attachments and schedules applying thereto and any amendments made hereafter.
- 2.2. Ancillary Services shall mean those services that are necessary to support the transmission of Capacity and Energy from resources to loads while maintaining reliable operation of the Companies' Transmission System in accordance with Good Utility Practice.
- 2.3. Capacity shall be expressed in megawatts (MW).
- 2.4. Company Demand shall mean the demand in megawatts of all retail and wholesale power customers on whose behalf the Company, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate its power supply system to meet the reliable electric needs of such customers, integrated over a period of one Hour, plus the losses incidental to that service.
- 2.5. Company Load Responsibility shall be as follows:
  - (a) Company Peak Demand; less
  - (b) Interruptible load including direct load control included in (a) above; plus
  - (c) The contractual amount of sales and exchanges including applicable reserves during the period to other systems; less
  - (d) The contractual amount of purchases and exchanges including applicable reserves during the period from other systems.
- 2.6. Company Operating Capability shall mean the dependable net Capacity in megawatts of Generating Units of a Company carrying load or ready to take load plus firm purchases and exchanges acquired by such Company.
- 2.7. Company Peak Demand for a period shall be the highest Company Demand for any Hour during the period.
- 2.8. Economic Dispatch shall mean the distribution of total energy requirements among Power Supply Resources for System economic efficiency with due consideration of incremental generating costs, incremental transmission losses, and System security.
- 2.9. Energy shall be expressed in megawatt-hours (MWH).
- 2.10. Generating Unit shall mean an electric generator, together with its prime mover and all auxiliary and appurtenant devices and equipment designed to be operated as a unit for the production of electric Capacity and Energy.
- 2.11. Good Utility Practice shall mean any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region.
- 2.12. Hour shall mean a clock-hour.

- 2.13. Incremental Energy Cost shall mean the Variable Cost which a selling Company incurs in order to supply the next unit of Energy.
- 2.14. Internal Economy Energy shall mean the Energy supplied and sold by one Company to another Company to enable the purchasing Company to meet a portion of its Own Load at less cost than from its other Power Supply Resources.
- 2.15. Joint Unit shall mean any Generating Unit jointly owned, if any, by the Companies.
- 2.16. LG&E-KU Open Access Transmission Tariff shall mean the LG&E-KU Open Access Transmission Tariff filed with the Federal Energy Regulatory Commission on behalf of the Companies as it may be amended from time to time.
- 2.17. Margin for a given period shall mean the sum of the amounts developed in accordance with Section 2.17.
- 2.18. Margin on Energy Sales shall mean the difference between: (1) the revenue from off-system Energy sales and (2) the selling Company's Incremental Energy Cost incurred in making such sales.
- 2.19. Month shall mean a calendar month consisting of the applicable 24-Hour periods as measured by Eastern Standard Time.
- 2.20. Operating Committee shall mean the organization established pursuant to Section 4.1 whose duties are more fully set forth herein.
- 2.21. Own Load shall mean Energy required to meet Company Demand plus Energy associated with sales or exchanges with reserves less Energy associated with purchases or exchanges with reserves.
- 2.22. Power Supply Control Center shall mean a center operated by the Companies for the optimal utilization of both Companies' Power Supply Resources for the supply of Capacity and Energy.
- 2.23. Power Supply Resources shall mean all Energy and Capacity supply resources available to a Company.
- 2.24. System shall mean the coordinated electric generation facilities of the Companies.
- 2.25. System Demand shall mean the sum in megawatts of both Company's clock-hour Demand.
- 2.26. Transmission System shall be the facilities owned, controlled or operated by the Companies that are used to provide transmission service under the LG&E-KU Open Access Transmission Tariff.
- 2.27. Variable Cost shall be a Company's incremental generation or purchased Energy cost.
- 2.28. Year shall be a calendar year.



## ARTICLE III

### OBJECTIVES

#### 3.1. Purpose

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

## ARTICLE IV

### OPERATING COMMITTEE

#### 4.1. Operating Committee

The Operating Committee is the organization established to ensure the coordinated operation of the System. The Operating Committee members shall include at least one member from LG&E and at least one member from KU who are not members of the Coordinating Committee established under the Transmission Coordination Agreement. The chairperson, who shall be the senior-most LKE officer (below the Chairman and/or President) with direct or indirect responsibility or oversight for power supply and generation dispatch functions (or such-officer's designee), shall appoint the member representative(s) of LG&E and KU. Other than the chairperson, there shall be the same number of members representing each Company. Nothing herein shall preclude a member from holding a title with, or performing functions for, both LG&E and KU, whether relating to Operating Committee activities or otherwise. Operating Committee decisions shall be by a majority vote of those present. However, any member not present may vote by proxy. The chairperson shall vote only in case of a tie.

#### 4.2. Responsibilities of the Operating Committee

The Operating Committee shall be responsible for overseeing:

- (a) coordinated planning of the Companies' Power Supply Resources;
- (b) the design, construction, operation and maintenance of the Power Supply Control Center; and
- (c) the Economic Dispatch of the System by the Power Supply Control Center and the provision of generation-based Ancillary Services by the Companies.

#### 4.3. Delegation and Acceptance of Authority

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

#### 4.4. Reporting

The Operating Committee shall provide periodic summary reports of its activities under this Agreement to the Companies and shall keep the Companies informed of situations or problems that may materially affect the outcome of these activities. Furthermore, the Operating Committee agrees to report to the Companies in such additional detail as is requested regarding specific issues or projects under its oversight.

4.5. Expenses

All expenses incurred by the Operating Committee in the performance of its responsibilities shall be settled in accordance with arrangements made by the Companies for services provided between or on behalf of the Companies.

## ARTICLE V

### GENERATION PLANNING

#### 5.1. Generation Planning

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

## ARTICLE VI

### COORDINATED OPERATION

#### 6.1. Operation of the Combined System

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

#### 6.2. Communications Facilities and Other Facilities

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

## ARTICLE VIII

### INTER-COMPANY ENERGY EXCHANGES AND CAPACITY PURCHASES

#### 8.1. Energy Exchanges Between the Companies

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

#### 8.2. Energy Exchange Pricing

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

- (a) The portion of output of a Generating Unit that is designated not to be operated in the order of lowest to highest Variable Cost due to Company operating constraints shall be allocated to the Company requiring such output;
- (b) The lowest Variable Cost generation from each Company's Operating Capability remaining after the requirements in (a) have been met shall first be allocated to serve its Own Load;
- (c) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements in (a) and (b) have been met shall be allocated to serve Internal Economy Energy requirements of the Companies under System Economic Dispatch; and
- (d) The next lowest Variable Cost portion of each Company's Operating Capability remaining after the requirements of (a), (b), and (c) have been met shall be available for off-System Energy sales.

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

## ARTICLE IX

### POWER SUPPLY CONTROL CENTER

9.1. Power Supply Control Center

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

9.2. Expenses

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

## ARTICLE X

### GENERAL

#### 10.1. Regulatory Authorization

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

#### 10.2. Effect on Other Agreements

This Agreement shall not modify the obligations of either Company under any agreement between such Company and others not parties to this Agreement in effect at the date of this Agreement.

#### 10.3. Schedules

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

#### 10.4. Measurements

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

#### 10.5. Billing

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

#### 10.6. Waivers

Any waiver at any time by a Company of its rights with respect to a default by the other Company under this Agreement shall not be deemed a waiver with respect to any subsequent default of similar or different nature.

#### 10.7. Successors and Assigns; No Third Party Beneficiary

This Agreement shall inure to and be binding upon the successors and assigns of the respective Companies, but shall not be assignable by either Company without the written consent of the other Company, except upon foreclosure of a mortgage or deed of trust.



Nothing expressed or mentioned or to which reference is made in this Agreement is intended or shall be construed to give any person or corporation other than the Companies any legal or equitable right, remedy or claim under or in respect of this Agreement or any provision herein contained, expressly or by reference, or any Schedule hereto, this Agreement, any such Schedule and any and all conditions and provisions hereof and thereof being intended to be and being for the sole and exclusive benefit of the Companies, and for the benefit of no other person or corporation.

10.8. Amendment

It is contemplated by the Companies that it may be appropriate from time to time to change, amend, modify or supplement this Agreement or the schedules which are attached to this Agreement, to reflect changes in operating practices or costs of operations or for other reasons. This Agreement may be changed, amended, modified or supplemented by an instrument in writing executed by the Companies after requisite approval or acceptance for filing by the appropriate regulatory authorities.

10.9. Independent Contractors

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

10.10. Responsibility and Liability

The liability of the Companies shall be several, not joint or collective. Each Company shall be responsible only for its obligations, and shall be liable only for its proportionate share of the costs and expenses as provided in this Agreement, and any liability resulting hereto from. Each Company will defend, indemnify, and save harmless the other Company hereto from and against any and all liability, loss, costs, damages, and expenses, including reasonable attorney's fees, caused by or growing out of the gross negligence, willful misconduct, or breach of this Agreement by such indemnifying Company.

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

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

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

**SCHEDULE A**

**JOINT UNIT**

1. Purpose

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

2. Ownership

- (a) Every Joint Unit shall be owned by the Companies as tenants in common. Ownership shares in each Joint Unit shall be allocated by the Operating Committee prior to the time the unit is authorized thru the Capital and Investment Review Policy (or successor policy) of LG&E and KU Energy LLC. However, each Company shall own at least 25 megawatts of each Joint Unit unless otherwise agreed to by the Operating Committee. Each Company shall be responsible for its pro-rata share of the costs of construction of the unit and shall contribute such funds when billed.
- (b) When a new Joint Unit is installed at a site already occupied by one or more existing (i.e., pre-merger) Generating Units, the Operating Committee shall identify any existing facilities that will be common to the new Joint Unit and the existing Generating Unit(s) and the portion of the common facilities to be allocated to the new Joint Unit. The Company owning the existing common facilities shall be compensated for the use of those common facilities.

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SVP Ops

**SCHEDULE B**

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

1. Purpose

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

2. Off-System Energy Purchases

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

3. Off-System Energy Sales

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

LOUISVILLE GAS AND ELECTRIC COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

KENTUCKY UTILITIES COMPANY

By: Lonnie E. Bellar

Name: Lonnie E. Bellar

Title: SUP Ops

**SCHEDULE C**

**PAYMENTS AND RECEIPTS FOR INTERNAL ECONOMY ENERGY EXCHANGES  
BETWEEN THE COMPANIES**

1. Purpose

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

2. Hourly Calculations

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

3. Payments and Receipts

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

LOUISVILLE GAS AND ELECTRIC COMPANY

By: 

Name: Lonnie E. Bellar

Title: SVP Ops

KENTUCKY UTILITIES COMPANY

By: 

Name: Lonnie E. Bellar

Title: SVP Ops

**SCHEDULE D**

**DISTRIBUTION OF OPERATING EXPENSES OF THE POWER SUPPLY CONTROL CENTER**

1. Purpose

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

2. Costs

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

3. Distribution of Costs

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

LOUISVILLE GAS AND ELECTRIC COMPANY

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

KENTUCKY UTILITIES COMPANY

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

Louisville Gas & Electric Company  
Intercompany Charges

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
<b>Calendar Year 2015<sup>1</sup></b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	2,766	7,974,802	(1,976)			7,975,591
	CONTRACT RATIO - LG&E, KU (coal)	724	943,854				944,579
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO		3,352				3,352
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		16,454				16,454
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE		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 (LG&E & KU)		1,029,647	(730)			1,028,917
	GENERATION RATIO - LG&E & KU	33	4,542,332	(1,093)			4,541,271
	INSURANCE COST BASED ALLOCATOR						-
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,040,994	(87)			2,040,907
	NUMBER OF CUSTOMERS RATIO	6,694	24,147,202	35,842			24,189,738
	NUMBER OF EMPLOYEES RATIO	275	53,878,973	761,326	169,947		54,810,519
	NUMBER OF METERS RATIO		823,783				823,783
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		528,034	44			528,078
	OWNERSHIP %		4,397,874	36,593,650			40,991,524
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			21,566,828			21,566,828
	REVENUE RATIO - LG&E & KU	367	2,140,839				2,141,205
	TOTAL ASSETS RATIO		2,673,290	17,416			2,690,706
	TOTAL UTILITY PLANT ASSETS RATIO		6,309,991	207,265			6,517,256
	TRANSMISSION RATIO	1,138	7,050,486	514,793			7,566,417
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO		401,021	378,803			779,824
	<b>Grand Total</b>	<b>251,508</b>	<b>631,891,745</b>	<b>116,817,957</b>	<b>11,948,782</b>	<b>-</b>	<b>760,909,991</b>
<b>Calendar Year 2016<sup>1</sup></b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	5,142	9,657,939	2,660			9,665,741
	CONTRACT RATIO - LG&E, KU (coal)		1,654,927	7			1,654,934
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		265,039	(15,326)			249,713
	DEPT CHARGE RATIO: RIVERPORT 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 (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 & SERVICES EXPENDITURES RATIO		1,925,304	(52)			1,925,252
	NUMBER OF CUSTOMERS RATIO	1,379	34,104,023	79,463			34,184,865
	NUMBER OF EMPLOYEES RATIO	2,765	20,467,388	178,427			20,648,580
	NUMBER OF METERS RATIO		1,012,960				1,012,960
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		523,309	(81)			523,229
	OWNERSHIP %		3,156,166	68,035,343			71,191,509
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			15,231,474			15,231,474
	REVENUE RATIO - LG&E & KU	2,324	2,801,692	(121)			2,803,895
	TOTAL ASSETS RATIO		2,682,595	2,226			2,684,821
	TOTAL UTILITY PLANT ASSETS 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)	416,831	285,605			702,278
	<b>Grand Total</b>	<b>101,416</b>	<b>589,628,880</b>	<b>94,205,132</b>	<b>7,206,090</b>	<b>-</b>	<b>691,141,517</b>

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

<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

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	PPL EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
<b>Calendar Year 2015<sup>1</sup></b>									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	7,975,591							7,975,591
	CONTRACT RATIO - LG&E, KU (coal)	944,579							944,579
	DEPT CHARGE RATIO: NO. OF EMPLOYEES RATIO - MORGANFIELD/NO. OF CUSTOMERS RATIO	3,352							3,352
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	16,454							16,454
	DEPT CHARGE RATIO: TRANSMISSION RATIO/NUMBER OF EMPLOYEES RATIO - SIMPSONVILLE	224,897							224,897
	DIRECT <sup>2</sup>	581,528,145		11,108,937	557	328,566			592,966,204
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	1,028,917							1,028,917
	GENERATION RATIO - LG&E & KU	4,541,271							4,541,271
	INSURANCE COST BASED ALLOCATOR	-				336,322			336,322
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,040,907							2,040,907
	NUMBER OF CUSTOMERS RATIO	24,189,738							24,189,738
	NUMBER OF EMPLOYEES RATIO	54,810,519							54,810,519
	NUMBER OF METERS RATIO	823,783							823,783
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	528,078							528,078
	OWNERSHIP %	40,991,524							40,991,524
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	21,566,828							21,566,828
	REVENUE RATIO - LG&E & KU	2,141,205							2,141,205
	TOTAL ASSETS RATIO	2,690,706							2,690,706
	TOTAL UTILITY PLANT ASSETS RATIO	6,517,256							6,517,256
	TRANSMISSION RATIO	7,566,417							7,566,417
	TRANSPORTATION RESOURCE MANAGEMENT SYSTEM CHARGEBACK RATIO	779,824							779,824
	<b>Grand Total</b>	<b>760,909,991</b>	<b>-</b>	<b>11,108,937</b>	<b>557</b>	<b>664,888</b>	<b>-</b>	<b>-</b>	<b>772,684,373</b>
<b>Calendar Year 2016<sup>1</sup></b>									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	9,665,741							9,665,741
	CONTRACT RATIO - LG&E, KU (coal)	1,654,934							1,654,934
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	249,713							249,713
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	13,512							13,512
	DIRECT <sup>2</sup>	459,978,106	1,222	(24,341)		2,496,847			462,451,835
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	2,331,389							2,331,389
	FACILITIES RATIO	5,927,268							5,927,268
	GENERATION RATIO - LG&E & KU	6,075,526							6,075,526
	NETWORK USERS RATIO	33,050,794							33,050,794
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	1,925,252							1,925,252
	NUMBER OF CUSTOMERS RATIO	34,184,865							34,184,865
	NUMBER OF EMPLOYEES RATIO	20,648,580							20,648,580
	NUMBER OF METERS RATIO	1,012,960							1,012,960
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	523,229							523,229
	OWNERSHIP %	71,191,509							71,191,509
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	15,231,474							15,231,474
	REVENUE RATIO - LG&E & KU	2,803,895							2,803,895
	TOTAL ASSETS RATIO	2,684,821							2,684,821
	TOTAL UTILITY PLANT ASSETS RATIO	11,197,140							11,197,140
	TRANSMISSION RATIO	10,062,438							10,062,438
	ULTIMATE USERS RATIO	26,093							26,093
	VEHICLE COST ALLOCATION RATIO	702,278							702,278
	<b>Grand Total</b>	<b>691,141,517</b>	<b>1,222</b>	<b>(24,341)</b>	<b>-</b>	<b>2,496,847</b>	<b>-</b>	<b>-</b>	<b>693,615,246</b>

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

<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

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
<b>Calendar Year 2017<sup>1</sup></b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	266	11,102,451	17,514			11,120,232
	CONTRACT RATIO - LG&E, KU (coal)		1,677,169	(23)			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		243,231	1,995			245,226
	DEPT CHARGE 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
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		1,611,354	37			1,611,391
	FACILITIES RATIO		1,724,458				1,724,458
	GENERATION RATIO - LG&E & KU		5,878,521	2,725			5,881,246
	NETWORK USERS RATIO		31,907,818	684,096			32,591,914
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,176,121				2,176,121
	NUMBER OF CUSTOMERS RATIO		36,643,199	100,938			36,744,136
	NUMBER OF EMPLOYEES RATIO	31	15,699,895	272,823			15,972,749
	NUMBER OF METERS RATIO		1,099,655				1,099,655
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	(0)	419,797				419,796
	OWNERSHIP %		2,462,564	67,676,672			70,139,236
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			11,095,781			11,095,781
	REVENUE RATIO - LG&E & KU	135	2,754,469	(22)			2,754,582
	TOTAL ASSETS RATIO	(1)	3,242,967	356			3,243,322
	TOTAL UTILITY PLANT ASSETS RATIO	25	10,730,124	56,970			10,787,119
	TRANSMISSION RATIO	16	9,372,916	615,593			9,988,524
	ULTIMATE USERS RATIO		(9,457)				(9,457)
	VEHICLE COST ALLOCATION RATIO		466,618	246,663			713,281
	<b>Grand Total</b>	<b>180,478</b>	<b>558,439,578</b>	<b>94,202,902</b>	<b>46,257,573</b>	<b>(1,625)</b>	<b>699,078,906</b>

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

<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

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	PPL EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
<b>Calendar Year 2017<sup>1</sup></b>									
	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
	<b>Grand Total</b>	<b>699,078,906</b>	<b>2,028</b>	<b>283,505</b>	<b>-</b>	<b>3,683,561</b>	<b>-</b>	<b>-</b>	<b>703,047,999</b>

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

<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

Period	Allocation Method	LG&E and KU Capital LLC	LG&E and KU Services Company	Kentucky Utilities Company	LG&E and KU Energy LLC	LG&E and KU Energy Marketing Inc.	Subtotal
<b>Base Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	22,408	13,404,886	1,815			13,429,109
	CONTRACT RATIO - LG&E, KU (coal)		1,431,343				1,431,343
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		463,614				463,614
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		455,939				455,939
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS		87,969				87,969
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		550,527	(64)			550,463
	DIRECT <sup>2</sup>		38,137,458	2,990,223			41,127,682
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		2,401,431				2,401,431
	FACILITIES RATIO		2,187,480	59,072			2,246,552
	GENERATION RATIO - LG&E & KU		4,784,446	(394)			4,784,052
	NETWORK USERS RATIO		30,672,339	1,273,804			31,946,143
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,713,398	35			2,713,434
	NUMBER OF CUSTOMERS RATIO		33,492,496	56,718			33,549,215
	NUMBER OF EMPLOYEES RATIO	10,717	15,403,614	71,539			15,485,871
	NUMBER OF METERS RATIO		1,249,469	(94)			1,249,374
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		420,958				420,958
	OWNERSHIP %		777,837	2,546,038			3,323,875
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			12,624,116			12,624,116
	REVENUE RATIO - LG&E & KU		5,402,787				5,402,787
	TOTAL ASSETS RATIO		2,597,114	809			2,597,924
	TOTAL UTILITY PLANT ASSETS RATIO		10,732,571	90,670			10,823,241
	TRANSMISSION RATIO		9,189,753	205,100			9,394,853
	ULTIMATE USERS RATIO		(35)				(35)
	VEHICLE COST ALLOCATION RATIO		295,535	51,602			347,137
	<b>Grand Total</b>	<b>33,125</b>	<b>176,852,930</b>	<b>19,970,991</b>	<b>-</b>	<b>-</b>	<b>196,857,046</b>
<b>Forecasted Test Period<sup>1</sup>:</b>							
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES		20,894,066				20,894,066
	CONTRACT RATIO - LG&E, KU (coal)		1,003,854				1,003,854
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT		426,359				426,359
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM		558,730				558,730
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE		525,098				525,098
	DIRECT <sup>2</sup>		44,582,883	6,056,630			50,639,513
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)		3,121,628				3,121,628
	FACILITIES RATIO		3,844,595	142,669			3,987,265
	GENERATION RATIO - LG&E & KU		3,325,480				3,325,480
	NETWORK USERS RATIO		31,494,848	570,418			32,065,266
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO		2,866,311				2,866,311
	NUMBER OF CUSTOMERS RATIO		32,026,497				32,026,497
	NUMBER OF EMPLOYEES RATIO		19,319,400				19,319,400
	NUMBER OF METERS RATIO		1,322,965				1,322,965
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES		633,663				633,663
	OWNERSHIP %		273,486	1,696,102			1,969,588
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL			8,102,292			8,102,292
	REVENUE RATIO - LG&E & KU		3,018,436				3,018,436
	TOTAL ASSETS RATIO		3,091,763				3,091,763
	TOTAL UTILITY PLANT ASSETS RATIO		14,444,746				14,444,746
	TRANSMISSION RATIO		9,602,963				9,602,963
	<b>Grand Total</b>	<b>-</b>	<b>196,377,772</b>	<b>16,568,112</b>	<b>-</b>	<b>-</b>	<b>212,945,884</b>

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

<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

Period	Allocation Method	Carryforward Subtotal from Previous Page	PPL Capital Funding, Inc.	PPL Corporation	PPL Energy Supply LLC	PPL Services Corporation	PPL EU Services Corporation	PPL Electric Utilities Corporation	Grand Total
<b>Base Period<sup>1</sup>:</b>									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	13,429,109							13,429,109
	CONTRACT RATIO - LG&E, KU (coal)	1,431,343							1,431,343
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	463,614							463,614
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	455,939							455,939
	DEPT CHARGE RATIO: NO. OF VEHICLE COST POOLS	87,969							87,969
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	550,463							550,463
	DIRECT <sup>2</sup>	41,127,682				2,363,690	931		43,492,303
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	2,401,431							2,401,431
	FACILITIES RATIO	2,246,552							2,246,552
	GENERATION RATIO - LG&E & KU	4,784,052							4,784,052
	NETWORK USERS RATIO	31,946,143							31,946,143
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,713,434							2,713,434
	NUMBER OF CUSTOMERS RATIO	33,549,215							33,549,215
	NUMBER OF EMPLOYEES RATIO	15,485,871							15,485,871
	NUMBER OF METERS RATIO	1,249,374							1,249,374
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	420,958							420,958
	OWNERSHIP %	3,323,875							3,323,875
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	12,624,116							12,624,116
	REVENUE RATIO - LG&E & KU	5,402,787							5,402,787
	TOTAL ASSETS RATIO	2,597,924							2,597,924
	TOTAL UTILITY PLANT ASSETS RATIO	10,823,241							10,823,241
	TRANSMISSION RATIO	9,394,853							9,394,853
	ULTIMATE USERS RATIO	(35)							(35)
	VEHICLE COST ALLOCATION RATIO	347,137							347,137
	<b>Grand Total</b>	<b>196,857,046</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,363,690</b>	<b>931</b>	<b>-</b>	<b>199,221,667</b>
<b>Forecasted Test Period<sup>1</sup>:</b>									
	COMBINATION REVENUE/TOTAL ASSETS/NO. OF EMPLOYEES	20,894,066							20,894,066
	CONTRACT RATIO - LG&E, KU (coal)	1,003,854							1,003,854
	DEPT CHARGE RATIO: DISTRIBUTION OPS IT SUPPORT	426,359							426,359
	DEPT CHARGE RATIO: DISTRIBUTION OPS/ADVANCED METERING SYSTEM	558,730							558,730
	DEPT CHARGE RATIO: RIVERPORT FACILITY - SQUARE FOOTAGE	525,098							525,098
	DIRECT <sup>2</sup>	50,639,513				2,404,893			53,044,406
	ELECTRIC PEAK LOAD RATIO (LG&E & KU)	3,121,628							3,121,628
	FACILITIES RATIO	3,987,265							3,987,265
	GENERATION RATIO - LG&E & KU	3,325,480							3,325,480
	NETWORK USERS RATIO	32,065,266							32,065,266
	NON-FUEL MATERIAL & SERVICES EXPENDITURES RATIO	2,866,311							2,866,311
	NUMBER OF CUSTOMERS RATIO	32,026,497							32,026,497
	NUMBER OF EMPLOYEES RATIO	19,319,400							19,319,400
	NUMBER OF METERS RATIO	1,322,965							1,322,965
	NUMBER OF TRANSACTIONS RATIO - A/P INVOICES	633,663							633,663
	OWNERSHIP %	1,969,588							1,969,588
	POWER SUPPLY SYSTEM AGREEMENT / AFTER-THE-FACT BILLING MODEL	8,102,292							8,102,292
	REVENUE RATIO - LG&E & KU	3,018,436							3,018,436
	TOTAL ASSETS RATIO	3,091,763							3,091,763
	TOTAL UTILITY PLANT ASSETS RATIO	14,444,746							14,444,746
	TRANSMISSION RATIO	9,602,963							9,602,963
	<b>Grand Total</b>	<b>212,945,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,404,893</b>	<b>-</b>	<b>-</b>	<b>215,350,777</b>

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

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

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

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS	J	2,465,167,090	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	H	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)			<u>1,048,610,340</u>

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

SCHEDULE

DESCRIPTION

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

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

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT \$
1	CAPITALIZATION ALLOCATED TO GAS OPERATIONS	J	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	H	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)			<u>215,473,257</u>

**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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
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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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
ELECTRIC:				
1	Plant in Service	B-2	4,590,528,404	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	<u>(1,738,844,873)</u>	<u>(1,768,064,904)</u>
4	Net Plant in Service (Lines 1+2+3)		2,854,803,682	2,944,674,293
5	Construction Work in Progress	B-4	<u>42,298,869</u>	<u>81,468,643</u>
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	<u>-</u>	<u>-</u>
13	Rate Base (Lines 6 through 12)		<u><u>2,380,526,725</u></u>	<u><u>2,548,077,150</u></u>

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

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

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

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
ELECTRIC:						
1	INTANGIBLE PLANT	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	<u>207,150,288</u>	100.000%	<u>207,150,288</u>	-	<u>207,150,288</u>
9	TOTAL ELECTRIC	<u><u>5,943,885,545</u></u>		<u><u>5,943,885,545</u></u>	<u><u>(1,353,357,141)</u></u>	<u><u>4,590,528,404</u></u>

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

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

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	13 MO AVG ADJUSTED JURISDICTION \$
ELECTRIC:						
1	INTANGIBLE PLANT	2,240	100.000%	2,240	-	2,240
2	STEAM PRODUCTION	3,477,278,350	100.000%	3,477,278,350	(1,590,454,325)	1,886,824,025
3	HYDO PRODUCTION	158,273,297	100.000%	158,273,297	(463,569)	157,809,727
4	OTHER PRODUCTION	410,044,098	100.000%	410,044,098	(111,984)	409,932,114
5	TRANSMISSION	500,821,069	100.000%	500,821,069	(195,962)	500,625,107
6	DISTRIBUTION	1,557,116,235	100.000%	1,557,116,235	(2,020,729)	1,555,095,506
7	GENERAL	23,321,573	100.000%	23,321,573	(7,172,350)	16,149,224
8	COMMON	<u>183,181,104</u>	100.000%	<u>183,181,104</u>	-	<u>183,181,104</u>
9	TOTAL ELECTRIC	<u><u>6,310,037,966</u></u>		<u><u>6,310,037,966</u></u>	<u><u>(1,600,418,919)</u></u>	<u><u>4,709,619,047</u></u>



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

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
			TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	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		<b><u>Electric Hydro Production</u></b>					
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		<b><u>Electric Other Production</u></b>					
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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
			TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	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		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,144,162		11,144,162	-	11,144,162
38	352	Structures and Improvements	17,704,470		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		<b><u>Electric Distribution</u></b>					
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1  
PAGE 3 OF 6  
WITNESS: C. M. GARRETT

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

(1) 69% 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  
TYPE OF FILING: X ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTED	JURISDICTION
			FORECAST PERIOD TOTAL COMPANY		TOTAL		
			\$	100%	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240		2,240	-	2,240
3	302	Franchises and Consents	-		-	-	-
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	2,240		2,240	-	2,240
6		<b><u>Electric Steam Production</u></b>					
7	310	Land and Land Rights	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		<b><u>Electric Hydro Production</u></b>					
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		<b><u>Electric Other Production</u></b>					
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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED 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		<b><u>Electric Transmission</u></b>					
37	350	Land and Land Rights	11,144,162		11,144,162	-	11,144,162
38	352	Structures and Improvements	17,728,931		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		<b><u>Electric Distribution</u></b>					
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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	100%	\$	\$	\$
62		<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-		-	-	-
64	390	Structures and Improvements	-		-	-	-
65	391	Office Furniture and Equipment	-		-	-	-
66	392	Transportation Equipment	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	<u>23,321,573</u>		<u>23,321,573</u>	(7,172,350)	16,149,224
74		<b><u>Common Plant (1)</u></b>					
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	-		-	-	-
89		Total Common Plant allocated to Electric	<u>183,181,104</u>		<u>183,181,104</u>	-	183,181,104
90		TOTAL ELECTRIC PLANT IN SERVICE	<u>6,310,037,966</u>		<u>6,310,037,966</u>	(1,600,418,919)	<u>4,709,619,047</u>

(1) 69% 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE 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	<u>(6,978,087)</u>	100.000%	<u>(6,978,087)</u>		DSM amounts excluded from rate base
13		TOTAL ADJUSTMENTS	<u>(1,353,357,141)</u>		<u>(1,353,357,141)</u>		

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 NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	310	Land and Land Rights	(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	<u>(7,172,350)</u>	100.000%	<u>(7,172,350)</u>		DSM amounts excluded from rate base
13		TOTAL ADJUSTMENTS	<u>(1,600,418,919)</u>		<u>(1,600,418,919)</u>		



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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 6

WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>					
2	301	Organization	2,240	-	-	-	2,240
3	302	Franchises and Consents	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	2,240	-	-	-	2,240
6		<b><u>Electric Steam Production</u></b>					
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		<b><u>Electric Hydro Production</u></b>					
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		<b><u>Electric Other Production</u></b>					
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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-2.3

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

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WORKPAPER REFERENCE NO(S):

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING 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		<b><u>Electric Transmission</u></b>					
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		<b><u>Electric Distribution</u></b>					
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	-	-	-	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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE B-2.3  
PAGE 3 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
62	E	<b><u>Electric General Plant</u></b>					
63	389	Land and Land Rights	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-
66	392	Transportation Equipment	6,068,369	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	-	-	-	-	-
73		Total Electric General Plant	21,211,532	2,108,788	(337,496)	-	22,982,825
74	C	<b><u>Common Plant (1)</u></b>					
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	-	-	-	-	-
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

(1) 69% 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  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING				FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS		
			\$	\$	\$	\$	\$	
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-	-	-	2,240	2,240
3	302	Franchises and Consents	-	-	-	-	-	-
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	2,240	-	-	-	2,240	2,240
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	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		<b><u>Electric Hydro Production</u></b>						
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		<b><u>Electric Other Production</u></b>						
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):

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE				FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
36		<b><u>Electric Transmission</u></b>						
37	350	Land and Land Rights	11,144,162	-	-	-	11,144,162	11,144,162
38	352	Structures and Improvements	17,704,470	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		<b><u>Electric Distribution</u></b>						
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		<b><u>Electric General Plant</u></b>						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD	FORECAST PERIOD
			BEGINNING BALANCE				ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
72	398	Miscellaneous Equipment	-	-	-	-	-	-
73		Total Electric General Plant	23,066,158	776,715	(160,998)	-	23,681,875	23,321,573
74		<b>Common Plant (1)</b>						
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

(1) 69% 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

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

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

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

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

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

---

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



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

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

SCHEDULE B-2.5

PAGE 1 OF 2

WITNESS: C. M. GARRETT

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IDENTIFICATION					AMOUNT OF	DOLLAR VALUE	
LINE OR REFERENCE	DESCRIPTION OF TYPE AND	NAME OF	FREQUENCY	LEASE	OF PROPERTY	EXPLANATION METHOD	
NO.	NUMBER	LESSEE	OF PAYMENT	PAYMENT	INVOLVED	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

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

SCHEDULE B-2.5

PAGE 2 OF 2

WITNESS: C. M. GARRETT

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IDENTIFICATION					AMOUNT OF	DOLLAR VALUE	
LINE OR REFERENCE	DESCRIPTION OF TYPE AND	NAME OF	FREQUENCY	LEASE	OF PROPERTY	EXPLANATION METHOD	
NO.	NUMBER USE OF PROPERTY	LESSEE	OF PAYMENT	PAYMENT	INVOLVED	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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT
			\$	\$	\$	\$			\$
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322				
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595				
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540				
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017				
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846				
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536				
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321				
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731				
9	Land (GR5) located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410				
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644				
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009				
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967				
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212				
14	TOTAL PLANT HELD FOR FUTURE USE		3,120,150	-	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. GARRETT

LINE NO.	DESCRIPTION AND LOCATION OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	REVENUE REALIZED		EXPENSES INCURRED	
						AMOUNT	ACCT NO.	DESCRIPTION	AMOUNT
			\$	\$	\$	\$		\$	
1	Land (Russell Corner - Tract No. D143) located at Eastside of US Hwy 42 North of KY Highway 53 intended for Substation	1-Mar-2014	161,322	-	161,322				
2	Land (Mt. Washington - Tract No. D141) located at Lots 4 & 5, Section 1 of Larry Subdivision on Gene Street intended for Substation	19-Sep-1979	60,595	-	60,595				
3	Land (River Bluff - Tract No. D142) located at U.S. Hwy 42 and River Bluff Road intended for Substation	23-Oct-1979	49,540	-	49,540				
4	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	2-May-1983	217,017	-	217,017				
5	Land (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	8,846	-	8,846				
6	Station Equipment - Fence (Kentucky Street - Tract No. D146) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	2,536	-	2,536				
7	Land (US 42 - Tract No. D152) located at 5901 US Highway 42 intended for Substation	31-Jan-2000	253,321	-	253,321				
8	Land (Tucker Station Distribution Substation) located at Blankenbaker Station Business Park - Tract 13 intended for Substation	17-Dec-2010	745,731	-	745,731				
9	Land (GR5) located at Green River CC GT intended for Generation	1-Sep-2014	211,410	-	211,410				
10	Land (Billtown Sub) located at 1092 Tarrence Road intended for Substation	18-Dec-2015	871,644	-	871,644				
11	Land Rights (Fegenbush Distribution Substation) located at General Electric Appliance Park Plant intended for Substation	1-May-2012	519,009	-	519,009				
12	Land (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,967	-	9,967				
13	Station Equipment - Fence (Kentucky Sub) located at Northwest corner of Second and Kentucky Street intended for Substation	1-Jun-1992	9,212	-	9,212				
14	TOTAL PLANT HELD FOR FUTURE USE		3,120,150	-	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

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
							AMOUNT	ACCT NO.	
				\$	\$	\$	\$		
1		<b>Land and Land Rights:</b>							
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29		1	27		Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-		21,927		Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-		455,614		Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-		332		Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-		1,074		Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-		3,291		Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-		5,677		Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-		269		Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-		50,000		Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-		28,633		Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-		185		Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-		15		Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-		48		Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-		192		Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-		250		Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1E	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

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	PERIOD REVENUE AND EXPENSE				
							AMOUNT	ACCT NO.	DESCRIPTION	REASONS FOR EXCLUSION	
				\$	\$	\$	\$				
1		<b>Land and Land Rights:</b>									
2	121	Former Camp Taylor Substation - Tract No. D15	17-Dec-1939	29		1	27				Non-utility property not included in rate base
3	121	West Eastwood Distribution Substation	1-Sep-1978	21,927	-		21,927				Non-utility property not included in rate base
4	121	West Eastwood Distribution Substation	5-Oct-2010	455,614	-		455,614				Non-utility property not included in rate base
5	121	943 Fetter Avenue - Tract No. F8-1	7-Feb-1941	332	-		332				Non-utility property not included in rate base
6	121	Former Strawberry Lane Substation - Tract No. F43	11-Jul-1955	1,074	-		1,074				Non-utility property not included in rate base
7	121	Former Plymouth Substation - Tract No. D70	26-Sep-1956	3,291	-		3,291				Non-utility property not included in rate base
8	121	Standard Avenue Substation - Tract No. D124	21-Mar-1973	5,677	-		5,677				Non-utility property not included in rate base
9	121	3842 Grand Avenue - Tract No. F19-2	30-Jun-1942	269	-		269				Non-utility property not included in rate base
10	121	10th St. & Ormsby - Tract No. F3-1	31-Mar-2001	50,000	-		50,000				Non-utility property not included in rate base
11	121	Russell Corner - Tract No. D143	23-Oct-1979	28,633	-		28,633				Non-utility property not included in rate base
12	121	Cherry Hill Coal Mine - Tract No. K2	30-Jun-1940	185	-		185				Non-utility property not included in rate base
13	121	Cherry Hill Coal Mine - Tract No. K4	30-Jun-1940	15	-		15				Non-utility property not included in rate base
14	121	Cherry Hill Coal Mine - Tract No. K5	30-Jun-1940	48	-		48				Non-utility property not included in rate base
15	121	Cherry Hill Coal Mine - Tract No. K6	30-Jun-1940	192	-		192				Non-utility property not included in rate base
16	121	Cherry Hill Coal Mine - Tract No. K12	30-Jun-1966	250	-		250				Non-utility property not included in rate base
17	121	Cherry Hill Coal Mine - Mineral Rights Tract No. K1E	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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		<b><u>Electric Steam Production</u></b>						
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		<b><u>Electric Hydro Production</u></b>						
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		<b><u>Electric Other Production</u></b>						
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  
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WITNESS: C. M. GARRETT

			RESERVE BALANCES					
LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<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		<b><u>Electric Transmission</u></b>						
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		<b><u>Electric Distribution</u></b>						
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	100%	\$	\$	\$
62	E	<b>Electric General Plant</b>						
63	389	Land and Land Rights	-	-	-	-	-	-
64	390	Structures and Improvements	-	-	-	-	-	-
65	391	Office Furniture and Equipment	-	-	-	-	-	-
66	392	Transportation Equipment	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	C	<b>Common Plant (1)</b>						
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	-	-	-	-	-	-
89		Total Common Plant allocated to Electric	207,150,288	(107,176,920)		(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)

(1) 69% 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  
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		13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
1		<b><u>Electric Intangible Plant</u></b>						
2	301	Organization	2,240	-		-	-	-
3	302	Franchises and Consents	-	-		-	-	-
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	2,240	-		-	-	-
6		<b><u>Electric Steam Production</u></b>						
7	310	Land and Land Rights	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		<b><u>Electric Hydro Production</u></b>						
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		<b><u>Electric Other Production</u></b>						
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  
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WITNESS: C. M. GARRETT

			13 MONTH AVERAGE RESERVE BALANCES						
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD	TOTAL COMPANY	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT						
			\$	\$		100%	\$	\$	\$
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		<b><u>Electric Transmission</u></b>							
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		<b><u>Electric Distribution</u></b>							
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  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES					
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
62	E	<b>Electric General Plant</b>						
63	389	Land and Land Rights	-	-		-	-	-
64	390	Structures and Improvements	-	-		-	-	-
65	391	Office Furniture and Equipment	-	-		-	-	-
66	392	Transportation Equipment	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	C	<b>Common Plant (1)</b>						
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)

(1) 69% 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:  BASE PERIOD  FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	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	<u>3,355,548</u>	100.000%	<u>3,355,548</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u><u>140,230,495</u></u>		<u><u>140,230,495</u></u>		

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  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	311	Structures and Improvements	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	<u>4,081,575</u>	100.000%	<u>4,081,575</u>		DSM amounts excluded from rate base
12		TOTAL ADJUSTMENTS	<u><u>189,464,526</u></u>		<u><u>189,464,526</u></u>		

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  
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SCHEDULE B-3.2  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING (C)	ADJUSTED JURISDICTION		ACCRUAL RATE (F)	CALCULATED DEPRECIATION EXPENSE (G=Dx F)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
(A)	(B)	(C)	(D)	(E)	(F)	(G=Dx F)	(H)	(I)	(J)
			\$	\$		\$			
1		<b>Electric Intangible Plant</b>							
2	301	Organization	2,240	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	16.18%	-	0%	3.00-3.50	5-SQ,SQUARE
5		Total Intangible Plant	2,240	-		-			
6		<b>Electric Steam Production</b>							
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
10	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			
16		<b>Electric Hydro Production</b>							
17	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%	29.7	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	3.24%	3,302,223	-2%	29.6	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)	-	-	0.00%	-			
25		Total Electric Hydro Production	157,754,367	16,595,886		4,170,529			
26		<b>Electric Other Production</b>							
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	345	Accessory Electric Equipment	32,099,836	13,085,580	4.89%	1,570,461	9%	15.4	45-S2.5
33	346	Misc Power Plant Equipment	5,233,586	2,314,150	4.09%	214,054	-5%,-6%,-7%,-9%	15.0	50-R4
34	347	ARO Cost Other Prod (Eqp)	-	-					
35		Total Electric Other Production	400,059,084	133,776,907		16,928,308			
36		<b>Electric Transmission</b>							
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%	309,828	-10%	54.0	60-R1.5
39	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
42	356	OH Conductors and Devices	61,372,372	30,298,533	3.32%	2,037,563	-75%	37.8	55-R2
43	357	Underground Conduit	1,804,059	766,316	1.83%	33,014	-5%	41.9	55-R3
44	358	UG Conductors and Devices	7,529,170	3,616,356	2.44%	183,712	-10%	29.0	40-R2.5
45	359	ARO Cost Elec Transmission	-	-					
46		Total Electric Transmission	476,048,447	165,435,051		10,230,072			

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  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION			CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE (H)	REMAINING SERVICE LIFE (I)	CURVE FORM (J)
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)	ACCRUAL RATE (F)				
(A)	(B)	(C)	\$	\$	(F)	(H)	(I)	(J)	
47		<b>Electric Distribution</b>							
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	
50	362	Station Equipment	144,316,578	46,916,323	2.10%	3,030,648	-15%	39.5	
51	364	Poles, Towers, and Fixtures	208,981,296	83,565,661	3.18%	6,645,605	-80%	43.2	
52	365	OH Conductors and Devices	355,099,508	128,042,681	3.25%	11,540,734	-75%	42.1	
53	366	Underground Conduit	96,675,000	33,379,023	1.60%	1,546,800	-30%	58.6	
54	367	UG Conductors and Devices	276,659,562	63,184,719	2.06%	5,699,187	-40%	54.2	
55	368	Line Transformers	171,974,837	81,549,597	2.33%	4,007,014	-20%	31.5	
56	369	Services	37,462,117	26,519,799	2.91%	1,090,934	-50%,-100%	34.6-37.4	
57	370	Meters	41,036,597	24,352,484	2.98%	1,223,244	0%	4.3-15.7	
58	371	Install on Customer Premise	156,536	5,088	0.00%	-	-	-	
59	373	Street Lighting / Signal Systems	116,040,704	44,330,397	4.37%	5,076,053	-30%,-40%	18.7-25.8	
60	374	ARO Cost Elec Distribution	-	-	-	-	-	-	
61		Total Electric Distribution	1,467,484,137	534,240,264		40,167,272			
62		<b>Electric General Plant</b>							
63	389	Land and Land Rights	-	-	0.00%	-	0%		
64	390	Structures and Improvements	-	-	2.64%	-	0%	18.10-37.10	
65	391	Office Furniture and Equipment	-	-	15.79%	-	0%	2.80-18.00	
66	392	Transportation Equipment	7,134,532	3,099,658	4.31%	307,147	0%	10.7-14.4	
67	393	Stores Equipment	-	-	5.15%	-	0%	8.7	
68	394	Tools, Shop, and Garage Equipment	6,786,023	2,757,293	4.28%	290,442	0%	14.8	
69	395	Laboratory Equipment	-	-	0.00%	-	0%	-	
70	396	Power Operated Equipment	2,084,182	1,606,638	0.69%	14,475	0%	16.4-17.1	
71	397	Communication Equipment	-	-	12.28%	-	0%	6.5	
72	398	Miscellaneous Equipment	-	-	0.00%	-	0%	-	
73		Total Electric General Plant	16,004,738	7,463,589		612,063			
74		<b>Common Plant (1)</b>							
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	
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%	18.10-37.10	
80	391	Office Furniture and Equipment	30,171,685	11,668,042	15.79%	4,764,109	0%	2.80-18.00	
81	392	Transportation Equipment	224,488	109,243	3.68%	8,261	0%,5%	6.0-9.6	
82	393	Stores Equipment	1,181,433	745,483	5.15%	60,844	0%	8.7	
83	394	Tools, Shop, and Garage Equipment	2,904,111	1,688,153	4.25%	123,425	0%	11.7	
84	395	Laboratory Equipment	-	-	0.00%	-	0%	-	
85	396	Power Operated Equipment	365,596	173,090	0.38%	1,389	0%,10%	3.7-10.6	
86	397	Communication Equipment	25,535,566	18,630,746	1.69%	431,551	0%	3.5-25.9	
87	398	Miscellaneous Equipment	-	-	0.00%	-	0%	-	
88	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			

(1) 69% Common Plant allocated to Electric.



LOUISVILLE GAS AND ELECTRIC COMPANY  
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DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
1		<b><u>Electric Intangible Plant</u></b>							
2	301	Organization	2,240	-	0.00%	-	0%		
3	302	Franchises and Consents	-	-	0.00%	-	0%		
4	303	Misc Intangible Plant	-	-	16.18%	-	0%	3.00-3.50	5-SQ,SQUARE
5		Total Intangible Plant	2,240	-		-			
6		<b><u>Electric Steam Production</u></b>							
7	310	Land and Land Rights	7,266,610	-	0.00%	-	0%		
8	311	Structures and Improvements	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
10	313	Engines and engine-driven generators	-	-	0.00%	-			
11	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		<b><u>Electric Hydro Production</u></b>							
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
19	332	Reservoirs, Dams, and Water	26,209,847	4,155,146	0.91%	238,510	-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-R3
21	334	Accessory Electric Equipment	13,160,324	3,557,959	2.39%	314,532	-2%	29.6	80-R4
22	335	Misc Power Plant Equipment	3,563,126	472,844	3.09%	110,101	-2%	29.1	80-R2.5
23	336	Roads, Railroads, and Bridges	85,291	20,769	2.32%	1,975	-2%	16.8	80-S4
24	337	ARO Cost Hydro Prod (Eqp)	-	-	0.00%	-			
25		Total Electric Hydro Production	157,809,727	20,070,064		4,171,811			
26		<b><u>Electric Other Production</u></b>							
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%	1,593,047	-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		<b><u>Electric Transmission</u></b>							
37	350	Land and Land Rights	11,144,162	3,383,898	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
39	353	Station Equipment	247,685,388	69,835,064	1.61%	3,987,735	-15%	47.8	60-R2
40	354	Towers and Fixtures	43,849,203	27,367,473	1.84%	806,825	-50%	51.2	70-R4
41	355	Poles and Fixtures	108,569,894	30,066,993	2.98%	3,235,383	-75%	48.3	59-R2
42	356	OH Conductors and Devices	62,314,300	31,811,051	3.32%	2,068,835	-75%	37.8	55-R2
43	357	Underground Conduit	1,804,059	793,676	1.83%	33,014	-5%	41.9	55-R3
44	358	UG Conductors and Devices	7,529,170	3,769,453	2.44%	183,712	-10%	29.0	40-R2.5
45	359	ARO Cost Elec Transmission	-	-		-			
46		Total Electric Transmission	500,625,107	169,958,084		10,752,803			

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			13 MO AVG PLANT INVESTMENT	13 MO AVG ACCUMULATED BALANCE					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$					
47		<b>Electric Distribution</b>							
48	360	Land and Land Rights	4,103,253	(46,078)	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	86,275,768	3.18%	6,840,839	-80%	43.2	56-R2
52	365	OH Conductors and Devices	377,289,104	133,403,713	3.25%	12,261,896	-75%	42.1	53-R1.5
53	366	Underground Conduit	101,000,073	34,299,692	1.60%	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	18,252	0.00%	-	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		<b>Electric General Plant</b>							
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	4.31%	305,984	0%	10.7-14.4	13-R2, A4-S2, 25-L4
67	393	Stores Equipment	-	-	5.15%	-	0%	8.7	25-SQ
68	394	Tools, Shop, and Garage Equipment	6,957,514	2,938,283	4.28%	297,782	0%	14.8	25-SQ
69	395	Laboratory Equipment	-	-	0.00%	-	0%		
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	-	-	12.28%	-	0%	6.5	10-SQ
72	398	Miscellaneous Equipment	-	-	0.00%	-	0%		
73		Total Electric General Plant	16,149,224	7,885,439		618,241			
74		<b>Common Plant (1)</b>							
75	301	Organization	57,810	-	0.00%	-			
76	302	Franchises and Consents	-	-	0.00%	-			
77	303	Misc Intangible Plant	59,950,103	24,516,341	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	2.64%	1,639,585	-5%,-10%	18.10-37.10	30-L0.5,40-S0.5
80	391	Office Furniture and Equipment	28,747,766	11,650,104	15.79%	4,539,272	0%	2.8-18.00	4-5-15-20-SQ
81	392	Transportation Equipment	224,488	116,562	3.68%	8,261	0%,5%	6.0-9.6	9-S2.5, 12-S0.5, 23-L1.5
82	393	Stores Equipment	1,181,433	796,187	5.15%	60,844	0%	8.7	25-SQ
83	394	Tools, Shop, and Garage Equipment	2,893,188	1,764,903	4.25%	122,960	0%	11.7	25-SQ
84	395	Laboratory Equipment	-	-	0.00%	-	0%		
85	396	Power Operated Equipment	365,596	174,555	0.38%	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%	-			
88	399	ARO Cost Common	-	-		-			
89		Total Common Plant allocated to Electric	183,181,104	85,212,713		16,520,218			
90		TOTAL ELECTRIC PLANT	4,709,619,047	1,768,064,904		161,337,238			

(1) 69% 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:  BASE PERIOD  FORECASTED PERIOD  
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SCHEDULE B-4  
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION	
		CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					TOTAL COSTS
		\$	\$	\$	\$	\$	\$		
ELECTRIC:									
1	INTANGIBLE	-	-	-	-	100.000%	-	-	
2	PRODUCTION	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	<u>8,369,108</u>	-	-	<u>8,369,108</u>	100.000%	<u>8,369,108</u>		<u>8,369,108</u>
7	TOTAL ELECTRIC	<u>288,890,489</u>	-	-	<u>288,890,489</u>		<u>288,890,489</u>	<u>(246,591,619)</u>	<u>42,298,869</u>

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

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

LINE NO.	MAJOR PROPERTY GROUPING	13 MONTH AVG CONSTRUCTION AMOUNT	ACCUMULATED COSTS			JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			AFUDC CAPITALIZED	INDIRECT COSTS	TOTAL COSTS				
		\$	\$	\$	\$	\$	\$	\$	
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  
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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(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	<u><u>(246,591,619)</u></u>		<u><u>(246,591,619)</u></u>		

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

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
1	PRODUCTION	(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	<u><u>(38,788,687)</u></u>		<u><u>(38,788,687)</u></u>		

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

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

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
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 Distribution 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%

LOUISVILLE GAS AND ELECTRIC COMPANY  
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LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	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	443,697.15	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%	250,000.08	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-000132	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-000142	PR Ford-Freys Hill (6659)	Jan-18	Dec-19	50%	240,000.00	216,696.45	120,513.22	56%
77	SU-000261	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-000269	PBR-Taylor (2) 69kV BKR+	Jan-18	Dec-19	50%	300,000.00	404,416.70	158,849.38	39%
80	SU-000278	PIN-Lyndon South 138-69+	Jun-18	Dec-19	37%	625,080.00	537,904.30	115,384.75	21%
81	SU-000293	PBR- Fern Valley PIN PRLY RTU	Jan-18	Dec-19	50%	1,623,686.75	1,623,686.75	163,735.85	10%
82	SU-000294	PBR-Magazine PRLY PIR PAR	Jul-18	Dec-19	33%	1,406,437.25	1,406,437.25	127,228.26	9%
83	SU-000370	PBR-Canal (11) BKR (PIN)	Jun-18	Dec-20	23%	2,229,903.24	2,229,903.24	258,406.09	12%
84	00029FACL	AOC SPACE EXPANSION	Jan-18	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%



LOUISVILLE GAS AND ELECTRIC COMPANY  
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
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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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 PRCT 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)	(3,323.29)	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%

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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%

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

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

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

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
133	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 Infra 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 Refresh 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%
157	IT0674L	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	Align 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 Rptng Align 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 Envrm Affrs-LGE20	Jan-20	Dec-20	33%	45,540.00	45,540.00	15,180.00	33%
175	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%

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

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

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

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
177	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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-5  
PAGE 1 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (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
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>73,608,387</u>	100.000%	<u>73,608,387</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>164,365,729</u></u>		<u><u>164,365,729</u></u>

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - ELECTRIC OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
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-5  
PAGE 2 OF 2  
WITNESS: C. M. GARRETT

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
ELECTRIC:						
1	FUEL STOCK (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
4	OTHER	13 MONTH AVERAGE BALANCE	B-5.1	-	100.000%	-
5	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	<u>114,229,325</u>	100.000%	<u>114,229,325</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>200,521,196</u></u>		<u><u>200,521,196</u></u>

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



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

DATA:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (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	<u>-</u>	100.000%	<u>-</u>
5	TOTAL OTHER WORKING CAPITAL	<u>90,757,343</u>		<u>90,757,343</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees

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

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

SCHEDULE B-5.1

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

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	ELECTRIC:			
1	FUEL STOCK (a)	33,134,737	100.000%	33,134,737
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	<u>-</u>	100.000%	<u>-</u>
5	TOTAL OTHER WORKING CAPITAL	<u>86,291,871</u>		<u>86,291,871</u>

(a) Excludes 25% of Trimble County inventories disallowed

(b) Includes Emission Allowances (ECR amounts excluded)

(c) Excludes PSC fees



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

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

SCHEDULE B-5.2

PAGE 2 OF 6

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	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
6	188	RESRCH/DEV/DEMO EXP	<u>661,030</u>	100.000%	<u>661,030</u>
7		TOTAL USES OF CASH WORKING CAPITAL	<u>203,000,321</u>		<u>203,000,321</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(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	<u>(2,909,967)</u>	82.000%	<u>(2,386,173)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(172,083,249)</u>		<u>(156,135,925)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>30,917,072</u>		<u>46,864,396</u>

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

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

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



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 5 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	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 NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL 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)
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	76,923,633		87,262,950

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

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

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



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

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

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1	252	Customer Advances for Construction	6,462,455	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	-

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	THIRTEEN MONTH AVERAGE FOR PERIOD				
			FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	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)	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	-

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

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

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

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

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

SCHEDULE B-7.2  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 7,738,822,210	5.88%	\$ 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	229,883,033	-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	\$ 7,968,705,243	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	2,370,899,675	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	\$ 5,597,805,569	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	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 567,537	0.00%	\$ 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	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	23,124,970	0.00%	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	\$ 24,286,792	121.51%	\$ 10,964,326	843.72%	\$ 1,161,823	-74.81%	\$ 4,612,160	-55.11%	\$ 10,273,435	-53.38%	\$ 22,035,988	-5.46%	\$ 23,309,219
14	<b>CURRENT AND ACCRUED ASSETS</b>													
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	118,803,774	-0.63%	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	12,799,954	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	Plant Materials and Operating Supplies	36,515,600	-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	7,888,273	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	21,049,082	-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	17,651,352	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	72,786,181	-11.90%	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	\$ 350,306,451	-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	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 17,976,816	36.45%	\$ 13,174,350	-5.52%	\$ 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	396,163,922	-1.71%	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	15,945,452	-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	13,781,616	-5.21%	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	302,999,060	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	\$ 746,866,866	-0.48%	\$ 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	\$ 6,719,265,677	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 - TOTAL COMPANY  
AS OF DECEMBER 31, 2013 - 2017 AND BASE AND FORECASTED PERIODS

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

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

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	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%	-
7	Retained Earnings	1,313,236,534	3.59%	1,267,772,226	5.99%	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	<u>\$ 2,437,703,817</u>	4.34%	<u>\$ 2,336,259,588</u>	9.24%	<u>\$ 2,138,595,752</u>	2.50%	<u>\$ 2,086,499,985</u>	7.54%	<u>\$ 1,940,270,497</u>	8.77%	<u>\$ 1,783,850,924</u>	13.61%	<u>\$ 1,570,218,973</u>
<b>10</b>	<b>LONG-TERM DEBT</b>													
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	<u>\$ 2,097,250,330</u>	15.22%	<u>\$ 1,820,175,036</u>	5.82%	<u>\$ 1,719,992,046</u>	5.53%	<u>\$ 1,629,913,008</u>	-1.50%	<u>\$ 1,654,729,468</u>	22.14%	<u>\$ 1,354,743,586</u>	0.03%	<u>\$ 1,354,402,769</u>
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	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	<u>\$ 65,607,056</u>	-3.53%	<u>\$ 68,005,828</u>	-43.69%	<u>\$ 120,771,319</u>	-6.39%	<u>\$ 129,016,151</u>	-2.49%	<u>\$ 132,307,531</u>	-7.07%	<u>\$ 142,374,774</u>	49.71%	<u>\$ 95,101,935</u>
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
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	-42.67%	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	<u>\$ 369,924,546</u>	-33.78%	<u>\$ 558,637,444</u>	5.57%	<u>\$ 529,141,736</u>	9.20%	<u>\$ 484,542,292</u>	4.20%	<u>\$ 465,021,071</u>	-30.39%	<u>\$ 668,044,502</u>	138.32%	<u>\$ 280,311,005</u>
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 14,129,365	0.00%	\$ 14,129,365	-18.21%	\$ 17,274,172	166.93%	\$ 6,471,505	-12.88%	\$ 7,428,646	-9.78%	\$ 8,234,051	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	Asset Retirement Obligation	112,970,287	-8.69%	123,724,118	-5.03%	130,270,439	-22.65%	168,407,831	-10.94%	189,099,814	121.49%	85,375,725	3.87%	82,196,215
35	Miscellaneous Long-Term Liabilities	15,256,856	410.32%	2,989,688	-25.58%	4,017,396	3.83%	3,869,120	-8.95%	4,249,578	-80.82%	22,159,360	-39.35%	36,535,512
36	Accumulated Deferred Income Taxes	977,287,492	5.08%	929,999,064	4.30%	891,659,401	-27.65%	1,232,442,675	13.11%	1,089,626,417	27.07%	857,528,992	20.98%	708,811,163
37	Total Deferred Credits	<u>\$ 1,748,779,927</u>	1.17%	<u>\$ 1,728,504,234</u>	2.82%	<u>\$ 1,681,035,827</u>	9.89%	<u>\$ 1,529,760,325</u>	7.83%	<u>\$ 1,418,612,835</u>	27.42%	<u>\$ 1,113,374,805</u>	13.41%	<u>\$ 981,743,604</u>
<b>38</b>	Total Liabilities and Stockholders Equity	<u>\$ 6,719,265,677</u>	3.19%	<u>\$ 6,511,582,130</u>	5.20%	<u>\$ 6,189,536,680</u>	5.63%	<u>\$ 5,859,731,761</u>	4.43%	<u>\$ 5,610,941,402</u>	10.84%	<u>\$ 5,062,388,591</u>	18.23%	<u>\$ 4,281,778,286</u>

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 NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 6,327,559,720	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	120,257,330	-58.37%	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	\$ 6,447,817,050	3.40%	\$ 6,235,896,185	6.33%	\$ 5,864,404,436	5.45%	\$ 5,561,148,720	3.08%	\$ 5,394,834,658	1.17%	\$ 5,332,473,141	12.34%	\$ 4,746,776,433
6	Less: Accumulated Provision for Depreciation	1,960,237,833	4.32%	1,879,075,377	5.78%	1,776,428,812	3.94%	1,709,115,652	1.36%	1,686,213,301	-19.84%	2,103,588,480	4.71%	2,009,012,851
7	Net Utility Plant	\$ 4,487,579,217	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	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 391,600	0.00%	\$ 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	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	18,506,453	131.25%	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	\$ 19,492,340	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	<b>CURRENT AND ACCRUED ASSETS</b>													
15	Cash	\$ 4,006,835	-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	15,859	-1.84%	16,157	100.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	16,172
18	Temporary Cash Investments	(0)	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	89,708,730	-0.63%	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	10,257,460	-1.84%	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	957,427	-1.84%	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	Accounts Receivable from Associated Companies	22,734,561	-7.45%	24,564,358	0.40%	24,465,953	-12.81%	28,059,358	71.46%	16,365,075	-83.16%	97,189,874	89356.37%	108,645
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	Plant Materials and Operating Supplies	35,883,883	-0.90%	36,208,929	2.08%	35,470,297	2.25%	34,690,347	8.28%	32,038,035	-9.55%	35,420,174	-1.08%	35,806,486
25	Stores Expense Undistributed	7,751,806	0.00%	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	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Prepayments	14,225,224	8.76%	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	1,077,227	-1.84%	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	54,960,845	-11.90%	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	\$ 274,553,887	-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	<b>DEFERRED DEBITS</b>													
33	Unamortized Debt Expense	\$ 14,403,108	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	340,370,876	-1.87%	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	13,145,442	-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%	1,370,496
36	Unamortized Loss on Re-Acquired Debt	11,045,346	-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	246,285,483	0.00%	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	\$ 625,250,255	-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	\$ 5,406,875,699	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

LINE NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
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	0.98%	\$ 350,127,844	2.30%	\$ 342,262,191
4	Paid in Capital	560,895,492	6.65%	525,898,561	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	-1.84%	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	1.67%	1,035,033,244	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	<u>\$ 1,953,251,384</u>	2.41%	<u>\$ 1,907,366,553</u>	8.59%	<u>\$ 1,756,557,893</u>	2.11%	<u>\$ 1,720,261,423</u>	6.66%	<u>\$ 1,612,840,588</u>	9.92%	<u>\$ 1,467,347,457</u>	16.47%	<u>\$ 1,259,887,432</u>
<b>10</b>	<b>LONG-TERM DEBT</b>													
11	Bonds	\$ 1,680,399,936	13.08%	\$ 1,486,025,355	5.36%	\$ 1,410,393,478	4.26%	\$ 1,352,827,797	-0.30%	\$ 1,356,878,164	21.72%	\$ 1,114,756,343	2.24%	\$ 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	<u>\$ 1,680,399,936</u>	13.08%	<u>\$ 1,486,025,355</u>	5.36%	<u>\$ 1,410,393,478</u>	4.26%	<u>\$ 1,352,827,797</u>	-0.30%	<u>\$ 1,356,878,164</u>	21.72%	<u>\$ 1,114,756,343</u>	2.24%	<u>\$ 1,090,294,229</u>
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	8,830,081	0.00%	0	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	52,581,392	-5.30%	55,521,246	-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	<u>\$ 61,411,473</u>	10.61%	<u>\$ 55,521,246</u>	-43.93%	<u>\$ 99,022,101</u>	-6.79%	<u>\$ 106,237,801</u>	-3.41%	<u>\$ 109,983,262</u>	-6.16%	<u>\$ 117,199,845</u>	53.19%	<u>\$ 76,506,477</u>
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
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	9.22%	19,161,225	2.18%	18,752,692	-13.11%	21,583,059	4.23%	20,706,244	23.43%	16,775,909	-15.62%	19,890,669
23	Customer Deposits	22,814,535	-1.84%	23,243,057	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	24.95%	11,568,869	-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	92.11%	8,874,160	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	-1.84%	1,234,393	100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
27	Miscellaneous Current and Accrued Liabilities	30,599,051	-2.38%	31,344,987	-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	<u>\$ 297,100,778</u>	-34.91%	<u>\$ 456,477,717</u>	7.18%	<u>\$ 425,882,984</u>	7.32%	<u>\$ 396,818,334</u>	2.32%	<u>\$ 387,837,860</u>	-30.19%	<u>\$ 555,546,175</u>	143.43%	<u>\$ 228,215,394</u>
<b>29</b>	<b>DEFERRED CREDITS</b>													
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	-2.49%	34,114,131	-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	-1.84%	1,689,619	-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	-4.88%	503,992,093	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	5.41%	753,828,652	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	<u>\$ 1,405,733,521</u>	0.26%	<u>\$ 1,402,118,115</u>	2.85%	<u>\$ 1,363,272,233</u>	7.63%	<u>\$ 1,266,657,987</u>	9.49%	<u>\$ 1,156,870,143</u>	33.42%	<u>\$ 867,118,021</u>	11.32%	<u>\$ 778,954,265</u>
38	Total Liabilities and Stockholders Equity	<u>\$ 5,397,897,092</u>	1.70%	<u>\$ 5,307,508,985</u>	4.99%	<u>\$ 5,055,128,689</u>	4.38%	<u>\$ 4,842,803,342</u>	4.72%	<u>\$ 4,624,410,017</u>	12.19%	<u>\$ 4,121,967,841</u>	20.04%	<u>\$ 3,433,857,797</u>
39	Adjustment to Balance	<u>\$ 8,978,606</u>		<u>\$ (24,991,107)</u>		<u>\$ (29,293,344)</u>		<u>\$ (53,288,416)</u>		<u>\$ (11,021,078)</u>		<u>\$ (29,281,924)</u>		<u>\$ (34,117,933)</u>

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>	<u>DESCRIPTION</u>
B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
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B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
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B-7	JURISDICTIONAL PERCENTAGES
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B-7.2	EXPLANATION OF CHANGES IN JURISDICTIONAL PROCEDURES
B-8	COMPARATIVE BALANCE SHEETS

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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 1

WORKPAPER REFERENCE NO(S): SEE BELOW

WITNESS: C. M. GARRETT

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD	13 MONTH AVG FORECAST PERIOD
			\$	\$
	GAS:			
1	Plant in Service	B-2	1,300,710,494	1,316,522,576
2	Property Held for Future Use	B-2.6	-	-
3	Accumulated Depreciation and Amortization	B-3	<u>(397,544,153)</u>	<u>(408,499,313)</u>
4	Net Plant in Service (Lines 1+2+3)		903,166,340	908,023,263
5	Construction Work in Progress	B-4	<u>15,240,562</u>	<u>50,685,952</u>
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	<u>-</u>	<u>-</u>
13	Rate Base (Lines 6 through 12)		<u><u>732,534,958</u></u>	<u><u>775,283,637</u></u>

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

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

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

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
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	<u>93,067,521</u>	100.000%	<u>93,067,521</u>	-	<u>93,067,521</u>
8	TOTAL GAS	<u>1,362,142,232</u>		<u>1,362,142,232</u>	<u>(61,431,738)</u>	<u>1,300,710,494</u>

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

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

LINE NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG FORECAST PERIOD	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	13 MO AVG ADJUSTED JURISDICTION
		TOTAL COMPANY		TOTAL		
		\$		\$	\$	\$
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	<u>82,298,757</u>	100.000%	<u>82,298,757</u>	-	<u>82,298,757</u>
8	TOTAL GAS	<u>1,405,887,014</u>		<u>1,405,887,014</u>	<u>(89,364,438)</u>	<u>1,316,522,576</u>

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

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

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT <u>100%</u>	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	<u>387</u>		<u>387</u>	-	<u>387</u>
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	346,121		346,121	-	346,121
8	351	Structures and Improvements	16,922,264		16,922,264	-	16,922,264
9	352	Wells	23,293,521		23,293,521	-	23,293,521
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		24,752,851	-	24,752,851
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	-	2,374,881
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	<u>187,856,805</u>		<u>187,856,805</u>	(7,217,886)	<u>180,638,919</u>
20		<b><u>Gas Transmission</u></b>					
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	<u>58,628,213</u>		<u>58,628,213</u>	(2,280,993)	<u>56,347,219</u>
25		<b><u>Gas Distribution</u></b>					
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 PERIOD   FORECASTED PERIOD  
TYPE OF FILING:  X  ORIGINAL   UPDATED   REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	<u>100%</u>	\$	\$	\$
31	379	Measuring and Regulating Station Equip-City Gate	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	<u>G</u>	<b><u>Gas General Plant</u></b>					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	2,318,391		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	<u>C</u>	<b><u>Common Plant (1)</u></b>					
52	301	Organization	25,973		25,973	-	25,973
53	302	Franchises and Consents	-		-	-	-
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.1  
PAGE 3 OF 6  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$		\$	\$	\$
62	396	Power Operated Equipment	164,253	<u>100%</u>	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	-		-	-	-
66		Total Common Plant allocated to Gas	<u>93,067,521</u>		<u>93,067,521</u>	-	<u>93,067,521</u>
67		TOTAL GAS PLANT IN SERVICE	<u>1,362,142,232</u>		<u>1,362,142,232</u>	<u>(61,431,738)</u>	<u>1,300,710,494</u>

(1) 31% 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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$	100%	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-		-	-	-
3	302	Franchises and Consents	387		387	-	387
4	303	Misc Intangible Plant	-		-	-	-
5		Total Intangible Plant	<u>387</u>		<u>387</u>	-	<u>387</u>
6		<b><u>Gas Storage</u></b>					
7	350	Land and Land Rights	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	<u>7,217,886</u>		<u>7,217,886</u>	(7,217,886)	-
19		Total Gas Storage	<u>198,039,585</u>		<u>198,039,585</u>	(7,217,886)	<u>190,821,699</u>
20		<b><u>Gas Transmission</u></b>					
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	<u>2,280,993</u>		<u>2,280,993</u>	(2,280,993)	-
24		Total Gas Transmission	<u>73,064,971</u>		<u>73,064,971</u>	(17,410,642)	<u>55,654,329</u>
25		<b><u>Gas Distribution</u></b>					
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 PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$	<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	G	<b>Gas General Plant</b>					
40	389	Land and Land Rights	-		-	-	-
41	390	Structures and Improvements	-		-	-	-
42	391	Office Furniture and Equipment	-		-	-	-
43	392	Transportation Equipment	2,429,062		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	C	<b>Common Plant (1)</b>					
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  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	13 MO AVG	JURIS. PERCENT	JURISDICTIONAL	ADJUSTMENTS	ADJUSTED
			FORECAST PERIOD TOTAL COMPANY		TOTAL		JURISDICTION
			\$	<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	-		-	-	-
66		Total Common Plant allocated to Gas	<u>82,298,757</u>		<u>82,298,757</u>	-	<u>82,298,757</u>
67		TOTAL GAS PLANT IN SERVICE	<u>1,405,887,014</u>		<u>1,405,887,014</u>	(89,364,438)	<u>1,316,522,576</u>

(1) 31% 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT \$	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS \$	WORKPAPER REFERENCE 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	<u>(61,431,738)</u>		<u>(61,431,738)</u>		

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

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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE 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	<u>(89,364,438)</u>		<u>(89,364,438)</u>		

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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD	ADDITIONS	RETIREMENTS	TRANSFERS	BASE PERIOD
			BEGINNING BALANCE				ENDING BALANCE
			\$	\$	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>					
2	301	Organization	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387
4	303	Misc Intangible Plant	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387
6		<b><u>Gas Storage</u></b>					
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		<b><u>Gas Transmission</u></b>					
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		<b><u>Gas Distribution</u></b>					
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING 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	-	-	-	-	-
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

(1) 31% 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 PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST				FORECAST	FORECAST
			PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	PERIOD ENDING BALANCE	PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-	-	-	-	-
3	302	Franchises and Consents	387	-	-	-	387	387
4	303	Misc Intangible Plant	-	-	-	-	-	-
5		Total Intangible Plant	387	-	-	-	387	387
6		<b><u>Gas Storage</u></b>						
7	350	Land and Land Rights	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		<b><u>Gas Transmission</u></b>						
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		<b><u>Gas Distribution</u></b>						
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 PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING				FORECAST PERIOD ENDING	FORECAST PERIOD 13 MONTH AVERAGE
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BALANCE	
			\$	\$	\$	\$	\$	
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	<b>G</b>	<b>Gas General Plant</b>						
40	389	Land and Land Rights	-	-	-	-	-	-
41	390	Structures and Improvements	-	-	-	-	-	-
42	391	Office Furniture and Equipment	-	-	-	-	-	-
43	392	Transportation Equipment	2,428,210	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	-	-	-	-	-	-
50		Total Gas General Plant	14,632,493	864,711	(135,628)	-	15,361,576	14,994,092
51	<b>C</b>	<b>Common Plant (1)</b>						
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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.3

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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	FORECAST PERIOD ENDING BALANCE	FORECAST PERIOD 13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
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

(1) 31% 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.4

PAGE 1 OF 2

WITNESS: C. M. GARRETT

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

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

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

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

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

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

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

SCHEDULE B-2.5

PAGE 1 OF 2

WITNESS: C. M. GARRETT

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IDENTIFICATION		DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
LINE NO.	OR REFERENCE NUMBER						

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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 \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.5

PAGE 2 OF 2

WITNESS: C. M. GARRETT

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IDENTIFICATION		DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLANATION METHOD OF CAPITALIZATION
LINE NO.	OR REFERENCE NUMBER						

---

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

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

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

NONE



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE  
AS OF APRIL 30, 2020

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

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

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

NONE

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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

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

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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	JURISDICTION
			\$	\$	100%	\$	\$	\$
1		<b>Gas Intangible Plant</b>						
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		<b>Gas Storage</b>						
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		<b>Gas Transmission</b>						
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		<b>Gas Distribution</b>						
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  
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DATA:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD		RESERVE BALANCES			
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED ADJUSTMENTS	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	-
38		Total Gas Distribution	1,008,193,432	(290,581,313)		(290,581,313)	(789,548)	(291,370,860)
39	<b>G</b>	<b>Gas General Plant</b>						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	2,318,391	(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	<b>C</b>	<b>Common Plant (1)</b>						
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  
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AS OF DECEMBER 31, 2018

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	RESERVE BALANCES					
			BASE PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
			\$	\$	<u>100%</u>	\$	\$	\$
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	<u>1,362,142,232</u>	<u>(398,286,720)</u>		<u>(398,286,720)</u>	<u>742,567</u>	<u>(397,544,153)</u>

(1) 31% 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  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES					
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED JURISDICTION	
			\$	\$	100%	\$	\$	\$
1		<b><u>Gas Intangible Plant</u></b>						
2	301	Organization	-	-		-	-	-
3	302	Franchises and Consents	387	(297)		(297)	-	(297)
4	303	Misc Intangible Plant	-	-		-	-	-
5		Total Intangible Plant	387	(297)		(297)	-	(297)
6		<b><u>Gas Storage</u></b>						
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)		(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		<b><u>Gas Transmission</u></b>						
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)		(460,599)	460,599	-
24		Total Gas Transmission	73,064,971	(12,932,946)		(12,932,946)	311,442	(12,621,504)
25		<b><u>Gas Distribution</u></b>						
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  
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DATA: \_\_\_BASE PERIOD \_\_\_X\_\_\_ FORECASTED PERIOD  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MONTH AVERAGE RESERVE BALANCES					
			13 MO AVG FORECAST PERIOD TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTED JURISDICTION	
			\$	\$	100%	\$	\$	
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		<b>Gas General Plant</b>						
40	389	Land and Land Rights	-	-		-	-	-
41	390	Structures and Improvements	-	-		-	-	-
42	391	Office Furniture and Equipment	-	-		-	-	-
43	392	Transportation Equipment	2,429,062	(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		<b>Common Plant (1)</b>						
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	-	-		-	-	-



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			13 MONTH AVERAGE RESERVE BALANCES					
LINE NO.	ACCT. NO.	ACCOUNT TITLE	13 MO AVG FORECAST PERIOD		JURIS. PERCENT	JURISDICTIONAL		ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY		TOTAL	ADJUSTMENTS	
			\$	\$	<u>100%</u>	\$	\$	\$
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	<u>82,298,757</u>	-		-	-	-
66		Total Common Plant allocated to Gas	164,433,260	(38,283,973)		(38,283,973)	-	(38,283,973)
67		TOTAL GAS PLANT	<u>1,488,021,518</u>	<u>(409,838,235)</u>		<u>(409,838,235)</u>	<u>1,338,922</u>	<u>(408,499,313)</u>

(1) 31% 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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	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	<u>742,567</u>		<u>742,567</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
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AS OF APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			\$		\$		
1	358	ARO Cost Gas UG Store	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	<u>1,338,922</u>		<u>1,338,922</u>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
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DEPRECIATION ACCRUAL RATES AND ACCUMULATED BALANCES BY ACCOUNT  
AS OF DECEMBER 31, 2018

DATA:   X   BASE PERIOD        FORECASTED PERIOD  
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ADJUSTED JURISDICTION									
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxI)	(H)	(I)	(J)
			\$	\$		\$			
1		<b>Gas Intangible Plant</b>							
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		<b>Gas Storage</b>							
7	350	Land and Land Rights	346,121	70,927	0.59%	2,042	-	52.8	60-R4
8	351	Structures and Improvements	16,922,264	2,909,235	2.00%	338,445	-5%,-10%	49.5-54.6	60-R3, 60-R2.5, 55-R2.5
9	352	Wells	23,293,521	1,456,521	2.73%	635,913	-20%	37.4-45.10	45-R0.5, 60-R3
10	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0%	-	70-R4
11	352.2	Reservoirs	400,511	452,027	0.00%	-	0%	-	60-R4
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,340,212	0.82%	96,669	0%	19.5	50-SQ
13	353	Lines	24,752,851	9,588,780	2.01%	497,532	-15%	37.8	48-R2
14	354	Compressor Station Equipment	64,505,464	9,084,295	2.27%	1,464,274	-5%	39.9	45-R1.5
15	355	Measuring and Regulating Equipment	2,374,881	345,057	2.55%	60,559	-10%	30.8	40-R1
16	356	Purification Equipment	28,445,960	6,427,709	2.37%	674,169	-25%	40.2	48-R2
17	357	Other Equipment	7,260,258	302,097	2.53%	183,685	-10%	38.2	45-R2
18	358	ARO Cost Gas UG Store	-	-		-			
19		Total Gas Storage	180,638,919	39,546,449		3,953,289			
20		<b>Gas Transmission</b>							
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		<b>Gas Distribution</b>							
26	374	Land and Land Rights	725,340	77,154	0.000%	-	0%	-	70-S3
27	375	Structures and Improvements	1,283,158	437,990	3.080%	39,521	-5%	28	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	2,731,588	2.210%	684,284	-10%	35	43-S0
31	379	Measuring and Regulating Station Equip-City Gate	13,065,420	1,296,224	1.810%	236,484	-25%	30	38-S0
32	380	Services	389,885,405	123,413,623	3.240%	12,632,287	-45%	36	42-R1.5
33	381	Meters	60,994,275	15,619,115	3.830%	2,336,081	-5%	21	30-R2
34	383	House Regulators	26,828,254	6,487,425	3.770%	1,011,425	-10%	26	32-S1.5
35	385	Industrial Measuring and Regulating Equip	1,669,607	44,505	2.310%	38,568	-5%	37	45-R2.5
36	387	Other Equipment	351,540	30,995	1.940%	6,820	0%	25	40-R2.5
37	388	ARO Cost Gas Distribution	0	-		-			
38		Total Gas Distribution	956,260,573	291,370,860		23,959,481			

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 JURISDICTION										
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM	
(A)	(B)	(C)	(D)	(E)	(F)	(G=Dx(F))	(H)	(I)	(J)	
			\$	\$		\$				
39		<b>Gas General Plant</b>								
40	389	Land and Land Rights	-	-		-				
41	390	Structures and Improvements	-	-		-				
42	391	Office Furniture and Equipment	-	-		-				
43	392	Transportation Equipment	2,318,391	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		<b>Common Plant (1)</b>								
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				

(1) 31% 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  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	ADJUSTED JURISDICTION		ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE (G=DxF)	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
			PLANT INVESTMENT (D)	ACCUMULATED BALANCE (E)					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
1		<b>Gas Intangible Plant</b>							
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		<b>Gas Storage</b>							
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	2.00%	341,213	-5%,-10%	49.5-54.6	60-R3, 60-R2.5, 55-R2.5
9	352	Wells	25,416,151	1,444,880	2.73%	693,861	-20%	37.4-45.10	45-R0.5, 60-R3
10	352.1	Storage Leaseholds and Rights	548,241	569,590	0.00%	-	0%	-	70-R4
11	352.2	Reservoirs	400,511	452,027	0.00%	-	0%	-	60-R4
12	352.3	Nonrecoverable Natural Gas	11,788,845	8,406,146	0.82%	96,669	0%	19.5	50-SQ
13	353	Lines	25,469,871	9,997,356	2.01%	511,944	-15%	37.8	48-R2
14	354	Compressor Station Equipment	66,922,239	10,266,080	2.27%	1,519,135	-5%	39.9	45-R1.5
15	355	Measuring and Regulating Equipment	2,374,881	395,523	2.55%	60,559	-10%	30.8	40-R1
16	356	Purification Equipment	31,677,506	6,961,684	2.37%	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	-	-		-			
19		Total Gas Storage	190,821,699	42,201,177		4,199,242			
20		<b>Gas Transmission</b>							
21	365	Rights of Way	220,659	211,691	0.130%	287	0%	35	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		<b>Gas Distribution</b>							
26	374	Land and Land Rights	725,340	77,440	0.000%	-	0%	-	70-S3
27	375	Structures and Improvements	1,283,158	472,052	3.080%	39,521	-5%	28	40-S1, 50-R3
28	376	Mains	437,398,035	146,349,766	1.620%	7,085,848	-30%	49	63-R2.5
29	377	Compressor Station Equipment	-	-		-			
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-City Gate	14,862,015	1,349,511	1.810%	269,002	-25%	30	38-S0
32	380	Services	390,754,787	133,036,697	3.240%	12,660,455	-45%	36	42-R1.5
33	381	Meters	64,986,993	17,383,561	3.830%	2,489,002	-5%	21	30-R2
34	383	House Regulators	26,848,132	7,330,383	3.770%	1,012,175	-10%	26	32-S1.5
35	385	Industrial Measuring and Regulating Equip	2,139,995	16,055	2.310%	49,434	-5%	37	45-R2.5
36	387	Other Equipment	626,039	31,674	1.940%	12,145	0%	25	40-R2.5
37	388	ARO Cost Gas Distribution	-	-		-			
38		Total Gas Distribution	972,753,311	309,172,055		24,349,729			

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):

SCHEDULE B-3.2  
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WITNESS: C. M. GARRETT

ADJUSTED JURISDICTION									
LINE NO.	ACCT. NO.	ACCOUNT TITLE OR MAJOR PROPERTY GROUPING	PLANT INVESTMENT	ACCUMULATED BALANCE	ACCRUAL RATE	CALCULATED DEPRECIATION EXPENSE	% NET SALVAGE	REMAINING SERVICE LIFE	CURVE FORM
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
			\$	\$		\$			
39		<b>Gas General Plant</b>							
40	389	Land and Land Rights	-	-		-			
41	390	Structures and Improvements	-	-		-			
42	391	Office Furniture and Equipment	-	-		-			
43	392	Transportation Equipment	2,429,062	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	-	-		-			
50		Total Gas General Plant	14,994,092	6,220,308		573,699			
51		<b>Common Plant (1)</b>							
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
63	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	-	-		-			
65	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			

(1) 31% Common Plant allocated to Gas





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

LINE NO.	MAJOR PROPERTY GROUPING	ACCUMULATED COSTS			13 MO AVG TOTAL COSTS	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		13 MO AVG CONSTRUCTION AMOUNT	AFUDC CAPITALIZED	INDIRECT COSTS					
		\$	\$	\$	\$	\$	\$	\$	
GAS:									
1	PRODUCTION	-	-	-	-	100.000%	-	-	-
2	STORAGE AND PROCESSING	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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT \$	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS \$	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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  
TYPE OF FILING: \_\_X\_\_ ORIGINAL \_\_\_ \_\_\_ UPDATED \_\_\_ \_\_\_ REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	MAJOR PROPERTY GROUPING	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
		\$		\$		
	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

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	154095	IT Distribtion 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	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	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	TMPENBLN	TMP PENILE-BLANTON LN	Jan-17	Apr-20	60%	22,085,384.79	28,721,367.94	3,468,195.00	12%
18	TMPENPRS	TMP PENILE-PRESTON	Jan-17	Dec-19	67%	20,302,848.08	25,534,491.37	21,150,448.34	83%
19	TMPRSPIC	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	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%
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%
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%
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%
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%
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%
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%
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%

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

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WORKPAPER REFERENCE NO(S):

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WITNESS: C. M. GARRETT

LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
1	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 Vlv 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  
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LINE NO.	PROJECT NO.	DESCRIPTION OF PROJECT	DATE CONSTRUCTION BEGAN	ESTIMATED COMPLETION DATE	PERCENT OF ELAPSED TIME	ORIGINAL BUDGET ESTIMATE	CURRENT BUDGET ESTIMATE	TOTAL PROJECT EXPENDITURES	PERCENT OF TOTAL EXPENDITURES
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)=(I) / (H)
45	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 Intgry 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 Infrastr 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 Refresh 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  
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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 Rptng 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  
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AS OF DECEMBER 31, 2018

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LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
GAS:						
1	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	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	<u>10,093,943</u>	100.000%	<u>10,093,943</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>44,266,275</u>		<u>44,266,275</u>

(a) Excludes PSC fees.



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CASE NO. 2018-00295 - GAS OPERATIONS  
ALLOWANCE FOR WORKING CAPITAL  
AS OF APRIL 30, 2020

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

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

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
	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	<u>22,465,273</u>	100.000%	<u>22,465,273</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>47,461,241</u>		<u>47,461,241</u>

(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:  BASE PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	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	<u>-</u>	100.000%	<u>-</u>
5	TOTAL OTHER WORKING CAPITAL	<u><u>34,172,332</u></u>		<u><u>34,172,332</u></u>

(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 PERIOD  FORECASTED PERIOD

SCHEDULE B-5.1

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 2

WORKPAPER REFERENCE NO(S).:

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
	GAS:			
1	GAS STORED UNDERGROUND	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	<u>-</u>	100.000%	<u>-</u>
5	TOTAL OTHER WORKING CAPITAL	<u>24,995,968</u>		<u>24,995,968</u>

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

SCHEDULE B-5.2

PAGE 2 OF 4

WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	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	-	100.000%	-
7		TOTAL USES OF CASH WORKING CAPITAL	<u>45,170,206</u>		<u>45,170,206</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(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	<u>(2,909,967)</u>	18.000%	<u>(523,794)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(110,203,610)</u>		<u>(37,554,692)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>(65,033,404)</u>		<u>7,615,514</u>



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 4 OF 4  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL USES OF CASH WORKING CAPITAL:					
1	128	PREPAID PENSION	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	-	100.000%	-
7		TOTAL USES OF CASH WORKING CAPITAL	<u>49,276,824</u>		<u>49,276,824</u>

LINE NO.	ACCT. NO.	DESCRIPTION	13 MONTH AVERAGE	JURIS. PERCENT	JURISDICTIONAL AMOUNT
ADDITIONAL SOURCES OF CASH WORKING CAPITAL:					
8	228.2	MISC LONG TERM LIABILITIES	(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	<u>(1,184,246)</u>	20.000%	<u>(236,849)</u>
14		TOTAL SOURCES OF CASH WORKING CAPITAL	<u>(69,587,973)</u>		<u>(28,230,705)</u>
15		TOTAL USES / (SOURCES) OF CASH WORKING CAPITAL (LINE 7 + 14)	<u>(20,311,149)</u>		<u>21,046,119</u>

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	BASE PERIOD TOTAL COMPANY \$	JURIS. PERCENT	JURISDICTIONAL TOTAL \$	ADJUSTMENTS \$	ADJUSTED JURISDICTION \$
1	252	Customer Advances for Construction	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

(a) Adjustment reflects GLT jurisdictional amounts.



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
CERTAIN DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES  
AS OF APRIL 30, 2020

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

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

LINE NO.	ACCT. NO.	DESCRIPTION	FORECAST PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED 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)	232,751,759	100.000%	232,751,759	(9,531,850)	223,219,910

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

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

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LINE	ACCT.		JURIS.	
NO.	NO.	ACCOUNT TITLE	PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION

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

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

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

ALL DATA 100% JURISDICTIONAL

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7.2  
PAGE 1 OF 1  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
1	<b>ASSETS</b>													
2	<b>UTILITY PLANT</b>													
3	Utility Plant	\$ 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	\$ 8,027,818,797	4.94%	\$ 7,650,007,036	6.91%	\$ 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	2,365,002,143	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	\$ 5,662,816,654	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	<b>OTHER PROPERTY AND INVESTMENTS</b>													
9	Nonutility Property-Less Reserve	\$ 567,537	0.00%	\$ 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	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286	0.00%	594,286
12	Special Funds	23,124,970	0.00%	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	\$ 24,286,792	121.51%	\$ 10,964,326	843.72%	\$ 1,161,823	-74.81%	\$ 4,612,160	-55.11%	\$ 10,273,435	-53.38%	\$ 22,035,988	-5.46%	\$ 23,309,219
14	<b>CURRENT AND ACCRUED ASSETS</b>													
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	Plant Materials and Operating Supplies	36,515,600	-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	7,888,273	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	21,049,082	-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	17,651,352	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	<b>DEFERRED DEBITS</b>													
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	\$ 6,783,385,850	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 NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
3	Common Stock Issued	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424	0.00%	\$ 425,170,424
4	Paid in Capital	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	<u>\$ 2,473,844,397</u>	5.89%	<u>\$ 2,336,132,031</u>	9.24%	<u>\$ 2,138,595,752</u>	2.50%	<u>\$ 2,086,499,985</u>	7.54%	<u>\$ 1,940,270,497</u>	8.77%	<u>\$ 1,783,850,924</u>	13.61%	<u>\$ 1,570,218,973</u>
<b>10</b>	<b>LONG-TERM DEBT</b>													
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	<u>\$ 2,097,250,330</u>	15.22%	<u>\$ 1,820,175,036</u>	5.82%	<u>\$ 1,719,992,046</u>	5.53%	<u>\$ 1,629,913,008</u>	-1.50%	<u>\$ 1,654,729,468</u>	22.14%	<u>\$ 1,354,743,586</u>	0.03%	<u>\$ 1,354,402,769</u>
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
15	Long Term Obligations Under Capital Leases	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -
16	Accumulated Provision for Postretirement Benefits	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	<u>\$ 65,607,056</u>	-3.53%	<u>\$ 68,005,828</u>	-43.69%	<u>\$ 120,771,319</u>	-6.39%	<u>\$ 129,016,151</u>	-2.49%	<u>\$ 132,307,531</u>	-7.07%	<u>\$ 142,374,774</u>	49.71%	<u>\$ 95,101,935</u>
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
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	<u>\$ 420,509,925</u>	-26.22%	<u>\$ 569,950,757</u>	7.71%	<u>\$ 529,141,736</u>	9.20%	<u>\$ 484,542,292</u>	4.20%	<u>\$ 465,021,071</u>	-30.39%	<u>\$ 668,044,502</u>	138.32%	<u>\$ 280,311,005</u>
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 14,129,365	0.00%	\$ 14,129,365	-18.21%	\$ 17,274,172	166.93%	\$ 6,471,505	-12.88%	\$ 7,428,646	-9.78%	\$ 8,234,051	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	112,970,287	-8.69%	123,724,118	-5.03%	130,270,439	-22.65%	168,407,831	-10.94%	189,099,814	121.49%	85,375,725	3.87%	82,196,215
35	Miscellaneous Long-Term Liabilities	15,256,856	410.32%	2,989,688	-25.58%	4,017,396	3.83%	3,869,120	-8.95%	4,249,578	-80.82%	22,159,360	-39.35%	36,535,512
36	Accumulated Deferred Income Taxes	956,290,292	3.12%	927,361,983	4.00%	891,659,401	-27.65%	1,232,442,675	13.11%	1,089,626,417	27.07%	857,528,992	20.98%	708,811,163
37	Total Deferred Credits	<u>\$ 1,726,174,142</u>	0.08%	<u>\$ 1,724,755,410</u>	2.60%	<u>\$ 1,681,035,827</u>	9.89%	<u>\$ 1,529,760,325</u>	7.83%	<u>\$ 1,418,612,835</u>	27.42%	<u>\$ 1,113,374,805</u>	13.41%	<u>\$ 981,743,604</u>
<b>38</b>	<b>Total Liabilities and Stockholders Equity</b>	<u>\$ 6,783,385,850</u>	4.06%	<u>\$ 6,519,019,063</u>	5.32%	<u>\$ 6,189,536,680</u>	5.63%	<u>\$ 5,859,731,761</u>	4.43%	<u>\$ 5,610,941,402</u>	10.84%	<u>\$ 5,062,388,591</u>	18.23%	<u>\$ 4,281,778,286</u>

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 NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
<b>ASSETS</b>														
2	<b>UTILITY PLANT</b>													
	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
	Construction Work in Progress	109,625,703	158.38%	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
	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
	Less: Accumulated Provision for Depreciation	410,661,842	3.11%	398,286,720	8.22%	368,036,709	7.01%	343,912,745	4.30%	329,724,160	5.26%	313,237,740	6.14%	295,119,381
	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	<b>OTHER PROPERTY AND INVESTMENTS</b>													
	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
	Investment in Subsidiary Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Other Investments	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Special Funds	4,618,516	156.65%	1,799,554	100.00%	-	-100.00%	607,949	-60.38%	1,534,396	-58.35%	3,684,199	-14.99%	4,333,975
	Total Other Property and Investments	\$ 4,794,453	142.70%	\$ 1,975,490	1027.51%	\$ 175,209	-77.47%	\$ 777,506	-54.37%	\$ 1,703,952	-55.79%	\$ 3,853,910	-13.88%	\$ 4,475,226
14	<b>CURRENT AND ACCRUED ASSETS</b>													
	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
	Special Deposits	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Working Funds	3,931	8.20%	3,633	100.00%	-	0.00%	-	0.00%	-	0.00%	-	-100.00%	3,918
	Temporary Cash Investments	(0)	0.00%	0	-100.00%	1,197,756	2197.99%	52,122	-98.07%	2,699,727	177.89%	971,494	9.22%	889,517
	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
	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
	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
	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
	Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Plant Materials and Operating Supplies	631,717	-0.90%	637,440	6114.07%	10,258	0.00%	10,258	0.00%	10,258	0.00%	10,258	0.00%	10,258
	Stores Expense Undistributed	136,467	0.00%	136,467	-73.59%	516,791	64.44%	314,268	57.22%	199,890	-5.95%	212,525	13.73%	186,876
	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	-22.31%	54,151,379	13.89%	47,546,888
	Prepayments	3,426,127	8.76%	3,150,049	25.65%	2,506,952	-1.77%	2,552,163	142.40%	1,052,866	-2.21%	1,076,616	104.91%	525,409
	Interest, Dividends, and Rents Receivable	267,010	8.20%	246,776	186851.81%	132	-70.86%	453	7.86%	420	7.97%	389	22.33%	318
	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
	Miscellaneous Current Assets	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
	Total Current and Accrued Assets	\$ 75,752,563	-24.24%	\$ 99,996,297	-10.21%	\$ 111,368,374	12.48%	\$ 99,015,546	11.85%	\$ 88,522,915	-24.16%	\$ 116,726,042	2.61%	\$ 113,752,471
32	<b>DEFERRED DEBITS</b>													
	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
	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
	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
	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
	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
	Total Deferred Debits	\$ 121,616,611	0.67%	\$ 120,809,100	-6.42%	\$ 129,102,131	21.35%	\$ 106,387,965	-1.91%	\$ 108,457,977	-3.22%	\$ 112,071,584	33.07%	\$ 84,221,159
39	<b>Total Assets</b>	\$ 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 NO.	DESCRIPTION	13 MO AVG FORECAST PERIOD	% CHANGE	BASE PERIOD	% CHANGE	2017	% CHANGE	2016	% CHANGE	2015	% CHANGE	2014	% CHANGE	2013
<b>1</b>	<b>LIABILITIES &amp; PROPRIETARY CAPITAL</b>													
<b>2</b>	<b>PROPRIETARY CAPITAL</b>													
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%	\$ 75,042,580	-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	Other Comprehensive Income	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
7	Retained Earnings	260,928,325	12.11%	232,738,988	9.43%	212,685,698	3.51%	205,470,857	10.63%	185,735,449	1.01%	183,878,537	-5.47%	194,517,915
8	Unappropriated Undistributed Subsidiary Earnings	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
9	Total Proprietary Capital	<u>\$ 484,452,433</u>	<u>12.95%</u>	<u>\$ 428,893,035</u>	<u>12.26%</u>	<u>\$ 382,037,859</u>	<u>4.31%</u>	<u>\$ 366,238,562</u>	<u>11.85%</u>	<u>\$ 327,429,909</u>	<u>3.45%</u>	<u>\$ 316,503,467</u>	<u>1.99%</u>	<u>\$ 310,331,541</u>
<b>10</b>	<b>LONG-TERM DEBT</b>													
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	<u>\$ 416,850,394</u>	<u>24.75%</u>	<u>\$ 334,149,681</u>	<u>7.93%</u>	<u>\$ 309,598,568</u>	<u>11.73%</u>	<u>\$ 277,085,211</u>	<u>-6.97%</u>	<u>\$ 297,851,304</u>	<u>24.11%</u>	<u>\$ 239,987,243</u>	<u>-9.13%</u>	<u>\$ 264,108,540</u>
<b>14</b>	<b>OTHER NON-CURRENT LIABILITIES</b>													
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	<u>\$ 16,462,751</u>	<u>31.86%</u>	<u>\$ 12,484,583</u>	<u>-42.60%</u>	<u>\$ 21,749,218</u>	<u>-4.52%</u>	<u>\$ 22,778,350</u>	<u>2.03%</u>	<u>\$ 22,324,269</u>	<u>-11.32%</u>	<u>\$ 25,174,929</u>	<u>35.38%</u>	<u>\$ 18,595,458</u>
<b>18</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>													
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%	\$ 46,588,319	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	Notes Payable to Associated Companies	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
22	Accounts Payable to Associated Companies	4,043,938	5.75%	3,824,146	2.12%	3,744,765	-12.13%	4,261,607	10.48%	3,857,196	19.05%	3,240,106	-26.60%	4,414,072
23	Customer Deposits	5,654,987	8.20%	5,226,465	-11.08%	5,877,543	8.97%	5,393,661	-2.61%	5,538,254	28.08%	4,323,929	-21.30%	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%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
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	<u>\$ 72,823,768</u>	<u>-28.72%</u>	<u>\$ 102,159,727</u>	<u>-1.06%</u>	<u>\$ 103,258,752</u>	<u>17.71%</u>	<u>\$ 87,723,958</u>	<u>13.66%</u>	<u>\$ 77,183,211</u>	<u>-31.39%</u>	<u>\$ 112,498,327</u>	<u>115.95%</u>	<u>\$ 52,095,611</u>
<b>29</b>	<b>DEFERRED CREDITS</b>													
30	Customer Advances for Construction	\$ 7,666,910	0.00%	\$ 7,666,910	-8.56%	\$ 8,384,906	-2380.76%	\$ (367,637)	-166.47%	\$ 553,065	-91.57%	\$ 6,560,096	33.37%	\$ 4,918,769
31	Accumulated Deferred Investment Tax Credits	5,089	-49.93%	10,164	-71.28%	35,387	-56.80%	81,906	-42.45%	142,326	-35.32%	220,046	100.00%	0
32	Other Deferred Credits	411,081	8.20%	379,930	77.71%	213,798	-12.80%	245,170	-2.15%	250,569	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%	21,375,404	-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	<u>\$ 330,779,237</u>	<u>1.35%</u>	<u>\$ 326,386,119</u>	<u>2.71%</u>	<u>\$ 317,763,594</u>	<u>20.78%</u>	<u>\$ 263,102,338</u>	<u>0.52%</u>	<u>\$ 261,742,692</u>	<u>6.29%</u>	<u>\$ 246,256,784</u>	<u>21.43%</u>	<u>\$ 202,789,339</u>
38	Total Liabilities and Stockholders Equity	<u>\$ 1,321,368,584</u>	<u>9.74%</u>	<u>\$ 1,204,073,144</u>	<u>6.14%</u>	<u>\$ 1,134,407,991</u>	<u>11.55%</u>	<u>\$ 1,016,928,419</u>	<u>3.08%</u>	<u>\$ 986,531,385</u>	<u>4.90%</u>	<u>\$ 940,420,750</u>	<u>10.91%</u>	<u>\$ 847,920,489</u>
39	Adjustment to Balance	<u>\$ (8,978,605)</u>		<u>\$ 24,991,108</u>		<u>\$ 29,293,344</u>		<u>\$ 53,288,416</u>		<u>\$ 11,021,078</u>		<u>\$ 29,281,924</u>		<u>\$ 34,117,933</u>



**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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE C-1

PAGE 1 OF 1

WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	<b>OPERATING REVENUES</b>					
2	ELECTRIC SALES REVENUES	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	<b>TOTAL OPERATING REVENUES</b>	<u>995,404,505</u>	<u>18,318,351</u>	<u>1,013,722,855</u>	<u>34,887,485</u>	<u>1,048,610,340</u>
5	<b>OPERATING EXPENSES</b>					
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	<b>TOTAL OPERATING EXPENSES</b>	<u>812,093,407</u>	<u>30,214,048</u>	<u>842,307,455</u>	<u>8,804,447</u>	<u>851,111,902</u>
14	<b>NET OPERATING INCOME</b>	<u>183,311,097</u>	<u>(11,895,697)</u>	<u>171,415,400</u>	<u>26,083,038</u>	<u>197,498,439</u>
15	<b>CAPITALIZATION ALLOCATED TO ELECTRIC OPERATIONS</b>	<u>2,465,167,090</u>	<u>128,267,457</u>	<u>2,593,434,547</u>		<u>2,593,434,547</u>
16	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>7.44%</u>		<u>6.61%</u>		<u>7.62%</u>
17	<b>ELECTRIC RATE BASE</b>	<u>2,380,526,725</u>	<u>167,550,425</u>	<u>2,548,077,150</u>		<u>2,548,077,150</u>
18	<b>RATE OF RETURN ON RATE BASE</b>	<u>7.70%</u>		<u>6.73%</u>		<u>7.75%</u>

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

SCHEDULE C-2

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<b>OPERATING REVENUES</b>					
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
4	<b>TOTAL OPERATING REVENUES</b>	<b>995,404,505</b>	<b>26,579,693</b>	<b>1,021,984,198</b>	<b>(8,261,342)</b>	<b>1,013,722,855</b>
5	<b>OPERATING EXPENSES</b>					
6	<u>OPERATION AND MAINTENANCE EXPENSES:</u>					
7	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
10	CUSTOMER ACCOUNTS EXPENSE	13,582,300	519,419	14,101,719	-	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)	-
13	ADMINISTRATIVE AND GENERAL EXPENSE	77,619,946	2,758,604	80,378,551	(6,222)	80,372,329
14	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>616,302,758</b>	<b>12,044,499</b>	<b>628,347,258</b>	<b>(1,054,764)</b>	<b>627,292,494</b>
15	DEPRECIATION AND AMORTIZATION	129,294,579	26,505,801	155,800,380	-	155,800,380
16	REGULATORY DEBITS	-	-	-	-	-
17	TAXES OTHER THAN INCOME TAXES	32,704,151	2,228,774	34,932,925	-	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
20	INVESTMENT TAX CREDIT	(1,102,488)	98,367	(1,004,121)	-	(1,004,121)
21	LOSSES/(GAINS) FROM DISPOSITION OF ALLOWANCES	(17,793)	17,793	-	-	-
22	<b>TOTAL OPERATING EXPENSES</b>	<b>812,093,407</b>	<b>33,066,853</b>	<b>845,160,260</b>	<b>(2,852,805)</b>	<b>842,307,455</b>
23	<b>NET OPERATING INCOME</b>	<b>183,311,097</b>	<b>(6,487,160)</b>	<b>176,823,938</b>	<b>(5,408,537)</b>	<b>171,415,400</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE C-2.1  
PAGE 1 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	444,036,847	100.000%	444,036,847	(58,299,421)	385,737,426	
4	442.2	COMMERCIAL	363,288,461	100.000%	363,288,461	(41,964,669)	321,323,792	
5	442.3	INDUSTRIAL	165,550,251	100.000%	165,550,251	(16,291,133)	149,259,118	
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	3,133,274	100.000%	3,133,274	(336,485)	2,796,789	
7	445	OTHER SALES TO PUBLIC AUTHORITIES	91,696,050	100.000%	91,696,050	(10,323,161)	81,372,888	
8		TOTAL SALES TO ULTIMATE CONSUMERS	1,067,704,882		1,067,704,882	(127,214,869)	940,490,013	
9	447	SALES FOR RESALE	61,686,953	100.000%	61,686,953	(29,032,692)	32,654,261	
10	449.1	PROVISION FOR RATE REFUNDS	-	100.000%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	1,129,391,835		1,129,391,835	(156,247,562)	973,144,274	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
13	450	LATE PAYMENT CHARGES	2,827,112	100.000%	2,827,112	-	2,827,112	
14	451	ELECTRIC SERVICE REVENUES	1,655,459	100.000%	1,655,459	-	1,655,459	
15	454	RENT FROM ELECTRIC PROPERTY	4,252,216	100.000%	4,252,216	-	4,252,216	
16	456	OTHER MISCELLANEOUS REVENUE	13,525,444	100.000%	13,525,444	-	13,525,444	
17		TOTAL OTHER OPERATING REVENUES	22,260,231		22,260,231	-	22,260,231	
18		<b>TOTAL OPERATING REVENUES</b>	1,151,652,066		1,151,652,066	(156,247,562)	995,404,505	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,077,718	100.000%	5,077,718	-	5,077,718	
23	501	FUEL	247,545,383	100.000%	247,545,383	5,103,585	252,648,968	
24	502	STEAM EXPENSES	17,558,807	100.000%	17,558,807	(660,724)	16,898,084	
25	504	STEAM TRANSFERRED-CREDIT	-	100.000%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.1  
PAGE 2 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,545,928	100.000%	2,545,928	-	2,545,928	
27	506	MISC STEAM POWER EXPENSES	15,027,557	100.000%	15,027,557	(5,166,830)	9,860,728	
28	507	RENTS	18,000	100.000%	18,000	-	18,000	
29	509	ALLOWANCES	2,002	100.000%	2,002	(2,000)	2	
30	510	MAINTENANCE SUPERVISION AND ENGINEERING	5,321,803	100.000%	5,321,803	-	5,321,803	
31	511	MAINTENANCE OF STRUCTURES	2,861,540	100.000%	2,861,540	-	2,861,540	
32	512	MAINTENANCE OF BOILER PLANT	32,341,362	100.000%	32,341,362	(3,390,973)	28,950,389	
33	513	MAINTENANCE OF ELECTRIC PLANT	10,054,477	100.000%	10,054,477	-	10,054,477	
34	514	MAINTENANCE OF MISC STEAM PLANT	2,141,358	100.000%	2,141,358	-	2,141,358	
35		TOTAL STEAM GENERATION	<u>340,495,936</u>		<u>340,495,936</u>	<u>(4,116,942)</u>	<u>336,378,994</u>	
36		<u>HYDRAULIC GENERATION:</u>						
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	<u>2,281,322</u>		<u>2,281,322</u>	<u>-</u>	<u>2,281,322</u>	
49		<u>OTHER GENERATION:</u>						
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	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - ELECTRIC OPERATIONS  
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FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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SCHEDULE C-2.1  
PAGE 3 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	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		60,838,962	(1,408,381)	59,430,581	
60		<u>OTHER POWER SUPPLY:</u>						
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		61,264,088	(7,850,878)	53,413,210	
65		TOTAL PRODUCTION EXPENSES	464,880,308		464,880,308	(13,376,201)	451,504,107	
66		<u>TRANSMISSION EXPENSES:</u>						
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%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - ELECTRIC OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
80	573	MAINTENANCE OF MISC TRANSMISSION PLANT	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	<u>21,149,655</u>		<u>21,149,655</u>	<u>(2,078,963)</u>	<u>19,070,692</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
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	<u>51,747,477</u>		<u>51,747,477</u>	-	<u>51,747,477</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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	



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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	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		13,582,300	-	13,582,300	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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		<u>SALES EXPENSES:</u>						
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%	-	-	-	
122		TOTAL SALES EXPENSES	1,071,475		1,071,475	-	1,071,475	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(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	

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	(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	<u>77,623,199</u>		<u>77,623,199</u>	<u>(3,252)</u>	<u>77,619,946</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>645,560,823</u>		<u>645,560,823</u>	<u>(29,258,065)</u>	<u>616,302,758</u>	
140	403-404	DEPRECIATION AND AMORTIZATION	159,451,257	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	<u>(17,793)</u>	100.000%	<u>(17,793)</u>	-	<u>(17,793)</u>	
147		TOTAL OPERATING EXPENSES	<u>892,841,019</u>		<u>892,841,019</u>	<u>(80,747,611)</u>	<u>812,093,407</u>	
148		NET OPERATING INCOME	<u>258,811,048</u>		<u>258,811,048</u>	<u>(75,499,950)</u>	<u>183,311,097</u>	

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DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
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			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF ELECTRICITY:</u></b>						
3	440	RESIDENTIAL	461,134,297	100.000%	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 ULTIMATE 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%	-	-	-	
11		TOTAL SALES OF ELECTRICITY	<u>1,183,014,538</u>		<u>1,183,014,538</u>	<u>(182,804,597)</u>	<u>1,000,209,941</u>	
12		<b><u>OTHER OPERATING REVENUES:</u></b>						
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	<u>21,774,257</u>		<u>21,774,257</u>	<u>-</u>	<u>21,774,257</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>1,204,788,795</u>		<u>1,204,788,795</u>	<u>(182,804,597)</u>	<u>1,021,984,198</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>STEAM GENERATION:</u></b>						
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	5,245,333	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%	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
26	505	ELECTRIC EXPENSES	2,266,885	100.000%	2,266,885	-	2,266,885	
27	506	MISC STEAM POWER EXPENSES	14,915,616	100.000%	14,915,616	(5,680,294)	9,235,322	
28	507	RENTS	-	100.000%	-	-	-	
29	509	ALLOWANCES	-	100.000%	-	-	-	
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	<u>352,680,313</u>		<u>352,680,313</u>	<u>(5,376,832)</u>	<u>347,303,481</u>	
36		<u>HYDRAULIC GENERATION:</u>						
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	<u>2,145,229</u>		<u>2,145,229</u>	<u>-</u>	<u>2,145,229</u>	
49		<u>OTHER GENERATION:</u>						
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	

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			(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	<u>56,413,152</u>		<u>56,413,152</u>	-	<u>56,413,152</u>	
60		<u>OTHER POWER SUPPLY:</u>						
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	<u>51,257,900</u>		<u>51,257,900</u>	<u>(875,918)</u>	<u>50,381,982</u>	
65		TOTAL PRODUCTION EXPENSES	<u>462,496,594</u>		<u>462,496,594</u>	<u>(6,252,750)</u>	<u>456,243,843</u>	
66		<u>TRANSMISSION EXPENSES:</u>						
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%	-	-	-	

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			(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	<u>24,509,443</u>		<u>24,509,443</u>	<u>(819,285)</u>	<u>23,690,158</u>	
83		<u>DISTRIBUTION EXPENSES:</u>						
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	<u>607,016</u>	100.000%	<u>607,016</u>	-	<u>607,016</u>	
103		TOTAL DISTRIBUTION EXPENSES	<u>50,100,981</u>		<u>50,100,981</u>	-	<u>50,100,981</u>	
104		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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 NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	7,045,716	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	<u>14,101,719</u>		<u>14,101,719</u>	-	<u>14,101,719</u>	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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	<u>726,137</u>	100.000%	<u>726,137</u>	-	<u>726,137</u>	
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	<u>8,316,523</u>		<u>8,316,523</u>	<u>(5,533,059)</u>	<u>2,783,464</u>	
117		<u>SALES EXPENSES:</u>						
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	<u>1,048,542</u>		<u>1,048,542</u>	-	<u>1,048,542</u>	
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(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	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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 NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL ELECTRIC 100%
133	929	DUPLICATE CHARGES--CREDIT	(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	784,181	100.000%	784,181	-	784,181	
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	<u>80,378,551</u>		<u>80,378,551</u>	-	<u>80,378,551</u>	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>640,952,352</u>		<u>640,952,352</u>	(12,605,094)	<u>628,347,258</u>	
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	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	36,002,681	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	-	100.000%	-	-	-	
147		TOTAL OPERATING EXPENSES	<u>945,730,955</u>		<u>945,730,955</u>	(100,570,694)	<u>845,160,260</u>	
148		NET OPERATING INCOME	<u>259,057,840</u>		<u>259,057,840</u>	(82,233,903)	<u>176,823,938</u>	











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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE C-1

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WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES (1) \$	FORECASTED ADJUSTMENTS AT CURRENT RATES (2) \$	FORECASTED RETURN AT CURRENT RATES (3) \$	PROPOSED INCREASE (4) \$	FORECASTED RETURN AT PROPOSED RATES (5) \$
1	<b>OPERATING REVENUES</b>					
2	GAS SALES REVENUES	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	<b>TOTAL OPERATING REVENUES</b>	<u>180,317,214</u>	<u>10,231,169</u>	<u>190,548,383</u>	<u>24,924,874</u>	<u>215,473,257</u>
5	<b>OPERATING EXPENSES</b>					
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	<b>TOTAL OPERATING EXPENSES</b>	<u>136,740,290</u>	<u>12,385,661</u>	<u>149,125,951</u>	<u>6,290,213</u>	<u>155,416,164</u>
13	<b>NET OPERATING INCOME</b>	<u>43,576,924</u>	<u>(2,154,492)</u>	<u>41,422,432</u>	<u>18,634,661</u>	<u>60,057,093</u>
14	<b>CAPITALIZATION ALLOCATED TO GAS OPERATIONS</b>	<u>752,823,239</u>	<u>35,558,823</u>	<u>788,382,062</u>		<u>788,382,062</u>
15	<b>RATE OF RETURN ON CAPITALIZATION</b>	<u>5.79%</u>		<u>5.25%</u>		<u>7.62%</u>
16	<b>GAS RATE BASE</b>	<u>732,534,958</u>	<u>42,748,679</u>	<u>775,283,637</u>		<u>775,283,637</u>
17	<b>RATE OF RETURN ON RATE BASE</b>	<u>5.95%</u>		<u>5.34%</u>		<u>7.75%</u>

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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE C-2

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WITNESS: C. M. GARRETT

LINE NO.	MAJOR ACCOUNT OR GROUP CLASSIFICATION	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD	PRO FORMA FORECASTED PERIOD JURISDICTIONAL
		(1)	(2)	(3)	(4)	(5)
		\$	\$	\$	\$	\$
1	<b><u>OPERATING REVENUES</u></b>					
2	GAS SALES REVENUES	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	<b>TOTAL OPERATING REVENUES</b>	<b>180,317,214</b>	<b>10,231,169</b>	<b>190,548,383</b>	<b>-</b>	<b>190,548,383</b>
5	<b><u>OPERATING EXPENSES</u></b>					
6	<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
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	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<b>80,701,945</b>	<b>13,194,304</b>	<b>93,896,249</b>	<b>(279,501)</b>	<b>93,616,747</b>
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	-	-	-	-	-
21	<b>TOTAL OPERATING EXPENSES</b>	<b>136,740,290</b>	<b>12,595,427</b>	<b>149,335,716</b>	<b>(209,766)</b>	<b>149,125,951</b>
22	<b>NET OPERATING INCOME</b>	<b>43,576,924</b>	<b>(2,364,258)</b>	<b>41,212,666</b>	<b>209,766</b>	<b>41,422,432</b>

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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY (1) \$	JURIS. PERCENT (2)	UNADJUSTED JURISDICTION (3) \$	JURISDICTIONAL ADJUSTMENTS SCH D-2 (4) \$	BASE PERIOD JURISDICTIONAL (5) \$	JURISDICTIONAL METHOD / DESCRIPTION (6) ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
3	480	RESIDENTIAL	199,372,417	100.000%	199,372,417	(79,779,996)	119,592,421	
4	481.1	COMMERCIAL	78,763,931	100.000%	78,763,931	(37,803,306)	40,960,626	
5	481.2	INDUSTRIAL	9,800,561	100.000%	9,800,561	(5,897,239)	3,903,322	
6	482	OTHER SALES TO PUBLIC AUTHORITIES	<u>9,269,581</u>	100.000%	<u>9,269,581</u>	<u>(4,980,682)</u>	<u>4,288,899</u>	
7		TOTAL SALES TO ULTIMATE CONSUMERS	297,206,491		297,206,491	(128,461,223)	168,745,268	
8	483-484	SALES FOR RESALE	5,464,711	100.000%	5,464,711	(1,347,567)	4,117,144	
9	496	PROVISION FOR RATE REFUNDS	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
10		TOTAL SALES OF GAS	<u>302,671,202</u>		<u>302,671,202</u>	<u>(129,808,790)</u>	<u>172,862,411</u>	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
12	487	FORFEITED DISCOUNTS	1,164,389	100.000%	1,164,389	-	1,164,389	
13	488	MISCELLANEOUS SERVICE REVENUE	101,091	100.000%	101,091	-	101,091	
14	489	TRANSPORTATION OF GAS OF OTHERS	5,820,838	100.000%	5,820,838	(42,632)	5,778,206	
15	493	RENT FROM GAS PROPERTY	410,866	100.000%	410,866	-	410,866	
16	495	OTHER GAS REVENUE	<u>250</u>	100.000%	<u>250</u>	<u>-</u>	<u>250</u>	
17		TOTAL OTHER OPERATING REVENUES	<u>7,497,434</u>		<u>7,497,434</u>	<u>(42,632)</u>	<u>7,454,803</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>310,168,636</u>		<u>310,168,636</u>	<u>(129,851,422)</u>	<u>180,317,214</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	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	-	



LOUISVILLE GAS AND ELECTRIC COMPANY  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL 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	<u>123,873,168</u>		<u>123,873,168</u>	<u>(123,611,433)</u>	<u>261,736</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
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	<u>386,059</u>	100.000%	<u>386,059</u>	-	<u>386,059</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>11,238,764</u>		<u>11,238,764</u>	<u>(1,762,720)</u>	<u>9,476,044</u>	

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:  BASE PERIOD  FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
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	MAINTENANCE OF MAINS	5,437,914	100.000%	5,437,914	-	5,437,914	
59		TOTAL TRANSMISSION EXPENSES	<u>7,848,571</u>		<u>7,848,571</u>	-	<u>7,848,571</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
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%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
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FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	430,751	100.000%	430,751	-	430,751	
75		TOTAL DISTRIBUTION EXPENSES	29,574,378		29,574,378	(774,626)	28,799,752	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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		9,377,674	(228,261)	9,149,413	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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		2,330,254	(1,805,692)	524,562	
89		<u>SALES EXPENSES:</u>						
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%	-	-	-	
94		TOTAL SALES EXPENSES	284,822		284,822	-	284,822	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(1,054,637)	100.000%	(1,054,637)	-	(1,054,637)	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
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DATA:  X \_\_\_ BASE PERIOD \_\_\_ FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED	JURIS. PERCENT	UNADJUSTED	JURISDICTIONAL	BASE PERIOD	JURISDICTIONAL METHOD / DESCRIPTION
			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(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 CHARGES--CREDIT	(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	<u>24,357,045</u>		<u>24,357,045</u>	-	<u>24,357,045</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>208,884,676</u>		<u>208,884,676</u>	<u>(128,182,731)</u>	<u>80,701,945</u>	
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%	-	-	-	
118		TOTAL OPERATING EXPENSES	<u>266,088,879</u>		<u>266,088,879</u>	<u>(129,348,589)</u>	<u>136,740,290</u>	
119		NET OPERATING INCOME	<u>44,079,757</u>		<u>44,079,757</u>	<u>(502,833)</u>	<u>43,576,924</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
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FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
1		<b><u>OPERATING REVENUES</u></b>						
2		<b><u>SALES OF GAS:</u></b>						
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	<u>9,608,539</u>	100.000%	<u>9,608,539</u>	<u>(5,201,836)</u>	<u>4,406,702</u>	
7		TOTAL SALES TO ULTIMATE 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	<u>-</u>	100.000%	<u>-</u>	<u>-</u>	<u>-</u>	
10		TOTAL SALES OF GAS	<u>323,228,324</u>		<u>323,228,324</u>	<u>(141,501,066)</u>	<u>181,727,258</u>	
11		<b><u>OTHER OPERATING REVENUES:</u></b>						
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	<u>326</u>	100.000%	<u>326</u>	<u>-</u>	<u>326</u>	
17		TOTAL OTHER OPERATING REVENUES	<u>8,944,405</u>		<u>8,944,405</u>	<u>(123,281)</u>	<u>8,821,125</u>	
18		<b>TOTAL OPERATING REVENUES</b>	<u>332,172,729</u>		<u>332,172,729</u>	<u>(141,624,346)</u>	<u>190,548,383</u>	
19		<b><u>OPERATING EXPENSES</u></b>						
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>						
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	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%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
JURISDICTIONAL OPERATING REVENUES AND EXPENSES BY ACCOUNT  
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DATA: \_\_\_BASE PERIOD\_\_\_X\_\_\_FORECASTED PERIOD  
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			(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	<u>123,491,292</u>		<u>123,491,292</u>	<u>(123,160,215)</u>	<u>331,077</u>	
32		<u>UNDERGROUND STORAGE EXPENSES:</u>						
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	<u>368,416</u>	100.000%	<u>368,416</u>	-	<u>368,416</u>	
50		TOTAL UNDERGROUND STORAGE EXPENSES	<u>12,348,120</u>		<u>12,348,120</u>	<u>(1,776,971)</u>	<u>10,571,149</u>	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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DATA: \_\_\_BASE PERIOD\_\_X\_\_FORECASTED PERIOD  
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			TOTAL COMPANY		JURISDICTION	ADJUSTMENTS SCH D-2		
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
51		<u>TRANSMISSION EXPENSES:</u>						
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	MAINTENACE OF MAINS	<u>12,375,902</u>	100.000%	<u>12,375,902</u>	-	<u>12,375,902</u>	
59		TOTAL TRANSMISSION EXPENSES	<u>16,082,390</u>		<u>16,082,390</u>	-	<u>16,082,390</u>	
60		<u>DISTRIBUTION EXPENSES:</u>						
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%	-	-	-	

LOUISVILLE GAS AND ELECTRIC COMPANY  
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):

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
74	894	MAINTENANCE OF OTHER EQUIPMENT	425,857	100.000%	425,857	-	425,857	
75		TOTAL DISTRIBUTION EXPENSES	31,787,189		31,787,189	(1,054,703)	30,732,486	
76		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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%	-	-	-	
82		TOTAL CUSTOMER ACCOUNTS EXPENSES	10,073,885		10,073,885	(216,093)	9,857,792	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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		3,068,734	(2,108,118)	960,616	
89		<u>SALES EXPENSES:</u>						
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%	-	-	-	
94		TOTAL SALES EXPENSES	278,726		278,726	-	278,726	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(1,104,283)	100.000%	(1,104,283)	-	(1,104,283)	



LOUISVILLE GAS AND ELECTRIC COMPANY  
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):

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	UNADJUSTED TOTAL COMPANY	JURIS. PERCENT	UNADJUSTED JURISDICTION	JURISDICTIONAL ADJUSTMENTS SCH D-2	FORECAST PERIOD JURISDICTIONAL	JURISDICTIONAL METHOD / DESCRIPTION
			(1)	(2)	(3)	(4)	(5)	(6)
			\$		\$	\$	\$	ALL GAS 100%
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 CHARGES--CREDIT	(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	<u>25,082,012</u>		<u>25,082,012</u>	-	<u>25,082,012</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>222,212,349</u>		<u>222,212,349</u>	<u>(128,316,101)</u>	<u>93,896,249</u>	
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	<u>282,710,775</u>		<u>282,710,775</u>	<u>(133,375,058)</u>	<u>149,335,716</u>	
119		NET OPERATING INCOME	<u>49,461,954</u>		<u>49,461,954</u>	<u>(8,249,288)</u>	<u>41,212,666</u>	



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 \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 2 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Forecast Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	TOTAL
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
68	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
69	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
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	40	37	746	429	9	68	(7,171)	(9,336)	14,081	16,330	4,929	(19)	20,143
71	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
72	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
73	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
74	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
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
76	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
77	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
78	916	MISC SALES EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-
79	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
80	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
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(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)
82	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
83	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
84	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
85	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
86	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
87	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 CHARGES--CREDIT	(109,302)	(94,421)	(99,043)	(75,592)	(13,252)	(309)	-	-	-	-	(4,000)	(72,000)	(467,920)
89	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	-	-	388	-	-	-	388
90	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
92	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 \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2  
SHEET 4 OF 4

WITNESS: C. M. GARRETT

Line No.	Acct No.	Account Description	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
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
68	903	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
69	904	UNCOLLECTIBLE ACCOUNTS	24,004	39,668	53,384	76,790	72,327	45,757	34,643	53,564	62,749	48,060	51,258	30,053	592,257
70	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
71	907	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
72	908	CUSTOMER ASSISTANCE EXPENSES	160,523	181,122	167,364	191,253	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	24,078	24,275	26,761	23,782	37,900	70,513	548,046
74	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	12,759	17,274	23,028	15,951	21,751	16,224	15,675	18,105	14,463	11,565	14,665	11,565	193,024
75	911	SALES SUPERVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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
81	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	(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	-	-	-	-	-	-	-	-	-	-	-	-	-
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 CHARGES--CREDIT	(42,000)	-	-	-	-	-	(4,000)	(108,000)	(119,000)	(115,000)	(99,000)	(84,000)	(571,000)
89	930.1	GENERAL ADVERTISING EXPENSES	155	233	-	-	155	-	-	-	232	-	-	-	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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF ELECTRICITY:</u>						
3	440	RESIDENTIAL	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	-	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	-	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 ULTIMATE CONSUMERS	940,490,013	22,157,536	962,647,549	-	962,647,549	
9	447	SALES FOR RESALE	32,654,261	4,908,131	37,562,392	(8,261,342)	29,301,049	Variance is driven by higher intercompany sales to KU partially offset by the ECR off-system sales revenue proforma adjustment.
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	
11		TOTAL SALES OF ELECTRICITY	973,144,274	27,065,667	1,000,209,941	(8,261,342)	991,948,599	
12		<u>OTHER OPERATING REVENUES:</u>						
13	450	LATE PAYMENT CHARGES	2,827,112	(116,986)	2,710,126	-	2,710,126	Variance reflects trend in this account and is based on a historic average.
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	-	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		<b>TOTAL OPERATING REVENUES</b>	995,404,505	26,579,693	1,021,984,198	(8,261,342)	1,013,722,855	



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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>STEAM GENERATION:</u>						
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.
24	502	STEAM EXPENSES	16,898,084	4,822,896	21,720,980	-	21,720,980	Increase due to process water system operations and chemicals in the Forecasted Period.
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	
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 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.
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.
32	512	MAINTENANCE OF BOILER PLANT	28,950,389	2,396,350	31,346,739	-	31,346,739	Increase due to process water system maintenance, reset in eight year average of major planned generator overhauls and labor increases in the Forecasted Period.
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.
34	514	MAINTENANCE OF MISC STEAM PLANT	2,141,358	(513,076)	1,628,282	-	1,628,282	Decrease due to lower tools, consumables, and maintenance on gypsum barge loader in the Forecasted Period.
35		TOTAL STEAM GENERATION	<u>336,378,994</u>	<u>10,924,487</u>	<u>347,303,481</u>	<u>-</u>	<u>347,303,481</u>	
36		<u>HYDRAULIC GENERATION:</u>						
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	-	-	-	-	-	

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			(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	<u>2,281,322</u>	<u>(136,093)</u>	<u>2,145,229</u>	-	<u>2,145,229</u>	
49		<u>OTHER GENERATION:</u>						
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.
53	549	MISC OTHER POWER GENERATION EXPENSES	1,213,475	163,853	1,377,328	-	1,377,328	Increase due to higher third party contractor support in the 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.
56	552	MAINTENANCE OF STRUCTURES	379,036	(162,750)	216,286	-	216,286	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 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.
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	1,050,984	669,593	1,720,577	-	1,720,577	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 warranty claims lowering expenses in the Base Period.
59		TOTAL OTHER GENERATION	<u>59,430,581</u>	<u>(3,017,429)</u>	<u>56,413,152</u>	-	<u>56,413,152</u>	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>OTHER POWER SUPPLY:</u>						
61	555	PURCHASED POWER	52,172,892	(3,109,917)	49,062,975	-	49,062,975	Decrease primarily due to the Bluegrass contract that will end in April 2019, partially offset by higher intercompany purchased power 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		<u>TRANSMISSION EXPENSES:</u>						
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	948,357	189,472	1,137,829	-	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.
68	561	LOAD DISPATCHING	2,521,720	299,227	2,820,947	-	2,820,947	Increase due to System Operations OATI expense forecasted entirely to LG&E. Redistribution of labor costs from FERC Account 581 to FERC Account 561 related to Distribution SCADA functions absorbed into Data Automation.
69	562	STATION EXPENSES	935,682	(56,078)	879,604	-	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 depanacking 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	-	-	-	-	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
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 enhanced testing and evaluation of asset performance data.
78	571	MAINTENANCE OF OVERHEAD LINES	3,580,799	455,239	4,036,038	-	4,036,038	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 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	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	
83		<u>DISTRIBUTION EXPENSES:</u>						
84	580	DISTR OPERATION SUPERVISION AND ENGINEERING	2,519,489	(304,579)	2,214,910	-	2,214,910	Decrease is driven by storms. Forecasted Period is based on a three-year average while storm expenses in the Base Period exceeded this average.
85	581	LOAD DISPATCHING	321,791	(115,441)	206,350	-	206,350	Redistribution of labor costs from FERC Account 581 to FERC Account 561 related to Distribution SCADA functions absorbed into Data Automation.
86	582	STATION EXPENSES	1,612,170	92,053	1,704,223	-	1,704,223	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 for storms is based on a three-year average.
88	584	UNDERGROUND LINE EXPENSES	482,967	52,298	535,265	-	535,265	Customary changes in the ordinary course of business.
89	585	STREET LIGHTING AND SIGNAL SYSTEM EXPENSES	-	-	-	-	-	
90	586	METER EXPENSES	6,904,663	1,514,163	8,418,826	-	8,418,826	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 capital work in the Base Period.
91	587	CUSTOMER INSTALLATIONS EXPENSES	354	(354)	-	-	-	Item not budgeted in forecast period due to immateriality.

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			(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 Protection and Control department and anticipated increases for corrective maintenance.
97	593	MAINTENANCE OF OVERHEAD LINES	22,792,434	(4,630,607)	18,161,827	-	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	594	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.
99	595	MAINTENANCE OF LINE TRANSFORMERS	199,015	(23,139)	175,876	-	175,876	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		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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.

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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		TOTAL CUSTOMER ACCOUNTS EXPENSES	13,582,300	519,419	14,101,719	-	14,101,719	
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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	-	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		<u>SALES EXPENSES:</u>						
118	911	SALES SUPERVISION	-	-	-	-	-	
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	
120	913	ADVERTISING EXPENSES	1,071,475	(22,933)	1,048,542	(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		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(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	-	15,879,771	Increase due to higher level of contracted support for customer education initiatives, legal counsel, increases in hardware and software maintenance contracts.

LOUISVILLE GAS AND ELECTRIC COMPANY  
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
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.
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 CHARGES--CREDIT	(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	
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	616,302,758	12,044,499	628,347,258	(1,054,764)	627,292,494	
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.

LOUISVILLE GAS AND ELECTRIC COMPANY  
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FOR THE 12 MONTHS ENDED DECEMBER 31, 2018 AND FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA:  BASE PERIOD  FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
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	-	-	-	Item not budgeted in forecast period due to immateriality.
147		<b>TOTAL OPERATING EXPENSES</b>	<u>812,093,407</u>	<u>33,066,853</u>	<u>845,160,260</u>	<u>(2,852,805)</u>	<u>842,307,455</u>	
148		<b>NET OPERATING INCOME</b>	<u>183,311,097</u>	<u>(6,487,160)</u>	<u>176,823,938</u>	<u>(5,408,537)</u>	<u>171,415,400</u>	

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

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



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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  
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WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF ELECTRICITY:</u></b>								
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)
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	(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 ULTIMATE 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)
10	449.1	PROVISION FOR RATE REFUNDS	-	-	-	-	-	-	0.000%	-
11		TOTAL SALES OF ELECTRICITY	(16,326,305)	(128,045,321)	6,888,577	(18,764,512)	-	(156,247,562)		(156,247,562)
12		<b><u>OTHER OPERATING REVENUES:</u></b>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(16,326,305)	(128,045,321)	6,888,577	(18,764,512)	-	(156,247,562)		(156,247,562)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>STEAM GENERATION:</u></b>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	2,328,635	6,410,988	(3,636,037)	-	5,103,585	100.000%	5,103,585
24	502	STEAM EXPENSES	-	(342,729)	-	(317,995)	-	(660,724)	100.000%	(660,724)
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	-	-	-	100.000%	-

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
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	-	-	-	-	-	-	100.000%	-
35		TOTAL STEAM GENERATION	-	(6,540,550)	6,410,988	(3,987,379)	-	(4,116,942)		(4,116,942)
36		<u>HYDRAULIC GENERATION:</u>								
37	535	HYDRO OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
38	536	WATER FOR POWER	-	-	-	-	-	-	100.000%	-
39	537	HYDRAULIC EXPENSES	-	-	-	-	-	-	100.000%	-
40	538	ELECTRIC EXPENSES	-	-	-	-	-	-	100.000%	-
41	539	MISC HYDRAULIC POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
42	540	RENTS	-	-	-	-	-	-	100.000%	-
43	541	HYDRO MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
44	542	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
45	543	MAINTENANCE OF RESERVOIRS, DAMS AND WATERWAYS	-	-	-	-	-	-	100.000%	-
46	544	MAINTENANCE OF ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
47	545	MAINTENANCE OF MISC HYDRAULIC PLANT	-	-	-	-	-	-	100.000%	-
48		TOTAL HYDRAULIC GENERATION	-	-	-	-	-	-		-
49		<u>OTHER GENERATION:</u>								
50	546	OTHER OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
51	547	OTHER FUEL	-	-	-	(1,408,381)	-	(1,408,381)	100.000%	(1,408,381)
52	548	GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	(1,408,381)	-	(1,408,381)		(1,408,381)
60		<u>OTHER POWER SUPPLY:</u>								
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	-	-	-	(706,895)	-	(706,895)	100.000%	(706,895)
64		TOTAL OTHER POWER SUPPLY	-	-	-	(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		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(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%	-
79	572	MAINTENANCE OF UNDERGROUND LINES	-	-	-	-	-	-	100.000%	-

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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
107	903	CUSTOMER RECORDS AND COLLECTION EXPENSES	-	-	-	-	-	-	100.000%	-
108	904	UNCOLLECTIBLE ACCOUNTS	-	-	-	-	-	-	100.000%	-
109	905	MISC CUSTOMER ACCOUNTS EXPENSE	-	-	-	-	-	-	100.000%	-
110		TOTAL CUSTOMER ACCOUNTS EXPENSES	-	-	-	-	-	-		-
111		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>								
112	907	CUSTOMER SERVICE AND INFO SUPERVISION	-	-	-	-	-	-	100.000%	-
113	908	CUSTOMER ASSISTANCE EXPENSES	(13,799,649)	-	-	-	-	(13,799,649)	100.000%	(13,799,649)
114	909	INFORMATIONAL AND INSTRUCTURAL ADVERTISING EXP	-	-	-	-	-	-	100.000%	-
115	910	MISC CUSTOMER SERVICE AND INFO EXPENSES	-	-	-	-	-	-	100.000%	-
116		TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	(13,799,649)	-	-	-	-	(13,799,649)		(13,799,649)
117		<u>SALES EXPENSES:</u>								
118	911	SALES SUPERVISION	-	-	-	-	-	-	100.000%	-
119	912	DEMONSTRATING AND SELLING EXPENSES	-	-	-	-	-	-	100.000%	-
120	913	ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
121	916	MISC SALES EXPENSES	-	-	-	-	-	-	100.000%	-
122		TOTAL SALES EXPENSES	-	-	-	-	-	-		-
123		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>								
124	920	ADMINISTRATIVE AND GENERAL SALARIES	-	-	-	-	-	-	100.000%	-
125	921	OFFICE SUPPLIES AND EXPENSES	-	-	-	-	-	-	100.000%	-
126	922	ADMINISTRATIVE EXPENSES TRANSFERRED--CREDIT	-	-	-	-	-	-	100.000%	-
127	923	OUTSIDE SERVICES	-	(3,252)	-	-	-	(3,252)	100.000%	(3,252)
128	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
129	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
130	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
131	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
132	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 6 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(3,252)	-	-	-	(3,252)		(3,252)
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(13,799,649)	(6,543,802)	6,410,988	(15,325,602)	-	(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%	-
147		<b>TOTAL OPERATING EXPENSES</b>	(15,094,782)	(60,383,284)	6,530,146	(16,183,610)	4,383,919	(80,747,611)		(80,747,611)
148		<b>NET OPERATING INCOME</b>	(1,231,523)	(67,662,037)	358,431	(2,580,902)	(4,383,919)	(75,499,950)		(75,499,950)

LOUISVILLE GAS AND ELECTRIC COMPANY  
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 7 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF ELECTRICITY:</u></b>								
3	440	RESIDENTIAL	(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 ULTIMATE 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%	-
11		TOTAL SALES OF ELECTRICITY	(7,645,762)	(174,657,295)	5,464,643	(5,966,182)	-	(182,804,597)		(182,804,597)
12		<b><u>OTHER OPERATING REVENUES:</u></b>								
13	450	LATE PAYMENT CHARGES	-	-	-	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(7,645,762)	(174,657,295)	5,464,643	(5,966,182)	-	(182,804,597)		(182,804,597)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>STEAM GENERATION:</u></b>								
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
23	501	FUEL	-	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%	-

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

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



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
53	549	MISC OTHER POWER GENERATION EXPENSES	-	-	-	-	-	-	100.000%	-
54	550	RENTS	-	-	-	-	-	-	100.000%	-
55	551	MAINTENANCE SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
56	552	MAINTENANCE OF STRUCTURES	-	-	-	-	-	-	100.000%	-
57	553	MAINTENANCE OF GENERATING AND ELECTRIC PLANT	-	-	-	-	-	-	100.000%	-
58	554	MAINTENANCE OF MISC OTHER POWER GENERATION PLANT	-	-	-	-	-	-	100.000%	-
59		TOTAL OTHER GENERATION	-	-	-	-	-	-		-
60		<u>OTHER POWER SUPPLY:</u>								
61	555	PURCHASED POWER	-	-	-	(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		<u>TRANSMISSION EXPENSES:</u>								
67	560	TRANS OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
68	561	LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
69	562	STATION EXPENSES	-	-	-	-	-	-	100.000%	-
70	563	OVERHEAD LINE EXPENSES	-	-	-	-	-	-	100.000%	-
71	564	UNDERGROUND LINE EXPENSES	-	-	-	-	-	-	100.000%	-
72	565	TRANSMISSION OF ELECTRICITY BY OTHERS	-	-	-	(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%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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

WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 12 OF 12  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE ECR MECHANISM	REMOVE FAC MECHANISM	REMOVE OSS MECHANISM	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
134	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
135	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
136	931	RENTS	-	-	-	-	-	-	100.000%	-
137	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
138		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
139		TOTAL OPERATION AND MAINTENANCE EXPENSES	(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%	-
147		<b>TOTAL OPERATING EXPENSES</b>	<b>(6,736,724)</b>	<b>(99,805,408)</b>	<b>5,464,643</b>	<b>(5,715,854)</b>	<b>6,222,649</b>	<b>(100,570,694)</b>		<b>(100,570,694)</b>
148		<b>NET OPERATING INCOME</b>	<b>(909,038)</b>	<b>(74,851,888)</b>	<b>-</b>	<b>(250,328)</b>	<b>(6,222,649)</b>	<b>(82,233,903)</b>		<b>(82,233,903)</b>

LOUISVILLE GAS AND ELECTRIC COMPANY  
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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			
			\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>					
2		<b><u>SALES OF ELECTRICITY:</u></b>					
3	440	RESIDENTIAL	-	-	-	100.000%	-
4	442.2	COMMERCIAL	-	-	-	100.000%	-
5	442.3	INDUSTRIAL	-	-	-	100.000%	-
6	444	PUBLIC STREET AND HIGHWAY LIGHTING	-	-	-	100.000%	-
7	445	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	100.000%	-
8		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-		-
9	447	SALES FOR RESALE	(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		<b><u>OTHER OPERATING REVENUES:</u></b>					
13	450	LATE PAYMENT CHARGES	-	-	-	100.000%	-
14	451	ELECTRIC SERVICE REVENUES	-	-	-	100.000%	-
15	454	RENT FROM ELECTRIC PROPERTY	-	-	-	100.000%	-
16	456	OTHER MISCELLANEOUS REVENUE	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	(8,261,342)	-	(8,261,342)		(8,261,342)
19		<b><u>OPERATING EXPENSES</u></b>					
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
21		<b><u>STEAM GENERATION:</u></b>					
22	500	STEAM OPERATION SUPERVISION AND ENGINEERING	-	-	-	100.000%	-
23	501	FUEL	-	-	-	100.000%	-
24	502	STEAM EXPENSES	-	-	-	100.000%	-
25	504	STEAM TRANSFERRED-CREDIT	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
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

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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

SCHEDULE D-2.1

PAGE 3 OF 6

WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

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

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



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 \_\_\_ \_\_\_ REVISIED  
WORKPAPER REFERENCE NO(S): SCHEDULE WPD-2.1

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

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECAST PERIOD
			ECR FOR OFF-SYSTEM SALES	ADVERTISING EXPENSES			\$
			\$	\$	\$		\$
133	929	DUPLICATE CHARGES--CREDIT	-	-	-	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	-	(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	-	-	-	100.000%	-
147		<b>TOTAL OPERATING EXPENSES</b>	<u>(2,061,205)</u>	<u>(791,600)</u>	<u>(2,852,805)</u>		<u>(2,852,805)</u>
148		<b>NET OPERATING INCOME</b>	<u>(6,200,138)</u>	<u>791,600</u>	<u>(5,408,537)</u>		<u>(5,408,537)</u>



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

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

SCHEDULE WPD-2  
SHEET 2 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Actual Jan-18	Actual Feb-18	Actual Mar-18	Actual Apr-18	Actual May-18	Actual Jun-18	Forecast Jul-18	Forecast Aug-18	Forecast Sep-18	Forecast Oct-18	Forecast Nov-18	Forecast Dec-18	TOTAL
<b>ADJ 3 FAC (excl Base Fuel):</b>															
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) \$(000)
<b>ADJ 4 OSS:</b>															
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
<b>OSS Expenses:</b>															
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): \_\_\_\_\_

SCHEDULE WPD-2  
SHEET 4 OF 5

WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
															\$(000)
<b>ADJ 4</b>		<b>OSS:</b>													
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
		<b>OSS Expenses:</b>													
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

LOUISVILLE GAS AND ELECTRIC COMPANY  
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

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

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	BASE PERIOD	FORECASTED PERIOD
ELECTRIC:				
1	ADJUSTED JURISDICTIONAL CAPITALIZATION	J-1, J-1.1/J-1.2	\$ 2,465,167,090	\$ 2,593,434,547
2	WEIGHTED COST OF DEBT	J-1, J-1.1/J-1.2	1.84%	2.11%
3	INTEREST SYNCHRONIZATION		\$ 45,439,021	\$ 54,779,664
4	KENTUCKY JURISDICTIONAL INTEREST PER BOOKS (EXCLUDING OTHER INTEREST)		63,009,838	79,720,142
5	INTEREST SYNCHRONIZATION ADJUSTMENT (LINE 4 - 3)		\$ 17,570,817	\$ 24,940,478
6	COMPOSITE FEDERAL AND STATE TAX RATE	WPH-1	24.9500%	24.9500%
7	CURRENT TAX ADJUSTMENT FROM INTEREST SYNCHRONIZATION		\$ 4,383,919	\$ 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 ID	Acct No.	Description	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
<b>ADJ 6</b>		<b>ECR FOR OFF-SYSTEM SALES ADJUSTMENT:</b>													\$(000)
		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%	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
<b>ADJ 7</b>		<b>ADVERTISING EXPENSES:</b>													
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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
D-1	SUMMARY OF JURISDICTIONAL ADJUSTMENTS
D-2	JURISDICTIONAL ADJUSTMENTS
D-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS
WPD-2	JURISDICTIONAL ADJUSTMENTS WORKPAPER
WPD-2.1	JURISDICTIONAL PRO FORMA ADJUSTMENTS WORKPAPER

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>OPERATING REVENUES</b>						
2		<u>SALES OF GAS:</u>						
3	480	RESIDENTIAL	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		TOTAL SALES TO ULTIMATE CONSUMERS	168,745,268	10,686,383	179,431,651	-	179,431,651	
8	483-484	SALES FOR RESALE	4,117,144	(1,821,536)	2,295,607	-	2,295,607	Variance primarily related to off-system gas sales revenue in 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		<u>OTHER OPERATING REVENUES:</u>						
12	487	FORFEITED DISCOUNTS	1,164,389	(98,440)	1,065,949	-	1,065,949	Variance reflects trend in this account and is based on a historic 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	-	326	Variance reflects trend in this account and is based on a historic average.
17		TOTAL OTHER OPERATING REVENUES	7,454,803	1,366,322	8,821,125	-	8,821,125	
18		<b>TOTAL OPERATING REVENUES</b>	180,317,214	10,231,169	190,548,383	-	190,548,383	
19		<b>OPERATING EXPENSES</b>						
20		<u>OPERATION AND MAINTENANCE EXPENSES:</u>						
21		<u>OTHER GAS SUPPLY EXPENSES:</u>						
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	-	-	
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	-	-	

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

SCHEDULE D-1  
PAGE 2 OF 7  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
24	805	OTHER GAS PURCHASES	-	-	-	-	-	
25	806	EXCHANGE GAS	-	-	-	-	-	
26	807	PURCHASED GAS EXPENSE	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		<u>UNDERGROUND STORAGE EXPENSES:</u>						
								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 1,103,959 assumes the positions are filled in the 3rd and 4th quarter of 2018.
33	814	OPERATION SUPERVISION AND ENGINEERING	947,823	156,136	1,103,959	-	1,103,959	
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	-	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.
38	821	PURIFICATION EXPENSES	1,452,235	384,082	1,836,317	-	1,836,317	Increase due to the purchase of carbon and higher purifier fuel expenses based on historical average and updated pricing from Gas 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.

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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
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)	-	-	-	Item 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	
51		<u>TRANSMISSION EXPENSES:</u>						
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 increased training services, equipment and material.
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	510,887	173,957	684,844	-	684,844	Increase due to labor for two Gas Controllers in the Forecasted Period and Control Room Management support services to address new regulatory requirements.
54	852	COMMUNICATION SYSTEM 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.
58	863	MAINTENANCE OF MAINS	5,437,914	6,937,988	12,375,902	-	12,375,902	Increase primarily due to enhanced inline inspections planned for the Forecasted Period. The Forecasted Period also includes the cost of close interval surveys.
59		TOTAL TRANSMISSION EXPENSES	7,848,571	8,233,819	16,082,390	-	16,082,390	

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 PERIOD   X\_ FORECASTED PERIOD  
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LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD JURISDICTIONAL	JURISDICTIONAL ADJUSTMENTS TO BASE PERIOD	FORECASTED PERIOD JURISDICTIONAL	JURISDICTIONAL PRO FORMA ADJUSTMENTS TO FORECASTED PERIOD (Note 1)	PRO FORMA FORECASTED PERIOD JURISDICTIONAL	DESCRIPTION OF JURISDICTIONAL ADJUSTMENTS TO THE BASE PERIOD (Note 2)
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
60		<u>DISTRIBUTION EXPENSES:</u>						
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)	199,059	-	199,059	Customary changes in the ordinary course of business.
								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-(\$124k) 880-(\$31k) 887-(\$409k)
67	878	METER AND HOUSE REGULATOR EXPENSE	1,462,622	730,588	2,193,210	-	2,193,210	892-(\$442k)
68	879	CUSTOMER INSTALLATIONS EXPENSE	317,485	(137,910)	179,575	-	179,575	See description above on FERC Account 878.
69	880	OTHER EXPENSES	5,123,112	(531,911)	4,591,201	-	4,591,201	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	-	-	-	-	-	
72	886	MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	
73	887	MAINTENANCE OF MAINS	11,612,396	1,331,236	12,943,632	-	12,943,632	See description above on FERC Account 878.
74	889	MTCE OF MEASURING AND REGULATING STATION EXP - GEN.	133,544	156,083	289,627	-	289,627	Increase due to outside services for painting the large measurement and regulation stations and associated facilities.
75	890	MTCE MEASURING AND REGULATING STATION EXP - IND.	310,943	(47,135)	263,808	-	263,808	Customary changes in the ordinary course of business.
76	891	MTCE MEASURING AND REGULATING STATION EXP - CG	542,990	91,756	634,746	-	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		<u>CUSTOMER ACCOUNTS EXPENSES:</u>						
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 September 2018 and open positions in the Base Period expected to 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	
83		<u>CUSTOMER SERVICE AND INFORMATIONAL EXPENSES:</u>						
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	
89		<u>SALES EXPENSES:</u>						
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	-	-	-	-	-	
94		TOTAL SALES EXPENSES	284,822	(6,096)	278,726	(278,726)	-	

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			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
95		<u>ADMINISTRATIVE AND GENERAL EXPENSES:</u>						
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 TRANSFERRED--CREDIT	(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.
102	926	EMPLOYEE PENSION AND BENEFITS	8,274,898	(504,754)	7,770,144	-	7,770,144	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.
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 CHARGES--CREDIT	(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	<u>24,357,045</u>	<u>724,968</u>	<u>25,082,012</u>	<u>(775)</u>	<u>25,081,237</u>	
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	<u>80,701,945</u>	<u>13,194,304</u>	<u>93,896,249</u>	<u>(279,501)</u>	<u>93,616,747</u>	

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			(1)	(2)	(3)	(4)	(5)	(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		<b>TOTAL OPERATING EXPENSES</b>	<u>136,740,290</u>	<u>12,595,427</u>	<u>149,335,716</u>	<u>(209,766)</u>	<u>149,125,951</u>	
119		<b>NET OPERATING INCOME</b>	<u>43,576,924</u>	<u>(2,364,258)</u>	<u>41,212,666</u>	<u>209,766</u>	<u>41,422,432</u>	

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

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



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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF GAS:</u></b>								
3	480	RESIDENTIAL	(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 ULTIMATE 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	-	-	-	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	(1,573,369)	(4,185,959)	(124,049,463)	-	-	(129,808,790)		(129,808,790)
11		<b><u>OTHER OPERATING REVENUES:</u></b>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	(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%	-
17		TOTAL OTHER OPERATING REVENUES	(3,546)	(39,085)	-	-	-	(42,632)		(42,632)
18		<b>TOTAL OPERATING REVENUES</b>	(1,576,915)	(4,225,044)	(124,049,463)	-	-	(129,851,422)		(129,851,422)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(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

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LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	(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		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,762,720)	-	-	(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)

LOUISVILLE GAS AND ELECTRIC COMPANY  
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

SCHEDULE D-2  
PAGE 3 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	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%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE D-2  
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WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018

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

SCHEDULE D-2  
PAGE 5 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	(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%	-
118		TOTAL OPERATING EXPENSES	(1,748,612)	(2,373,538)	(125,214,952)	-	(11,487)	(129,348,589)		(129,348,589)
119		NET OPERATING INCOME	171,697	(1,851,506)	1,165,489	-	11,487	(502,833)		(502,833)

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>								
2		<b><u>SALES OF GAS:</u></b>								
3	480	RESIDENTIAL	(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 ULTIMATE 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		<b><u>OTHER OPERATING REVENUES:</u></b>								
12	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	(123,281)	-	-	-	(123,281)	100.000%	(123,281)
15	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	(123,281)	-	-	-	(123,281)		(123,281)
18		<b>TOTAL OPERATING REVENUES</b>	(2,269,121)	(14,201,946)	(125,153,280)	-	-	(141,624,346)		(141,624,346)
19		<b><u>OPERATING EXPENSES</u></b>								
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>								
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>								
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	(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%	-

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

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
26	807	PURCHASED GAS EXPENSE	-	-	-	-	-	-	100.000%	-
27	808	GAS WITHDRAWN FROM STORAGE	-	-	1,235,161	-	-	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		<u>UNDERGROUND STORAGE EXPENSES:</u>								
33	814	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
34	816	WELLS EXPENSE	-	-	-	-	-	-	100.000%	-
35	817	LINES EXPENSE	-	-	-	-	-	-	100.000%	-
36	818	COMPRESSOR STATION EXPENSES	-	-	-	-	-	-	100.000%	-
37	819	COMPRESSOR STATION FUEL AND POWER	-	-	-	-	-	-	100.000%	-
38	821	PURIFICATION EXPENSES	-	-	-	-	-	-	100.000%	-
39	823	GAS LOSSES	-	-	(1,776,971)	-	-	(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	-	-	-	-	-	-	100.000%	-
50		TOTAL UNDERGROUND STORAGE EXPENSES	-	-	(1,776,971)	-	-	(1,776,971)		(1,776,971)

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
JURISDICTIONAL ADJUSTMENTS TO OPERATING REVENUES AND EXPENSES BY ACCOUNT  
FOR THE 12 MONTHS ENDED APRIL 30, 2020

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SCHEDULE D-2  
PAGE 8 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
51		<u>TRANSMISSION EXPENSES:</u>								
52	850	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
53	851	SYSTEM CONTROL AND LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
54	852	COMMUNICATION SYSTEM EXPENSES	-	-	-	-	-	-	100.000%	-
55	856	MAIN EXPENSES	-	-	-	-	-	-	100.000%	-
56	859	OTHER EXPENSES	-	-	-	-	-	-	100.000%	-
57	860	RENTS-GAS TRANSMISSION	-	-	-	-	-	-		-
58	863	MAINTENANCE OF MAINS	-	-	-	-	-	-		-
59		TOTAL TRANSMISSION EXPENSES	-	-	-	-	-	-		-
60		<u>DISTRIBUTION EXPENSES:</u>								
61	870	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	100.000%	-
62	871	DISTRIBUTION LOAD DISPATCHING	-	-	-	-	-	-	100.000%	-
63	874	MAINS AND SERVICES EXPENSES	-	-	-	-	-	-	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	-	(213,000)	-	-	-	(213,000)	100.000%	(213,000)
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	-	(841,703)	-	-	-	(841,703)	100.000%	(841,703)
78	893	MAINTENANCE OF METERS AND HOUSE REGULATORS	-	-	-	-	-	-	100.000%	-



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295 - GAS OPERATIONS  
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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 10  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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  
PAGE 10 OF 10  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 1	ADJ 2	ADJ 3	ADJ 4	ADJ 5	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			REMOVE DSM MECHANISM	REMOVE GLT MECHANISM	REMOVE GSC MECHANISM	This adjustment left intentionally blank	INTEREST SYNCHRONIZATION			
			\$	\$	\$	\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	-	-	-	-	-	100.000%	-
107	930.2	MISC GENERAL EXPENSES	-	-	-	-	-	-	100.000%	-
108	931	RENTS	-	-	-	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	-	-	-	-	-		-
111		TOTAL OPERATION AND MAINTENANCE EXPENSES	(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	-	-	-	-	-	-	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)

LOUISVILLE GAS AND ELECTRIC COMPANY  
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 1 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
1		<b><u>OPERATING REVENUES</u></b>					
2		<b><u>SALES OF GAS:</u></b>					
3	480	RESIDENTIAL	-	-	-	100.000%	-
4	481.1	COMMERCIAL	-	-	-	100.000%	-
5	481.2	INDUSTRIAL	-	-	-	100.000%	-
6	482	OTHER SALES TO PUBLIC AUTHORITIES	-	-	-	100.000%	-
7		TOTAL SALES TO ULTIMATE CONSUMERS	-	-	-	100.000%	-
8	483-484	SALES FOR RESALE	-	-	-	100.000%	-
9	496	PROVISION FOR RATE REFUNDS	-	-	-	100.000%	-
10		TOTAL SALES OF GAS	-	-	-		-
11		<b><u>OTHER OPERATING REVENUES:</u></b>					
12	487	FORFEITED DISCOUNTS	-	-	-	100.000%	-
13	488	MISCELLANEOUS SERVICE REVENUE	-	-	-	100.000%	-
14	489	TRANSPORTATION OF GAS OF OTHERS	-	-	-	100.000%	-
15	493	RENT FROM GAS PROPERTY	-	-	-	100.000%	-
16	495	OTHER GAS REVENUE	-	-	-	100.000%	-
17		TOTAL OTHER OPERATING REVENUES	-	-	-		-
18		<b>TOTAL OPERATING REVENUES</b>	-	-	-		-
19		<b><u>OPERATING EXPENSES</u></b>					
20		<b><u>OPERATION AND MAINTENANCE EXPENSES:</u></b>					
21		<b><u>OTHER GAS SUPPLY EXPENSES:</u></b>					
22	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	-	-	-	100.000%	-
23	804	NATURAL GAS CITY GATE PURCHASES	-	-	-	100.000%	-
24	805	OTHER GAS PURCHASES	-	-	-	100.000%	-
25	806	EXCHANGE GAS	-	-	-	100.000%	-

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 2 OF 5  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 3 OF 5  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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  
WITNESS: C. M. GARRETT

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

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 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 5 OF 5  
WITNESS: C. M. GARRETT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ADJ 6	ADJ 7	TOTAL ADJUSTMENTS	JURIS. PERCENT	JURISDICTIONAL ADJUSTMENTS
			This adjustment left intentionally blank	ADVERTISING EXPENSE			
			\$	\$	\$		\$
99	923	OUTSIDE SERVICES	-	-	-	100.000%	-
100	924	PROPERTY INSURANCE	-	-	-	100.000%	-
101	925	INJURIES AND DAMAGES	-	-	-	100.000%	-
102	926	EMPLOYEE PENSION AND BENEFITS	-	-	-	100.000%	-
103	927	FRANCHISE REQUIREMENTS	-	-	-	100.000%	-
104	928	REGULATORY COMMISSION EXPENSES	-	-	-	100.000%	-
105	929	DUPLICATE CHARGES--CREDIT	-	-	-	100.000%	-
106	930.1	GENERAL ADVERTISING EXPENSES	-	(775)	(775)	100.000%	(775)
107	930.2	MISC GENERAL EXPENSES	-	-	-	100.000%	-
108	931	RENTS	-	-	-	100.000%	-
109	935	MAINTENANCE OF GENERAL PLANT	-	-	-	100.000%	-
110		TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	-	(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	-	-	-	100.000%	-
118		<b>TOTAL OPERATING EXPENSES</b>	-	(209,766)	(209,766)		(209,766)
119		<b>NET OPERATING INCOME</b>	-	209,766	209,766		209,766







LOUISVILLE GAS AND ELECTRIC COMPANY  
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S)::

SCHEDULE WPD-2  
SHEET 3 OF 3  
WITNESS: C. M. GARRETT

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

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

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

SCHEDULE WPD-2.1  
SHEET 1 OF 1  
WITNESS: C. M. GARRETT

ADJ ID	Acct No.	Description	Forecast May-19	Forecast Jun-19	Forecast Jul-19	Forecast Aug-19	Forecast Sep-19	Forecast Oct-19	Forecast Nov-19	Forecast Dec-19	Forecast Jan-20	Forecast Feb-20	Forecast Mar-20	Forecast Apr-20	TOTAL
<b>ADJ 7</b>		<b>ADVERTISING EXPENSES:</b>													
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$	
1	Operating Income Before Income Taxes	217,120,810	(14,217,174)	202,903,636	(7,206,579)	195,697,057	34,754,215	230,451,272	
2	Interest Charges	45,439,021	9,340,643	54,779,664	0	54,779,664		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	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:								
20	Other Current Adjustments	0	(1,875,352)	(1,875,352)	0	(1,875,352)	0	(1,875,352)	
21	Prior Period Adjustments	(3,338,882)	3,338,882	0	0	0	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	State tax adjustments:								
26	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		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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
39	INVESTMENT TAX CREDIT:								
40	Amortization of ITC	(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	0	0		0	0		
58	Obsolete Inventory	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 Deferrals - Protected	(4,691,128)	(2,244,571)	(6,935,699)		(6,935,699)	(6,935,699)		
72	Federal Excess Deferrals - 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	0		0	0		
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

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

LINE NO.	DESCRIPTION	AT CURRENT RATES				AT PROPOSED RATES			
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
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 Inventory	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



LOUISVILLE GAS AND ELECTRIC COMPANY  
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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

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

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$	(6) \$	(7) \$
1	Operating Income Before Income Taxes	51,360,759	(4,895,313)	46,465,446	279,501	46,744,947	24,829,661	71,574,608
2	Interest Charges	13,876,362	2,776,190	16,652,552	0	16,652,552		16,652,552
3	Book Net Income before Income Tax & Credits	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	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	(27,158,043)	(1,055,207)	(28,213,250)	0	(28,213,250)	0	(28,213,250)
14	Subtotal	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	(316,977)	885,687	568,710	(13,975)	554,735	(1,241,483)	(686,748)
16	Federal Taxable Income	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	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	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	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	State Tax Depreciation	(66,699,964)	(8,418,605)	(75,118,569)	0	(75,118,569)	0	(75,118,569)
30	State Taxable Income	6,339,537	(17,713,743)	(11,374,206)	279,501	(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	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	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  
WORKPAPER REFERENCE NO(S):

SCHEDULE E-1  
PAGE 2 OF 3  
WITNESS: C. M. GARRETT

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES		
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		\$	\$	\$	\$	\$	\$		
38	INVESTMENT TAX CREDITS & INCOME TAXES DEFERRED IN PRIOR YEARS								
39	INVESTMENT TAX CREDIT:								
40	Amortization of ITC	(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	0	0	0		0		0	
57	Obsolete Inventroy	0	0	0		0		0	
58	Tax Gain/Loss	0	0	0		0		0	
59	R&D Regulatory Asset	0	0	0		0		0	
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 Deferrals - Protected	(1,264,683)	(565,135)	(1,829,818)		(1,829,818)		(1,829,818)	
68	Federal Excess Deferrals - 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

LINE NO.	DESCRIPTION	AT CURRENT RATES					AT PROPOSED RATES	
		BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD	PRO FORMA ADJUSTMENTS	PRO FORMA FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		\$	\$	\$	\$	\$	\$	
74	INCOME TAX DEFERRED - STATE:							
75	Storm Damages	(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	1,408,311	434,612	1,842,923	0	1,842,923	1,842,923	
102	TOTAL STATE INCOME TAXES	1,725,288	(451,075)	1,274,213	13,975	1,288,188	2,529,671	
103	TOTAL INCOME TAXES	7,783,837	(2,531,057)	5,252,780	69,735	5,322,515	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:  BASE PERIOD  FORECASTED PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
WORKPAPER REFERENCE NO(S):

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

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LINE NO.	DESCRIPTIONS BY MAJOR GROUPINGS OR ACCOUNT	UNADJUSTED TOTAL UTILITY	JURIS. PERCENT	UNADJUSTED JURISDICTIONAL AMOUNT	JURISDICTIONAL CODE / EXPLANATION
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ALL DATA 100% JURISDICTIONAL

**Louisville Gas and Electric Company**  
**Case No. 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.

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



Louisville Gas & Electric  
Case No. 2018-00295

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
<b>Base Period - Recoverable</b>		
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".

<b>Base Period - Not Recoverable</b>		
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".

LGE FR\_16(8)(f)

Account No.	Organization/Membership	Dues
<b>Forecasted Test Period - Recoverable</b>		
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".

**Forecasted Test Period - Not Recoverable**

426	Edison Electric Institute (EEI)	52,553.68
426	Other Non-Specific LGE Dues	79,497.00
Total Forecasted Test Period - Non-Recoverable		132,050.68

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".

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

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 Utility
<b><u>Base Period - Not Recoverable</u></b>		
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

LGE FR\_16(8)(f)

Account No.	Charitable Organization	Total Utility
426.1	VARIOUS FORECASTED BASE PERIOD CHARITABLE CONTRIBUTIONS	590,065
<b>Total Base Period</b>		<b>2,951,014</b>

**Forecasted Test Period - Not Recoverable**

426.1	ASSOC OF COMMUNITY MINISTRIES / METROMATCH	700,000
426.1	KENTUCKY DERBY FESTIVAL INC	197,000
426.1	HOME ENERGY ASSISTANCE	180,000
426.1	METRO UNITED WAY OF LOUISVILLE	125,000
426.1	COMMUNITY WINTERHELP INC	115,000
426.1	PROJECT WARM	100,000
426.1	LIGHT UP LOUISVILLE	75,000
426.1	THE LOUISVILLE FREE PUBLIC LIBRARY FOUNDATION	75,000
426.1	LOUISVILLE METRO PARKS	70,000
426.1	J.B. SPEED ART MUSEUM	57,500
426.1	UNIVERSITY OF LOUISVILLE FOUNDATION INC	50,000
426.1	HABITAT FOR HUMANITY OF METRO LOU	40,000
426.1	LEADERSHIP LOUISVILLE FOUNDATION	40,000
426.1	LINCOLN FOUNDATION	40,000
426.1	PLANT FOR THE PLANET	37,200
426.1	LOUISVILLE DOWNTOWN DEVELOPMENT CORPORATION	36,500
426.1	FUND FOR THE ARTS INC	35,400
426.1	ACTORS THEATRE OF LOUISVILLE	30,000
426.1	AMERICAN RED CROSS	30,000
426.1	UNIVERSITY OF LOUISVILLE	25,760
426.1	KENTUCKY CENTER FOR THE ARTS FOUNDATION	25,000
426.1	UNIVERSITY OF LOUISVILLE SCHOOL OF ENGINEERING	25,000
426.1	BELLARMINE UNIVERSITY	22,500
426.1	CATHOLIC EDUCATION FOUNDATION	20,000
426.1	COMMUNITY FOUNDATION OF LOUISVILLE	20,000
426.1	LOUISVILLE ORCHESTRA	19,500
426.1	KENTUCKY SCIENCE CENTER	17,750
426.1	RIVERSIDE FARNSLEY-MOREMEN	17,500
426.1	JUNIOR ACHIEVEMENT OF KENTUCKIANA	15,000
426.1	STAGE ONE FAMILY THEATRE	15,000
426.1	EXCEL AWARDS	13,000
426.1	BIG BROTHERS BIG SISTERS	12,000
426.1	KENTUCKY DERBY MUSEUM	12,000
426.1	KENTUCKY OPERA	11,500
426.1	CASA	11,000
426.1	SOUTHWEST COMMUNITY FESTIVAL	11,000
426.1	55,000 DEGREES LOUISVILLE PROMISE	10,000
426.1	LEADERSHIP KENTUCKY	10,000

LGE FR\_16(8)(f)

Account No.	Charitable Organization	Total 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
<b>Total Forecasted Period</b>		<b>2,886,900</b>

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 Utility
<b><u>Base Period - Recoverable</u></b>		
Various	Safety Recognition	4,851
	<b>Total Safety Recognition</b>	<b>4,851</b>
<b><u>Base Period - Not Recoverable</u></b>		
426.5	All Other Employee Recognition	514,804
	<b>Total All Other Employee Recognition</b>	<b>514,804</b>
	<b>Total Base Period</b>	<b>519,656</b>
<b><u>Forecasted Test Period - Recoverable</u></b>		
Various	Safety Recognition	2,208
	<b>Total Safety Recognition</b>	<b>2,208</b>
<b><u>Forecasted Test Period - Not Recoverable</u></b>		
426.5	All Other Employee Recognition	651,766
	<b>Total All Other Employee Recognition</b>	<b>651,766</b>
	<b>Total Forecast Period</b>	<b>653,975</b>

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

Account No.	Description of Expenses	Base Period Total Utility	Forecasted Test Period Total Utility
<b>Customer Service &amp; Informational</b>			
907	Supervision	434,864	471,314
908	Customer Assistance	391,364	574,144
910	Miscellaneous Customer Service & Informational	871,579	919,161
<b>Totals</b>		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.

<b>Sales Expense</b>			
911	Supervision	-	-
912	Demonstration & Selling	-	-
916	Miscellaneous Sales Expense	-	-
<b>Totals</b>		-	-

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

		<u>Base Period</u>	<u>Forecasted Test Period</u>
<u>Account No.</u>	<u>Description of Expenses</u>	<u>Total Utility</u>	<u>Total Utility</u>
	<b><u>Recoverable Expenses</u></b>		
909	Informational or Safety Advertising	533,515	1,779,452
	<b>Totals</b>	<u>533,515</u>	<u>1,779,452</u>
	<b><u>Not Recoverable Expenses</u></b>		
913	Sales or Promotional Advertising	1,356,300	1,327,264
930.1	Institutional or Other Advertising	31,797	6,996
	<b>Totals</b>	<u>1,388,097</u>	<u>1,334,260</u>

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.



Louisville Gas & Electric  
Case No. 2018-00295

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

<b>Professional Services</b>	<b>Base Period</b>	<b>Forecasted Test Period</b>
Description of Expenses	Total Utility	Total 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
<b>Totals</b>	<b>18,770,009</b>	<b>20,894,437</b>

Louisville Gas & Electric  
 Case No. 2018-00295  
 Rate Case 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-7

Account No.	Description of Expense	Utility
<b><u>Total Estimated Kentucky Rate Case Expenses</u></b>		
182	Legal	\$ 926,449
182	Consultants	\$ 239,023
182	Newspaper Advertising	\$ 908,617
<b>Total Estimated Kentucky Rate Case Expenses</b>		<b>\$ 2,074,089</b>

**Electric**

182	Legal	\$ 705,654
182	Consultants	185,234
182	Newspaper Advertising	689,401
<b>Total Estimated Kentucky Electric Rate Case Expenses</b>		<b>\$ 1,580,289</b>

**Gas**

182	Legal	\$ 220,796
182	Consultants	53,789
182	Newspaper Advertising	219,216
<b>Total Estimated Kentucky Gas Rate Case Expenses</b>		<b>\$ 493,800</b>

Account No.	Description of Expenses	Base Period Total Utility	Forecasted Test Period Total Utility
<b><u>Regulatory Commission Expenses</u></b>			
928	FERC Annual Charge	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		
<b>Totals</b>		<b>1,636,462</b>	<b>1,796,296</b>

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

Account No.	Item	Base Period	Forecasted Test Period
		Total Utility	Total Utility
	<b>Not Recoverable Expenses</b>		
426.4	Civic/Political	663,470	734,925
	<b>Totals</b>	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.

## Payroll Costs

Arbough

Base Period: Twelve Months Ended December 31, 2018

Forecasted Test Period: Twelve Months Ended April 30, 2020

Payroll Costs	Base Period	Adjustments	Forecasted Test Period
Wages and Salaries:			
Straight & OT/Premium	\$ 141,046,545	\$ (361,568)	\$ 140,684,977
Off-duty Costs	20,642,574	999,994	21,642,568
Employee Benefits	57,352,794	(1,987,777)	55,365,017
Payroll Taxes	13,923,792	(785,799)	13,137,993
Total Payroll Costs	<u>\$ 232,965,705</u>	<u>\$ (2,135,150)</u>	<u>\$ 230,830,555</u>

**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 Period	% Change	Forecasted Period
<b><u>Man Hours</u></b>			
Salary/Straight Time Hours	3,129,816	-2.05%	3,065,539
OverTime Hours	292,512	-30.27%	203,958
Total Man Hours	3,422,327	-4.47%	3,269,496
Ratio of OT Hours to ST Hours	9.35%		6.65%
<b><u>Straight, OT/Premium Dollars</u></b>			
Salary/Straight Time Dollars	125,567,500	2.42%	128,610,651
OverTime Dollars	15,479,045	-22.00%	12,074,326
Total Labor Dollars	141,046,545	-0.26%	140,684,977
Ratio of OT Dollars to ST Dollars	12.33%		9.39%
O&M Labor Dollars	97,184,352	2.32%	99,440,928
Ratio of O&M Labor Dollars to Total Labor Dollars	68.90%		70.68%
O&M Allocation % - Electric	72%		71%
O&M Labor Dollars - Electric	69,972,733	0.90%	70,603,059
O&M Allocation % - Gas	28%		29%
O&M Labor Dollars - Gas	27,211,619	5.98%	28,837,869
<b><u>Off-duty Dollars</u></b>			
Total Off-Duty Dollars	20,642,574	4.84%	21,642,568
Off-Duty Dollars O&M	14,234,558	7.70%	15,330,372
Ratio of Off-Duty O&M to Total Off-Duty	68.96%		70.83%
<b><u>Employee Benefits</u></b>			
Total Employee Benefits	57,352,794	-3.47%	55,365,017
Employee Benefits O&M	39,012,589	1.43%	39,572,309
Ratio of Employee Benefits O&M to Total Employee Benefits	68.02%		71.48%
<b><u>Payroll Taxes</u></b>			
Total Payroll Taxes	13,923,792	-5.64%	13,137,993
Payroll Taxes O&M	9,638,914	-2.77%	9,371,656
Ratio of Payroll Taxes O&M to Total Payroll Taxes	69.23%		71.33%
<b><u>Employee Levels</u></b>			
Average Employee Levels	1,039	5.58%	1,097
Period-End Employee 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 &amp; Electric Company

Case No: 2018-00295

## Officer Compensation

Base Period: January 1, 2018 - December 31, 2018 <sup>1</sup>

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 Sec		
Treasurer		
VP Communications&Corp Respon		
VP Corporate Resp&Comm Affairs		
VP Customer Services		
VP Deputy 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>1</sup> Amounts pro-rated to reflect retirements as noted.

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

<sup>4</sup> Chairman and CEO retired 4/1/18.

<sup>5</sup> VP Accounting retired 3/1/18.

**Louisville Gas & Electric Company**  
**Case No: 2018-00295**  
**Officer Compensation**  
**Forecast Test Period: May 1, 2019 - April 30, 2020**

Job Title	Forecast Test Salary <sup>1</sup>	Other 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>1</sup>The Company's forecast assumes annual salary adjustments of 3%.

<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.



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

September 2018

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Salary Budgets .....	3
Competitive Market Positioning.....	3
Competitive Pay Mix .....	4
Conclusion .....	5

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

Louisville Gas and Electric Company (LG&E) and Kentucky Utilities Company (KU) asked Willis Towers Watson to review the competitiveness of compensation programs relative to utility and general industry market practices. 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

## Salary Budgets

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

Willis Towers Watson was provided the actual average salary budgets provided to all employees at LG&E and KU from 2013 to 2018. In reviewing LG&E’s and KU’s historical base salary budgets, survey data for the utility industry by employee level was not readily available. The table shown below identifies the actual average base salary budget for all employee groups at LG&E and KU and compares this to the median total salary budget for all employee groups using utility and general industry data from the WorldatWork Salary Budget Surveys.

Year	LG&E and KU Average Salary Budget	Median Actual Salary Budget	
		Utility Industry	General Industry
2018 (Actual)	3.0%	3.0%	3.0%
2017 (Actual)	3.0%	3.0%	3.0%
2016 (Actual)	2.75%	3.0%	3.0%
2015 (Actual)	3.0%	3.0%	3.0%
2014 (Actual)	3.0%	3.0%	3.0%
2013 (Actual)	2.9%	3.0%	3.0%

### **Salary Budget Findings**

Based on our assessment, we have determined that LG&E’s and KU’s actual base salary budgets generally align with the utility and general industry medians.

## Competitive Market Positioning

Willis Towers Watson assessed the competitiveness of LG&E’s and KU’s current compensation levels to its 50th percentile compensation philosophy. To conduct this analysis, we utilized published energy services and general industry compensation surveys available to Willis Towers Watson, including our proprietary 2017 Energy Services and General Industry Compensation Databases (with over 140 and 600 survey participants, respectively). Willis Towers Watson has been conducting the Energy Services and General Industry Compensation surveys for over 25 years.

In conducting the competitive assessment, Willis Towers Watson examined 230 positions, covering 1,939 employees or approximately 57% of the combined LG&E and KU workforce. When available, positions were benchmarked against general industry market data, except utility industry-specific positions representing 88 positions, which were benchmarked against utility industry data only (note: this approach is referred to as the “General Industry” in the table on the following page and throughout). For comparative purposes, all positions were additionally benchmarked solely to utility industry data, where data were available (note: this approach is referred to as the “Utility Industry” in the table on the following page and throughout). The table on the next page details in aggregate the competitive market positioning of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market data.

Job Level	# of Jobs	# of EEs	Variance as % to Market Median			
			Utility Industry		General Industry	
			Base Salary	Target Total Cash Comp.	Base Salary	Target Total Cash Comp.
Senior Management	30	30	2.7%	-0.6%	6.2%	2.0%
Management	45	85	2.8%	0.8%	8.2%	6.5%
Exempt	99	819	0.5%	-1.2%	1.5%	-0.4%
Bargaining Unit	20	341	-5.4%	-7.9%	-5.4%	-7.9%
Hourly	11	247	-6.3%	-9.0%	-6.3%	-9.0%
Non-Exempt	25	417	-12.2%	-13.2%	2.2%	1.8%
<b>Total</b>	<b>230</b>	<b>1,939</b>	<b>-4.5%</b>	<b>-6.4%</b>	<b>-0.2%</b>	<b>-2.0%</b>

### **Competitive Market Positioning Findings**

When determining the competitiveness of company pay relative to the market, Willis Towers Watson typically defines a position as being competitive if it is within +/- 10% of the market for non-executive positions. Based on our assessment, we have determined that LG&E's and KU's compensation is competitive with the 50th percentile of the national market (i.e., within the +/- 10% competitive range) for base salary and target total cash compensation (Target TCC) at almost every job level reviewed against the general and utility industry markets, with the exception of Non-Exempt employees falling just outside the low end of the competitive range for the utility perspective. Additionally, we note that data from the Economic Research Institute database indicates that "local" labor costs or salaries for Louisville, KY and Lexington, KY are, on average, 7% below the national market average.

### **Competitive Pay Mix**

In addition to reviewing the overall competitiveness of LG&E's and KU's compensation, Willis Towers Watson also assessed the competitiveness of LG&E's and KU's pay mix. LG&E's and KU's use of a short-term at risk compensation plan aligns with the market, as a majority of investor-owned utilities and general industry organizations utilize a short-term at risk compensation plan. The pay mix is the proportion of target total cash compensation that is delivered as base salary versus short-term at-risk compensation. Typically, pay mixes will vary by employee level with higher-level employees having a relatively larger portion of their target total cash compensation opportunity in the form of short-term at-risk compensation.

The table below details in aggregate the pay mix of the positions examined by Willis Towers Watson for various job levels at LG&E and KU as compared to national utility and general industry market data:

Job Level	LG&E and KU Pay Mix (% of Target Total Cash)		Utility Industry Market Median Pay Mix (% of Target Total Cash)		General Industry Market Median Pay Mix (% of Target Total Cash)	
	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives	Base Salary	Short-Term Incentives
Senior Management	80.0%	20.0%	77.4%	22.6%	76.8%	23.2%
Management	87.7%	12.3%	86.1%	13.9%	86.4%	13.6%
Exempt	91.8%	8.2%	90.2%	9.8%	90.0%	10.0%
Bargaining Unit	94.3%	5.7%	91.7%	8.3%	91.7%	8.3%
Hourly	94.4%	5.6%	91.6%	8.4%	91.6%	8.4%
Non-Exempt	94.3%	5.7%	93.3%	6.7%	93.9%	6.1%
<b>Total</b>	<b>92.7%</b>	<b>7.3%</b>	<b>91.0%</b>	<b>9.0%</b>	<b>91.0%</b>	<b>9.0%</b>

### **Competitive Pay Mix Findings**

Based on our assessment, we have determined that LG&E's and KU's pay mix has slightly less emphasis on short-term at-risk compensation, but the overall pay mix approximates market practice.

### **Conclusion**

Overall, we find the levels and mix of target total cash compensation of LG&E and KU to be competitive with the market practices of utility and general industry peers.

**APPENDIX A —**  
**Glossary of Terms**

## Glossary of Terms

**Short-Term At-Risk Compensation** – Compensation that is dependent on company and/or individual performance over a one-year period

**Bargaining Unit Employees (BU)** – Technical and/or skilled positions such as Line Technicians and Operators

**Base Salary** – Represents the fixed and recurring part of an individual's compensation

**Compensation Benchmarking** – The process of matching a company job to an external job with similar duties and responsibilities in a published compensation survey to determine the competitive compensation positioning

**Compensation Philosophy** – A statement intended to provide a foundation for the design and administration of a company's compensation program

**Exempt Employees (EX)** – Non supervisor/management positions such as Accountants, Engineers and IT Technical Analysts

**50<sup>th</sup> Percentile (Median)** – The figure above and below which 50% of all reported data fall

**Hourly Employees (HR)** – Technical and/or skilled positions such as Line Technicians, Meter Technicians, and Maintenance Technicians

**Management Employees (MG)** – Supervisor/management positions with Supervisor or Manager titles

**Market Rate** – The level of compensation a company must provide in order to effectively compete with the competition in attracting and retaining qualified employees

**Non-Exempt Employees (NE)** – Clerical and administrative positions such as Administrative Assistants and Customer Representatives

**Senior Management Employees (SM)** – Non-executive positions such as Directors and General Managers

**Target Total Cash Compensation (Target TCC)** – The sum of base salary plus target short-term at-risk compensation



HEALTH WEALTH CAREER

# MARKET RETIREMENT & BENEFITS ASSESSMENT

LOUISVILLE GAS AND ELECTRIC COMPANY  
KENTUCKY UTILITIES COMPANY

AUGUST 17, 2018

**LaCinda Glover**  
Principal



MAKE TOMORROW, TODAY 

# INTRODUCTION

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

# METHODOLOGY

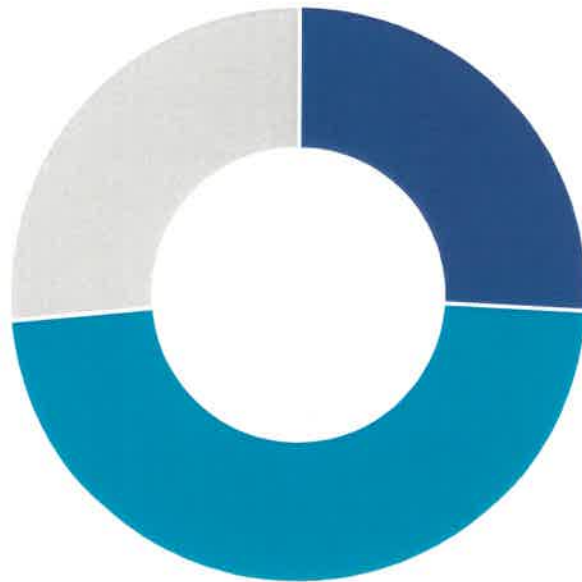
- This report focuses on the national workforce average\* employee. The same employee profile is used for all employers, so the effect of different employee demographics is removed from the value comparison. This allows for benefit plan designs to be compared on a pay-neutral basis.
- The benefits are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

# MARKET POSITIONING RESULTS

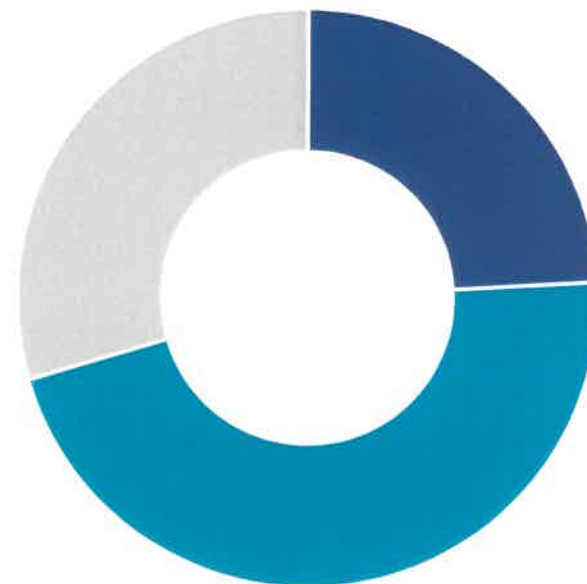
## TOTAL BENEFITS

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

**LKE Index: 104**



**Market Median: 100**

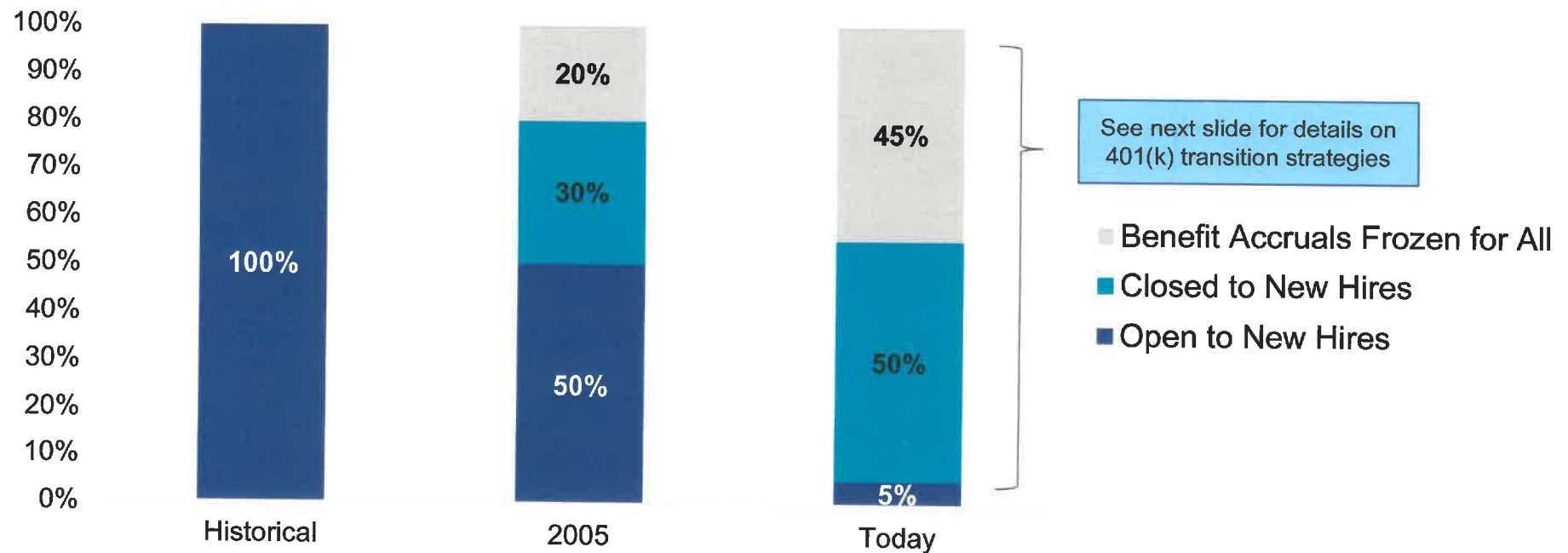


■ Retirement ■ Health & Welfare ■ Time Loss

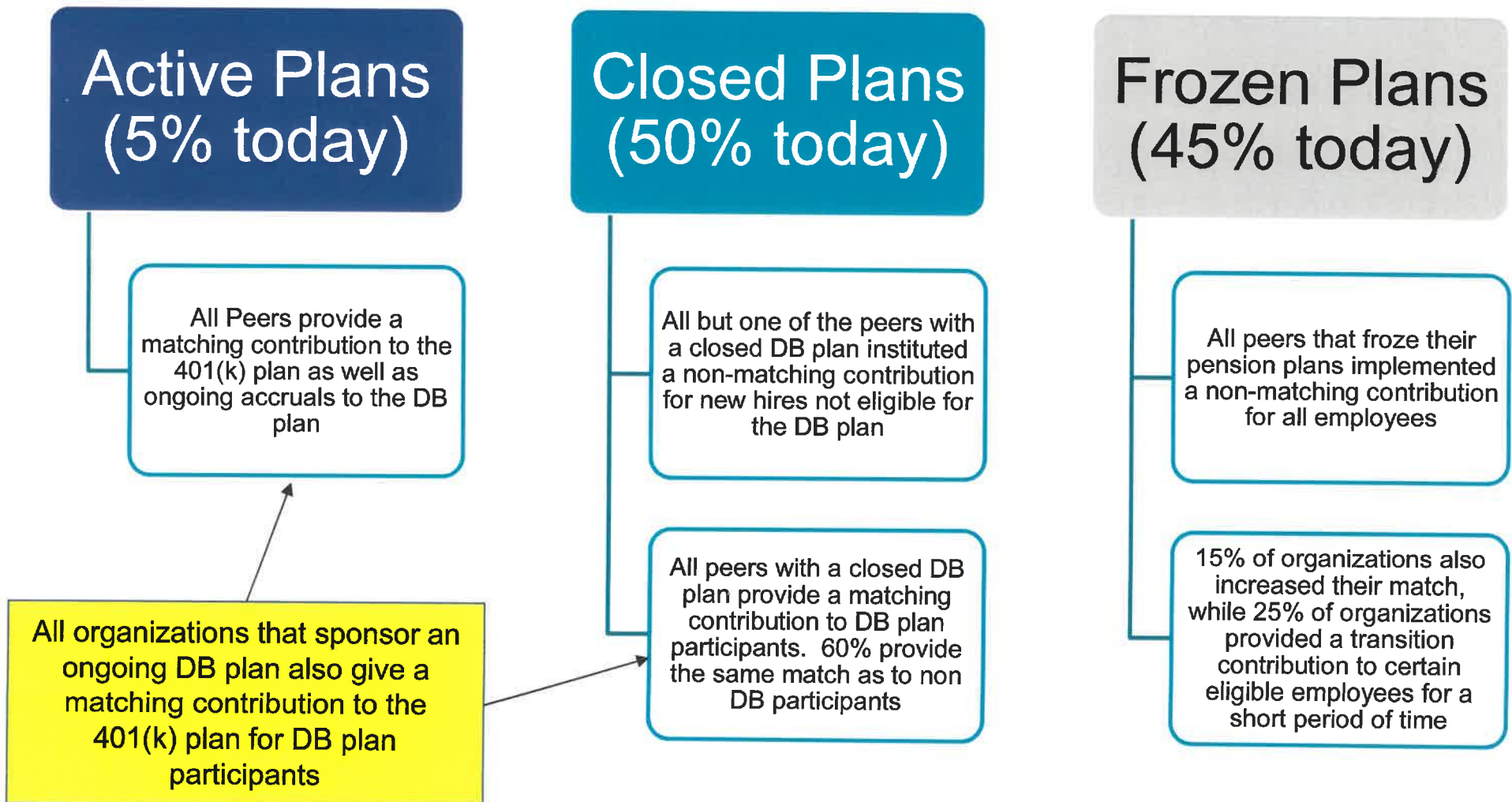
# RETIREMENT PLAN PREVALENCE DETAILS ON FINAL AVERAGE PAY DB PLANS

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

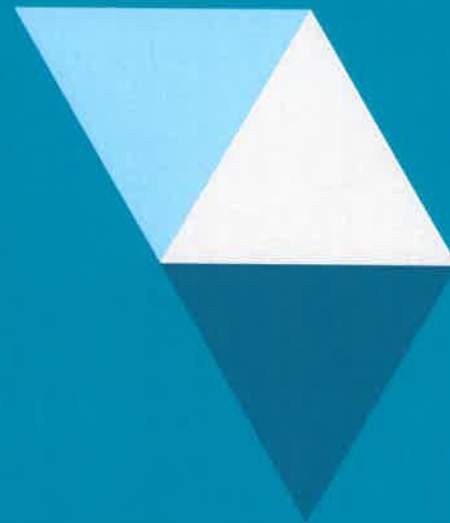
**Prevalence of Final Average Pay DB Plans - Utilities**



# RETIREMENT PLAN TRANSITION STRATEGIES DETAILS ON FINAL AVERAGE PAY DB PLANS



# APPENDIX



# METHODOLOGY

## RETIREMENT ASSUMPTIONS

### Assumptions

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



# LIST OF UTILITIES HEALTH/GROUP AND TIME LOSS

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

# LIST OF UTILITIES RETIREMENT

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

# MARKET POSITIONING – KENTUCKY AND NATIONAL GENERAL INDUSTRY TOTAL BENEFITS

- When evaluating benefits programs, it is important to look at positioning in aggregate across all benefits and employee levels, as benefit plans are designed holistically and not in finite parts. Furthermore, it is also important to view benefits in context of total remuneration (cash + benefits), as compensation and benefits should be designed and assessed in tandem.
- For the LKE population, total benefits are at an Index of 123 of the market median when compared to companies headquartered in Kentucky.<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>1</sup> 10 Kentucky based companies from Mercer's US Benefits Benchmarking Database and 13 Kentucky based companies from Mercer's Executive and Broad-based Employee Retirement Tool (EBERT).

<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.



**MERCER**

**MAKE TOMORROW, TODAY**

**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

WPH-1

GROSS REVENUE CONVERSION FACTOR

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

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

LINE NO.	DESCRIPTION	PERCENTAGE OF INCREMENTAL GROSS REVENUE	
		STATE	FEDERAL
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.182000%	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%
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 CONVERSION FACTOR (100% / LINE 8)		1.337554



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Calculation of Composite Federal and Kentucky**  
**Income Tax Rate**

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

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

**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**

	Most Recent Five Calendar Years					Base Period	Test Year	Schedule I-1 Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
<b>Total Company</b>										
INCOME STATEMENT										
<b>Operating Revenues</b>										
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>	<b>1,420,817,715</b>	<b>1,537,927,386</b>	<b>1,465,598,747</b>	<b>1,427,845,121</b>	<b>1,456,228,108</b>	<b>1,461,820,703</b>	<b>1,536,961,524</b>	<b>1,537,392,539</b>	<b>1,544,216,450</b>	<b>1,558,200,150</b>
<b>Operating Expenses</b>										
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>	<b>1,217,462,951</b>	<b>1,318,182,052</b>	<b>1,220,314,223</b>	<b>1,149,540,530</b>	<b>1,170,380,230</b>	<b>1,158,929,900</b>	<b>1,228,441,729</b>	<b>1,229,206,690</b>	<b>1,252,716,933</b>	<b>1,276,758,012</b>
<b>Net Operating Income</b>	<b>203,354,764</b>	<b>219,745,334</b>	<b>245,284,525</b>	<b>278,304,591</b>	<b>285,847,878</b>	<b>302,890,803</b>	<b>308,519,794</b>	<b>308,185,849</b>	<b>291,499,517</b>	<b>281,442,138</b>
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)
<b>Income before Interest Charges</b>	<b>200,697,919</b>	<b>217,251,078</b>	<b>241,864,845</b>	<b>274,470,061</b>	<b>283,727,661</b>	<b>300,081,792</b>	<b>306,165,697</b>	<b>305,832,220</b>	<b>289,145,164</b>	<b>279,104,745</b>
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
<b>Net Income</b>	<b>\$ 158,700,603</b>	<b>\$ 168,131,950</b>	<b>\$ 185,419,574</b>	<b>\$ 203,229,488</b>	<b>\$ 214,095,766</b>	<b>\$ 222,856,708</b>	<b>\$ 208,544,591</b>	<b>\$ 207,017,771</b>	<b>\$ 186,605,742</b>	<b>\$ 172,248,308</b>

**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**

	Most Recent Five Calendar Years					Base Period	Test Year	Schedule I-1 Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
	<b>Electric Only</b>									
INCOME STATEMENT										
<b>Operating Revenues</b>										
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
<b>Total Operating Revenues</b>	<b>1,096,596,442</b>	<b>1,177,644,420</b>	<b>1,146,077,403</b>	<b>1,139,116,720</b>	<b>1,144,298,965</b>	<b>1,151,652,066</b>	<b>1,204,788,795</b>	<b>1,202,326,491</b>	<b>1,210,237,189</b>	<b>1,221,721,400</b>
<b>Operating Expenses</b>										
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)	(1,168,810)	(1,066,927)	(1,102,488)	(1,004,121)	(961,181)	(940,781)	(931,321)
Loss(Gain) from Disposition of Allowances	(282)	(427)	(123)	(72)	(33,526)	(17,793)	-	-	-	-
<b>Total Operating Expenses</b>	<b>937,694,636</b>	<b>999,210,301</b>	<b>943,563,176</b>	<b>908,099,116</b>	<b>907,836,320</b>	<b>892,841,018</b>	<b>945,730,955</b>	<b>950,147,065</b>	<b>970,721,845</b>	<b>986,673,886</b>
<b>Net Operating Income</b>	<b>158,901,806</b>	<b>178,434,119</b>	<b>202,514,227</b>	<b>231,017,604</b>	<b>236,462,645</b>	<b>258,811,048</b>	<b>259,057,840</b>	<b>252,179,426</b>	<b>239,515,344</b>	<b>235,047,514</b>
<b>Gas Only</b>										
INCOME STATEMENT										
<b>Operating Revenues</b>										
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>	<b>324,221,274</b>	<b>360,282,966</b>	<b>319,521,344</b>	<b>288,728,401</b>	<b>311,929,143</b>	<b>310,168,636</b>	<b>332,172,729</b>	<b>335,066,048</b>	<b>333,979,260</b>	<b>336,478,750</b>
<b>Operating Expenses</b>										
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>	<b>279,768,315</b>	<b>318,971,751</b>	<b>276,751,047</b>	<b>241,441,414</b>	<b>262,543,910</b>	<b>266,088,881</b>	<b>282,710,775</b>	<b>279,059,625</b>	<b>281,995,087</b>	<b>290,084,127</b>
<b>Net Operating Income</b>	<b>44,452,959</b>	<b>41,311,215</b>	<b>42,770,297</b>	<b>47,286,987</b>	<b>49,385,233</b>	<b>44,079,755</b>	<b>49,461,954</b>	<b>56,006,423</b>	<b>51,984,173</b>	<b>46,394,624</b>

**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**

	Most Recent Five Calendar Years					Base Period	Test Year	Schedule I-2 Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
	<b>Electric Only</b>									
<b>Revenue by Customer class:</b>										
Residential	\$ 405,961,655	\$ 419,063,081	\$ 425,948,297	\$ 438,833,400	\$ 436,549,541	\$ 444,036,847	\$ 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	88,714,502	94,996,188	99,216,038	96,463,602	94,057,099	91,696,050	93,613,848	93,571,849	93,367,069	93,738,943
<b>Total</b>	<b>\$ 1,001,741,530</b>	<b>\$ 1,042,402,502</b>	<b>\$ 1,076,766,465</b>	<b>\$ 1,088,094,158</b>	<b>\$ 1,085,461,268</b>	<b>\$ 1,067,704,882</b>	<b>\$ 1,138,485,319</b>	<b>\$ 1,137,814,074</b>	<b>\$ 1,134,213,641</b>	<b>\$ 1,139,249,478</b>
<b>Number of Customers by class:</b>										
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
<b>Total</b>	<b>396,946</b>	<b>399,800</b>	<b>403,141</b>	<b>406,647</b>	<b>410,876</b>	<b>414,426</b>	<b>421,176</b>	<b>422,994</b>	<b>425,859</b>	<b>428,915</b>
<b>Average Revenue per class:</b>										
Residential	\$ 1,161	\$ 1,190	\$ 1,200	\$ 1,226	\$ 1,208	\$ 1,218	\$ 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
<b>Gas Only</b>										
<b>Revenue by Customer class:</b>										
Residential	\$ 208,708,912	\$ 231,041,419	\$ 206,847,666	\$ 188,182,504	\$ 200,229,080	\$ 199,372,417	\$ 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	11,746,409	12,588,648	10,027,028	7,968,403	8,781,894	9,269,581	9,608,539	9,623,875	9,526,799	9,574,253
<b>Total</b>	<b>\$ 307,745,667</b>	<b>\$ 344,529,522</b>	<b>\$ 304,263,985</b>	<b>\$ 274,262,046</b>	<b>\$ 297,283,771</b>	<b>\$ 297,206,491</b>	<b>\$ 319,462,024</b>	<b>\$ 322,284,519</b>	<b>\$ 321,228,703</b>	<b>\$ 323,593,240</b>
<b>Number of Customers by class:</b>										
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
<b>Total</b>	<b>320,477</b>	<b>321,343</b>	<b>322,262</b>	<b>323,989</b>	<b>326,255</b>	<b>323,970</b>	<b>324,311</b>	<b>324,967</b>	<b>326,022</b>	<b>327,155</b>
<b>Average Revenue per class:</b>										
Residential	\$ 709	\$ 783	\$ 699	\$ 633	\$ 669	\$ 669	\$ 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

	Most Recent Five Calendar Years					Base Period	Test Year	Forecasted		
	2013	2014	2015	2016	2017	12/31/2018	4/30/2020	2020	2021	2022
<b>Electric Only</b>										
<b>Sales (Kwh) by Customer class:</b>										
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
<b>Total</b>	<b>11,698,974,810</b>	<b>11,817,164,428</b>	<b>11,767,029,246</b>	<b>11,947,052,144</b>	<b>11,526,591,165</b>	<b>11,860,147,845</b>	<b>11,653,913,633</b>	<b>11,652,184,328</b>	<b>11,634,391,949</b>	<b>11,637,801,409</b>
<b>Number of Customers by class:</b>										
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
<b>Total</b>	<b>396,946</b>	<b>399,800</b>	<b>403,141</b>	<b>406,647</b>	<b>410,876</b>	<b>414,426</b>	<b>421,176</b>	<b>422,994</b>	<b>425,859</b>	<b>428,915</b>
<b>Average Volume (Kwh) per class:</b>										
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
<b>Gas Only</b>										
<b>Sales (Mcf) by Customer class:</b>										
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
<b>Total</b>	<b>33,600,918</b>	<b>35,406,863</b>	<b>30,292,870</b>	<b>29,039,513</b>	<b>27,316,244</b>	<b>30,481,489</b>	<b>30,886,666</b>	<b>30,792,553</b>	<b>30,448,173</b>	<b>30,270,476</b>
<b>Number of Customers by class:</b>										
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
<b>Total</b>	<b>320,477</b>	<b>321,343</b>	<b>322,262</b>	<b>323,989</b>	<b>326,255</b>	<b>323,970</b>	<b>321,504</b>	<b>321,504</b>	<b>321,504</b>	<b>321,504</b>
<b>Average Volume (Mcf) per class:</b>										
Residential	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

**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

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVERAGE FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
B-1.1	JURISDICTIONAL RATE BASE FOR CAPITAL ALLOCATION



LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 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

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	JURISDICTIONAL RATE BASE PERCENTAGE (D) %	JURISDICTIONAL CAPITAL (E=CxD) \$	ADJUSTMENT AMOUNT (F) \$	JURISDICTIONAL ADJUSTED CAPITAL (G=E+F) \$	PERCENT OF TOTAL (H)	COST RATE (I) %	WEIGHTED COST (J=HxI) %	13 MONTH AVERAGE WEIGHTED COST (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		<u>2,472,884,676</u>	80.33%	<u>1,986,468,261</u>	<u>(590,809,958)</u>	<u>1,395,658,303</u>	53.07%	10.42%	<u>5.53%</u>	<u>5.51%</u>
4	TOTAL CAPITAL		<u><u>4,659,385,340</u></u>		<u><u>3,742,884,243</u></u>	<u><u>(1,113,198,396)</u></u>	<u><u>2,629,685,847</u></u>	100.00%		<u><u>7.64%</u></u>	<u><u>7.62%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295

COST OF CAPITAL SUMMARY

AS OF DECEMBER 31, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 2 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$	%	%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	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		<u>2,336,259,588</u>	81.50%	<u>1,904,051,564</u>	<u>(597,451,490)</u>	<u>1,306,600,074</u>	<u>53.00%</u>	<u>10.42%</u>	<u>5.52%</u>
4	TOTAL CAPITAL		<u><u>4,407,829,421</u></u>		<u><u>3,592,380,978</u></u>	<u><u>(1,127,213,888)</u></u>	<u><u>2,465,167,090</u></u>	<u><u>100.00%</u></u>		<u><u>7.37%</u></u>

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

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	JURISDICTIONAL RATE BASE PERCENTAGE (D) %	JURISDICTIONAL CAPITAL (E=CxD) \$	ADJUSTMENT AMOUNT (F) \$	JURISDICTIONAL ADJUSTED CAPITAL (G=E+F) \$	PERCENT OF TOTAL (H)	COST RATE (I) %	WEIGHTED COST (J=HxI) %	13 MONTH AVERAGE WEIGHTED COST (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		<u>2,472,884,676</u>	19.67%	<u>486,416,416</u>	<u>(63,222,273)</u>	<u>423,194,143</u>	53.07%	10.42%	5.53%	5.51%
4	TOTAL CAPITAL		<u><u>4,659,385,340</u></u>		<u><u>916,501,096</u></u>	<u><u>(119,122,795)</u></u>	<u><u>797,378,302</u></u>	100.00%		<u><u>7.64%</u></u>	<u><u>7.62%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY

CASE NO. 2018-00295

COST OF CAPITAL SUMMARY

AS OF DECEMBER 31, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: AS OF END OF BASE PERIOD

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

WORKPAPER REFERENCE NO(S).:

SCHEDULE J-1

PAGE 4 OF 4

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$	%	%	%
GAS:										
1	SHORT-TERM DEBT	J-2	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		<u>2,336,259,588</u>	18.50%	<u>432,208,024</u>	<u>(33,192,921)</u>	<u>399,015,103</u>	<u>53.00%</u>	<u>10.42%</u>	<u>5.52%</u>
4	TOTAL CAPITAL		<u><u>4,407,829,421</u></u>		<u><u>815,448,443</u></u>	<u><u>(62,625,204)</u></u>	<u><u>752,823,239</u></u>	<u><u>100.00%</u></u>		<u><u>7.37%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
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 1 OF 4  
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
ELECTRIC:										
1	SHORT-TERM DEBT	J-2	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		<u>2,437,703,817</u>	80.33%	<u>1,958,207,476</u>	<u>(587,917,536)</u>	<u>1,370,289,941</u>	<u>52.84%</u>	<u>10.42%</u>	<u>5.51%</u>
4	TOTAL CAPITAL		<u><u>4,613,640,593</u></u>		<u><u>3,706,137,489</u></u>	<u><u>(1,112,702,942)</u></u>	<u><u>2,593,434,547</u></u>	<u><u>100.00%</u></u>		<u><u>7.62%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
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  
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	JURISDICTIONAL RATE BASE PERCENTAGE	JURISDICTIONAL CAPITAL	ADJUSTMENT AMOUNT	JURISDICTIONAL ADJUSTED CAPITAL	PERCENT OF TOTAL	COST RATE	13 MONTH AVERAGE WEIGHTED COST
	(A)	(B)	(C)	(D)	(E=CxD)	(F)	(G=E+F)	(H)	(I)	(J=HxI)
			\$	%	\$	\$	\$		%	%
GAS:										
1	SHORT-TERM DEBT	J-2	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		<u>2,437,703,817</u>	19.67%	<u>479,496,341</u>	<u>(62,939,844)</u>	<u>416,556,497</u>	<u>52.84%</u>	<u>10.42%</u>	<u>5.51%</u>
4	TOTAL CAPITAL		<u><u>4,613,640,593</u></u>		<u><u>907,503,105</u></u>	<u><u>(119,121,042)</u></u>	<u><u>788,382,062</u></u>	<u><u>100.00%</u></u>		<u><u>7.62%</u></u>

LOUISVILLE GAS AND ELECTRIC COMPANY  
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

WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	13 MONTH AVERAGE AMOUNT (C) \$	PERCENT OF TOTAL (D)	ECR RATE BASE (E) \$	DSM RATE BASE (F) \$	TRIMBLE COUNTY INVENTORIES (G) \$	INVESTMENT TAX CREDITS (H) \$	INVESTMENT IN OVEC (I) \$	NET NONUTILITY PROPERTY (J) \$	ADJUSTMENT AMOUNT (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		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)

LOUISVILLE GAS AND ELECTRIC COMPANY  
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  
WITNESS: D. K. ARBOUGH

LINE NO.	CLASS OF CAPITAL	WORKPAPER REFERENCE	13 MONTH AVERAGE AMOUNT	PERCENT OF TOTAL	GLT RATE BASE	DSM RATE BASE	INVESTMENT TAX CREDITS	ADJUSTMENT AMOUNT			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K=E+F+G+H+I+J)
			\$		\$	\$	\$	\$	\$	\$	\$
GAS:											
1	SHORT-TERM DEBT	J-2	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)



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF DECEMBER 31, 2018

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: END OF BASE PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 1 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

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LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST REQUIREMENT
	(A)	(B)	(C)	(D=BxC)
		\$	%	\$
1	Commercial Paper	279,108,101	2.594%	7,239,031
2				-
3		<hr/>		<hr/>
4	Total	<hr/> 279,108,101	2.594%	<hr/> 7,239,031
5	Weighted Cost of Short-Term Debt	<hr/> <hr/> 2.594%		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
EMBEDDED COST OF SHORT-TERM DEBT  
AS OF APRIL 30, 2020

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: END OF FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 2 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE  (A)	AMOUNT OUTSTANDING  (B)  \$	INTEREST RATE  (C)  %	INTEREST REQUIREMENT  (D=BxC)  \$
1	Commercial Paper	97,017,186	3.492%	3,388,034
2				-
3				-
4	Total	97,017,186	3.492%	3,388,034
5	Weighted Cost of Short-Term Debt	3.492%		

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
EMBEDDED COST OF SHORT-TERM DEBT  
THIRTEEN MONTH AVERAGE  
FROM MAY 1, 2019 TO APRIL 30, 2020

DATA:  BASE PERIOD  FORECASTED PERIOD

DATE OF CAPITAL STRUCTURE: 13 MO AVG FOR FORECASTED PERIOD

SCHEDULE J-2

TYPE OF FILING:  ORIGINAL  UPDATED  REVISED

PAGE 3 OF 3

WORKPAPER REFERENCE NO(S):

WITNESS: D. K. ARBOUGH

LINE NO.	ISSUE	AMOUNT OUTSTANDING	INTEREST RATE	INTEREST 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	<u>97,017,186</u>	3.492%	<u>3,388,034</u>
14	Total	<u>1,135,783,407</u>		<u>36,896,806</u>
15	13 Month Average	<u>87,367,954</u>	3.249%	<u>2,838,216</u>
16	Weighted Cost of Short-Term Debt		<u>3.249%</u>	

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 \_\_\_\_ REVISID  
WORKPAPER REFERENCE NO(S):.

SCHEDULE J-3  
PAGE 1 OF 3  
WITNESS: D. K. ARBOUGH

LINE NO.	DEBT ISSUE TYPE	ANNUAL COST													TOTAL
		COUPON RATE	DATE ISSUED (DAY/MO/YR)	MATURITY DATE (DAY/MO/YR)	PRINCIPAL AMOUNT	UNAMORT. (DISCOUNT) OR PREMIUM	UNAMORT. DEBT EXPENSE	UNAMORT. LOSS ON REACQUIRED DEBT	CARRYING VALUE	INTEREST	AMORT. (DISCOUNT) OR PREMIUM	AMORT. DEBT EXPENSE	AMORT. LOSS ON REACQUIRED DEBT	LETTER OF CREDIT AND OTHER FEES	
		(A) %	(B)	(C)	(D) \$	(E) \$	(F) \$	(G) \$	(H=D+E-F-G) \$	(I=AxD) \$	(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	313,572		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	32,822		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	509,801	30,424,311	387,500		147,545	35,349		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	528,753	34,302,739	892,500		42,024	59,843		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	584,020	26,677,122	632,500		50,628	76,158		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	3,697,578	120,477,066	2,587,778		25,189	143,959	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	1,371,513	57,992,086	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	(2,260,864)	2,607,789		280,131,346	14,606,250	103,294	119,144		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)	2,269,229		246,238,601	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	(86,976)	1,603,063		298,309,961	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	(184,953)	2,291,533		247,523,513	10,937,500	6,910	85,610		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				480,331	25,476	1,012,751
18	Called Bonds								184,098	(184,098)			21,231	506,944	21,231
19	JP Morgan Chase Bank 5.495%			Nov. 1, 2020						2,963,867					2,963,867
20	Morgan Stanley Capital Services 3.657%			Oct. 1, 2033						615,816					615,816
21	Morgan Stanley Capital Services 3.645%			Oct. 1, 2033						612,048					612,048
22	Bank of America 3.695%									558,950					558,950
23	2013 30-Year - Swap Hedging FMB - 4.65%									(1,433,704)					(1,433,704)
24	2015 10-Year - Swap Hedging FMB -3.30%									1,405,380					1,405,380
25	2015 30-Year - Swap Hedging FMB - 4.375%									986,056					986,056
26															
27															
28															
29															4.13%
	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





**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of December 31, 2018**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County		Base Electric (8) (2-3-4-5-6-7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma		Base Gas (14) (9-10-11-12-13)	Total Company (15) (2+9)
					Inventories (6)	Adjustments (7)						Adjustments (13)	Adjustments (13)		
1. Utility Plant at Original Cost (a)	\$ 6,235,896,184	\$ 1,500,991,529	\$ 8,630,852	\$ 90,326,380	\$ -	\$ -	\$ 4,635,947,424	\$ 1,404,570,085	\$ 66,521,124	\$ -	\$ 22,097,906	\$ -	\$ -	\$ 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
4. 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	-	-	2,216,160,995	709,605,156	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	-	-	-	-	-	-	-	-	-	-	-	-	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	\$ -	\$ 2,380,526,725	\$ 813,871,431	\$ 62,635,368	\$ -	\$ 18,701,105	\$ -	\$ -	\$ 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	\$ -	\$ 2,424,588,918	\$ 813,871,431	\$ 62,635,368	\$ -	\$ -	\$ -	\$ -	\$ 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%	0.00%	17.08%	100.00%

(a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.  
 (b) Average for 13 months.  
 (c) Includes emission allowances.  
 (d) Excludes PSC fees.

**LOUISVILLE GAS AND ELECTRIC COMPANY**

**Net Original Cost Rate Base as of April 30, 2020  
 Thirteen Month Average**

Title of Account (1)	Total Electric (2)	ECR (3)	DSM (4)	ARO (5)	Trimble County		Base Electric (8) (2-3-4-5-6-7)	Total Gas (9)	GLT (10)	DSM (11)	ARO (12)	Pro Forma Adjustments (13)	Base Gas (14) (9-10-11-12-13)	Total Company (15) (2+9)
					Inventories (6)	Pro Forma Adjustments (7)								
1. Utility Plant at Original Cost (a)	\$ 6,433,415,446	\$ 1,544,110,397	\$ 8,825,114	\$ 86,272,095	\$ -	\$ -	\$ 4,794,207,840	\$ 1,515,512,718	\$ 126,206,284	\$ -	\$ 22,097,906	\$ -	\$ 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:														
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)	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:														
11. Material and Supplies (b)(c)	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	\$ -	\$ 2,548,077,150	\$ 912,717,055	\$ 119,126,132	\$ -	\$ 18,307,286	\$ -	\$ 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	\$ -	\$ 5,430,474	\$ -	\$ 2,583,489,243	\$ 912,717,055	\$ 119,126,132	\$ -	\$ -	\$ -	\$ 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%

- (a) Common utility plant and the reserve for depreciation are allocated 69% to the Electric Department and 31% to the Gas Department.
- (b) Average for 13 months.
- (c) 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

Line No.	Description	Forecasted Period (a)	Base Period (a)	Ten most recent calendar years										
				2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	
39	<b>Condensed Income Statement Data: (\$000)</b>													
40	Operating Revenues	\$ 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	<b>Net Operating Income</b>	<b>308,520</b>	<b>302,891</b>	<b>285,848</b>	<b>278,304</b>	<b>245,285</b>	<b>219,745</b>	<b>203,355</b>	<b>167,197</b>	<b>167,767</b>	<b>165,160</b>	<b>129,754</b>	<b>174,757</b>	
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	<b>Net Income Available for Common Equity</b>	<b>\$ 208,545</b>	<b>\$ 222,857</b>	<b>\$ 214,096</b>	<b>\$ 203,229</b>	<b>\$ 185,420</b>	<b>\$ 168,132</b>	<b>\$ 158,701</b>	<b>\$ 122,923</b>	<b>\$ 124,186</b>	<b>\$ 127,714</b>	<b>\$ 95,117</b>	<b>\$ 90,200</b>	
52	<b>Cash Flow (in millions)</b>													
53	Net operating cash flows	479	415	512	482	554	371	366	305	325	181	309	197	
54	Net investing cash flows	(475)	(578)	(458)	(439)	(689)	(656)	(577)	(286)	(42)	(170)	(176)	(232)	
55	<b>Net Free Cash Flow before dividends</b>	<b>\$ 4</b>	<b>\$ (163)</b>	<b>\$ 54</b>	<b>\$ 43</b>	<b>\$ (135)</b>	<b>\$ (285)</b>	<b>\$ (211)</b>	<b>\$ 19</b>	<b>\$ 283</b>	<b>\$ 11</b>	<b>\$ 133</b>	<b>\$ (35)</b>	
56	<b>Cost of Capital:</b>													
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%	
58	<b>Fixed Charge Coverages:</b>													
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	
60	<b>Stock and Bond Ratings:</b>													
61	Moody's Senior Secured	N/A	A1	A1	A1	A1	A1	A1	A2	A2	A2	N/A	N/A	
62	S&P Senior Secured	N/A	A	A	A	A	A-	A-	A-	A-	A	N/A	N/A	
63	Fitch Senior Secured	N/A	N/A	N/A	N/A	N/A	A+	A+	A+	A+	A+	N/A	N/A	
64	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	
65	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	
67	<b>Common Stock Related Data:</b>													
68	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	
69	<b>Rate of Return Measures:</b>													
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%	

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

(68) 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

<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
M-2.3-G, PGS 2-11	CALCULATION OF PROPOSED GAS RATE INCREASE

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Base Period Revenues at Current Electric Rates**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

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

Rate Class	Total Revenue at Current Rates
Residential Service	\$ 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
Curtable Service Riders	\$ (4,432,884)
Lighting Energy Service	\$ 274,688
Traffic Energy Service	\$ 318,682
Outdoor Sports Lighting Service Secondary	\$ 11,877
Outdoor Sports Lighting Service Primary	\$ 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	<u>\$ 3,468,260</u>
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	<u>\$ 13,525,444</u>
<b>TOTAL</b>	<b>\$ 1,118,408,013</b>

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

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

Rate Class	Customer Months	kWh	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill
Residential Service Rate	4,400,091	4,236,153,617	963	\$ 452,341,637	\$ 102.83
Residential Time-of-Day Service Rate	675	792,068	1,173	\$ 74,166	\$ 109.83
Residential Service Rates	4,400,766	4,236,945,685	963	\$ 452,415,803	\$ 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	\$ 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  
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Witness: W. S. SEELYE

	Base Period Revenues	Adjustment to Remove Fuel Adjustment Clause	Adjustment to Remove DSM	Adjustment to Remove ECR	Adjustment to Remove Off-System Sales Adjustment Clause	Adjustment to Remove Rent from Electric Property	Adjustment to Remove TCJA	Actual Net Revenue at Base Rates	Calculated Net Base Period Revenue at Base 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	\$ 74,166	\$ (406)	\$ 2,242	\$ 1,329	\$ (673)	\$ 0	\$ (2,634)	\$ 74,308	\$ 74,308
Residential Service Rates	\$ 452,415,803	\$ (1,963,802)	\$ 13,798,392	\$ 8,537,391	\$ (3,439,926)	\$ 0	\$ (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	\$ 92,335,924	\$ (541,928)	\$ 100,433	\$ 1,898,844	\$ (1,082,712)	\$ 1,231	\$ (3,303,833)	\$ 95,263,889	\$ 95,263,889
Time of Day Primary Service Rate	\$ 137,056,875	\$ (980,660)	\$ 88,694	\$ 2,608,985	\$ (1,885,704)	\$ 0	\$ (4,729,565)	\$ 142,197,315	\$ 142,197,315
Time of Day Service Rates	\$ 229,392,798	\$ (1,522,588)	\$ 189,126	\$ 4,507,829	\$ (2,968,416)	\$ 1,231	\$ (8,033,398)	\$ 237,461,204	\$ 237,461,204
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	\$ 0	\$ 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	\$ 0	\$ (4,249,502)	\$ (4,249,502)
Curtailable Service Rider-2 Primary	\$ 0	\$ 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	\$ 11,879,231	\$ (31,280)	\$ 0	\$ 230,212	\$ (63,592)	\$ 0	\$ (167,308)	\$ 11,911,199	\$ 11,911,199
Restricted Lighting Service Rate	\$ 9,639,224	\$ (18,623)	\$ 0	\$ 187,348	\$ (36,722)	\$ 0	\$ (98,096)	\$ 9,605,318	\$ 9,605,318
Lighting and Restricted Lighting Service Rates	\$ 21,518,455	\$ (49,904)	\$ 0	\$ 417,560	\$ (100,314)	\$ 0	\$ (265,404)	\$ 21,516,517	\$ 21,516,517
<b>TOTAL ULTIMATE CONSUMERS</b>	<b>\$ 1,096,147,782</b>	<b>\$ (5,591,601)</b>	<b>\$ 15,809,782</b>	<b>\$ 21,602,230</b>	<b>\$ (10,432,061)</b>	<b>\$ 2,462</b>	<b>\$ (31,987,671)</b>	<b>\$ 1,106,986,832</b>	<b>\$ 1,106,986,832</b>
Late Payment Charges	\$ 2,827,112							\$ 2,827,112	\$ 2,827,112
Electric Service Revenues	\$ 1,655,459							\$ 1,655,459	\$ 1,655,459
Rent from Electric Property	\$ 4,252,216							\$ 4,252,216	\$ 4,252,216
Other Miscellaneous Electric Revenue	\$ 13,525,444							\$ 13,525,444	\$ 13,525,444
<b>TOTAL JURISDICTIONAL</b>	<b>\$ 1,118,408,013</b>	<b>\$ (5,591,601)</b>	<b>\$ 15,809,782</b>	<b>\$ 21,602,230</b>	<b>\$ (10,432,061)</b>	<b>\$ 2,462</b>	<b>\$ (31,987,671)</b>	<b>\$ 1,129,247,063</b>	<b>\$ 1,129,247,063</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

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

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department</b>				
Basic Service Charge	4,382,463		\$ 12.25	\$ 53,685,172
Water Heating Service	17,628		\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings				\$ 47,141
Energy Charge (Jan)		437,248,191	\$ 0.08865	\$ 38,762,052
Energy Charge (Feb-Dec)		3,798,905,426	\$ 0.09382	\$ 356,413,307
Minimum and Partial Month Billings, Energy				\$ 66,450
<b>Total Calculated at Base Rates</b>				<b>\$ 448,974,121</b>
Correction Factor				<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 448,974,121</b>
FAC Mechanism Revenue				\$ (1,963,396)
DSM Mechanism Revenue				\$ 13,796,150
ECR Mechanism Revenue				\$ 8,536,062
OSS Mechanism Revenue				\$ (3,439,253)
TCJA Surcredit				\$ (13,562,046)
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 452,341,637</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy</b>					
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	\$ 0.06882	\$ 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)
<b>Total Calculated at Base Rates</b>					<b>\$ 74,308</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 74,308</b>
FAC Mechanism Revenue					\$ (406)
DSM Mechanism Revenue					\$ 2,242
ECR Mechanism Revenue					\$ 1,329
OSS Mechanism Revenue					\$ (673)
TCJA Surcredit					\$ (2,634)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 74,166</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
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WORK PAPER REFERENCE NO(S):

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

	Customer Months	Total kWh	Unit Charges	Calculated Revenue
<b>GENERAL SERVICE RATE GS</b>				
Single Phase Basic Service Charge	345,742		\$ 31.50	\$ 10,890,873
Single Phase Water/Space Heating Service	919		\$ 0	\$ 0
Single Phase Partial Month, Prorated and Corrected Billings				\$ 39,188
Single Phase Energy Charge (Jan)		36,806,525	\$ 0.09647	\$ 3,550,725
Single Phase Energy Charge (Feb-Dec)		343,816,959	\$ 0.10297	\$ 35,402,832
Single Phase Minimum and Partial Month Billings, Energy				\$ 4,273
Three Phase Basic Service Charge	196,979		\$ 50.40	\$ 9,927,742
Three Phase Space Heating Service	3,975		\$ 0	\$ 0
Three Phase Partial Month, Prorated and Corrected Billings				\$ 35,751
Three Phase Energy Charge (Jan)		80,302,743	\$ 0.09647	\$ 7,746,806
Three Phase Energy Charge (Feb-Dec)		840,680,440	\$ 0.10297	\$ 86,564,865
Three Phase Minimum and Partial Month Billings, Energy				\$ (237)
<b>Total Calculated at Base Rates</b>				<b>\$ 154,162,818</b>
Correction Factor				1.000000
<b>Total After Application of Correction Factor</b>				<b>\$ 154,162,818</b>
FAC Mechanism Revenue				\$ (617,195)
DSM Mechanism Revenue				\$ 1,178,336
ECR Mechanism Revenue				\$ 3,112,584
OSS Mechanism Revenue				\$ (1,145,303)
TCJA Surcredit				\$ (1,816,869)
<b>Total Base Period Adjusted Revenues</b>				<b>\$ <u>154,874,370</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

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

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS-Secondary</b>					
Basic Service Charge	33,456			\$ 90.00	\$ 3,011,040
Partial Month, Prorated and Corrected Billings					\$ 23,009
Energy Charge			1,703,514,865	\$ 0.03756	\$ 63,984,018
Minimum and Partial Month Billings, Energy					\$ 4,171
Summer Demand, kW		1,831,441		\$ 22.04	\$ 40,364,954
Winter Demand, kW (Jan)		397,429		\$ 17.56	\$ 6,978,850
Winter Demand, kW (Feb-Apr, Oct-Dec)		2,478,521		\$ 19.39	\$ 48,058,519
Partial Month and Prorated Billings, Demand					\$ (214,028)
Redundant Capacity Rider		251,701		\$ 1.59	\$ 400,204
<b>Total Calculated at Base Rates</b>					<b>\$ 162,610,737</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 162,610,737</b>
FAC Mechanism Revenue					\$ (834,762)
DSM Mechanism Revenue					\$ 585,521
ECR Mechanism Revenue					\$ 3,327,138
OSS Mechanism Revenue					\$ (1,529,243)
TCJA Surcredit					\$ (4,859,655)
Rent from Electric Property					\$ 1,231
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 159,300,967</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

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

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>POWER SERVICE RATE PS-Primary</b>					
Basic Service Charge	756			\$ 240.00	\$ 181,440
Partial Month, Prorated and Corrected Billings					\$ 1,344
Energy Charge			99,715,048	\$ 0.03609	\$ 3,598,716
Minimum and Partial Month Billings, Energy					\$ 0
Summer Demand, kW		156,859		\$ 19.38	\$ 3,039,935
Winter Demand, kW (Jan)		19,342		\$ 15.03	\$ 290,716
Winter Demand, kW (Feb-Apr, Oct-Dec)		215,061		\$ 16.86	\$ 3,625,921
Partial Month and Prorated Billings, Demand					\$ 17,340
Redundant Capacity Rider		40,216		\$ 1.44	\$ 57,912
<b>Total Calculated at Base Rates</b>					<b>\$ 10,813,324</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 10,813,324</b>
FAC Mechanism Revenue					\$ (51,855)
DSM Mechanism Revenue					\$ 34,686
ECR Mechanism Revenue					\$ 194,888
OSS Mechanism Revenue					\$ (88,893)
TCJA Surcredit					\$ (290,271)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 10,611,879</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

SCHEDULE M-1.3-E  
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Witness: W. S. SEELYE

	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>TIME OF DAY SECONDARY SERVICE RATE TODS</b>					
Basic Service Charge	5,028			\$ 200.00	\$ 1,005,600
Partial Month, Prorated and Corrected Billings					\$ 875
Energy Charge			1,171,416,450	\$ 0.03734	\$ 43,740,690
Minimum and Partial Month Billings, Energy					\$ (0)
Demand kW Base (Jan)		281,497		\$ 4.61	\$ 1,297,699
Demand kW Base (Feb-Dec)		3,126,936		\$ 5.21	\$ 16,291,334
Demand kW Intermediate (Jan)		210,345		\$ 4.91	\$ 1,032,792
Demand kW Intermediate (Feb-Dec)		2,377,349		\$ 5.51	\$ 13,099,194
Demand kW Peak (Jan)		204,131		\$ 6.70	\$ 1,367,680
Demand kW Peak (Feb-Dec)		2,329,930		\$ 7.30	\$ 17,008,490
Partial Month and Prorated Billings, Demand					\$ 28,845
Redundant Capacity Rider		245,717		\$ 1.59	\$ 390,689
Economic Development Rider					\$ 0
<b>Total Calculated at Base Rates</b>					<b>\$ 95,263,889</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 95,263,889</b>
FAC Mechanism Revenue					\$ (541,928)
DSM Mechanism Revenue					\$ 100,433
ECR Mechanism Revenue					\$ 1,898,844
OSS Mechanism Revenue					\$ (1,082,712)
TCJA Surcredit					\$ (3,303,833)
Rent from Electric Property					\$ 1,231
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 92,335,924</u></b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
<b>TIME OF DAY PRIMARY SERVICE RATE TODP</b>					
Basic Service Charge	1,509			\$ 330.00	\$ 497,970
Partial Month, Prorated and Corrected Billings					\$ 5,072
Energy Charge			2,013,253,932	\$ 0.03505	\$ 70,564,550
Minimum and Partial Month Billings, Energy					\$ 2,807
Demand kVA Base (Jan)		441,795		\$ 3.01	\$ 1,329,804
Demand kVA Base (Feb-Dec)		4,884,567		\$ 3.48	\$ 16,998,295
Demand kVA Intermediate (Jan)		337,971		\$ 4.76	\$ 1,608,741
Demand kVA Intermediate (Feb-Dec)		4,079,893		\$ 5.23	\$ 21,337,841
Demand kVA Peak (Jan)		330,447		\$ 6.49	\$ 2,144,601
Demand kVA Peak (Feb-Dec)		3,996,606		\$ 6.96	\$ 27,816,377
Partial Month and Prorated Billings, Demand					\$ (133,798)
Redundant Capacity Rider		17,400		\$ 1.44	\$ 25,056
Economic Development Rider					\$ (242,190)
<b>Total Calculated at Base Rates</b>					<b>\$ 141,955,125</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 141,955,125</b>
FAC Mechanism Revenue					\$ (980,660)
DSM Mechanism Revenue					\$ 88,694
ECR Mechanism Revenue					\$ 2,608,985
OSS Mechanism Revenue					\$ (1,885,704)
TCJA Surcredit					\$ (4,729,565)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 137,056,875</u></b>



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
<b>RETAIL TRANSMISSION SERVICE RATE RTS</b>					
Basic Service Charge	154			\$ 1,500.00	\$ 231,000
Partial Month, Prorated and Corrected Billings					\$ 3,000
Energy Charge			1,038,659,667	\$ 0.03378	\$ 35,085,924
Minimum and Partial Month Billings, Energy					\$ (0)
Demand kVA Base (Jan)		223,638		\$ 1.43	\$ 319,802
Demand kVA Base (Feb-Dec)		2,346,492		\$ 1.86	\$ 4,364,476
Demand kVA Intermediate (Jan)		200,210		\$ 4.82	\$ 965,011
Demand kVA Intermediate (Feb-Dec)		1,969,805		\$ 5.25	\$ 10,341,474
Demand kVA Peak (Jan)		198,906		\$ 6.57	\$ 1,306,814
Demand kVA Peak (Feb-Dec)		1,932,883		\$ 7.00	\$ 13,530,184
Partial Month and Prorated Billings, Demand					\$ (155,639)
Economic Development Rider					\$ 0
<b>Total Calculated at Base Rates</b>					<b>\$ 65,992,046</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 65,992,046</b>
FAC Mechanism Revenue					\$ (512,041)
DSM Mechanism Revenue					\$ 0
ECR Mechanism Revenue					\$ 1,299,943
OSS Mechanism Revenue					\$ (1,046,383)
TCJA Surcredit					\$ (2,829,385)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 62,904,179</u></b>

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	Customer Months	Demand kVA	Total kWh	Unit Charges	Calculated Revenue
<b>FLUCTUATING LOAD SERVICE RATE FLS</b>					
<b>Primary Delivery</b>					
Basic Service Charge	0			\$ 330.00	\$ 0
Partial Month, Prorated and Corrected Billings				\$	0
Energy Charge			0	\$ 0.03505	\$ 0
Minimum and Partial Month Billings, Energy				\$	0
Demand kVA Base (Jan)		0		\$ 2.68	\$ 0
Demand kVA Base (Feb-Dec)		0		\$ 3.11	\$ 0
Demand kVA Intermediate (Jan)		0		\$ 4.24	\$ 0
Demand kVA Intermediate (Feb-Dec)		0		\$ 4.67	\$ 0
Demand kVA Peak (Jan)		0		\$ 5.96	\$ 0
Demand kVA Peak (Feb-Dec)		0		\$ 6.39	\$ 0
Partial Month and Prorated Billings, Demand				\$	0
<b>Transmission Delivery</b>					
Basic Service Charge	0			\$ 1,500.00	\$ 0
Partial Month, Prorated and Corrected Billings				\$	0
Energy Charge			0	\$ 0.03378	\$ 0
Minimum and Partial Month Billings, Energy				\$	0
Demand kVA Base (Jan)		0		\$ 1.27	\$ 0
Demand kVA Base (Feb-Dec)		0		\$ 1.70	\$ 0
Demand kVA Intermediate (Jan)		0		\$ 4.30	\$ 0
Demand kVA Intermediate (Feb-Dec)		0		\$ 4.73	\$ 0
Demand kVA Peak (Jan)		0		\$ 6.03	\$ 0
Demand kVA Peak (Feb-Dec)		0		\$ 6.46	\$ 0
Partial Month and Prorated Billings, Demand				\$	0
<b>Total Calculated at Base Rates</b>				<b>\$</b>	<b>0</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$</b>	<b>0</b>
FAC Mechanism Revenue				\$	0
DSM Mechanism Revenue				\$	0
ECR Mechanism Revenue				\$	0
OSS Mechanism Revenue				\$	0
TCJA Surcredit				\$	0
<b>Total Base Period Adjusted Revenues</b>				<b>\$</b>	<b><u>0</u></b>

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	Customer Months	Curtable Demand	Unit Charges	Calculated Revenue
<b>CURTAILABLE SERVICE RIDERS</b>				
CSR-1 Transmission Voltage Service	0	0	\$ (3.56)	\$ 0
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)	\$ 0
Non-Compliance Charge	0	0	\$ 16.00	\$ 0
<b>Total Calculated at Base Rates</b>				\$ <b>(4,432,884)</b>
Correction Factor				<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				\$ <b>(4,432,884)</b>
<b>Total Base Period Revenues</b>				\$ <b><u>(4,432,884)</u></b>

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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>SPECIAL CONTRACT</b>					
Basic Service Charge	24			\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings				\$	0
Energy Charge			56,442,600	\$ 0.03560	\$ 2,009,357
Minimum and Partial Month Billings, Energy				\$	0
Demand, kW (Jan)		9,878		\$ 12.89	\$ 127,333
Demand, kW (Feb-Dec)		105,623		\$ 14.23	\$ 1,503,018
Partial month and corrected billings				\$	(0)
<b>Total Calculated at Base Rates</b>				<b>\$</b>	<b>3,639,707</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$</b>	<b>3,639,707</b>
FAC Mechanism Revenue				\$	(27,236)
DSM Mechanism Revenue				\$	0
ECR Mechanism Revenue				\$	66,336
OSS Mechanism Revenue				\$	(48,953)
TCJA Surcredit				\$	(161,595)
<b>Total Base Period Adjusted Revenues</b>				<b>\$</b>	<b><u>3,468,260</u></b>

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	Customer Months	Total kWh	Unit Charges	Calculated Revenue
<b>LIGHTING ENERGY SERVICE RATE LE</b>				
Basic Service Charge	2,087		\$ 0	\$ 0
Partial Month, Prorated and Corrected Billings			\$	0
Energy Charge (Jan)		468,058	\$ 0.06637	\$ 31,065
Energy Charge (Feb-Dec)		3,603,338	\$ 0.07046	\$ 253,891
Minimum and Partial Month Billings, Energy			\$	(10)
<b>Total Calculated at Base Rates</b>			<b>\$</b>	<b>284,946</b>
Correction Factor				<u>1.000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$</b>	<b>284,946</b>
FAC Mechanism Revenue			\$	(2,191)
DSM Mechanism Revenue			\$	0
ECR Mechanism Revenue			\$	6,743
OSS Mechanism Revenue			\$	(3,677)
TCJA Surcredit			\$	(11,133)
<b>Total Base Period Adjusted Revenues</b>			<b>\$</b>	<b><u>274,688</u></b>

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	Customer Months	Total kWh	Unit Charges	Calculated Revenue
<b>TRAFFIC ENERGY SERVICE RATE TE</b>				
Basic Service Charge	11,353		\$ 4.00	\$ 45,412
Partial Month, Prorated and Corrected Billings				\$ 6,128
Energy Charge (Jan)		301,800	\$ 0.07985	\$ 24,099
Energy Charge (Feb-Dec)		2,976,597	\$ 0.08394	\$ 249,856
Minimum and Partial Month Billings, Energy				\$ (20)
<b>Total Calculated at Base Rates</b>				<b>\$ 325,474</b>
Correction Factor				<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 325,474</b>
FAC Mechanism Revenue				\$ (1,476)
DSM Mechanism Revenue				\$ 0
ECR Mechanism Revenue				\$ 6,808
OSS Mechanism Revenue				\$ (3,187)
TCJA Surcredit				\$ (8,936)
<b>Total Base Period Adjusted Revenues</b>				<b><u>\$ 318,682</u></b>

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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-SECONDARY</b>					
Basic Service Charge	12			\$ 90.00	\$ 1,080
Partial Month, Prorated and Corrected Billings					0
Energy Charge			33,637	\$ 0.03773	\$ 1,269
Minimum and Partial Month Billings, Energy					0
Peak Demand, kW		256		\$ 15.57	\$ 3,981
Base Demand, kW (Jan)		137		\$ 4.29	\$ 589
Base Demand, kW (Feb-Apr, Oct-Dec)		969		\$ 4.89	\$ 4,739
Partial Month and Prorated Billings, Demand					0
Redundant Capacity Rider		0		\$ 1.59	\$ 0
<b>Total Calculated at Base Rates</b>				<b>\$</b>	<b>11,659</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$</b>	<b>11,659</b>
FAC Mechanism Revenue				\$	(8)
DSM Mechanism Revenue				\$	4
ECR Mechanism Revenue				\$	311
OSS Mechanism Revenue				\$	(40)
TCJA Surcredit				\$	(48)
<b>Total Base Period Adjusted Revenues</b>				<b>\$</b>	<b><u>11,877</u></b>

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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>OUTDOOR SPORTS LIGHTING SERVICE RATE OSL-PRIMARY</b>					
Basic Service Charge	0			\$ 240.00	\$ 0
Partial Month, Prorated and Corrected Billings					\$ 0
Energy Charge			0	\$ 0.03627	\$ 0
Minimum and Partial Month Billings, Energy					\$ 0
Peak Demand, kW		0		\$ 14.01	\$ 0
Base Demand, kW (Jan)		0		\$ 3.01	\$ 0
Base Demand, kW (Feb-Apr, Oct-Dec)		0		\$ 3.48	\$ 0
Partial Month and Prorated Billings, Demand					\$ 0
Redundant Capacity Rider		0		\$ 1.44	\$ 0
<b>Total Calculated at Base Rates</b>					<b>\$ 0</b>
Correction Factor					1.000000
<b>Total After Application of Correction Factor</b>					<b>\$ 0</b>
FAC Mechanism Revenue					\$ 0
DSM Mechanism Revenue					\$ 0
ECR Mechanism Revenue					\$ 0
OSS Mechanism Revenue					\$ 0
TCJA Surcredit					\$ 0
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 0</u></b>



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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>SCHOOL POWER SERVICE RATE SPS</b>					
Basic Service Charge	703			\$ 90.00	\$ 63,270
Partial Month, Prorated and Corrected Billings					\$ 1,440
Energy Charge			50,644,427	\$ 0.03774	\$ 1,911,321
Minimum and Partial Month Billings, Energy					(0)
Summer Demand, kW		105,424		\$ 18.56	\$ 1,956,665
Winter Demand, kW (Jan)		18,427		\$ 14.53	\$ 267,738
Winter Demand, kW (Feb-Apr, Oct-Dec)		59,648		\$ 16.36	\$ 975,845
Partial Month and Prorated Billings, Demand					(146,002)
Redundant Capacity Rider		3,424		\$ 1.59	\$ 5,444
<b>Total Calculated at Base Rates</b>					<b>\$ 5,035,721</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 5,035,721</b>
FAC Mechanism Revenue					\$ (7,771)
DSM Mechanism Revenue					\$ 23,079
ECR Mechanism Revenue					\$ 111,708
OSS Mechanism Revenue					\$ (52,440)
TCJA Surcredit					\$ (133,316)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 4,976,981</u></b>

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	Customer Months	Demand kW	Total kWh	Unit Charges	Calculated Revenue
<b>SCHOOL TIME OF DAY SERVICE RATE STOD</b>					
Basic Service Charge	36			\$ 200.00	\$ 7,200
Partial Month, Prorated and Corrected Billings					\$ 600
Energy Charge			4,990,776	\$ 0.03752	\$ 187,254
Minimum and Partial Month Billings, Energy					\$ 0
Demand kW Base (Jan)		3,124		\$ 4.13	\$ 12,904
Demand kW Base (Feb-Dec)		21,680		\$ 4.73	\$ 102,545
Demand kW Intermediate (Jan)		2,084		\$ 4.64	\$ 9,670
Demand kW Intermediate (Feb-Dec)		15,559		\$ 5.24	\$ 81,529
Demand kW Peak (Jan)		2,008		\$ 6.13	\$ 12,311
Demand kW Peak (Feb-Dec)		15,030		\$ 6.73	\$ 101,149
Partial Month and Prorated Billings, Demand					\$ 0
Redundant Capacity Rider		0		\$ 1.59	\$ 0
<b>Total Calculated at Base Rates</b>					<b>\$ 515,161</b>
Correction Factor					<u>1.000000</u>
<b>Total After Application of Correction Factor</b>					<b>\$ 515,161</b>
FAC Mechanism Revenue					\$ (765)
DSM Mechanism Revenue					\$ 637
ECR Mechanism Revenue					\$ 12,983
OSS Mechanism Revenue					\$ (5,285)
TCJA Surcredit					\$ (12,972)
<b>Total Base Period Adjusted Revenues</b>					<b><u>\$ 509,759</u></b>

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	Customer Months	Total kWh	Unit Charges	Calculated Revenue
<b>ELECTRIC VEHICLE CHARGING RATE EVC</b>				
Energy Portion of Charging Unit Fee	69	3,176	\$ 2.86	\$ 1,973
<b>Total Calculated at Base Rates</b>			<b>\$</b>	<b>1,973</b>
Correction Factor				<u>1.000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$</b>	<b>1,973</b>
FAC Mechanism Revenue			\$	(6)
DSM Mechanism Revenue			\$	0
ECR Mechanism Revenue			\$	10
OSS Mechanism Revenue			\$	(0)
TCJA Surcredit			\$	(8)
<b>Total Base Period Adjusted Revenues</b>			<b>\$</b>	<b><u>1,969</u></b>

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	Total Lights	Present Rates	Base Period Revenue
<b>LIGHTING SERVICE, Sheet No. 35</b>			
<b>Overhead Service</b>			
<b>High Pressure Sodium</b>			
<b>Cobra Head, 16000 Lumen, Fixture Only</b>			
January	8,084	\$ 13.60	\$ 109,942
February-December	77,122	\$ 14.44	\$ 1,113,642
<b>Cobra Head, 28500 Lumen, Fixture Only</b>			
January	12,971	\$ 15.88	\$ 205,979
February-December	122,209	\$ 16.85	\$ 2,059,222
<b>Cobra Head, 50000 Lumen, Fixture Only</b>			
January	6,373	\$ 18.14	\$ 115,606
February-December	59,479	\$ 19.20	\$ 1,141,997
<b>Directional, 16000 Lumen, Fixture Only</b>			
January	449	\$ 14.55	\$ 6,533
February-December	4,779	\$ 15.39	\$ 73,549
<b>Directional, 50000 Lumen, Fixture Only</b>			
January	13,588	\$ 18.97	\$ 257,764
February-December	141,468	\$ 20.03	\$ 2,833,604
<b>Open Bottom, 9500 Lumen, Fixture Only</b>			
January	3,868	\$ 11.81	\$ 45,681
February-December	39,748	\$ 12.78	\$ 507,979
<b>Metal Halide</b>			
<b>Directional, 32000 Lumen, Fixture Only</b>			
January	880	\$ 19.54	\$ 17,195
February-December	9,846	\$ 20.65	\$ 203,320
<b>Light Emitting Diode (LED)</b>			
<b>Cobra Head, 8179 Lumen, Fixture Only</b>			
January	0	\$ 14.28	\$ 0
February-December	38	\$ 16.33	\$ 621
<b>Cobra Head, 14166 Lumen, Fixture Only</b>			
January	0	\$ 17.30	\$ 0
February-December	125	\$ 19.34	\$ 2,418
<b>Cobra Head, 23214 Lumen, Fixture Only</b>			
January	0	\$ 26.52	\$ 0
February-December	1	\$ 27.49	\$ 27
<b>Yard Light, 5007 Lumen, Fixture Only</b>			
January	1	\$ 9.43	\$ 9
February-December	166	\$ 11.53	\$ 1,914

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	Total Lights	Present Rates	Base Period Revenue
<b>LIGHTING SERVICE, Sheet No. 35.1</b>			
<b>Underground Service</b>			
<b>High Pressure Sodium</b>			
<b>Colonial, 4-Sided, 5800 Lumen, Smooth Pole</b>			
January	226	\$ 21.25	\$ 4,803
February-December	2,462	\$ 22.17	\$ 54,583
<b>Colonial, 4-Sided, 9500 Lumen, Smooth Pole</b>			
January	2,992	\$ 21.97	\$ 65,734
February-December	32,499	\$ 22.94	\$ 745,527
<b>Colonial, 4-Sided, 16000 Lumen, Smooth Pole</b>			
January	155	\$ 22.04	\$ 3,416
February-December	1,811	\$ 22.88	\$ 41,436
<b>Acorn, 5800 Lumen, Smooth Pole</b>			
January	63	\$ 21.65	\$ 1,364
February-December	906	\$ 22.57	\$ 20,448
<b>Acorn, 9500 Lumen, Smooth Pole</b>			
January	2,400	\$ 24.09	\$ 57,816
February-December	24,353	\$ 25.06	\$ 610,286
<b>Acorn, 16000 Lumen, Smooth Pole</b>			
January	45	\$ 24.03	\$ 1,081
February-December	620	\$ 24.87	\$ 15,419
<b>London 5800 Lumen, Fluted Pole</b>			
January	58	\$ 37.04	\$ 2,148
February-December	638	\$ 37.96	\$ 24,218
<b>London, 9500 Lumen, Fluted Pole</b>			
January	314	\$ 37.03	\$ 11,627
February-December	3,491	\$ 38.00	\$ 132,658
<b>Victorian, 5800 Lumen, Fluted Pole</b>			
January	64	\$ 34.73	\$ 2,223
February-December	704	\$ 35.65	\$ 25,098
<b>Victorian, 9500 Lumen, Fluted Pole</b>			
January	238	\$ 36.83	\$ 8,766
February-December	2,617	\$ 37.80	\$ 98,923
<b>Dark Sky, 4000 Lumen, Smooth Pole</b>			
January	56	\$ 25.27	\$ 1,415
February-December	616	\$ 26.56	\$ 16,361
<b>Dark Sky, 9500 Lumen, Smooth Pole</b>			
January	29	\$ 25.86	\$ 750
February-December	315	\$ 26.83	\$ 8,451
<b>Victorian/London Bases</b>			
	6,208	\$ 3.71	\$ 23,032

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

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

SCHEDULE M-1.3-E  
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	Total Lights	Present Rates	Base Period Revenue
<b>LIGHTING SERVICE, Sheet No. 35.2</b>			
<b>Underground Service (continued)</b>			
<b>High Pressure Sodium</b>			
<b>Cobra Head, 16000 Lumen, Smooth Pole</b>			
January	26	\$ 28.32	\$ 736
February-December	287	\$ 29.16	\$ 8,369
<b>Cobra Head, 28500 Lumen, Smooth Pole</b>			
January	783	\$ 30.54	\$ 23,913
February-December	7,401	\$ 31.51	\$ 233,206
<b>Cobra Head, 50000 Lumen, Smooth Pole</b>			
January	48	\$ 36.33	\$ 1,744
February-December	526	\$ 37.39	\$ 19,667
<b>Contemporary Fixture only, 16000 Lumen</b>			
January	0	\$ 17.24	\$ 0
February-December	0	\$ 18.08	\$ 0
<b>Contemporary Fixture with Pole, 16000 Lumen</b>			
January	63	\$ 32.02	\$ 2,017
February-December	693	\$ 32.86	\$ 22,772
<b>Contemporary Fixture only, 28500 Lumen</b>			
January	44	\$ 19.08	\$ 840
February-December	484	\$ 20.05	\$ 9,704
<b>Contemporary Fixture with Pole, 28500 Lumen</b>			
January	258	\$ 34.51	\$ 8,904
February-December	2,631	\$ 35.48	\$ 93,348
<b>Contemporary Fixture only, 50000 Lumen</b>			
January	89	\$ 23.08	\$ 2,054
February-December	987	\$ 24.14	\$ 23,826
<b>Contemporary Fixture with Pole, 50000 Lumen</b>			
January	519	\$ 40.13	\$ 20,827
February-December	5,235	\$ 41.19	\$ 215,630
<b>Metal Halide</b>			
<b>Contemporary Fixture only, 32000 Lumen</b>			
January	15	\$ 21.32	\$ 320
February-December	165	\$ 22.43	\$ 3,701
<b>Contemporary Fixture with Pole, 32000 Lumen</b>			
January	132	\$ 32.44	\$ 4,282
February-December	1,446	\$ 33.55	\$ 48,513
<b>Light Emitting Diode (LED)</b>			
<b>Cobra Head, 8179 Lumen, Fixture Only</b>			
January	0	\$ 52.58	\$ 0
February-December	0	\$ 54.63	\$ 0
<b>Cobra Head, 14166 Lumen, Fixture Only</b>			
January	0	\$ 55.60	\$ 0
February-December	0	\$ 57.64	\$ 0
<b>Cobra Head, 23214 Lumen, Fixture Only</b>			
January	0	\$ 64.82	\$ 0
February-December	0	\$ 65.79	\$ 0
<b>Yard Light, 5007 Lumen, Fixture Only</b>			
January	0	\$ 45.39	\$ 0
February-December	0	\$ 48.35	\$ 0
<b>Poles/Bases</b>			
Wood Pole installed before 7/1/2004	30,309	\$ 2.15	\$ 65,164
Fluted 10' Pole	18	\$ 12.91	\$ 232
Wood Pole Installed before 3/1/2010	2,328	\$ 11.32	\$ 26,353
Old Town Base	168	\$ 3.62	\$ 608
Chesapeake Base	750	\$ 3.83	\$ 2,873
Open Bottom Base	0	\$ 3.73	\$ 0
Victorian Base	(54)	\$ 3.56	\$ (192)

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
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	Total Lights	Present Rates	Base Period Revenue
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>			
<b>Overhead Service</b>			
<b>Mercury Vapor</b>			
<b>Cobra/Open Bottom, 8000 Lumen, Fixture Only</b>			
January	3,587	\$ 10.29	\$ 36,910
February-December	37,549	\$ 10.88	\$ 408,533
<b>Cobra Head, 13000 Lumen, Fixture Only</b>			
January	2,924	\$ 11.68	\$ 34,152
February-December	31,060	\$ 12.36	\$ 383,902
<b>Cobra Head, 25000 Lumen, Fixture Only</b>			
January	3,720	\$ 14.31	\$ 53,233
February-December	32,711	\$ 15.12	\$ 494,590
<b>Cobra Head, 60000 Lumen, Fixture Only</b>			
January	30	\$ 29.01	\$ 870
February-December	276	\$ 30.57	\$ 8,437
<b>Directional, 25000 Lumen, Fixture Only</b>			
January	656	\$ 16.38	\$ 10,745
February-December	6,872	\$ 17.19	\$ 118,130
<b>Directional, 60000 Lumen, Fixture Only</b>			
January	286	\$ 30.24	\$ 8,649
February-December	2,836	\$ 31.80	\$ 90,185
<b>Open Bottom, 4000 Lumen, Fixture Only</b>			
January	73	\$ 8.88	\$ 648
February-December	761	\$ 9.43	\$ 7,176
<b>Metal Halide</b>			
<b>Directional, 12000 Lumen, Fixture Only</b>			
January	47	\$ 13.66	\$ 642
February-December	489	\$ 14.50	\$ 7,091
<b>Directional, 12000 Lumen, Fixture and Wood Pole</b>			
January	8	\$ 16.33	\$ 131
February-December	88	\$ 17.17	\$ 1,511
<b>Directional, 32000 Lumen, Fixture and Wood Pole</b>			
January	47	\$ 21.83	\$ 1,026
February-December	523	\$ 22.94	\$ 11,998
<b>Directional, 32000 Lumen, Fixture and Metal Pole</b>			
January	2	\$ 29.29	\$ 59
February-December	22	\$ 30.40	\$ 669
<b>Directional, 107800 Lumen, Fixture Only</b>			
January	640	\$ 40.97	\$ 26,221
February-December	6,686	\$ 43.23	\$ 289,036
<b>Directional, 107800 Lumen, Fixture and Wood Pole</b>			
January	59	\$ 44.16	\$ 2,605
February-December	666	\$ 46.42	\$ 30,916

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
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SCHEDULE M-1.3-E  
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	Total Lights		Present Rates		Base Period Revenue
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>					
<b>Overhead Service (continued)</b>					
<b>Wood Pole</b>					
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
<b>Underground Service</b>					
<b>High Pressure Sodium</b>					
<b>Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole</b>					
January	490	\$	26.80	\$	13,132
February-December	5,189	\$	27.64	\$	143,424
<b>Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole</b>					
January	2,375	\$	29.38	\$	69,778
February-December	22,569	\$	30.35	\$	684,969
<b>Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole</b>					
January	2,357	\$	33.58	\$	79,148
February-December	25,266	\$	34.64	\$	875,214
<b>Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole</b>					
January	1,379	\$	15.77	\$	21,747
February-December	13,866	\$	16.69	\$	231,424
<b>Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole</b>					
January	17,827	\$	18.93	\$	337,465
February-December	185,126	\$	19.90	\$	3,684,007
<b>Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole</b>					
January	2,488	\$	23.50	\$	58,468
February-December	25,574	\$	24.34	\$	622,471
<b>Contemporary, 120000 Lumen, Fixture Only</b>					
January	6	\$	44.12	\$	265
February-December	66	\$	47.45	\$	3,132
<b>Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole</b>					
January	10	\$	75.25	\$	753
February-December	110	\$	78.58	\$	8,644
<b>Acorn, 9500 Lumen, Bronze Decorative Pole</b>					
January	50	\$	25.24	\$	1,262
February-December	550	\$	26.21	\$	14,416
<b>Acorn, 16000 Lumen, Bronze Decorative Pole</b>					
January	117	\$	26.76	\$	3,131
February-December	1,287	\$	28.08	\$	36,139
<b>Victorian, 5800 Lumen, Fixture Only</b>					
January	46	\$	21.21	\$	976
February-December	506	\$	22.13	\$	11,198
<b>Victorian, 9500 Lumen, Fixture Only</b>					
January	243	\$	22.22	\$	5,399
February-December	2,673	\$	23.19	\$	61,987
<b>London, 5800 Lumen, Fixture Only</b>					
January	106	\$	21.37	\$	2,265
February-December	1,166	\$	22.29	\$	25,990
<b>London, 9500 Lumen, Fixture Only</b>					
January	99	\$	22.72	\$	2,249
February-December	1,093	\$	23.69	\$	25,893



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Detailed Calculation of Base Period Electric Revenues**  
**for the Twelve Months Ending December 31, 2018**  
**Electric Operations**

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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SCHEDULE M-1.3-E  
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	Total Lights	Present Rates	Calculated Revenue at Present Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>			
<b>Underground Service (continued)</b>			
<b>High Pressure Sodium</b>			
<b>London, 5800 Lumen, Fixture and Pole</b>			
January	34	\$ 35.02	\$ 1,191
February-December	374	\$ 35.94	\$ 13,442
<b>London, 9500 Lumen, Fixture and Pole</b>			
January	302	\$ 35.92	\$ 10,848
February-December	3,322	\$ 36.89	\$ 122,549
<b>Victorian, 5800 Lumen, Fixture and Pole</b>			
January	13	\$ 34.04	\$ 443
February-December	143	\$ 34.96	\$ 4,999
<b>Victorian, 9500 Lumen, Fixture and Pole</b>			
January	10	\$ 36.16	\$ 362
February-December	110	\$ 37.13	\$ 4,084
<b>Poles/Bases</b>			
Old Town	1,116	\$ 3.62	\$ 4,040
Chesapeake	3,084	\$ 3.83	\$ 11,812
Victorian/London	1,456	\$ 3.71	\$ 5,402
<b>Poles</b>			
Smooth 10' Pole	1,876	\$ 10.82	\$ 20,298
Fluted 10' Pole	3,342	\$ 12.91	\$ 43,145
<b>Mercury Vapor</b>			
<b>Cobra Head, 8000 Lumen, Fixture with Pole</b>			
January	44	\$ 18.32	\$ 806
February-December	482	\$ 18.91	\$ 9,115
<b>Cobra Head, 13000 Lumen, Fixture with Pole</b>			
January	431	\$ 20.12	\$ 8,672
February-December	4,632	\$ 20.80	\$ 96,346
<b>Cobra Head, 25000 Lumen, Fixture with Pole</b>			
January	563	\$ 23.98	\$ 13,501
February-December	4,781	\$ 24.79	\$ 118,521
<b>Coach, 4000 Lumen, Fixture with Pole</b>			
January	72	\$ 13.30	\$ 958
February-December	792	\$ 13.85	\$ 10,969
<b>Coach, 8000 Lumen, Fixture with Pole</b>			
January	1,336	\$ 15.07	\$ 20,134
February-December	14,217	\$ 15.66	\$ 222,638
<b>Metal Halide</b>			
<b>Contemporary Fixture only, 12000 Lumen</b>			
January	0	\$ 15.30	\$ 0
February-December	0	\$ 16.14	\$ 0
<b>Contemporary Fixture with Pole, 12000 Lumen</b>			
January	71	\$ 25.78	\$ 1,830
February-December	781	\$ 26.62	\$ 20,790
<b>Contemporary Fixture only, 107800 Lumen</b>			
January	9	\$ 43.94	\$ 395
February-December	55	\$ 46.20	\$ 2,541
<b>Contemporary Fixture with Pole, 107800 Lumen</b>			
January	70	\$ 55.04	\$ 3,853
February-December	636	\$ 57.30	\$ 36,443
<b>Incandescent</b>			
<b>Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole</b>			
January	16	\$ 9.47	\$ 152
February-December	176	\$ 9.96	\$ 1,753
<b>Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole</b>			
January	40	\$ 13.49	\$ 540
February-December	429	\$ 14.20	\$ 6,092
Prorated and corrected billings			\$ (2,400)
<b>Total Lighting Service</b>			\$ <b>21,516,517</b>
Correction Factor			<u>1,000,000</u>
<b>Total After Application of Correction Factor</b>			\$ <b>21,516,517</b>
FAC Mechanism Revenue			\$ (49,904)
DSM Mechanism Revenue			\$ 0
ECR Mechanism Revenue			\$ 417,560
OSS Mechanism Revenue			\$ (100,314)
TCIA Surcredit			\$ (265,404)
<b>Total Test Year Adjusted Revenues</b>			\$ <b><u>21,518,455</u></b>

**CASE NO. 2018-00295**  
**BASE PERIOD REVENUES AT CURRENT GAS RATES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2018**  
**Gas Operations**

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

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**Witness: W. S. SEELYE**  
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Rate Class	Total Revenue 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)	\$	-
<b>SUBTOTAL</b>	<b>\$</b>	<b>337,339,989</b>
Other Operating Revenues:		
Late Payment Charges	\$	1,164,389
Miscellaneous Service Revenue	\$	101,091
Rent from Gas Property	\$	410,866
Other Gas Revenue	\$	250
<b>TOTAL</b>	<b>\$</b>	<b>339,016,585</b>

**CASE NO. 2018-00295**  
**AVERAGE BILL AT CURRENT GAS RATES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2018**  
**Gas Operations**

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

**SCHEDULE M-1.2-G**  
**Witness: W. S. SEELYE**  
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	Customer Months	Billed Mcf	Average Consumption Mcf	Annual Revenue at Current Rates	Average Current Bill
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	3,571,443	20,896,248	5.9	\$ 220,965,188	\$ 61.87
Commercial Gas Service (CGS)	305,501	11,184,459	36.6	\$ 94,491,973	\$ 309.30
Industrial Gas Service (IGS)	2,985	1,962,554	657.5	\$ 11,596,277	\$ 3,884.85
As Available Gas Service (AAGS)	70	335,875	4,798.2	\$ 1,059,619	\$ 15,137.42
Firm Transportation (FT)	899	14,115,855	15,701.7	\$ 5,498,072	\$ 6,115.76
Special Contract Intra-Company Sales	12	367,340	30,611.7	\$ 3,587,907	\$ 298,992.22
Distributed Generation Gas Service (DGGS)	19	16	0.8	\$ 13,045	\$ 686.59
Substitute Gas Sales Service - Commercial (SGSS)	12	12,909	1,075.8	\$ 127,909	\$ 10,659.06
Substitute Gas Sales Service - Industrial (SGSS)	0	0	0.0	\$ -	\$ -
Local Gas Delivery Service (LGDS)	0	0	0.0	\$ -	\$ -

CASE NO. 2018-00295  
SUMMARY OF BASE GAS REVENUES  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL  UPDATED  REVISED  
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Rate Class	Base Rate Revenue	GLT Revenue	GSC Revenue	DSM Revenue	WNA Revenue	TCJA Credit	Total Current Revenue
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and Rate (VFD)	\$ 134,244,474	\$ 3,148,030	\$ 84,701,863	\$ 3,104,914	\$ (1,152,157)	\$ (3,081,937)	\$ 220,965,188
Commercial Gas Service - Rate (CGS)	\$ 49,055,680	\$ 1,345,472	\$ 44,926,491	\$ 291,094	\$ (403,000)	\$ (723,764)	\$ 94,491,973
Industrial Gas Service - Rate (IGS)	\$ 5,716,316	\$ 165,649	\$ 5,955,254	\$ -	\$ -	\$ (240,942)	\$ 11,596,277
As-Available Gas Service - Rate (AAGS)	\$ 412,252	\$ 12,494	\$ 682,247	\$ 4,187	\$ -	\$ (51,561)	\$ 1,059,619
Firm Transportation Service (Non-Standby) Rate (FT)	\$ 6,897,524	\$ 22,293	\$ 248,305	\$ 3,548	\$ -	\$ (1,673,598)	\$ 5,498,072
Special Contract - Intra-Company Sales	\$ 2,288,172	\$ 2,753	\$ 1,344,814	\$ -	\$ -	\$ (47,832)	\$ 3,587,907
Distributed Generation Gas Service (DGGs)	\$ 12,540	\$ 450	\$ 58	\$ -	\$ -	\$ (3)	\$ 13,045
Substitute Gas Sales Service - Commercial (SGSS)	\$ 72,065	\$ 1,094	\$ 54,802	\$ 131	\$ -	\$ (183)	\$ 127,909
Substitute Gas Sales Service - Industrial (SGSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Gas Delivery Service (LGDS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Sales to Ultimate Consumers and Inter-Company	<u>\$ 198,699,023</u>	<u>\$ 4,698,236</u>	<u>\$ 137,913,833</u>	<u>\$ 3,403,874</u>	<u>\$ (1,555,157)</u>	<u>\$ (5,819,820)</u>	<u>\$ 337,339,989</u>
Late Payment Charges	\$ 1,164,389						\$ 1,164,389
Miscellaneous Service Revenue	\$ 101,091						\$ 101,091
Rent from Gas Property	\$ 410,866						\$ 410,866
Other Gas Revenue	\$ 250						\$ 250
Total Sales to Ultimate Consumers and Inter-Company	<u>\$ 200,375,619</u>	<u>\$ 4,698,236</u>	<u>\$ 137,913,833</u>	<u>\$ 3,403,874</u>	<u>\$ (1,555,157)</u>	<u>\$ (5,819,820)</u>	<u>\$ 339,016,585</u>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
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Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE RGS and VFD:</u></b>				
<b>Residential Gas Service (RGS) and Volunteer Fire Dept (VFD)</b>				
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	3,571,443		\$ 16.35	\$ 58,393,093
Distribution Cost Component		20,896,248	\$ 3.6300	\$ 75,853,380
Billing Adjustments				\$ (2,784)
<b>Subtotal</b>				<b>\$ 134,243,689</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor = 0.999994	<b>\$ 134,244,474</b>
Gas Line Tracker				\$ 3,148,030
Gas Supply Clause				\$ 84,701,863
Demand-Side Management				\$ 3,104,914
Weather Normalization Adjustment				\$ (1,152,157)
TCJA Credit				\$ (3,081,937)
<b>Total Rate RGS and VFD</b>				<b>\$ 220,965,188</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
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Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE CGS:</u></b>					
<b>Firm Commercial Gas Service Rate (CGS)</b>					
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge (meters < 5000 cfh)	292,078			\$ 60	\$ 17,524,680
Basic Service Charge (meters 5000 cfh or >)	13,423			\$ 285	\$ 3,825,555
<u>Distribution Cost Component</u>					
On Peak Mcf		10,375,061		\$ 2.5133	\$ 26,075,640
Off Peak Mcf			809,398	\$ 2.0133	\$ 1,629,562
Cashouts					\$ 384.85
Billing Adjustments					\$ (468)
<b>Subtotal</b>					<b>\$ 49,055,353</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor=	0.999993	<b>\$ 49,055,680</b>
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate (CGS)</b>					
Administrative Charges	0			\$ 550	\$ -
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge - Low Capacity	0			\$ 60	\$ -
Basic Service Charge - High Capacity	0			\$ 285	\$ -
<u>Distribution Cost Component</u>					
On Peak Mcf		0		\$ 2.5133	\$ -
Off Peak Mcf			0	\$ 2.0133	\$ -
Billing Adjustments					\$ -
<b>Subtotal</b>					<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor=	0.999993	<b>\$ -</b>
Gas Line Tracker					\$ 1,345,472
Gas Supply Clause					\$ 44,926,491
Demand-Side Management					\$ 291,094
Weather Normalization Adjustment					\$ (403,000)
TCJA Credit					\$ (723,764)
<b>Rider PS-TS-2</b>					
Pool Manager Fee	0			\$ 75	\$ -
<b>Total Rate CGS</b>					<b>\$ 94,491,973</b>

CASE NO. 2018-00295  
**DETAILED CALCULATION OF BASE PERIOD 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  
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Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE IGS:</u></b>					
<b>Firm Industrial Gas Service Rate (IGS)</b>					
<u>Customer Months for the 12-Month Period</u>					
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		\$ 2.1929	\$ 2,489,737
Off Peak Mcf			377,713	\$ 1.6929	\$ 639,430
Billing Adjustments				\$	\$ 334
Cashouts				\$	\$ 378,098
<b>Subtotal - Retail</b>				<b>\$</b>	<b>\$ 4,785,929</b>
<b>Subtotal after application of Correction Factor</b>					
			Correction Factor =	0.999906	<b>\$ 4,785,480</b>
<b>Gas Transportation Service/Firm Balancing Service Rider to Rate (IGS)</b>					
Administrative Charges	70			\$ 550	\$ 38,500
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge (meters < 5000 cfh)	0			\$ 165	\$ -
Basic Service Charge (meters 5000 cfh or >)	70			\$ 750	\$ 25,500
<u>Distribution Cost Component</u>					
On Peak Mcf		149,813		\$ 2.1929	\$ 328,525
Off Peak Mcf			299,666	\$ 1.6929	\$ 507,304
Bill Adjustments				\$	\$ 26,507
<b>Subtotal - TS-2 Rider</b>				<b>\$</b>	<b>\$ 926,336</b>
<b>Subtotal Rate IGS after application of Correction Factor</b>					
			Correction Factor =	1.000000	<b>\$ 926,335</b>
Gas Line Tracker				\$	\$ 165,649
Gas Supply Clause				\$	\$ 5,955,254
Demand-Side Management				\$	\$ -
Weather Normalization Adjustment				\$	\$ -
TCJA Credit				\$	\$ (240,942)
<b>Rider PS-TS-2</b>					
Pool Manager Fee	60			\$ 75	\$ 4,500
<b>Total Rate (IGS)</b>				<b>\$</b>	<b>\$ 11,596,277</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

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

SCHEDULE M-1.3-G  
 WITNESS: W. S. SEELYE  
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Rate Class	Customer Months	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE AAGS:</u></b>					
<b>As Available Gas Service Rate (AAGS)</b>					
<u>Customer Months for the 12-Month Period</u>					
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
<b>Subtotal</b>				<b>\$</b>	<b>203,045</b>
<b>Subtotal after application of Correction Factor</b>					
			Correction Factor =	0.999995	<b>\$ 203,046</b>
<b>Gas Transportation Service Rider TS-2 to Rate (AAGS)</b>					
<u>Administration Charge</u>					
	22			\$ 550.00	\$ 12,100
<u>Customer Months for the 12-Month Period</u>					
Basic Service Charge	22			\$ 500.00	\$ 4,999
Distribution Charge		173,376		\$ 1.0644	\$ 184,541
Billing Adjustments				\$	7,565
<b>Subtotal</b>				<b>\$</b>	<b>209,205</b>
<b>Subtotal after application of Correction Factor</b>					
			Correction Factor	1.000005	<b>\$ 209,206</b>
Gas Line Tracker					
				\$	12,494
Gas Supply Clause					
				\$	682,247
Demand-Side Management					
				\$	4,187
Weather Normalization Adjustment					
				\$	-
TCJA Credit					
				\$	(51,561)
<b>Rider PS-TS-2</b>					
Pool Manager Fee	0			\$ 75	\$ -
<b>Total Rate AAGS</b>					<b><u>\$ 1,059,619</u></b>



CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

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

SCHEDULE M-1.3-G  
 WITNESS: W. S. SEELYE  
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Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE FT:</u></b>				
<b>Firm Transportation Service (Transportation Only) Rate (FT)</b>				
Administrative Charges	899		\$ 550.00	\$ 494,450
<u>Customers Months for the 12-Month Period</u>				
Distribution Cost Component		14,115,855	\$ 0.4440	\$ 6,267,440
Billing Adjustments				\$ 77,981
Cashout				\$ (5,197)
<b>Subtotal</b>				<b>\$ 6,834,674</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor = 1.000000	<b>\$ 6,834,674</b>
Gas Line Tracker				\$ 22,293
Gas Supply Clause				\$ 17,710
Demand-Side Management				\$ 3,548
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ (1,673,598)
<b><u>RATE PS-FT:</u></b>				
<b>Pooling Service Rate PS - FT</b>				
Pool Manager Fee	838		\$ 75	\$ 62,850
Gas Supply Clause				\$ 230,594
<b>Subtotal</b>				<b>\$ 293,444</b>
<b>Total Rate FT</b>				<b>\$ 5,498,072</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

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

SCHEDULE M-1.3-G  
 WITNESS: W. S. SEELYE  
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Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>INTRA-COMPANY SPECIAL CONTRACTS</u></b>				
<b>Intra-Company Special Contract - Sales Service</b>				
Customers for the 12-Month Period	12		\$ 750	\$ 9,000
Distribution Cost Component		367,340	Mcf \$ 0.2992	\$ 109,908
Demand Charge		198,720	Mcf \$ 10.8978	\$ 2,165,611
Billing Adjustments				\$ 3,653
<b>Subtotal</b>				<b>\$ 2,288,172</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor 1.000000	<b>\$ 2,288,172</b>
Gas Line Tracker				\$ 2,753
Gas Supply Clause				\$ 1,344,814
Demand-Side Management				\$ -
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ (47,832)
<b>Total Intra-Company Special Contract - Sales Service</b>				<b>\$ 3,587,907</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD 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 8 of 11

Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b>Rate DGGGS:</b>				
<b>Distributed Generation Gas Service (DGGGS) - Sales Service</b>				
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge (meters < 5000 cfh)	19		\$ 165.00	\$ 3,135
Basic Service Charge (meters 5000 cfh or >)	0		\$ 750.00	\$ -
Distribution Charge		16	\$ 0.2992	\$ 5
Demand Charge		868	10.8978	\$ 9,454
Cashouts			\$	-
Bill Adjustments			\$	1
<b>Subtotal</b>			<b>\$</b>	<b>12,595</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor = 0.995632	<b>\$ 12,540</b>
<b>Gas Transportation Service Rider TS-2 to Rate (DGGGS)</b>				
Administration Charge	0		\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>				
Basic Service Charge	0		\$ 165.00	\$ -
Distribution Cost Component		0	\$ 0.2992	\$ -
Demand Charge		0	\$ 10.8978	\$ -
Bill Adjustments			\$	-
Cashouts			\$	-
<b>Subtotal</b>			<b>\$</b>	<b>-</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor = 0.995632	<b>\$ -</b>
Gas Line Tracker			\$	450
Gas Supply Clause			\$	58
Demand-Side Management			\$	-
Weather Normalization Adjustment			\$	-
TCJA Credit			\$	(3)
<b>Rider PS-TS-2</b>				
Pool Manager Fee	0		\$ 75	\$ -
<b>Total Rate DGGGS</b>			<b>\$</b>	<b>13,045</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

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

SCHEDULE M-1.3-G  
 WITNESS: W. S. SEELYE  
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Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE SGSS-C:</u></b>				
<b>Substitute Gas Sales Service - Commercial (SGSS)</b>				
<u>Customer Months for the 12-Month Period</u>				
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)
<b>Subtotal</b>				<b>\$ 72,064</b>
<b>Subtotal after application of Correction Factor</b>		Correction Factor =	1.000008	<b>\$ 72,065</b>
Gas Line Tracker				\$ 1,094
Gas Supply Clause				\$ 54,802
Demand-Side Management				\$ 131
Weather Normalization Adjustment				\$ -
TCJA Credit				\$ (183)
<b>Total Rate SGSS</b>				<b>\$ 127,909</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

DATA:  BASE PERIOD  FORECAST PERIOD  
 TYPE OF FILING:  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	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE SGSS-I:</u></b>				
<b>Substitute Gas Sales Service - Industrial (SGSS)</b>				
Customer Months for the 12-Month Period	0			
Customer Charges			\$ 750.00	\$ -
Distribution Charge		-	\$ 0.2992	\$ -
Demand Charge		-	\$ 10.9000	\$ -
Bill Adjustments			\$	\$ -
<b>Subtotal</b>			<b>\$</b>	<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>		Correction Factor =	0.000000	\$ -
Gas Line Tracker			\$	\$ -
Gas Supply Clause			\$	\$ -
Demand-Side Management			\$	\$ -
Weather Normalization Adjustment			\$	\$ -
TCJA Credit			\$	\$ -
<b>Total Rate SGSS</b>			<b>\$</b>	<b>\$ -</b>

CASE NO. 2018-00295  
 DETAILED CALCULATION OF BASE PERIOD GAS REVENUES  
 FOR THE 12 MONTHS ENDED DECEMBER 31, 2018  
 Gas Operations

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

SCHEDULE M-1.3-G  
 WITNESS: W. S. SEELYE  
 Page 11 of 11

Rate Class	Customer Months	MCF	Present Rates	Calculated Revenue @ Present Rates
<b><u>RATE LGDS:</u></b>				
<b>Local Gas Delivery Service (LGDS)</b>				
Administration Charge	0		\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>				
Customer Charges	0		\$ 1,310.00	\$ -
Distribution Charge		-	\$ 0.0388	\$ -
Demand Charge		-	\$ 2.5700	\$ -
Bill Adjustments			\$	\$ -
<b>Subtotal</b>			<b>\$</b>	<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor = 0.000000	\$ -
Gas Line Tracker			\$	\$ -
Gas Supply Clause			\$	\$ -
Demand-Side Management			\$	\$ -
Weather Normalization Adjustment			\$	\$ -
TCJA Credit			\$	\$ -
<b>Total Rate LGDS</b>			<b>\$</b>	<b>\$ -</b>

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**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  
TYPE OF FILING: \_\_\_X\_\_\_ ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

Schedule M-2.1-E  
Page 1 of 1  
Witness: W. S. SEELYE

Rate Class	Total Revenue at Current Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Service	\$ 459,793,603	\$ 478,588,855	\$ 18,795,252	4.09%
Residential Time-of-Day Service	\$ 94,531	\$ 98,369	\$ 3,838	4.06%
General Service	\$ 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%
Curtable 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	<u>\$ 3,705,635</u>	<u>\$ 3,804,249</u>	<u>\$ 98,615</u>	<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	<u>\$ 13,378,759</u>	<u>\$ 13,316,828</u>	<u>\$ (61,931)</u>	<u>-0.46%</u>
<b>Unadjusted Total</b>	<u>\$ 1,160,259,576</u>	<u>\$ 1,195,147,061</u>	<u>\$ 34,887,485</u>	<u>3.01%</u>
Imputed Revenue for Solar and Electric Vehicles	<u>\$ -</u>	<u>\$ 90,078</u>	<u>\$ 90,078</u>	<u>0.00% *</u>
<b>Total</b>	<u>\$ 1,160,259,576</u>	<u>\$ 1,195,237,139</u>	<u>\$ 34,977,563</u>	<u>3.01%</u>

\* 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.

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**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

Rate Class	Customer Months	kWh	Average Consumption, kWh	Annual Revenue at Current Rates	Average Current Bill	Revenue Increase	Annual Revenue at Proposed Rates	Average Proposed Bill	Change in Average Bill	Percent Change in Average Bill
Residential Service Rate	4,446,082	4,076,917,527	917	\$ 459,793,603	\$ 103.42	\$ 18,795,252	\$ 478,588,855	\$ 107.65	\$ 4.23	4.09%
Residential Time-of-Day Service Rate	882	950,180	1,077	94,531	\$ 107.15	3,838	98,369	\$ 111.50	\$ 4.35	4.06%
Residential Service Rates	4,446,964	4,077,867,707	917	\$ 459,888,134	\$ 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	\$ 165,742,608	\$ 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	\$ 168,770,871	\$ 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	9,223,885	\$ 12,200.95	244,262	9,468,148	\$ 12,524.05	\$ 323.10	2.65%
Power Service Rates	35,484	1,845,255,293	52,002	\$ 177,994,756	\$ 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	\$ 97,668,170	\$ 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	\$ 147,536,448	\$ 95,927.48	\$ 3,100,289	\$ 150,636,737	\$ 97,943.27	\$ 2,015.79	2.10%
Time of Day Service Rates	6,752	3,228,998,953	478,229	\$ 245,204,618	\$ 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	\$ 67,522,696	\$ 432,837.78	\$ 1,426,166	\$ 68,948,861	\$ 441,979.86	\$ 9,142.08	2.11%
Fluctuating Load Service Rate	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtaileable Service Rider Rate	96	-	-	\$ (6,324,976)	\$ -	\$ -	\$ (6,324,976)	\$ -	\$ -	0.00%
Special Contracts	24	56,985,483	2,374,395	\$ 3,705,635	\$ 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	\$ 303,565	\$ 145.36	\$ -	\$ 303,565	\$ 145.36	\$ -	0.00%
Traffic Lighting Energy Service Rate	11,340	3,222,969	284	\$ 331,597	\$ 29.22	\$ (6)	\$ 331,592	\$ 29.22	\$ -	0.00%
Outdoor Sports Lighting Service Secondary Rate	12	24,000	2,000	\$ 10,238	\$ 853.15	\$ 272	\$ 10,510	\$ 875.83	\$ 22.68	2.66%
Outdoor Sports Lighting Service Primary Rate	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Outdoor Sports Lighting Service Rates	12	24,000	2,000	\$ 10,238	\$ 853	\$ 272	\$ 10,510	\$ 876	\$ 23	2.66%
Electric Vehicle Charging Rate	1,036	4,800	5	\$ 2,963	\$ 3.09	\$ (2,094)	\$ 869	\$ 0.91	\$ (2.18)	-70.55%
Solar Capacity Charges	23,524	-	-	\$ 157,356	\$ -	\$ -	\$ 143,484	\$ -	\$ -	0.00%
Lighting Service and Restricted Lighting Service	1,075,524	101,326,373	94	\$ 23,946,130	\$ 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  
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 WITNESS: W. S. SEELYE

	Revenue Adjusted to as Billed Basis	Adjustment to Remove Fuel Adjustment Clause	Adjustment to Remove DSM	Adjustment to Remove ECR	Adjustment to Remove Off-System Sales Adj Clause	Test Year Base Revenues,	Adjustment to Reflect Removal of Base Rate ECR Revenues	Adjusted Billings Net of ECR at Current Rates
Residential Service Rate RS	\$ 459,793,603	\$ (1,806,600)	\$ 7,383,422	\$ 17,616,407	\$ (353,125)	\$ 436,953,499	\$ (49,249,164)	\$ 387,704,335
Residential Time-of-Day Rate RTOD	\$ 94,531	\$ (430)	\$ 1,376	\$ 3,335	\$ (83)	\$ 90,332	\$ (11,478)	\$ 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	\$ 168,770,871	\$ (835,493)	\$ 37,632	\$ 3,343,021	\$ (148,802)	\$ 166,374,515	\$ (20,626,179)	\$ 145,748,336
Power Service Primary	\$ 9,223,885	\$ (51,534)	\$ 2,189	\$ 188,439	\$ (9,136)	\$ 9,093,927	\$ (1,223,262)	\$ 7,870,665
Power Service Rates	\$ 177,994,756	\$ (887,027)	\$ 39,821	\$ 3,531,460	\$ (157,939)	\$ 175,468,442	\$ (21,849,441)	\$ 153,619,000
Time of Day Secondary	\$ 97,668,170	\$ (574,096)	\$ 21,638	\$ 2,431,369	\$ (101,712)	\$ 95,890,970	\$ (12,351,298)	\$ 83,539,672
Time of Day Primary	\$ 147,536,448	\$ (986,540)	\$ 17,678	\$ 4,425,404	\$ (174,903)	\$ 144,254,809	\$ (15,880,135)	\$ 128,374,674
Time of Day Service Rates	\$ 245,204,618	\$ (1,560,636)	\$ 39,315	\$ 6,856,773	\$ (276,614)	\$ 240,145,779	\$ (28,231,433)	\$ 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	\$ 10,238	\$ (12)	\$ 1	\$ 42	\$ (2)	\$ 10,209	\$ (2,344)	\$ 7,865
Outdoor Sports Lighting Service Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ 1,569,795	\$ (5,884)	\$ 11,809,906	\$ (1,416,649)	\$ 10,393,257
Restricted Lighting Service	\$ 10,604,152	\$ (18,679)	\$ -	\$ 920,971	\$ (3,452)	\$ 9,705,312	\$ (1,030,479)	\$ 8,674,833
Lighting and Restricted Lighting Service Rates	\$ 23,946,130	\$ (50,518)	\$ -	\$ 2,490,767	\$ (9,337)	\$ 21,515,218	\$ (2,447,128)	\$ 19,068,090
Solar Capacity Charges	\$ 157,356	\$ -	\$ -	\$ -	\$ -	\$ 157,356	\$ -	\$ 157,356
<b>Sales to Ultimate Customers</b>	<b>\$ 1,138,485,319</b>	<b>\$ (5,464,643)</b>	<b>\$ 7,645,762</b>	<b>\$ 46,335,343</b>	<b>\$ (1,000,645)</b>	<b>\$ 1,090,969,501</b>	<b>\$ (128,321,952)</b>	<b>\$ 962,647,549</b>
Other Operating Revenues:								
Late Payment Charges	\$ 2,710,126					\$ 2,710,126		\$ 2,479,067
Electric Service Revenue	\$ 1,473,099					\$ 1,473,099		\$ 1,473,099
Other Rent from Elec Property	\$ 4,212,272					\$ 4,212,272		\$ 4,182,290
Other Miscellaneous Revenue	\$ 13,378,759					\$ 13,378,759		\$ 13,316,828
<b>Unadjusted Total</b>	<b>\$ 1,160,259,576</b>	<b>\$ (5,464,643)</b>	<b>\$ 7,645,762</b>	<b>\$ 46,335,343</b>	<b>\$ (1,000,645)</b>	<b>\$ 1,112,743,758</b>	<b>\$ (128,321,952)</b>	<b>\$ 984,098,834</b>
Imputed Revenue for Solar and Electric Vehicles	\$ -					\$ -		\$ 90,078
<b>Total</b>	<b>\$ 1,160,259,576</b>	<b>\$ (5,464,643)</b>	<b>\$ 7,645,762</b>	<b>\$ 46,335,343</b>	<b>\$ (1,000,645)</b>	<b>\$ 1,112,743,758</b>	<b>\$ (128,321,952)</b>	<b>\$ 984,188,912</b>

**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):

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WITNESS: W. S. SEELYE

	Adjusted Billings Net of ECR at Current Rates	Add Back Fuel Adjustment Clause	Add Back DSM	Add Back ECR	Add Off-System Sales Adj Clause	Add Back Base ECR Revenues	Adjusted Billings including All ECR Revenue at Current Rates	Increase	Percentage Increase
Residential Service Rate RS	\$ 387,704,335	\$ (1,806,600)	\$ 7,383,422	\$ 17,616,407	\$ (353,125)	\$ 49,249,164	\$ 459,793,603	\$ 18,795,252	4.09%
Residential Time-of-Day Rate RTOD	\$ 78,854	\$ (430)	\$ 1,376	\$ 3,335	\$ (83)	\$ 11,478	\$ 94,531	\$ 3,838	4.06%
Residential Service Rates	\$ 387,783,189	\$ (1,807,029)	\$ 7,384,798	\$ 17,619,742	\$ (353,208)	\$ 49,260,642	\$ 459,888,134	\$ 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	\$ 4,410,485	2.66%
Power Service Secondary	\$ 145,748,336	\$ (835,493)	\$ 37,632	\$ 3,343,021	\$ (148,802)	\$ 20,626,179	\$ 168,770,871	\$ 4,479,563	2.65%
Power Service Primary	\$ 7,870,665	\$ (51,534)	\$ 2,189	\$ 188,439	\$ (9,136)	\$ 1,223,262	\$ 9,223,885	\$ 244,262	2.65%
Power Service Rates	\$ 153,619,000	\$ (887,027)	\$ 39,821	\$ 3,531,460	\$ (157,939)	\$ 21,849,441	\$ 177,994,756	\$ 4,723,825	2.65%
Time of Day Secondary	\$ 83,539,672	\$ (574,096)	\$ 21,638	\$ 2,431,369	\$ (101,712)	\$ 12,351,298	\$ 97,668,170	\$ 2,031,137	2.08%
Time of Day Primary	\$ 128,374,674	\$ (986,540)	\$ 17,678	\$ 4,425,404	\$ (174,903)	\$ 15,880,135	\$ 147,536,448	\$ 3,100,289	2.10%
Time of Day Service Rates	\$ 211,914,346	\$ (1,560,636)	\$ 39,315	\$ 6,856,773	\$ (276,614)	\$ 28,231,433	\$ 245,204,618	\$ 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	\$ 1,426,166	2.11%
Fluctuating Load Service Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider-1 Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Curtable Service Rider-1 Primary	\$ (190,957)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (190,957)	\$ -	0.00%
Curtable Service Rider-2 Transmission	\$ (4,262,018)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,262,018)	\$ -	0.00%
Curtable Service Rider-2 Primary	\$ (1,872,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,872,000)	\$ -	0.00%
Curtable Service Riders	\$ (6,324,976)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,324,976)	\$ -	0.00%
Special Contract Customer	\$ 3,255,770	\$ (27,682)	\$ -	\$ 110,629	\$ (5,029)	\$ 371,947	\$ 3,705,635	\$ 98,615	2.66%
Lighting Energy Rate	\$ 245,695	\$ (2,052)	\$ -	\$ 20,227	\$ (376)	\$ 40,070	\$ 303,565	\$ -	0.00%
Traffic Energy Rate	\$ 284,053	\$ (1,588)	\$ -	\$ 17,576	\$ (286)	\$ 31,843	\$ 331,597	\$ (6)	0.00%
Outdoor Sports Lighting Service Secondary	\$ 7,865	\$ (12)	\$ 1	\$ 42	\$ (2)	\$ 2,344	\$ 10,238	\$ 272	2.66%
Outdoor Sports Lighting Service Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Outdoor Sports Lighting Service Rates	\$ 7,865	\$ (12)	\$ 1	\$ 42	\$ (2)	\$ 2,344	\$ 10,238	\$ 272	2.66%
Electric Vehicle Charging Service Rate	\$ 2,609	\$ (2)	\$ -	\$ 329	\$ (0)	\$ 28	\$ 2,963	\$ (2,094)	-70.68%
Lighting Service	\$ 10,393,257	\$ (31,839)	\$ -	\$ 1,569,795	\$ (5,884)	\$ 1,416,649	\$ 13,341,978	\$ -	0.00%
Restricted Lighting Service	\$ 8,674,833	\$ (18,679)	\$ -	\$ 920,971	\$ (3,452)	\$ 1,030,479	\$ 10,604,152	\$ -	0.00%
Lighting and Restricted Lighting Service Rates	\$ 19,068,090	\$ (50,518)	\$ -	\$ 2,490,767	\$ (9,337)	\$ 2,447,128	\$ 23,946,130	\$ 636,550	2.66%
Solar Capacity Charges	\$ 157,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,356	\$ (13,872)	-8.82%
<b>Sales to Ultimate Customers</b>	\$ 962,647,549	\$ (5,464,643)	\$ 7,645,762	\$ 46,335,343	\$ (1,000,645)	\$ 128,321,952	\$ 1,138,485,319	\$ 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%
<b>Unadjusted Total</b>	\$ 984,098,834	\$ (5,464,643)	\$ 7,645,762	\$ 46,335,343	\$ (1,000,645)	\$ 128,321,952	\$ 1,159,936,604	\$ 34,901,357	3.01%
Imputed Revenue for Solar and Electric Vehicles	\$ 90,078						\$ 90,078	90,078	100.00%
<b>Total</b>	\$ 984,188,912	\$ (5,464,643)	\$ 7,645,762	\$ 46,335,343	\$ (1,000,645)	\$ 128,321,952	\$ 1,160,026,682	\$ 34,991,435	3.02%

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

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESIDENTIAL RATE RS, inclusive of Volunteer Fire Department</b>						
Basic Service Charge, Monthly	4,446,082		\$ 12.25	\$ 54,464,505		
Basic Service Charge, Daily	135,327,621				\$ 0.53	\$ 71,723,639
Energy Charge		4,076,917,527	\$ 0.09382	\$ 382,496,402		
Infrastructure Charge					\$ 0.06214	\$ 253,339,655
Variable Energy Charge					\$ 0.03206	\$ 130,705,976
Total Energy Charge					\$ 0.09420	
Solar Energy Credit (Base Energy Charge or SQF Charge, as applicable)		(217,823)	\$ 0.03401	\$ (7,408)	\$ 0.09420	\$ (20,519)
<b>Total Calculated at Base Rates</b>				<b>\$ 436,953,499</b>		<b>\$ 455,748,751</b>
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 436,953,499</b>		<b>\$ 455,748,751</b>
Adjustment to Reflect Removal of Base ECR Revenue				\$ (49,249,164)		\$ (49,249,164)
<b>Total Base Revenues Net of ECR</b>				<b><u>\$ 387,704,335</u></b>		<b><u>\$ 406,499,587</u></b>
FAC Mechanism Revenue				\$ (1,806,600)		\$ (1,806,600)
DSM Mechanism Revenue				\$ 7,383,422		\$ 7,383,422
ECR Mechanism Revenue				\$ 17,616,407		\$ 17,616,407
OSS Mechanism Revenue				\$ (353,125)		\$ (353,125)
ECR Base Revenue				\$ 49,249,164		\$ 49,249,164
<b>Total Base Revenues Inclusive of ECR</b>				<b><u>\$ 459,793,603</u></b>		<b><u>\$ 478,588,855</u></b>
<b>Proposed Increase</b>						<b>\$ 18,795,252</b>
Percentage Increase						4.09%

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

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Billing Periods	Total	Present Rates	Calculated	Proposed	Calculated
	kW	kWh	Unit	Revenue at	Rates	Revenue at
			Charges	Present Rates		Proposed Rates
<b>RESIDENTIAL RATE RTOD, Residential Time-of-Day Demand and Residential Time-of-Day Energy</b>						
Basic Service Charge, Monthly	882		\$ 12.25	\$ 10,805		
Basic Service Charge, Daily	26,846				\$ 0.53	\$ 14,228
Energy Charge (RTOD-Demand only)		156,270	\$ 0.05183	\$ 8,099		
Energy Charge (RTOD-Demand only), Infrastructure Charge					\$ 0.01977	\$ 3,089
Energy Charge (RTOD-Demand only), Variable Energy Charge					\$ 0.03206	\$ 5,010
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	\$ 26,266
Energy Charge, Off-Peak (RTOD-Energy only), Variable Energy Charge					\$ 0.03206	\$ 22,908
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	\$ 16,555
Energy Charge, Peak (RTOD-Energy only), Variable Energy Charge					\$ 0.03206	\$ 2,545
Total Energy Charge, Peak (RTOD-Energy only)					\$ 0.24058	
Peak Demand	324		\$ 7.68	\$ 2,488	\$ 7.62	\$ 2,469
Base Demand	324		\$ 3.51	\$ 1,137	\$ 3.48	\$ 1,128
Solar Energy Credit (RTOD-Demand only) (Base Energy Charge or SQF Charge, as applicable)			- \$ 0.03401	\$ 0	\$ 0.05183	\$ 0
Solar Energy Credit, Off-Peak (RTOD-Energy only) (Base Energy Charge or SQF Charge, as applicable)			(403) \$ 0.03401	\$ (14)	\$ 0.06882	\$ (28)
Solar Energy Credit, Peak (RTOD-Energy only) (Base Energy Charge or SQF Charge, as applicable)			0 \$ 0.03401	\$ 0	\$ 0.24058	\$ 0
<b>Total Calculated at Base Rates</b>				\$ <b>90,332</b>		\$ <b>94,170</b>
Correction Factor					1.000000	1.000000
<b>Total After Application of Correction Factor</b>				\$ <b>90,332</b>		\$ <b>94,170</b>
Adjustment to Reflect Removal of Base ECR Revenue				\$ (11,478)		\$ (11,478)
<b>Total Base Revenues Net of ECR</b>				\$ <b>78,854</b>		\$ <b>82,692</b>
FAC Mechanism Revenue				\$ (430)		\$ (430)
DSM Mechanism Revenue				\$ 1,376		\$ 1,376
ECR Mechanism Revenue				\$ 3,335		\$ 3,335
OSS Mechanism Revenue				\$ (83)		\$ (83)
ECR Base Revenue				\$ 11,478		\$ 11,478
<b>Total Base Revenues Inclusive of ECR</b>				\$ <b>94,531</b>		\$ <b>98,369</b>
<b>Proposed Increase</b>						\$ <b>3,838</b>
Percentage Increase						4.06%

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

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WITNESS: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>GENERAL SERVICE RATE GS</b>						
Single Phase Basic Service Charge, Monthly	347,288		\$ 31.50	\$ 10,939,572		
Single Phase Basic Service Charge, Daily	10,570,579				\$ 1.04	\$ 10,993,402
Single Phase Energy Charge		369,613,804	\$ 0.10297	\$ 38,059,133		
Single Phase Infrastructure Energy Charge					\$ 0.07354	\$ 27,181,399
Single Phase Variable Energy Charge					\$ 0.03283	\$ 12,134,421
Single Phase Total Energy Charge					\$ 0.10637	
Three Phase Customer Charge, Monthly	203,879		\$ 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	\$ 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)	\$ 0.03401	\$ (6,516)	\$ 0.10637	\$ (20,381)
<b>Total Calculated at Base Rates</b>				<b>\$ 153,005,021</b>		<b>\$ 157,415,506</b>
Correction Factor				1.000000		1.000000
<b>Total After Application of Correction Factor</b>				<b>\$ 153,005,021</b>		<b>\$ 157,415,506</b>
Adjustment to Reflect Removal of Base ECR Revenue				\$ (19,442,442)		\$ (19,442,442)
<b>Total Base Revenues Net of ECR</b>				<b>\$ 133,562,579</b>		<b>\$ 137,973,064</b>
FAC Mechanism Revenue				\$ (604,077)		\$ (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
<b>Total Base Revenues Inclusive of ECR</b>				<b>\$ 165,742,608</b>		<b>\$ 170,153,092</b>
<b>Proposed Increase</b>						<b>\$ 4,410,485</b>
Percentage Increase						2.66%















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

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Billing Periods	Curtable Demand, kVA	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>CURTAILABLE SERVICE RIDERS</b>						
CSR-1 Transmission Voltage Service	0	0	\$ (3.56)	\$ 0	\$ (3.56)	\$ 0
CSR-1 Primary Voltage Service	12	52,032	\$ (3.67)	\$ (190,957)	\$ (3.67)	\$ (190,957)
CSR-2 Transmission Voltage Service	24	722,376	\$ (5.90)	\$ (4,262,018)	\$ (5.90)	\$ (4,262,018)
CSR-2 Primary Voltage Service	60	312,000	\$ (6.00)	\$ (1,872,000)	\$ (6.00)	\$ (1,872,000)
Non-Compliance Charge		0	\$ 16.00	\$ 0	\$ 16.00	\$ 0
<b>Total Calculated at Base Rates</b>				\$ (6,324,976)		\$ (6,324,976)
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				\$ (6,324,976)		\$ (6,324,976)
<b>Total Base Revenues</b>				\$ (6,324,976)		\$ (6,324,976)
<b>Proposed Increase</b>					\$	0
Percentage Increase						0.00%



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

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING ENERGY SERVICE RATE LE</b>						
Basic Service Charge, Monthly	2,088		\$ 0	\$ 0		
Basic Service Charge, Daily	63,554				\$ 0	\$ 0
All Energy		4,055,711	\$ 0.07046	\$ 285,765	\$ 0.07046	\$ 285,765
<b>Total Calculated at Base Rates</b>				<b>\$ 285,765</b>		<b>\$ 285,765</b>
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 285,765</b>		<b>\$ 285,765</b>
Adjustment to Reflect Removal of Base ECR Revenue				\$ (40,070)		\$ (40,070)
<b>Total Base Revenues Net of ECR</b>				<b><u>\$ 245,695</u></b>		<b><u>\$ 245,695</u></b>
FAC Mechanism Revenue				\$ (2,052)		\$ (2,052)
DSM Mechanism Revenue				\$ 0		\$ 0
ECR Mechanism Revenue				\$ 20,227		\$ 20,227
OSS Mechanism Revenue				\$ (376)		\$ (376)
ECR Base Revenue				\$ 40,070		\$ 40,070
<b>Total Base Revenues Inclusive of Base ECR</b>				<b><u>\$ 303,565</u></b>		<b><u>\$ 303,565</u></b>
<b>Proposed Increase</b>						<b>\$ 0</b>
Percentage Increase						0.00%

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

SCHEDULE M-2.3-E  
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WITNESS: W. S. SEELYE

	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>TRAFFIC ENERGY SERVICE RATE TE</b>						
Basic Service Charge, Monthly	11,340		\$ 4.00	\$ 45,360		
Basic Service Charge, Daily	345,161				\$ 0.13	\$ 44,871
All Energy		3,222,969	\$ 0.08394	\$ 270,536	\$ 0.08409	\$ 271,020
<b>Total Calculated at Base Rates</b>				<b>\$ 315,896</b>		<b>\$ 315,890</b>
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				<b>\$ 315,896</b>		<b>\$ 315,890</b>
Adjustment to Reflect Removal of Base ECR Revenue				\$ (31,843)		\$ (31,843)
<b>Total Base Revenues Net of ECR</b>				<b>\$ 284,053</b>		<b>\$ 284,048</b>
FAC Mechanism Revenue				\$ (1,588)		\$ (1,588)
DSM Mechanism Revenue				\$ 0		\$ 0
ECR Mechanism Revenue				\$ 17,576		\$ 17,576
OSS Mechanism Revenue				\$ (286)		\$ (286)
ECR Base Revenue				\$ 31,843		\$ 31,843
<b>Total Base Revenues Inclusive of Base ECR</b>				<b>\$ 331,597</b>		<b>\$ 331,592</b>
<b>Proposed Increase</b>						<b>\$ (6)</b>
Percentage Increase						0.00%







**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  
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Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>ELECTRIC VEHICLE CHARGING RATE EVC</b>					
Energy Portion of Charging Unit Fee	1,036	\$ 2.86	\$ 2,963		
First Two Hours Charging Unit Fee	669			\$ 0.75	\$ 502
Fee for Every Hour After the First Two Hours Charging Unit Fee	367			\$ 1.00000	\$ 367
<b>Total Calculated at Base Rates</b>			<b>\$ 2,963</b>		<b>\$ 869</b>
Correction Factor			<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$ 2,963</b>		<b>\$ 869</b>
Adjustment to Reflect Removal of Base ECR Revenue			\$ (28)		\$ (28)
Adjustment to Reflect Removal of FAC Mechanism Revenue			\$ 2		\$ 2
Adjustment to Reflect Removal of DSM Mechanism Revenue			\$ 0		\$ 0
Adjustment to Reflect Removal of ECR Mechanism Revenue			\$ (329)		\$ (329)
Adjustment to Reflect Removal of OSS Mechanism Revenue			\$ 0		\$ 0
<b>Total Base Revenues Net of ECR</b>			<b>\$ 2,609</b>		<b>\$ 515</b>
<b><i>Mechanism Revenue Included in the Above Charging Revenue</i></b>					
FAC Mechanism Revenue			\$ (2)		\$ (2)
DSM Mechanism Revenue			\$ 0		\$ 0
ECR Mechanism Revenue			\$ 329		\$ 329
OSS Mechanism Revenue			\$ (0)		\$ (0)
ECR Base Revenue			\$ 28		\$ 28
<b>Total Base Revenues Inclusive of Base ECR</b>	4,800		<b>\$ 2,963</b>		<b>\$ 869</b>
<b>Proposed Increase</b>					<b>\$ (2,094)</b>
Percentage Increase					-70.68%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**Case No. 2018-00295**  
**Calculation of Proposed Electric Rate Increase**  
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**Electric Operations**

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Billing Periods	Total kWh	Present Rates Unit Charges	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>Solar Capacity Charges</b>						
Solar Share Capacity Charge	23,512		\$ 6.27	\$ 147,420	\$ 5.68	\$ 133,548
Business Solar Contract Capacity Charge	12		\$ 828.00	\$ 9,936	\$ 828.00	\$ 9,936
<b>Total Calculated at Base Rates</b>				\$ <b>157,356</b>		\$ <b>143,484</b>
Correction Factor				<u>1.000000</u>		<u>1.000000</u>
<b>Total After Application of Correction Factor</b>				\$ <b>157,356</b>		\$ <b>143,484</b>
<b>Proposed Increase</b>						\$ <b>(13,872)</b>
Percentage Increase						-8.82%

LOUISVILLE GAS AND ELECTRIC COMPANY  
Case No. 2018-00295  
Calculation of Proposed Electric Rate Increase  
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	Total Fixture/Pole Months	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35</b>					
<b>Overhead Service</b>					
<b>High Pressure Sodium</b>					
Cobra Head, 16000 Lumen, Fixture Only (Moved to 36.1)	84,576	\$ 14.44	\$ 1,221,277		
Cobra Head, 28500 Lumen, Fixture Only (Moved to 36.1)	133,404	\$ 16.85	\$ 2,247,857		
Cobra Head, 50000 Lumen, Fixture Only (Moved to 36.1)	64,896	\$ 19.20	\$ 1,246,003		
Directional, 16000 Lumen, Fixture Only (Moved to 36.1)	5,256	\$ 15.39	\$ 80,890		
Directional, 50000 Lumen, Fixture Only (Moved to 36.1)	154,944	\$ 20.03	\$ 3,103,528		
Open Bottom, 9500 Lumen, Fixture Only (Moved to 36.1)	43,740	\$ 12.78	\$ 558,997		
<b>Metal Halide</b>					
Directional, 32000 Lumen, Fixture Only (Moved to 36)	10,704	\$ 20.65	\$ 221,038		
<b>Light Emitting Diode (LED)</b>					
Cobra Head, 8179 Lumen, Fixture Only	36	\$ 16.33	\$ 588	\$ 9.63	\$ 347
Cobra Head, 14166 Lumen, Fixture Only	60	\$ 19.34	\$ 1,160	\$ 11.65	\$ 699
Cobra Head, 23214 Lumen, Fixture Only	0	\$ 27.49	\$ 0	\$ 13.65	\$ 0
Open Bottom, 5007 Lumen, Fixture Only	132	\$ 11.53	\$ 1,522	\$ 8.74	\$ 1,154
Cobra Head, 2500-4000 Lumen			\$	\$ 8.40	\$ 0
Directionl (Flood), 4500-6000 Lumen			\$	\$ 11.21	\$ 0
Directionl (Flood), 14000-17500 Lumen			\$	\$ 13.01	\$ 0
Directionl (Flood), 22000-28000 Lumen			\$	\$ 15.36	\$ 0
Directionl (Flood), 35000-50000 Lumen			\$	\$ 21.93	\$ 0

LOUISVILLE GAS AND ELECTRIC COMPANY  
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Calculation of Proposed Electric Rate Increase  
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	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.1</b>					
<b>Underground Service</b>					
<b>High Pressure Sodium</b>					
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		
<b>LED</b>					
Cobra Head, 2500-4000 Lumen			\$ 3.94	\$ 0	
Cobra Head, 8179 Lumen, Smooth Pole		\$ 54.63	\$ 5.17	\$ 0	
Cobra Head, 14166 Lumen, Smooth Pole		\$ 57.64	\$ 7.19	\$ 0	
Cobra Head, 23214 Lumen, Smooth Pole		\$ 65.79	\$ 10.36	\$ 0	
Colonial, 4-Sided, 5665 Lumen, Smooth Pole		\$ 48.35	\$ 7.25	\$ 0	
Acorn, 4000-7000 Lumen			\$ 6.75	\$ 0	
Contemporary, 4000-7000 Lumen			\$ 6.74	\$ 0	
Contemporary, 8000-11000 Lumen			\$ 7.85	\$ 0	
Contemporary, 13500-16500 Lumen			\$ 9.56	\$ 0	
Contemporary, 21000-28000 Lumen			\$ 13.86	\$ 0	
Contemporary, 45000-50000 Lumen			\$ 20.91	\$ 0	
Directional (Flood), 4500-6000 Lumen			\$ 7.86	\$ 0	
Directional (Flood), 14000-17500 Lumen			\$ 9.66	\$ 0	
Directional (Flood), 22000-28000 Lumen			\$ 12.01	\$ 0	
Directional (Flood), 35000-50000 Lumen			\$ 18.58	\$ 0	
<b>Victorian/London Bases (Moved to 36.2)</b>	<b>7,680</b>	<b>\$ 3.71</b>	<b>\$ 28,493</b>		

LOUISVILLE GAS AND ELECTRIC COMPANY  
Case No. 2018-00295  
Calculation of Proposed Electric Rate Increase  
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Electric Operations

DATA: \_\_\_ BASE PERIOD \_\_\_X\_\_\_ FORECAST PERIOD  
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	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>LIGHTING SERVICE, Sheet No. 35.2</b>					
<b>Underground Service (continued)</b>					
<b>High Pressure Sodium</b>					
London 5800 Lumen, Fluted Pole (Moved from 35.1)		\$ 37.96		\$ 39.09	\$ 27,207
London, 9500 Lumen, Fluted Pole (Moved from 35.1)		\$ 38.00		\$ 39.13	\$ 152,137
Victorian, 5800 Lumen, Fluted Pole (Moved from 35.1)		\$ 35.65		\$ 36.71	\$ 28,193
Victorian, 9500 Lumen, Fluted Pole (Moved from 35.1)		\$ 37.80		\$ 38.92	\$ 111,156
Cobra Head, 16000 Lumen, Smooth Pole (Moved to 36.2)	312	\$ 29.16	\$ 9,098		
Cobra Head, 28500 Lumen, Smooth Pole (Moved to 36.2)	8,064	\$ 31.51	\$ 254,097		
Cobra Head, 50000 Lumen, Smooth Pole (Moved to 36.2)	576	\$ 37.39	\$ 21,537		
Contemporary Fixture only, 16000 Lumen (Moved to 36.2)	0	\$ 18.08	\$ 0		
Contemporary Fixture with Pole, 16000 Lumen (Moved to 36.2)	756	\$ 32.86	\$ 24,842		
Contemporary Fixture only, 28500 Lumen (Moved to 36.2)	528	\$ 20.05	\$ 10,586		
Contemporary Fixture with Pole, 28500 Lumen (Moved to 36.2)	2,880	\$ 35.48	\$ 102,182		
Contemporary Fixture only, 50000 Lumen (Moved to 36.2)	1,068	\$ 24.14	\$ 25,782		
Contemporary Fixture with Pole, 50000 Lumen (Moved to 36.2)	5,700	\$ 41.19	\$ 234,783		
<b>Metal Halide</b>					
Contemporary Fixture only, 32000 Lumen (Moved to 36.2)	180	\$ 22.43	\$ 4,037		
Contemporary Fixture with Pole, 32000 Lumen (Moved to 36.2)	1,584	\$ 33.55	\$ 53,143		
<b>LED</b>					
Cobra Head, 8179 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 54.63	\$ 0		
Cobra Head, 14166 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 57.64	\$ 0		
Cobra Head, 23214 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 65.79	\$ 0		
Colonial, 4-Sided, 5665 Lumen, Smooth Pole (Moved to 35.1)	0	\$ 48.35	\$ 0		
<b>Poles</b>					
Cobra				\$ 30.99	\$ 0
Contemporary (Short)				\$ 14.94	\$ 0
Contemporary (Tall)				\$ 21.93	\$ 0
Post Top - Decorative Smooth				\$ 14.73	\$ 0
Post Top - Historic Fluted				\$ 20.50	\$ 0
<b>Conversion Fee (Per Month)</b>				\$ 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

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	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36</b>					
<b>Overhead Service</b>					
<b>Mercury Vapor</b>					
Cobra/Open Bottom, 8000 Lumen, Fixture Only	41,280	\$ 10.88	\$ 449,126	\$ 11.20	\$ 462,336
Cobra Head, 13000 Lumen, Fixture Only	34,020	\$ 12.36	\$ 420,487	\$ 12.73	\$ 433,075
Cobra Head, 25000 Lumen, Fixture Only	35,748	\$ 15.12	\$ 540,510	\$ 15.57	\$ 556,596
Cobra Head, 60000 Lumen, Fixture Only	300	\$ 30.57	\$ 9,171	\$ 31.48	\$ 9,444
Directional, 25000 Lumen, Fixture Only	7,512	\$ 17.19	\$ 129,131	\$ 17.70	\$ 132,962
Directional, 60000 Lumen, Fixture Only	3,108	\$ 31.80	\$ 98,834	\$ 32.74	\$ 101,756
Open Bottom, 4000 Lumen, Fixture Only	828	\$ 9.43	\$ 7,808	\$ 9.71	\$ 8,040
<b>Metal Halide</b>					
Directional, 12000 Lumen, Fixture Only	540	\$ 14.50	\$ 7,830	\$ 14.93	\$ 8,062
Directional, 12000 Lumen, Fixture and Wood Pole	96	\$ 17.17	\$ 1,648	\$ 17.68	\$ 1,697
Directional, 32000 Lumen, Fixture and Wood Pole	564	\$ 22.94	\$ 12,938	\$ 23.62	\$ 13,322
Directional, 32000 Lumen, Fixture and Metal Pole	24	\$ 30.40	\$ 730	\$ 31.30	\$ 751
Directional, 107800 Lumen, Fixture Only	7,380	\$ 43.23	\$ 319,037	\$ 44.51	\$ 328,484
Directional, 107800 Lumen, Fixture and Wood Pole	720	\$ 46.42	\$ 33,422	\$ 47.80	\$ 34,416
Directional, 32000 Lumen, Fixture Only (Moved from 35)		\$ 20.65		\$ 21.26	\$ 227,567

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet No. 36.1</b>					
<b>Overhead Service (continued)</b>					
<b>High Pressure Sodium</b>					
Cobra Head, 16000 Lumen, Fixture Only (Moved from 35.1)		\$ 14.44	\$	14.87	\$ 1,257,645
Cobra Head, 28500 Lumen, Fixture Only (Moved from 35.1)		\$ 16.85	\$	17.35	\$ 2,314,559
Cobra Head, 50000 Lumen, Fixture Only (Moved from 35.1)		\$ 19.20	\$	19.77	\$ 1,282,994
Directional, 16000 Lumen, Fixture Only (Moved from 35.1)		\$ 15.39	\$	15.85	\$ 83,308
Directional, 50000 Lumen, Fixture Only (Moved from 35.1)		\$ 20.03	\$	20.62	\$ 3,194,945
Open Bottom, 9500 Lumen, Fixture Only (Moved from 35.1)		\$ 12.78	\$	13.16	\$ 575,618
<b>Wood Pole</b>					
Wood Pole Installed before 3/1/2010	5,256	\$ 11.32	\$ 59,498	\$ 11.66	\$ 61,285
Wood Pole Installed before 7/1/2004	77,076	\$ 2.15	\$ 165,713	\$ 2.21	\$ 170,338
<b>Underground Service</b>					
<b>High Pressure Sodium</b>					
Cobra/Contemporary, 16000 Lumen, Fixture and Decorative Smooth Pole	5,688	\$ 27.64	\$ 157,216	\$ 28.46	\$ 161,880
Cobra/Contemporary, 28500 Lumen, Fixture and Decorative Smooth Pole	24,660	\$ 30.35	\$ 748,431	\$ 31.25	\$ 770,625
Cobra/Contemporary, 50000 Lumen, Fixture and Decorative Smooth Pole	26,736	\$ 34.64	\$ 926,135	\$ 35.67	\$ 953,673
Coach Acorn, 5800 Lumen, Fixture and Decorative Smooth Pole	16,092	\$ 16.69	\$ 268,575	\$ 17.19	\$ 276,621
Coach Acorn, 9500 Lumen, Fixture and Decorative Smooth Pole	203,016	\$ 19.90	\$ 4,040,018	\$ 20.49	\$ 4,159,798
Coach Acorn, 16000 Lumen, Fixture and Decorative Smooth Pole	27,996	\$ 24.34	\$ 681,423	\$ 25.06	\$ 701,580
Contemporary, 120000 Lumen, Fixture Only	72	\$ 47.45	\$ 3,416	\$ 48.86	\$ 3,518
Contemporary, 120000 Lumen, Fixture and Decorative Smooth Pole	120	\$ 78.58	\$ 9,430	\$ 80.91	\$ 9,709
Acorn, 9500 Lumen, Bronze Decorative Pole	600	\$ 26.21	\$ 15,726	\$ 27.00	\$ 16,200
Acorn, 16000 Lumen, Bronze Decorative Pole	1,404	\$ 28.08	\$ 39,424	\$ 28.91	\$ 40,590
Victorian, 5800 Lumen, Fixture Only	552	\$ 22.13	\$ 12,216	\$ 22.78	\$ 12,575
Victorian, 9500 Lumen, Fixture Only	2,916	\$ 23.19	\$ 67,622	\$ 23.88	\$ 69,634
London, 5800 Lumen, Fixture Only	1,272	\$ 22.29	\$ 28,353	\$ 22.95	\$ 29,192
London, 9500 Lumen, Fixture Only	1,188	\$ 23.69	\$ 28,144	\$ 24.39	\$ 28,975
London, 5800 Lumen, Fixture and Pole (Moved from 36.2)		\$ 35.94	\$	37.01	\$ 15,100
London, 9500 Lumen, Fixture and Pole (Moved from 36.2)		\$ 36.89	\$	37.99	\$ 137,676
Victorian, 5800 Lumen, Fixture and Pole (Moved from 36.2)		\$ 34.96	\$	36.00	\$ 5,616
Victorian, 9500 Lumen, Fixture and Pole (Moved from 36.2)		\$ 37.13	\$	38.23	\$ 4,588



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**for the Twelve Months Ended April 30, 2020**  
**Electric Operations**

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	Total Lights	Present Rates	Calculated Revenue at Present Rates	Proposed Rates	Calculated Revenue at Proposed Rates
<b>RESTRICTED LIGHTING SERVICE, Sheet 36.2</b>					
<b>Underground Service (continued)</b>					
<b>High Pressure Sodium</b>					
Colonial, 4-Sided, 5800 Lumen, Smooth Pole (Moved from 35.1)		\$ 22.17		\$ 22.83	\$ 61,641
Colonial, 4-Sided, 9500 Lumen, Smooth Pole (Moved from 35.1)		\$ 22.94		\$ 23.62	\$ 848,336
Colonial, 4-Sided, 16000 Lumen, Smooth Pole (Moved from 35.1)		\$ 22.88		\$ 23.56	\$ 43,822
Acorn, 5800 Lumen, Smooth Pole (Moved from 35.1)		\$ 22.57		\$ 23.24	\$ 21,753
Acorn, 9500 Lumen, Smooth Pole (Moved from 35.1)		\$ 25.06		\$ 25.80	\$ 686,383
Acorn, 16000 Lumen, Smooth Pole (Moved from 35.1)		\$ 24.87		\$ 25.61	\$ 16,595
Dark Sky, 4000 Lumen, Smooth Pole (Moved from 35.1)		\$ 26.56		\$ 27.35	\$ 18,379
Dark Sky, 9500 Lumen, Smooth Pole (Moved from 35.1)		\$ 26.83		\$ 27.63	\$ 9,615
Cobra Head, 16000 Lumen, Smooth Pole (Moved from 35.2)		\$ 29.16		\$ 30.03	\$ 9,369
Cobra Head, 28500 Lumen, Smooth Pole (Moved from 35.2)		\$ 31.51		\$ 32.45	\$ 261,677
Cobra Head, 50000 Lumen, Smooth Pole (Moved from 35.2)		\$ 37.39		\$ 38.50	\$ 22,176
Contemporary Fixture only, 16000 Lumen (Moved from 35.2)		\$ 18.08		\$ 18.62	\$ 0
Contemporary Fixture with Pole, 16000 Lumen (Moved from 35.2)		\$ 32.86		\$ 33.84	\$ 25,583
Contemporary Fixture only, 28500 Lumen (Moved from 35.2)		\$ 20.05		\$ 20.65	\$ 10,903
Contemporary Fixture with Pole, 28500 Lumen (Moved from 35.2)		\$ 35.48		\$ 36.53	\$ 105,206
Contemporary Fixture only, 50000 Lumen (Moved from 35.2)		\$ 24.14		\$ 24.86	\$ 26,550
Contemporary Fixture with Pole, 50000 Lumen (Moved from 35.2)		\$ 41.19		\$ 42.41	\$ 241,737
<b>Mercury Vapor</b>					
Cobra Head, 8000 Lumen, Fixture with Pole	528	\$ 18.91	\$ 9,984	\$ 19.47	\$ 10,280
Cobra Head, 13000 Lumen, Fixture with Pole	5,052	\$ 20.80	\$ 105,082	\$ 21.43	\$ 108,264
Cobra Head, 25000 Lumen, Fixture with Pole	5,220	\$ 24.79	\$ 129,404	\$ 25.53	\$ 133,267
Coach, 4000 Lumen, Fixture with Pole	864	\$ 13.85	\$ 11,966	\$ 14.26	\$ 12,321
Coach, 8000 Lumen, Fixture with Pole	15,576	\$ 15.66	\$ 243,920	\$ 16.13	\$ 251,241
<b>Metal Halide</b>					
Contemporary Fixture only, 12000 Lumen	0	\$ 16.14	\$ 0	\$ 16.62	\$ 0
Contemporary Fixture with Pole, 12000 Lumen	852	\$ 26.62	\$ 22,680	\$ 27.41	\$ 23,353
Contemporary Fixture only, 107800 Lumen	60	\$ 46.20	\$ 2,772	\$ 47.57	\$ 2,854
Contemporary Fixture with Pole, 107800 Lumen	684	\$ 57.30	\$ 39,193	\$ 59.00	\$ 40,356
Contemporary Fixture only, 32000 Lumen (Moved from 35.2)		\$ 22.43		\$ 23.10	\$ 4,158
Contemporary Fixture with Pole, 32000 Lumen (Moved from 35.2)		\$ 33.55		\$ 34.55	\$ 54,727
<b>Incandescent</b>					
Continental Jr., 1500 Lumen, Fixture and Decorative Smooth Pole	192	\$ 9.96	\$ 1,912	\$ 10.26	\$ 1,970
Continental Jr., 6000 Lumen, Fixture and Decorative Smooth Pole	468	\$ 14.20	\$ 6,646	\$ 14.62	\$ 6,842
London, 5800 Lumen, Fixture and Pole (Moved to 36.1)	408	\$ 35.94	\$ 14,664		
London, 9500 Lumen, Fixture and Pole (Moved to 36.1)	3,624	\$ 36.89	\$ 133,689		
Victorian, 5800 Lumen, Fixture and Pole (Moved to 36.1)	156	\$ 34.96	\$ 5,454		
Victorian, 9500 Lumen, Fixture and Pole (Moved to 36.1)	120	\$ 37.13	\$ 4,456		
<b>Victorian/London Bases</b>					
Old Town Base	1,284	\$ 3.62	\$ 4,648	\$ 3.73	\$ 4,789
Chesapeake Base	3,840	\$ 3.83	\$ 14,707	\$ 3.94	\$ 15,130
Victorian/London Bases (Moved from 35.1)		\$ 3.71		\$ 3.82	\$ 29,338
<b>Poles</b>					
Smooth 10' Pole	1,872	\$ 10.82	\$ 20,255	\$ 11.14	\$ 20,854
Fluted 10' Pole	3,360	\$ 12.91	\$ 43,378	\$ 13.29	\$ 44,654
<b>Total Lighting Service</b>			<b>\$ 21,515,218</b>		<b>\$ 22,151,768</b>
Correction Factor			<u>1.0000000</u>		<u>1.0000000</u>
<b>Total After Application of Correction Factor</b>			<b>\$ 21,515,218</b>		<b>\$ 22,151,768</b>
Adjustment to Reflect Removal of Base ECR Revenues			\$ (2,447,128)		\$ (2,447,128)
<b>Total Base Revenues Net of ECR</b>			<b>\$ 19,068,090</b>		<b>\$ 19,704,640</b>
FAC Mechanism Revenue			\$ (50,518)		\$ (50,518)
DSM Mechanism Revenue			\$ 0		\$ 0
ECR Mechanism Revenue			\$ 2,490,767		\$ 2,490,767
OSS Mechanism Revenue			\$ (9,337)		\$ (9,337)
TCJA Surcredit			\$ 0		\$ 0
ECR Base Revenue			\$ 2,447,128		\$ 2,447,128
<b>Total Base Revenues Inclusive of Base ECR</b>			<b>\$ 23,946,130</b>		<b>\$ 24,582,680</b>
<b>Proposed Increase</b>					<b>\$ 636,550</b> 2.66%

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**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  FORECAST PERIOD  
TYPE OF FILING:  ORIGINAL \_\_\_ UPDATED \_\_\_ REVISED  
WORK PAPER REFERENCE NO(S):

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Rate Class	Total Revenue at Present Rates	Total Revenue at Proposed Rates	Change in Total Revenue	Percent Change in Total Revenue
Residential Gas Service (RGS) and Volunteer Fire Department (VFD)	\$ 217,967,718	\$ 235,659,458	\$ 17,691,740	8.12%
Commercial Gas Service (CGS)	\$ 90,494,241	\$ 97,841,903	\$ 7,347,663	8.12%
Industrial Gas Service (IGS)	\$ 10,967,359	\$ 10,967,285	\$ (74)	0.00%
As Available Gas Service (AAGS)	\$ 832,735	\$ 832,735	\$ -	0.00%
Firm Transportation (FT)	\$ 6,552,778	\$ 6,552,693	\$ (85)	0.00%
Special Contract Intra-Company Sales	\$ 3,766,300	\$ 3,766,300	\$ -	0.00%
Distributed Generation Gas Service (DGGS)	\$ 16,524	\$ 16,524	\$ 0	0.00%
Substitute Gas Sales Service-Commercial (SGSS)	\$ 43,466	\$ 46,994	\$ 3,528	8.12%
Substitute Gas Sales Service-Industrial (SGSS)	\$ -	\$ -	\$ -	0.00%
Local Gas Delivery Service (LGDS)	\$ -	\$ -	\$ -	0.00%
<b>SUBTOTAL</b>	<b>\$ 330,641,120</b>	<b>\$ 355,683,891</b>	<b>\$ 25,042,771</b>	<b>7.57%</b>
Other Operating Revenues:				
Late Payment Charges	\$ 1,065,949	\$ 968,196	\$ (97,753)	-9.17%
Miscellaneous Service Revenue	\$ 90,992	\$ 70,848	\$ (20,144)	-22.14%
Rent from Gas Property	\$ 374,342	\$ 374,342	\$ -	0.00%
Other Gas Revenue	\$ 326	\$ 326	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 332,172,729</b>	<b>\$ 357,097,603</b>	<b>\$ 24,924,874</b>	<b>7.50%</b>



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  
WORK PAPER REFERENCE NO(S):

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Rate Class	Base Rate Revenue	GSC Revenue	DSM Revenue	GLT Revenue	Total Current Revenue	Increase	Percentage Change
Residential Gas Service and Volunteer Fire Dept - Rate (RGS) and (VFD)	\$ 128,880,300	\$ 78,109,569	\$ 1,435,561	\$ 9,542,288	\$ 217,967,718	\$ 17,691,740	8.12%
Commercial Gas Service - Rate (CGS)	\$ 45,966,506	\$ 39,681,903	\$ 824,766	\$ 4,021,065	\$ 90,494,241	\$ 7,347,663	8.12%
Industrial Gas Service - Rate (IGS)	\$ 5,085,635	\$ 5,367,346	\$ -	\$ 514,378	\$ 10,967,359	\$ (74)	0.00%
As-Available Gas Service - Rate (AAGS)	\$ 266,406	\$ 517,529	\$ 8,718	\$ 40,082	\$ 832,735	\$ -	0.00%
Firm Transportation Service (Non-Standby) - Rate (FT)	\$ 6,471,827	\$ -	\$ -	\$ 80,951	\$ 6,552,778	\$ (85)	0.00%
Special Contract - Intra-Company Sales	\$ 2,295,607	\$ 1,470,692	\$ -	\$ -	\$ 3,766,300	\$ -	0.00%
Distributed Generation Gas Service - Rate (DGGS)	\$ 15,658	\$ 30	\$ -	\$ 836	\$ 16,524	\$ -	0.00%
Substitute Gas Sales Service - Commercial - Rate (SGSS)	\$ 34,836	\$ 6,210	\$ 75	\$ 2,346	\$ 43,466	\$ 3,528	8.12%
Substitute Gas Sales Service - Industrial - Rate (SGSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Gas Delivery Service - Rate (LGDS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal Sales to Ultimate Consumers and Inter-Company	\$ 189,016,774	\$ 125,153,280	\$ 2,269,121	\$ 14,201,946	\$ 330,641,120	\$ 25,042,771	7.57%
Late Payment Charges	\$ 1,065,949				\$ 1,065,949	(97,753)	
Miscellaneous Service Revenue	\$ 90,992				\$ 90,992	(20,144)	
Rent from Gas Property	\$ 374,342				\$ 374,342	-	
Other Gas Revenue	\$ 326				\$ 326	-	
Total Sales to Ultimate Consumers and Inter-Company	\$ 190,548,383	\$ 125,153,280	\$ 2,269,121	\$ 14,201,946	\$ 332,172,729	\$ 24,924,874	7.50%

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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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b>RATE RGS and VFD:</b>							
<b>Residential Gas Service Rate (RGS) and Volunteer Fire Dept (VFD)</b>							
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge	3,587,761			\$ 16.35	\$ 58,659,892	\$ 0.65	\$ 70,981,609
Daily Basic Service Charge	109,202,475					\$ 3.9076	\$ 75,590,431
Distribution Cost Component		19,344,465		\$ 3.6300	\$ 70,220,408		\$ 75,590,431
<b>Subtotal</b>					<b>\$ 128,880,300</b>		<b>\$ 146,572,040</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor =	1.000000	<b>\$ 128,880,300</b>	1.000000	<b>\$ 146,572,040</b>
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
<b>Total Rate RGS and VFD</b>					<b>\$ 217,967,718</b>		<b>\$ 235,659,458</b>
Proposed Increase in Revenue							\$ 17,691,740 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(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Proposed Rates		
					Unit Charges	Calculated Revenue	
					Calculated Revenue @ Present Rates		
<b>RATE CGS:</b>							
<b>Firm Commercial Gas Service Rate (CGS)</b>							
<u>Customer Months for the 12-Month Period</u>							
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
<b>Subtotal</b>					<b>\$ 45,966,506</b>		<b>\$ 53,314,168</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000	\$	<b>45,966,506</b>
						1.000000	\$ <b>53,314,168</b>
<b>Gas Transportation Service Rider TS-2 to Rate (CGS)</b>							
<u>Administrative Charges</u>							
Administrative Charges	0			\$ 550.00	\$ -	\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>							
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 >)	0					\$ 9.37	\$ -
<u>Distribution Cost Component</u>							
On Peak Mcf		0		\$ 2.51330	\$ -	\$ 3.25250	\$ -
Off Peak Mcf			0	\$ 2.01330	\$ -	\$ 2.75250	\$ -
<b>Subtotal</b>					<b>\$ -</b>		<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	0.000000	\$	<b>-</b>
						0.000000	\$ <b>-</b>
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
<b>Rider PS-TS-2</b>							
<u>Pool Manager Fee</u>							
Pool Manager Fee	0			\$ 75.00	\$ -	\$ 75.00	\$ -
<b>Total Rate CGS</b>					<b>\$ 90,494,241</b>		<b>\$ 97,841,903</b>
Proposed Increase in Revenue							\$ 7,347,663
							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(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Proposed Rates		
					Unit Charges	Calculated Revenue	
					Calculated Revenue @ Present Rates		
<b>RATE IGS:</b>							
<b>Firm Industrial Gas Service Rate (IGS)</b>							
<u>Customer Months for the 12-Month Period</u>							
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
<u>Distribution Cost Component</u>							
On Peak Mcf		1,278,359		\$ 2.1929	\$ 2,803,314	\$ 2.1929	\$ 2,803,314
Off Peak Mcf			164,954	\$ 1.6929	\$ 279,251	\$ 1.6929	\$ 279,251
<b>Subtotal</b>					<b>\$ 4,354,895</b>		<b>\$ 4,354,822</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000	\$	<b>4,354,895</b>
<b>Gas Transportation Service Rider TS-2 to Rate (IGS)</b>							
Administrative Charges	60			\$ 550.00	\$ 33,000	\$ 550.00	\$ 33,000
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge (meters < 5000 cfh)	0			\$ 165.00	\$ -		
Monthly Basic Service Charge (meters 5000 cfh or >)	60			\$ 750.00	\$ 45,000		
Daily Basic Service Charge (meters < 5000 cfh)	0					\$ 5.42	\$ -
Daily Basic Service Charge (meters 5000 cfh or >)	1,826					\$ 24.64	\$ 44,999
<u>Distribution Cost Component</u>							
On Peak Mcf		115,658		\$ 2.1929	\$ 253,626	\$ 2.1929	\$ 253,626
Off Peak Mcf			234,694	\$ 1.6929	\$ 397,314	\$ 1.6929	\$ 397,314
<b>Subtotal</b>					<b>\$ 728,940</b>		<b>\$ 728,939</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000		<b>728,940</b>
Gas Supply Clause					\$ 5,367,346	\$	\$ 5,367,346
Demand-Side Management					\$ -	\$	\$ -
Gas Line Tracker					\$ 514,378	\$	\$ 514,378
<b>Rider PS-TS-2</b>							
Pool Manager Fee	24			\$ 75.00	1,800.00	\$ 75.00	\$ 1,800
<b>Total Rate IGS</b>					<b>\$ 10,967,359</b>		<b>\$ 10,967,285</b>
Proposed Increase in Revenue						\$	(74) 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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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @		Proposed Rates	
					Present Rates	Present Rates	Unit Charges	Calculated Revenue
<b>RATE AAGS:</b>								
<b>As Available Gas Service Rate (AAGS)</b>								
<u>Customer Months for the 12-Month Period</u>								
Monthly Basic Service Charge	48			\$ 500.00	\$ 24,000	\$ 500.00	\$ 24,000	
Distribution Charge		146,051		\$ 1.0644	\$ 155,456	\$ 1.0644	\$ 155,456	
<b>Subtotal</b>					<b>\$ 179,456</b>		<b>\$ 179,456</b>	
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000	\$ 179,456	1.000000	\$ 179,456
<b>Gas Transportation Service Rider TS-2 to Rate (AAGS)</b>								
<u>Administrative Charge</u>								
Administrative Charge	12			\$ 550.00	\$ 6,600	\$ 550.00	\$ 6,600	
<u>Customer Months for the 12-Month Period</u>								
Monthly Basic Service Charge	12			\$ 500.00	\$ 6,000	\$ 500.00	\$ 6,000	
Distribution Charge		69,851		\$ 1.0644	\$ 74,349	\$ 1.0644	\$ 74,349	
<b>Subtotal</b>					<b>\$ 86,949</b>		<b>\$ 86,949</b>	
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000	\$ 86,949	1.000000	\$ 86,949
Gas Supply Clause								
Demand-Side Management								
Gas Line Tracker								
<b>Rider PS-TS-2</b>								
Pool Manager Fee	0			\$ 75.00	-	\$ 75.00	\$ -	
<b>Total Rate AAGS</b>					<b>\$ 832,735</b>		<b>\$ 832,735</b>	
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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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b>INTRA-COMPANY SPECIAL CONTRACTS</b>							
Intra-Company Special Contract - Sales Customer							
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge	12			\$ 750.00	\$ 9,000	\$ 750.00	\$ 9,000
Distribution Charge		404,400		\$ 0.29920	\$ 120,997	\$ 0.29920	\$ 120,997
<u>Demand Charge</u>		198,720		\$ 10.8978	<u>\$ 2,165,611</u>	\$ 10.8978	<u>\$ 2,165,611</u>
<b>Subtotal</b>					<b>\$ 2,295,607</b>		<b>\$ 2,295,607</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor=	1.000000	<b>\$ 2,295,607</b>	1.000000	<b>\$ 2,295,607</b>
Gas Supply Clause					\$ 1,470,692		\$ 1,470,692
Demand-Side Management					\$ -		\$ -
Gas Line Tracker					\$ -		\$ -
<b>Total Intra-Company Special Contract - Sales Customer</b>					<b>\$ 3,766,300</b>		<b>\$ 3,766,300</b>
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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Witness: W. S. SEELYE  
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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Proposed Rates		
					Unit Charges	Calculated Revenue	
					Calculated Revenue @ Present Rates		
<b>RATE DGGGS</b>							
<b>Distributed Generation Gas Service Rate (DGGGS)</b>							
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge (meters < 5000 cfh)	24			\$ 165.00	\$ 3,960	\$ 165.00	\$ 3,960
Monthly Basic Service Charge (meters 5000 cfh or >)	0			\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Charge		8		\$ 0.2992	\$ 3	\$ 0.2992	\$ 3
Demand Charge		1,073		\$ 10.8978	\$ 11,696	\$ 10.8978	\$ 11,696
<b>Subtotal</b>					<b>\$ 15,658</b>		<b>\$ 15,658</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	1.000000	\$ 15,658	1.000000 \$ 15,658
<b>Gas Transportation Service Rider TS-2 to Rate (DGGGS)</b>							
Administrative Charge	0			550.00	\$ -	550.00	\$ -
<u>Customer Months for the 12-Month Period</u>							
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	\$ -
<b>Subtotal</b>					<b>\$ -</b>		<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>				Correction Factor=	0.000000	\$ -	\$ -
Gas Supply Clause					\$ 30	\$ 30	\$ 30
Demand-Side Management					\$ -	\$ -	\$ -
Gas Line Tracker					\$ 836	\$ 836	\$ 836
<b>Rider PS-TS-2</b>							
Pool Manager Fee	0			\$ 75.00	\$ -	\$ 75.00	\$ -
<b>Total Rate DGGGS</b>					<b>\$ 16,524</b>		<b>\$ 16,524</b>
Proposed Increase in Revenue							\$ 0
							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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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b>RATE SGSS-I</b>							
<b>Substitute Gas Sales Service - Industrial - Rate (SGSS)</b>							
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge	0			\$ 750.00	\$ -	\$ 750.00	\$ -
Distribution Charge		0		\$ 0.2992	\$ -	\$ 0.2992	\$ -
<u>Demand Charge</u>		0		\$ 10.90	\$ -	\$ 10.90	\$ -
<b>Subtotal</b>				\$ -	\$ -	\$ -	\$ -
<b>Subtotal after application of Correction Factor</b>							
			Correction Factor=	0.000000	\$ -	0.000000	\$ -
Gas Supply Clause				\$ -	\$ -	\$ -	\$ -
Demand-Side Management				\$ -	\$ -	\$ -	\$ -
Gas Line Tracker				\$ -	\$ -	\$ -	\$ -
<b>Total Rate SGSS</b>				\$ -	\$ -	\$ -	\$ -
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  
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WORK PAPER REFERENCE NO(S):

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Rate Class	Customer Months/Days	MCF	Off-Peak MCF	Present Rates	Calculated Revenue @ Present Rates	Proposed Rates	
						Unit Charges	Calculated Revenue
<b>RATE LGDS</b>							
<b>Local Gas Delivery Service - Rate (LGDS)</b>							
Administrative Charge	0			\$ 550.00	\$ -	\$ 550.00	\$ -
<u>Customer Months for the 12-Month Period</u>							
Monthly Basic Service Charge	0			\$ 1,310.00	\$ -	\$ 750.00	\$ -
Distribution Cost Component		0		\$ 0.03880	\$ -	\$ 0.03800	\$ -
Demand Charge		0		\$ 2.57	\$ -	\$ 4.89	\$ -
<b>Subtotal</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Subtotal after application of Correction Factor</b>			Correction Factor=	0.00000	\$ -	0.00000	\$ -
Gas Supply Clause				\$ -	\$ -	\$ -	\$ -
Demand-Side Management				\$ -	\$ -	\$ -	\$ -
Gas Line Tracker				\$ -	\$ -	\$ -	\$ -
<b>Total Rate LGDS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Proposed Increase in Revenue						\$ -	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



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

**SCHEDULE N**  
**PAGE 1 of 26**  
**WITNESS: R. M. CONROY**

**Residential (Rate RS) / Volunteer Fire Dept (Rate VFD)**

kWh	A	B	C	D	E			F			G	H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Billing Factors			Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]	
500	\$ 59.16	\$ 63.23	\$ 4.07	6.9%	\$ (0.26)	\$ 0.91	\$ 2.16	\$	\$	\$	\$ 61.97	\$ 66.04	6.6%	
750	\$ 82.62	\$ 86.78	\$ 4.17	5.0%	\$ (0.40)	\$ 1.36	\$ 3.24	\$	\$	\$	\$ 86.82	\$ 90.98	4.8%	
917	\$ 98.28	\$ 102.51	\$ 4.23	4.3%	\$ (0.49)	\$ 1.66	\$ 3.96	\$	\$	\$	\$ 103.41	\$ 107.64	4.1%	
1,200	\$ 124.83	\$ 129.17	\$ 4.34	3.5%	\$ (0.64)	\$ 2.17	\$ 5.18	\$	\$	\$	\$ 131.54	\$ 135.88	3.3%	
1,500	\$ 152.98	\$ 157.43	\$ 4.45	2.9%	\$ (0.79)	\$ 2.72	\$ 6.48	\$	\$	\$	\$ 161.39	\$ 165.84	2.8%	
2,000	\$ 199.89	\$ 204.53	\$ 4.64	2.3%	\$ (1.06)	\$ 3.62	\$ 8.64	\$	\$	\$	\$ 211.09	\$ 215.73	2.2%	
2,500	\$ 246.80	\$ 251.63	\$ 4.83	2.0%	\$ (1.32)	\$ 4.53	\$ 10.80	\$	\$	\$	\$ 260.81	\$ 265.64	1.9%	
3,000	\$ 293.71	\$ 298.73	\$ 5.02	1.7%	\$ (1.59)	\$ 5.43	\$ 12.96	\$	\$	\$	\$ 310.51	\$ 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  
Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

**SCHEDULE N**  
**PAGE 2 of 26**  
**WITNESS: R. M. CONROY**

**Residential Time-of-Day Energy**

kWh	A	B	C	D	E			F			G	H	I	J
	Base Rate	Base Rate	Increase	Increase	Billing Factors			DSM	ECR	Total	Total	Increase		
	Current	Proposed			FAC+OSS	DSM	ECR						Current	Proposed
	Bill	Bill	(\$)	(%)										
			[ B - A ]	[ C / A ]										
500	\$ 55.85	\$ 60.06	\$ 4.20	7.5%	\$ (0.26)	\$ 0.91	\$ 2.16	\$ 58.66	\$ 62.87	7.2%				
750	\$ 77.66	\$ 82.02	\$ 4.36	5.6%	\$ (0.40)	\$ 1.36	\$ 3.24	\$ 81.86	\$ 86.22	5.3%				
900	\$90.74	\$ 95.19	\$ 4.46	4.9%	\$ (0.48)	\$ 1.63	\$ 3.89	\$ 95.78	\$ 100.23	4.7%				
1,250	\$ 121.26	\$ 125.94	\$ 4.68	3.9%	\$ (0.66)	\$ 2.26	\$ 5.40	\$ 128.26	\$ 132.94	3.7%				
1,500	\$ 143.06	\$ 147.90	\$ 4.84	3.4%	\$ (0.79)	\$ 2.72	\$ 6.48	\$ 151.47	\$ 156.31	3.2%				
2,000	\$ 186.67	\$ 191.82	\$ 5.16	2.8%	\$ (1.06)	\$ 3.62	\$ 8.64	\$ 197.87	\$ 203.02	2.6%				
2,500	\$ 230.27	\$ 235.75	\$ 5.47	2.4%	\$ (1.32)	\$ 4.53	\$ 10.80	\$ 244.28	\$ 249.76	2.2%				
3,000	\$ 273.88	\$ 279.67	\$ 5.79	2.1%	\$ (1.59)	\$ 5.43	\$ 12.96	\$ 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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 3 of 26  
 WITNESS: R. M. CONROY

**Residential Time-of-Day Demand**

kW	Load Factor	kWh	A		B		C		D		E			F			G			H		I		J	
			Base Rate		Base Rate		Increase (\$)	Increase (%)	Billing Factors			ECR	Total Current Bill (\$)	Total Proposed Bill (\$)	Increase (%)										
			Current Bill (Rate RS)	Proposed Bill	FAC+OSS	DSM			ECR	[A+E+F+G]	[B+E+F+G]					[(I - H)/H]									
2	30%	438	\$ 57.33	\$ 61.04	\$ 3.71	6.5%	\$ (0.23)	\$ 0.79	\$ 1.89	\$ 59.78	\$ 63.49	6.2%													
	50%	730	\$ 72.47	\$ 76.17	\$ 3.71	5.1%	\$ (0.39)	\$ 1.32	\$ 3.15	\$ 76.55	\$ 80.25	4.8%													
	70%	1,022	\$ 87.60	\$ 91.31	\$ 3.71	4.2%	\$ (0.54)	\$ 1.85	\$ 4.42	\$ 93.33	\$ 97.04	4.0%													
5	30%	1,095	\$ 124.95	\$ 128.40	\$ 3.45	2.8%	\$ (0.58)	\$ 1.98	\$ 4.73	\$ 131.08	\$ 134.53	2.6%													
	50%	1,825	\$ 162.79	\$ 166.24	\$ 3.45	2.1%	\$ (0.97)	\$ 3.30	\$ 7.89	\$ 173.01	\$ 176.46	2.0%													
	70%	2,555	\$ 200.63	\$ 204.07	\$ 3.45	1.7%	\$ (1.35)	\$ 4.63	\$ 11.04	\$ 214.95	\$ 218.39	1.6%													
7	30%	1,533	\$ 170.04	\$ 173.31	\$ 3.27	1.9%	\$ (0.81)	\$ 2.78	\$ 6.62	\$ 178.63	\$ 181.90	1.8%													
	50%	2,555	\$ 223.01	\$ 226.28	\$ 3.27	1.5%	\$ (1.35)	\$ 4.63	\$ 11.04	\$ 237.33	\$ 240.60	1.4%													
	70%	3,577	\$ 275.98	\$ 279.25	\$ 3.27	1.2%	\$ (1.89)	\$ 6.48	\$ 15.46	\$ 296.03	\$ 299.30	1.1%													
10	30%	2,190	\$ 237.66	\$ 240.67	\$ 3.01	1.3%	\$ (1.16)	\$ 3.97	\$ 9.46	\$ 249.93	\$ 252.94	1.2%													
	50%	3,650	\$ 313.33	\$ 316.34	\$ 3.01	1.0%	\$ (1.93)	\$ 6.61	\$ 15.77	\$ 333.78	\$ 336.79	0.9%													
	70%	5,110	\$ 389.00	\$ 392.01	\$ 3.01	0.8%	\$ (2.71)	\$ 9.25	\$ 22.08	\$ 417.62	\$ 420.63	0.7%													
15	30%	3,285	\$ 350.36	\$ 352.94	\$ 2.57	0.7%	\$ (1.74)	\$ 5.95	\$ 14.19	\$ 368.76	\$ 371.34	0.7%													
	50%	5,475	\$ 463.87	\$ 466.44	\$ 2.57	0.6%	\$ (2.90)	\$ 9.91	\$ 23.66	\$ 494.54	\$ 497.11	0.5%													
	70%	7,665	\$ 577.38	\$ 579.95	\$ 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  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 4 of 26  
 WITNESS: R. M. CONROY

**General Service - Single Phase**

kWh	A		B		C	D	E			F	G	H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]			FAC+OSS	DSM	ECR					
500	\$ 82.99	\$ 84.84	\$ 1.86	2.2%	\$ (0.28)	\$ 0.07	\$ 5.18	\$ 87.96	\$ 89.81	2.1%				
1,000	\$ 134.47	\$ 138.03	\$ 3.55	2.6%	\$ (0.56)	\$ 0.14	\$ 10.37	\$ 144.42	\$ 147.98	2.5%				
1,500	\$ 185.96	\$ 191.21	\$ 5.25	2.8%	\$ (0.84)	\$ 0.21	\$ 15.55	\$ 200.88	\$ 206.13	2.6%				
2,000	\$ 237.44	\$ 244.40	\$ 6.95	2.9%	\$ (1.11)	\$ 0.28	\$ 20.73	\$ 257.34	\$ 264.30	2.7%				
2,500	\$ 288.93	\$ 297.58	\$ 8.65	3.0%	\$ (1.39)	\$ 0.36	\$ 25.92	\$ 313.82	\$ 322.47	2.8%				
5,000	\$ 546.35	\$ 563.51	\$ 17.15	3.1%	\$ (2.78)	\$ 0.71	\$ 51.83	\$ 596.11	\$ 613.27	2.9%				
7,500	\$ 803.78	\$ 829.43	\$ 25.65	3.2%	\$ (4.18)	\$ 1.07	\$ 77.75	\$ 878.42	\$ 904.07	2.9%				
10,000	\$ 1,061.20	\$ 1,095.36	\$ 34.15	3.2%	\$ (5.57)	\$ 1.42	\$ 103.66	\$ 1,160.71	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
PAGE 5 of 26  
WITNESS: R. M. CONROY

**General Service - Three Phase**

kWh	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
500	\$ 101.89	\$ 103.71	\$ 1.83	1.8%	\$ (0.28)	\$ 0.07	\$ 5.18	\$ 106.86	\$ 108.68	1.7%
1,000	\$ 153.37	\$ 156.90	\$ 3.53	2.3%	\$ (0.56)	\$ 0.14	\$ 10.37	\$ 163.32	\$ 166.85	2.2%
2,500	\$ 307.83	\$ 316.45	\$ 8.63	2.8%	\$ (1.39)	\$ 0.36	\$ 25.92	\$ 332.72	\$ 341.34	2.6%
4,500	\$ 513.77	\$ 529.19	\$ 15.43	3.0%	\$ (2.51)	\$ 0.64	\$ 46.65	\$ 558.55	\$ 573.97	2.8%
7,500	\$ 822.68	\$ 848.30	\$ 25.63	3.1%	\$ (4.18)	\$ 1.07	\$ 77.75	\$ 897.32	\$ 922.94	2.9%
10,000	\$ 1,080.10	\$ 1,114.23	\$ 34.13	3.2%	\$ (5.57)	\$ 1.42	\$ 103.66	\$ 1,179.61	\$ 1,213.74	2.9%
15,000	\$ 1,594.95	\$ 1,646.08	\$ 51.13	3.2%	\$ (8.35)	\$ 2.13	\$ 155.50	\$ 1,744.23	\$ 1,795.36	2.9%
20,000	\$ 2,109.80	\$ 2,177.93	\$ 68.13	3.2%	\$ (11.14)	\$ 2.84	\$ 207.33	\$ 2,308.83	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
PAGE 6 of 26  
WITNESS: R. M. CONROY

**Power Service Secondary (Rate PSS)**

kW	Load Factor	kWh	A	B	C	D	E			F	G	H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]		
50	30%	10,950	\$ 1,525.99	\$ 1,605.48	\$ 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	\$ 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	\$ 13.79	0.7%	\$ (14.46)	\$ 0.55	\$ 49.13	\$ 2,109.59	\$ 2,123.38	0.7%		
75	30%	16,425	\$ 2,243.98	\$ 2,363.17	\$ 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	\$ 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	\$ 20.63	0.7%	\$ (21.70)	\$ 0.83	\$ 73.69	\$ 3,119.37	\$ 3,140.00	0.7%		
100	30%	21,900	\$ 2,961.98	\$ 3,120.86	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

**SCHEDULE N**  
**PAGE 7 of 26**  
**WITNESS: R. M. CONROY**

**Power Service Primary (Rate PSP)**

kW	Load Factor	kWh	A	B	C	D	Billing Factors			H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
50	30%	10,950	\$ 1,530.69	\$ 1,604.45	\$ 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	\$ 45.59	2.5%	\$ (10.39)	\$ 0.37	\$ 32.27	\$ 1,816.39	\$ 1,861.98	2.5%
	70%	25,550	\$ 2,057.60	\$ 2,075.01	\$ 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	\$ 2,968.74	\$ 147.37	5.2%	\$ (12.47)	\$ 0.45	\$ 38.72	\$ 2,848.07	\$ 2,995.44	5.2%
	50%	36,500	\$ 3,348.29	\$ 3,439.30	\$ 91.01	2.7%	\$ (20.78)	\$ 0.75	\$ 64.54	\$ 3,392.80	\$ 3,483.81	2.7%
	70%	51,100	\$ 3,875.20	\$ 3,909.85	\$ 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	\$ 7,061.62	\$ 368.20	5.5%	\$ (31.17)	\$ 1.12	\$ 96.80	\$ 6,760.18	\$ 7,128.37	5.4%
	50%	91,250	\$ 8,010.71	\$ 8,238.02	\$ 227.31	2.8%	\$ (51.95)	\$ 1.87	\$ 161.34	\$ 8,121.97	\$ 8,349.28	2.8%
	70%	127,750	\$ 9,328.00	\$ 9,414.41	\$ 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	\$ 13,883.09	\$ 736.23	5.6%	\$ (62.33)	\$ 2.25	\$ 193.61	\$ 13,280.39	\$ 14,016.62	5.5%
	50%	182,500	\$ 15,781.43	\$ 16,235.88	\$ 454.45	2.9%	\$ (103.89)	\$ 3.75	\$ 322.68	\$ 16,003.97	\$ 16,458.42	2.8%
	70%	255,500	\$ 18,416.00	\$ 18,588.67	\$ 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	\$ 27,526.02	\$ 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	\$ 32,231.60	\$ 908.75	2.9%	\$ (207.78)	\$ 7.50	\$ 645.36	\$ 31,767.93	\$ 32,676.68	2.9%
	70%	511,000	\$ 36,591.99	\$ 36,937.18	\$ 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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 8 of 26  
 WITNESS: R. M. CONROY

**Time-of-Day Secondary (Rate TODS)**

kW	kVA	Load Factor	kWh	A	B	C	D	E			F	G	H	I	J
				Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]		
225	250	30%	54,750	\$6,298.06	\$ 6,801.77	\$ 503.72	8.0%	\$ (31.13)	\$ 1.00	\$ 111.98	\$ 6,379.91	\$ 6,883.62	7.9%		
		50%	91,250	\$ 7,660.97	\$ 7,992.77	\$ 331.80	4.3%	\$ (51.88)	\$ 1.66	\$ 186.64	\$ 7,797.39	\$ 8,129.19	4.3%		
		70%	127,750	\$ 9,023.88	\$ 9,183.76	\$ 159.89	1.8%	\$ (72.63)	\$ 2.33	\$ 261.29	\$ 9,214.87	\$ 9,374.75	1.7%		
450	500	30%	109,500	\$ 12,396.11	\$ 13,403.26	\$ 1,007.15	8.1%	\$ (62.25)	\$ 1.99	\$ 223.96	\$ 12,559.81	\$ 13,566.96	8.0%		
		50%	227,989	\$ 16,820.49	\$ 17,269.56	\$ 449.07	2.7%	\$ (129.61)	\$ 4.15	\$ 466.32	\$ 17,161.35	\$ 17,610.42	2.6%		
		70%	255,500	\$ 17,847.75	\$ 18,167.24	\$ 319.49	1.8%	\$ (145.25)	\$ 4.65	\$ 522.58	\$ 18,229.73	\$ 18,549.22	1.8%		
900	1,000	30%	219,000	\$ 24,592.22	\$ 26,606.25	\$ 2,014.03	8.2%	\$ (124.50)	\$ 3.99	\$ 447.93	\$ 24,919.64	\$ 26,933.67	8.1%		
		50%	365,000	\$ 30,043.86	\$ 31,370.23	\$ 1,326.37	4.4%	\$ (207.51)	\$ 6.64	\$ 746.55	\$ 30,589.54	\$ 31,915.91	4.3%		
		70%	511,000	\$ 35,495.50	\$ 36,134.21	\$ 638.71	1.8%	\$ (290.51)	\$ 9.30	\$ 1,045.17	\$ 36,259.46	\$ 36,898.17	1.8%		
2,250	2,500	30%	547,500	\$ 61,180.55	\$ 66,215.20	\$ 5,034.65	8.2%	\$ (311.26)	\$ 9.97	\$ 1,119.82	\$ 61,999.08	\$ 67,033.73	8.1%		
		50%	912,500	\$ 74,809.65	\$ 78,125.15	\$ 3,315.50	4.4%	\$ (518.77)	\$ 16.61	\$ 1,866.37	\$ 76,173.86	\$ 79,489.36	4.4%		
		70%	1,277,500	\$ 88,438.75	\$ 90,035.10	\$ 1,596.35	1.8%	\$ (726.27)	\$ 23.25	\$ 2,612.92	\$ 90,348.65	\$ 91,945.00	1.8%		
4,499	5,000	30%	1,095,000	\$ 122,161.10	\$ 132,230.13	\$ 10,069.03	8.2%	\$ (622.52)	\$ 19.93	\$ 2,239.65	\$ 123,798.16	\$ 133,867.19	8.1%		
		50%	1,825,000	\$ 149,419.30	\$ 156,050.03	\$ 6,630.73	4.4%	\$ (1,037.53)	\$ 33.22	\$ 3,732.75	\$ 152,147.74	\$ 158,778.47	4.4%		
		70%	2,555,000	\$ 176,677.50	\$ 179,869.93	\$ 3,192.43	1.8%	\$ (1,452.54)	\$ 46.51	\$ 5,225.85	\$ 180,497.32	\$ 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
- Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 9 of 26  
 WITNESS: R. M. CONROY

**Time-of-Day Primary (Rate TODP)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC+OSS	DSM		DSM						
500	30%	109,500	\$ 12,002.98	\$ 12,741.28	\$ 738.30	6.2%	\$ (62.33)	\$ 0.95	\$ 237.51	\$ 12,179.11	\$ 12,917.41	6.1%				
	50%	182,500	\$ 14,561.63	\$ 15,072.17	\$ 510.54	3.5%	\$ (103.89)	\$ 1.58	\$ 395.85	\$ 14,855.17	\$ 15,365.71	3.4%				
	70%	255,500	\$ 17,120.28	\$ 17,403.06	\$ 282.78	1.7%	\$ (145.45)	\$ 2.21	\$ 554.19	\$ 17,531.23	\$ 17,814.01	1.6%				
5,000	30%	1,095,000	\$ 117,059.75	\$ 124,443.29	\$ 7,383.54	6.3%	\$ (623.34)	\$ 9.49	\$ 2,375.09	\$ 118,820.99	\$ 126,204.53	6.2%				
	50%	1,825,000	\$ 142,646.25	\$ 147,752.19	\$ 5,105.94	3.6%	\$ (1,038.90)	\$ 15.81	\$ 3,958.49	\$ 145,581.65	\$ 150,687.59	3.5%				
	70%	2,555,000	\$ 168,232.75	\$ 171,061.09	\$ 2,828.34	1.7%	\$ (1,454.46)	\$ 22.14	\$ 5,541.88	\$ 172,342.31	\$ 175,170.65	1.6%				
10,000	30%	2,190,000	\$ 233,789.50	\$ 248,556.64	\$ 14,767.14	6.3%	\$ (1,246.68)	\$ 18.98	\$ 4,750.19	\$ 237,311.99	\$ 252,079.13	6.2%				
	50%	3,650,000	\$ 284,962.50	\$ 295,174.44	\$ 10,211.94	3.6%	\$ (2,077.80)	\$ 31.63	\$ 7,916.98	\$ 290,833.31	\$ 301,045.25	3.5%				
	70%	5,110,000	\$ 336,135.50	\$ 341,792.24	\$ 5,656.74	1.7%	\$ (2,908.92)	\$ 44.28	\$ 11,083.77	\$ 344,354.63	\$ 350,011.37	1.6%				
25,000	30%	5,475,000	\$ 583,978.75	\$ 620,896.69	\$ 36,917.94	6.3%	\$ (3,116.70)	\$ 47.44	\$ 11,875.46	\$ 592,784.95	\$ 629,702.89	6.2%				
	50%	9,125,000	\$ 711,911.25	\$ 737,441.19	\$ 25,529.94	3.6%	\$ (5,194.51)	\$ 79.06	\$ 19,792.44	\$ 726,588.24	\$ 752,118.18	3.5%				
	70%	12,775,000	\$ 839,843.75	\$ 853,985.69	\$ 14,141.94	1.7%	\$ (7,272.31)	\$ 110.69	\$ 27,709.42	\$ 860,391.55	\$ 874,533.49	1.6%				
50,000	30%	10,950,000	\$ 1,167,627.50	\$ 1,241,463.44	\$ 73,835.94	6.3%	\$ (6,233.41)	\$ 94.88	\$ 23,750.93	\$ 1,185,239.90	\$ 1,259,075.84	6.2%				
	50%	18,250,000	\$ 1,423,492.50	\$ 1,474,552.44	\$ 51,059.94	3.6%	\$ (10,389.01)	\$ 158.13	\$ 39,584.88	\$ 1,452,846.50	\$ 1,503,906.44	3.5%				
	70%	25,550,000	\$ 1,679,357.50	\$ 1,707,641.44	\$ 28,283.94	1.7%	\$ (14,544.62)	\$ 221.38	\$ 55,418.83	\$ 1,720,453.09	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

**SCHEDULE N**  
**PAGE 10 of 26**  
**WITNESS: R. M. CONROY**

**Retail Transmission Service (Rate RTS)**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			G ECR	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							Billing Factors						
							FAC+OSS	DSM					
1,000	30%	219,000	\$ 23,007.82	\$ 24,342.84	\$ 1,335.02	5.8%	\$ (127.13)	\$ -	\$ 501.61	\$ 23,382.30	\$ 24,717.32	5.7%	
	50%	365,000	\$ 27,939.70	\$ 28,944.76	\$ 1,005.06	3.6%	\$ (211.88)	\$ -	\$ 836.01	\$ 28,563.83	\$ 29,568.89	3.5%	
	70%	511,000	\$ 32,871.58	\$ 33,546.68	\$ 675.10	2.1%	\$ (296.63)	\$ -	\$ 1,170.42	\$ 33,745.37	\$ 34,420.47	2.0%	
10,000	30%	2,190,000	\$ 216,578.20	\$ 229,928.76	\$ 13,350.56	6.2%	\$ (1,271.28)	\$ -	\$ 5,016.08	\$ 220,323.00	\$ 233,673.56	6.1%	
	50%	3,650,000	\$ 265,897.00	\$ 275,947.96	\$ 10,050.96	3.8%	\$ (2,118.80)	\$ -	\$ 8,360.13	\$ 272,138.33	\$ 282,189.29	3.7%	
	70%	5,110,000	\$ 315,215.80	\$ 321,967.16	\$ 6,751.36	2.1%	\$ (2,966.33)	\$ -	\$ 11,704.18	\$ 323,953.65	\$ 330,705.01	2.1%	
25,000	30%	5,475,000	\$ 539,195.50	\$ 572,571.96	\$ 33,376.46	6.2%	\$ (3,178.21)	\$ -	\$ 12,540.19	\$ 548,557.48	\$ 581,933.94	6.1%	
	50%	9,125,000	\$ 662,492.50	\$ 687,619.96	\$ 25,127.46	3.8%	\$ (5,297.01)	\$ -	\$ 20,900.32	\$ 678,095.81	\$ 703,223.27	3.7%	
	70%	12,775,000	\$ 785,789.50	\$ 802,667.96	\$ 16,878.46	2.2%	\$ (7,415.81)	\$ -	\$ 29,260.45	\$ 807,634.14	\$ 824,512.60	2.1%	
50,000	30%	10,950,000	\$ 1,076,891.00	\$ 1,143,643.96	\$ 66,752.96	6.2%	\$ (6,356.41)	\$ -	\$ 25,080.38	\$ 1,095,614.97	\$ 1,162,367.93	6.1%	
	50%	18,250,000	\$ 1,323,485.00	\$ 1,373,739.96	\$ 50,254.96	3.8%	\$ (10,594.02)	\$ -	\$ 41,800.64	\$ 1,354,691.62	\$ 1,404,946.58	3.7%	
	70%	25,550,000	\$ 1,570,079.00	\$ 1,603,835.96	\$ 33,756.96	2.2%	\$ (14,831.63)	\$ -	\$ 58,520.90	\$ 1,613,768.27	\$ 1,647,525.23	2.1%	
75,000	30%	16,425,000	\$ 1,614,586.50	\$ 1,714,715.96	\$ 100,129.46	6.2%	\$ (9,534.62)	\$ -	\$ 37,620.58	\$ 1,642,672.46	\$ 1,742,801.92	6.1%	
	50%	27,375,000	\$ 1,984,477.50	\$ 2,059,859.96	\$ 75,382.46	3.8%	\$ (15,891.03)	\$ -	\$ 62,700.96	\$ 2,031,287.43	\$ 2,106,669.89	3.7%	
	70%	38,325,000	\$ 2,354,368.50	\$ 2,405,003.96	\$ 50,635.46	2.2%	\$ (22,247.44)	\$ -	\$ 87,781.34	\$ 2,419,902.40	\$ 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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 11 of 26  
 WITNESS: R. M. CONROY

**Fluctuating Load Service - Transmission - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							E FAC+OSS	F DSM	G ECR			
50,000	30%	10,950,000	\$ 854,391.00	\$ 909,893.96	\$ 55,502.96	6.5%	\$ (6,356.41)	\$ -	\$ 25,080.38	\$ 873,114.97	\$ 928,617.93	6.4%
	50%	18,250,000	\$ 1,100,985.00	\$ 1,139,989.96	\$ 39,004.96	3.5%	\$ (10,594.02)	\$ -	\$ 41,800.64	\$ 1,132,191.62	\$ 1,171,196.58	3.4%
	70%	25,550,000	\$ 1,347,579.00	\$ 1,370,085.96	\$ 22,506.96	1.7%	\$ (14,831.63)	\$ -	\$ 58,520.90	\$ 1,391,268.27	\$ 1,413,775.23	1.6%
75,000	30%	16,425,000	\$ 1,280,836.50	\$ 1,364,090.96	\$ 83,254.46	6.5%	\$ (9,534.62)	\$ -	\$ 37,620.58	\$ 1,308,922.46	\$ 1,392,176.92	6.4%
	50%	27,375,000	\$ 1,650,727.50	\$ 1,709,234.96	\$ 58,507.46	3.5%	\$ (15,891.03)	\$ -	\$ 62,700.96	\$ 1,697,537.43	\$ 1,756,044.89	3.4%
	70%	38,325,000	\$ 2,020,618.50	\$ 2,054,378.96	\$ 33,760.46	1.7%	\$ (22,247.44)	\$ -	\$ 87,781.34	\$ 2,086,152.40	\$ 2,119,912.86	1.6%
100,000	30%	21,900,000	\$ 1,707,282.00	\$ 1,818,287.96	\$ 111,005.96	6.5%	\$ (12,712.83)	\$ -	\$ 50,160.77	\$ 1,744,729.94	\$ 1,855,735.90	6.4%
	50%	36,500,000	\$ 2,200,470.00	\$ 2,278,479.96	\$ 78,009.96	3.6%	\$ (21,188.04)	\$ -	\$ 83,601.28	\$ 2,262,883.24	\$ 2,340,893.20	3.4%
	70%	51,100,000	\$ 2,693,658.00	\$ 2,738,671.96	\$ 45,013.96	1.7%	\$ (29,663.26)	\$ -	\$ 117,041.79	\$ 2,781,036.53	\$ 2,826,050.49	1.6%
150,000	30%	32,850,000	\$ 2,560,173.00	\$ 2,726,681.96	\$ 166,508.96	6.5%	\$ (19,069.24)	\$ -	\$ 75,241.15	\$ 2,616,344.91	\$ 2,782,853.87	6.4%
	50%	54,750,000	\$ 3,299,955.00	\$ 3,416,969.96	\$ 117,014.96	3.6%	\$ (31,782.06)	\$ -	\$ 125,401.92	\$ 3,393,574.86	\$ 3,510,589.82	3.4%
	70%	76,650,000	\$ 4,039,737.00	\$ 4,107,257.96	\$ 67,520.96	1.7%	\$ (44,494.89)	\$ -	\$ 175,562.69	\$ 4,170,804.80	\$ 4,238,325.76	1.6%
200,000	30%	43,800,000	\$ 3,413,064.00	\$ 3,635,075.96	\$ 222,011.96	6.5%	\$ (25,425.65)	\$ -	\$ 100,321.54	\$ 3,487,959.89	\$ 3,709,971.85	6.4%
	50%	73,000,000	\$ 4,399,440.00	\$ 4,555,459.96	\$ 156,019.96	3.6%	\$ (42,376.09)	\$ -	\$ 167,202.56	\$ 4,524,266.47	\$ 4,680,286.43	3.4%
	70%	102,200,000	\$ 5,385,816.00	\$ 5,475,843.96	\$ 90,027.96	1.7%	\$ (59,326.52)	\$ -	\$ 234,083.58	\$ 5,560,573.06	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
 PAGE 12 of 26  
 WITNESS: R. M. CONROY

**Fluctuating Load Service- Primary - No LG&E Customers on this rate schedule**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							E FAC+OSS	F DSM	G ECR			
50,000	30%	10,950,000	\$ 932,877.50	\$ 996,963.44	\$ 64,085.94	6.9%	\$ (6,356.41)	\$ -	\$ 25,080.38	\$ 951,601.47	\$ 1,015,687.41	6.7%
	50%	18,250,000	\$ 1,188,742.50	\$ 1,230,052.44	\$ 41,309.94	3.5%	\$ (10,594.02)	\$ -	\$ 41,800.64	\$ 1,219,949.12	\$ 1,261,259.06	3.4%
	70%	25,550,000	\$ 1,444,607.50	\$ 1,463,141.44	\$ 18,533.94	1.3%	\$ (14,831.63)	\$ -	\$ 58,520.90	\$ 1,488,296.77	\$ 1,506,830.71	1.2%
75,000	30%	16,425,000	\$ 1,399,151.25	\$ 1,495,280.19	\$ 96,128.94	6.9%	\$ (9,534.62)	\$ -	\$ 37,620.58	\$ 1,427,237.21	\$ 1,523,366.15	6.7%
	50%	27,375,000	\$ 1,782,948.75	\$ 1,844,913.69	\$ 61,964.94	3.5%	\$ (15,891.03)	\$ -	\$ 62,700.96	\$ 1,829,758.68	\$ 1,891,723.62	3.4%
	70%	38,325,000	\$ 2,166,746.25	\$ 2,194,547.19	\$ 27,800.94	1.3%	\$ (22,247.44)	\$ -	\$ 87,781.34	\$ 2,232,280.15	\$ 2,260,081.09	1.2%
100,000	30%	21,900,000	\$ 1,865,425.00	\$ 1,993,596.94	\$ 128,171.94	6.9%	\$ (12,712.83)	\$ -	\$ 50,160.77	\$ 1,902,872.94	\$ 2,031,044.88	6.7%
	50%	36,500,000	\$ 2,377,155.00	\$ 2,459,774.94	\$ 82,619.94	3.5%	\$ (21,188.04)	\$ -	\$ 83,601.28	\$ 2,439,568.24	\$ 2,522,188.18	3.4%
	70%	51,100,000	\$ 2,888,885.00	\$ 2,925,952.94	\$ 37,067.94	1.3%	\$ (29,663.26)	\$ -	\$ 117,041.79	\$ 2,976,263.53	\$ 3,013,331.47	1.2%
150,000	30%	32,850,000	\$ 2,797,972.50	\$ 2,990,230.44	\$ 192,257.94	6.9%	\$ (19,069.24)	\$ -	\$ 75,241.15	\$ 2,854,144.41	\$ 3,046,402.35	6.7%
	50%	54,750,000	\$ 3,565,567.50	\$ 3,689,497.44	\$ 123,929.94	3.5%	\$ (31,782.06)	\$ -	\$ 125,401.92	\$ 3,659,187.36	\$ 3,783,117.30	3.4%
	70%	76,650,000	\$ 4,333,162.50	\$ 4,388,764.44	\$ 55,601.94	1.3%	\$ (44,494.89)	\$ -	\$ 175,562.69	\$ 4,464,230.30	\$ 4,519,832.24	1.2%
200,000	30%	43,800,000	\$ 3,730,520.00	\$ 3,986,863.94	\$ 256,343.94	6.9%	\$ (25,425.65)	\$ -	\$ 100,321.54	\$ 3,805,415.89	\$ 4,061,759.83	6.7%
	50%	73,000,000	\$ 4,753,980.00	\$ 4,919,219.94	\$ 165,239.94	3.5%	\$ (42,376.09)	\$ -	\$ 167,202.56	\$ 4,878,806.47	\$ 5,044,046.41	3.4%
	70%	102,200,000	\$ 5,777,440.00	\$ 5,851,575.94	\$ 74,135.94	1.3%	\$ (59,326.52)	\$ -	\$ 234,083.58	\$ 5,952,197.06	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

**SCHEDULE N**  
**PAGE 13 of 26**  
**WITNESS: R. M. CONROY**

**Special Contract**

kVA	Load Factor	kWh	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H)/H]
							FAC+OSS	DSM	ECR			
5,000	30%	1,095,000	\$ 110,132.00	\$ 120,066.25	\$ 9,934.25	9.0%	\$ (628.56)	\$ -	\$ 2,125.78	\$ 111,629.22	\$ 121,563.47	8.9%
	50%	1,825,000	\$ 136,120.00	\$ 143,243.75	\$ 7,123.75	5.2%	\$ (1,047.59)	\$ -	\$ 3,542.97	\$ 138,615.38	\$ 145,739.13	5.1%
	70%	2,555,000	\$ 162,108.00	\$ 166,421.25	\$ 4,313.25	2.7%	\$ (1,466.63)	\$ -	\$ 4,960.16	\$ 165,601.53	\$ 169,914.78	2.6%
7,500	30%	1,642,500	\$ 165,198.00	\$ 180,099.38	\$ 14,901.38	9.0%	\$ (942.83)	\$ -	\$ 3,188.68	\$ 167,443.85	\$ 182,345.23	8.9%
	50%	2,737,500	\$ 204,180.00	\$ 214,865.63	\$ 10,685.63	5.2%	\$ (1,571.39)	\$ -	\$ 5,314.46	\$ 207,923.07	\$ 218,608.70	5.1%
	70%	3,832,500	\$ 243,162.00	\$ 249,631.88	\$ 6,469.88	2.7%	\$ (2,199.94)	\$ -	\$ 7,440.24	\$ 248,402.30	\$ 254,872.18	2.6%
10,000	30%	2,190,000	\$ 220,264.00	\$ 240,132.50	\$ 19,868.50	9.0%	\$ (1,257.11)	\$ -	\$ 4,251.57	\$ 223,258.46	\$ 243,126.96	8.9%
	50%	3,650,000	\$ 272,240.00	\$ 286,487.50	\$ 14,247.50	5.2%	\$ (2,095.19)	\$ -	\$ 7,085.95	\$ 277,230.76	\$ 291,478.26	5.1%
	70%	5,110,000	\$ 324,216.00	\$ 332,842.50	\$ 8,626.50	2.7%	\$ (2,933.26)	\$ -	\$ 9,920.33	\$ 331,203.07	\$ 339,829.57	2.6%
12,500	30%	2,737,500	\$ 275,330.00	\$ 300,165.63	\$ 24,835.63	9.0%	\$ (1,571.39)	\$ -	\$ 5,314.46	\$ 279,073.07	\$ 303,908.70	8.9%
	50%	4,562,500	\$ 340,300.00	\$ 358,109.38	\$ 17,809.38	5.2%	\$ (2,618.98)	\$ -	\$ 8,857.43	\$ 346,538.45	\$ 364,347.83	5.1%
	70%	6,387,500	\$ 405,270.00	\$ 416,053.13	\$ 10,783.13	2.7%	\$ (3,666.57)	\$ -	\$ 12,400.41	\$ 414,003.84	\$ 424,786.97	2.6%
15,000	30%	3,285,000	\$ 330,396.00	\$ 360,198.75	\$ 29,802.75	9.0%	\$ (1,885.67)	\$ -	\$ 6,377.35	\$ 334,887.68	\$ 364,690.43	8.9%
	50%	5,475,000	\$ 408,360.00	\$ 429,731.25	\$ 21,371.25	5.2%	\$ (3,142.78)	\$ -	\$ 10,628.92	\$ 415,846.14	\$ 437,217.39	5.1%
	70%	7,665,000	\$ 486,324.00	\$ 499,263.75	\$ 12,939.75	2.7%	\$ (4,399.89)	\$ -	\$ 14,880.49	\$ 496,804.60	\$ 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
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

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

SCHEDULE N  
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WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[ (I - H)H ]
				(\$)	(%)				(\$)	(\$)	(%)
									[B+F+G]	[C+F+G]	
<b>OVERHEAD SERVICE</b>											
<i>Light Emitting Diode (LED)</i>											
490 Cobra Head, 8,179 Lumen Fixture Only	0.071	\$ 16.33	\$ 9.63	\$ (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	\$ (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	\$ (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	\$ (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

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

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WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[ (I - H) / H ]
									(\$)	(\$)	
<b>UNDERGROUND SERVICE</b>											
<i>Light Emitting Diode (LED)</i>											
LC2 Cobra Head, 2500-4000 Lumen	0.022	NA	\$ 3.94	NA	N/A	\$ (0.00)	\$ 0.02		NA	\$ 3.95	N/A
496 Cobra Head, 8,179 Lumen, Smooth Pole	0.071	\$ 54.63	\$ 5.17	\$ (49.46)	-956.7%	\$ (0.01)	\$ 0.05	\$	54.67	\$ 5.21	-90.5%
497 Cobra Head, 14,166 Lumen, Smooth Pole	0.122	\$ 57.64	\$ 7.19	\$ (50.45)	-701.7%	\$ (0.03)	\$ 0.09	\$	57.70	\$ 7.25	-87.4%
498 Cobra Head, 23,214 Lumen, Smooth Pole	0.194	\$ 65.79	\$ 10.36	\$ (55.43)	-535.0%	\$ (0.04)	\$ 0.14	\$	65.89	\$ 10.46	-84.1%
499 Open Bottom, 5,665 Lumen, Smooth Pole	0.044	\$ 48.35	\$ 7.25	\$ (41.10)	-566.9%	\$ (0.01)	\$ 0.03	\$	48.37	\$ 7.27	-85.0%
LA1 Acorn, 4000-7000 Lumen	0.040	NA	\$ 6.75	NA	N/A	\$ (0.01)	\$ 0.03		NA	\$ 6.77	N/A
LN1 Contemporary, 4000-7000 Lumen	0.057	NA	\$ 6.74	NA	N/A	\$ (0.01)	\$ 0.04		NA	\$ 6.77	N/A
LN2 Contemporary, 8000-11000 Lumen	0.087	NA	\$ 7.85	NA	N/A	\$ (0.02)	\$ 0.06		NA	\$ 7.89	N/A
LN3 Contemporary, 13500-16500 Lumen	0.143	NA	\$ 9.56	NA	N/A	\$ (0.03)	\$ 0.10		NA	\$ 9.63	N/A
LN4 Contemporary, 21000-28000 Lumen	0.220	NA	\$ 13.86	NA	N/A	\$ (0.05)	\$ 0.16		NA	\$ 13.97	N/A
LN5 Contemporary, 45000-50000 Lumen	0.380	NA	\$ 20.91	NA	N/A	\$ (0.08)	\$ 0.27		NA	\$ 21.10	N/A
LF5 Directional Flood, 4500-6000 Lumen	0.030	NA	\$ 7.86	NA	N/A	\$ (0.01)	\$ 0.02		NA	\$ 7.88	N/A
LF6 Directional Flood, 14000-17500 Lumen	0.096	NA	\$ 9.66	NA	N/A	\$ (0.02)	\$ 0.07		NA	\$ 9.71	N/A
LF7 Directional Flood, 22000-28000 Lumen	0.175	NA	\$ 12.01	NA	N/A	\$ (0.04)	\$ 0.13		NA	\$ 12.10	N/A
LF8 Directional Flood, 35000-50000 Lumen	0.297	NA	\$ 18.58	NA	N/A	\$ (0.06)	\$ 0.21		NA	\$ 18.73	N/A

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
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  
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WITNESS: R. M. CONROY

Lighting Service - Rate LS

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[ (I - H) / H ]
								(\$)	(\$)	
<b>UNDERGROUND SERVICE</b>										
<i>High Pressure Sodium</i>										
427 London, 5800 Lumen Fluted Pole	0.083	\$ 37.96	\$ 39.09	\$ 1.13	2.9%	\$ (0.02)	\$ 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)	\$ 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)	\$ 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)	\$ 0.13	\$ 37.89	\$ 39.01	3.0%
<b>Poles</b>										
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:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding



LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
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  
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WITNESS: R. M. CONROY

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F	G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors		Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR	Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]			Bill	Bill	[(I - H)/H]
								(\$)	(\$)	
								[B+F+G]	[C+F+G]	
<b>OVERHEAD SERVICE</b>										
<i>Mercury Vapor</i>										
252 Cobra/Open Bottom 8000L Fixture Only	0.210	\$ 10.88	\$ 11.20	\$ 0.32	2.9%	\$ (0.04)	\$ 0.15	\$ 10.99	\$ 11.31	2.9%
203 Cobra Head 13000 Lumen Fixture Only	0.298	\$ 12.36	\$ 12.73	\$ 0.37	2.9%	\$ (0.06)	\$ 0.21	\$ 12.51	\$ 12.88	3.0%
204 Cobra Head 25000 Lumen Fixture Only	0.462	\$ 15.12	\$ 15.57	\$ 0.45	2.9%	\$ (0.10)	\$ 0.33	\$ 15.35	\$ 15.80	2.9%
209 Cobra Head 60000 Lumen Fixture Only	1.180	\$ 30.57	\$ 31.48	\$ 0.91	2.9%	\$ (0.25)	\$ 0.84	\$ 31.16	\$ 32.07	2.9%
207 Directional 25000 Lumen Fixture Only	0.462	\$ 17.19	\$ 17.70	\$ 0.51	2.9%	\$ (0.10)	\$ 0.33	\$ 17.42	\$ 17.93	2.9%
210 Directional 60000 Lumen Fixture Only	1.180	\$ 31.80	\$ 32.74	\$ 0.94	2.9%	\$ (0.25)	\$ 0.84	\$ 32.39	\$ 33.33	2.9%
201 Open Bottom 4000 Lumen Fixture Only	0.100	\$ 9.43	\$ 9.71	\$ 0.28	2.9%	\$ (0.02)	\$ 0.07	\$ 9.48	\$ 9.76	3.0%
<i>Metal Halide</i>										
470 Directional, 12000 Lumen Fixture Only	0.150	\$ 14.50	\$ 14.93	\$ 0.43	2.9%	\$ (0.03)	\$ 0.11	\$ 14.58	\$ 15.01	3.0%
471 Directional, 12000 Lumen Fixture & Wood Pole	0.150	\$ 17.17	\$ 17.68	\$ 0.51	2.9%	\$ (0.03)	\$ 0.11	\$ 17.25	\$ 17.76	3.0%
474 Directional, 32000 Lumen Fixture & Wood Pole	0.350	\$ 22.94	\$ 23.62	\$ 0.68	2.9%	\$ (0.07)	\$ 0.25	\$ 23.12	\$ 23.80	2.9%
475 Directional, 32000 Lumen Fixture & Metal Pole	0.350	\$ 30.40	\$ 31.30	\$ 0.90	2.9%	\$ (0.07)	\$ 0.25	\$ 30.58	\$ 31.48	2.9%
476 Directional, 107800 Lumen Fixture Only	1.080	\$ 43.23	\$ 44.51	\$ 1.28	2.9%	\$ (0.23)	\$ 0.77	\$ 43.77	\$ 45.05	2.9%
477 Directional, 107800 Lumen Fixture & Wood Pole	1.080	\$ 46.42	\$ 47.80	\$ 1.38	2.9%	\$ (0.23)	\$ 0.77	\$ 46.96	\$ 48.34	2.9%
473 Directional, 32000 Lumen Fixture Only *	0.350	\$ 20.65	\$ 21.26	\$ 0.61	2.9%	\$ (0.07)	\$ 0.25	\$ 20.83	\$ 21.44	2.9%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage

Calculations may vary from other schedules due to rounding

\* Transferred from Lighting Service - Rate LS

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

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 WITNESS: R. M. CONROY

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[(I - H)H]
									(\$)	(\$)	
									[B+F+G]	[C+F+G]	
<b>UNDERGROUND SERVICE</b>											
<b>High Pressure Sodium</b>											
452 Cobra Head, 16000 Lumen Fixture Only *	0.181	\$ 14.44	\$ 14.87	\$ 0.43	2.9%	\$ (0.04)	\$ 0.13	\$	14.53	\$ 14.96	3.0%
453 Cobra Head, 28500 Lumen Fixture Only *	0.294	\$ 16.85	\$ 17.35	\$ 0.50	2.9%	\$ (0.06)	\$ 0.21	\$	17.00	\$ 17.50	2.9%
454 Cobra Head, 50000 Lumen Fixture Only *	0.471	\$ 19.20	\$ 19.77	\$ 0.57	2.9%	\$ (0.10)	\$ 0.34	\$	19.44	\$ 20.01	2.9%
455 Directional, 16000 Lumen Fixture Only *	0.181	\$ 15.39	\$ 15.85	\$ 0.46	2.9%	\$ (0.04)	\$ 0.13	\$	15.48	\$ 15.94	3.0%
456 Directional, 50000 Lumen Fixture Only *	0.471	\$ 20.03	\$ 20.62	\$ 0.59	2.9%	\$ (0.10)	\$ 0.34	\$	20.27	\$ 20.86	2.9%
457 Open Bottom, 9500 Lumen Fixture Only *	0.117	\$ 12.78	\$ 13.16	\$ 0.38	2.9%	\$ (0.02)	\$ 0.08	\$	12.84	\$ 13.22	3.0%
275 Cobra/Contemporary 16000 Lumen (Fixture & Smooth Pole)	0.181	\$ 27.64	\$ 28.46	\$ 0.82	2.9%	\$ (0.04)	\$ 0.13	\$	27.73	\$ 28.55	3.0%
266 Cobra/Contemporary 28500 Lumen (Fixture & Smooth Pole)	0.294	\$ 30.35	\$ 31.25	\$ 0.90	2.9%	\$ (0.06)	\$ 0.21	\$	30.50	\$ 31.40	3.0%
267 Cobra/Contemporary 50000 Lumen (Fixture & Smooth Pole)	0.471	\$ 34.64	\$ 35.67	\$ 1.03	2.9%	\$ (0.10)	\$ 0.34	\$	34.88	\$ 35.91	3.0%
276 Coach/Acorn 5800 Lumen (Fixture & Smooth Pole)	0.083	\$ 16.69	\$ 17.19	\$ 0.50	2.9%	\$ (0.02)	\$ 0.06	\$	16.73	\$ 17.23	3.0%
274 Coach/Acorn 9500 Lumen (Fixture & Smooth Pole)	0.117	\$ 19.90	\$ 20.49	\$ 0.59	2.9%	\$ (0.02)	\$ 0.08	\$	19.96	\$ 20.55	3.0%
277 Coach/Acorn 16000 Lumen (Fixture & Smooth Pole)	0.181	\$ 24.34	\$ 25.06	\$ 0.72	2.9%	\$ (0.04)	\$ 0.13	\$	24.43	\$ 25.15	2.9%
279 Contemporary 120000 Lumen Fixture Only	1.000	\$ 47.45	\$ 48.86	\$ 1.41	2.9%	\$ (0.21)	\$ 0.71	\$	47.95	\$ 49.36	2.9%
278 Contemporary 120000 Lumen (Fixture & Smooth Pole)	1.000	\$ 78.58	\$ 80.91	\$ 2.33	2.9%	\$ (0.21)	\$ 0.71	\$	79.08	\$ 81.41	2.9%
417 Acorn 9500 Lumen Bronze Decorative Pole	0.117	\$ 26.21	\$ 27.00	\$ 0.79	2.9%	\$ (0.02)	\$ 0.08	\$	26.27	\$ 27.06	3.0%
419 Acorn 16000 Lumen Bronze Decorative Pole	0.180	\$ 28.08	\$ 28.91	\$ 0.83	2.9%	\$ (0.04)	\$ 0.13	\$	28.17	\$ 29.00	2.9%
280 Victorian 5800 Lumen Fixture Only	0.083	\$ 22.13	\$ 22.78	\$ 0.65	2.9%	\$ (0.02)	\$ 0.06	\$	22.17	\$ 22.82	2.9%
281 Victorian 9500 Lumen Fixture Only	0.117	\$ 23.19	\$ 23.88	\$ 0.69	2.9%	\$ (0.02)	\$ 0.08	\$	23.25	\$ 23.94	3.0%
282 London 5800 Lumen Fixture Only	0.083	\$ 22.29	\$ 22.95	\$ 0.66	2.9%	\$ (0.02)	\$ 0.06	\$	22.33	\$ 22.99	3.0%
283 London 9500 Lumen Fixture Only	0.117	\$ 23.69	\$ 24.39	\$ 0.70	2.9%	\$ (0.02)	\$ 0.08	\$	23.75	\$ 24.45	2.9%
426 London, 5800 Lumen Fixture & Pole	0.083	\$ 35.94	\$ 37.01	\$ 1.07	2.9%	\$ (0.02)	\$ 0.06	\$	35.98	\$ 37.05	3.0%
428 London, 9500 Lumen Fixture & Pole	0.117	\$ 36.89	\$ 37.99	\$ 1.10	2.9%	\$ (0.02)	\$ 0.08	\$	36.95	\$ 38.05	3.0%
430 Victorian, 5800 Lumen Fixture & Pole	0.083	\$ 34.96	\$ 36.00	\$ 1.04	2.9%	\$ (0.02)	\$ 0.06	\$	35.00	\$ 36.04	3.0%
432 Victorian, 9500 Lumen Fixture Pole	0.117	\$ 37.13	\$ 38.23	\$ 1.10	2.9%	\$ (0.02)	\$ 0.08	\$	37.19	\$ 38.29	3.0%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage

Calculations may vary from other schedules due to rounding

\* Transferred from Lighting Service - Rate LS

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N  
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 WITNESS: R. M. CONROY

**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[(I - H)H]
									(\$)	(\$)	
<b>UNDERGROUND SERVICE</b>											
<b><i>High Pressure Sodium</i></b>											
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%
<b><i>Mercury Vapor</i></b>											
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:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
 Calculations may vary from other schedules due to rounding  
 \* Transferred from Lighting Service - Rate LS

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
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**Restricted Lighting Service - Rate RLS**

	A	B	C	D	E	F		G	H	I	J
	Monthly	Base Rate	Base Rate	Increase	Increase	Billing Factors			Total	Total	Increase
	kW	Current	Proposed	(\$)	(%)	FAC+OSS	ECR		Current	Proposed	(%)
		Bill	Bill	[ C - B ]	[ D / B ]				Bill	Bill	[ (I - H) / H ]
									(\$)	(\$)	
<b>UNDERGROUND SERVICE</b>											
<i>Metal Halide</i>											
479 Contemporary, 12000 Lumen Fixture Only	0.15	\$ 16.40	\$ 16.62	\$ 0.22	1.3%	\$ (0.03)	\$ 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)	\$ 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)	\$ 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)	\$ 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)	\$ 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)	\$ 0.25	\$	33.73	\$ 34.73	3.0%
<i>Incandescent</i>											
349 Continental Jr, 1500 Lumen Fixture & Pole	0.102	\$ 9.96	\$ 10.26	\$ 0.30	2.9%	\$ (0.02)	\$ 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)	\$ 0.32	\$	14.42	\$ 14.84	2.9%
<b>Poles</b>											
958 Wood Pole Installed before 3/1/2010	NA	\$ 11.32	\$ 11.66	\$ 0.34	2.9%	\$ -	\$ -	\$	11.32	\$ 11.66	3.0%
900 Wood Pole Installed before 7/1/2004	NA	\$ 2.15	\$ 2.21	\$ 0.06	2.7%	\$ -	\$ -	\$	2.15	\$ 2.21	2.8%
901 Smooth 10' Pole	NA	\$ 10.82	\$ 11.14	\$ 0.32	2.9%	\$ -	\$ -	\$	10.82	\$ 11.14	3.0%
902 Fluted 10' Pole	NA	\$ 12.91	\$ 13.29	\$ 0.38	2.9%	\$ -	\$ -	\$	12.91	\$ 13.29	2.9%
<b>Victorian/London Bases</b>											
950 Old Town Base	NA	\$ 3.62	\$ 3.73	\$ 0.11	2.9%	\$ -	\$ -	\$	3.62	\$ 3.73	3.0%
951 Chesapeake Base	NA	\$ 3.83	\$ 3.94	\$ 0.11	2.8%	\$ -	\$ -	\$	3.83	\$ 3.94	2.9%
956 Victorian/London Bases (Moved from 35.1)	NA	\$ 3.71	\$ 3.82	\$ 0.11	2.9%	\$ -	\$ -	\$	3.71	\$ 3.82	3.0%

Assumptions:

Billing Factors calculated as a unit charge based on forecast period revenues and volumes and assuming October hours of usage  
Calculations may vary from other schedules due to rounding  
\* Transferred from Lighting Service - Rate LS

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
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**Lighting Energy Service - Rate LE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]
500	\$35.23	\$35.23	\$ -	0.0%	\$ (0.30)	\$ 2.49	\$ 37.42	\$ 37.42	0.0%	
1,000	\$70.46	\$70.46	\$ -	0.0%	\$ (0.60)	\$ 4.99	\$ 74.85	\$ 74.85	0.0%	
2,000	\$140.92	\$140.92	\$ -	0.0%	\$ (1.20)	\$ 9.97	\$ 149.69	\$ 149.69	0.0%	
3,000	\$211.38	\$211.38	\$ -	0.0%	\$ (1.80)	\$ 14.96	\$ 224.54	\$ 224.54	0.0%	
6,000	\$422.76	\$422.76	\$ -	0.0%	\$ (3.59)	\$ 29.92	\$ 449.09	\$ 449.09	0.0%	
9,000	\$634.14	\$634.14	\$ -	0.0%	\$ (5.39)	\$ 44.89	\$ 673.64	\$ 673.64	0.0%	
12,000	\$845.52	\$845.52	\$ -	0.0%	\$ (7.18)	\$ 59.85	\$ 898.19	\$ 898.19	0.0%	
15,000	\$1,056.90	\$1,056.90	\$ -	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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

DATA:  BASE PERIOD  FORECASTED PERIOD  
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WITNESS: R. M. CONROY

**Traffic Energy Service - Rate TE**

kWh	A	B	C	D	E		F	G	H	I
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors FAC+OSS		ECR	Total Current Bill (\$) [A+E+F]	Total Proposed Bill (\$) [B+E+F]	Increase (%) [(H-G)/G]
50	\$8.20	\$8.16	\$ (0.04)	-0.4%	\$ (0.03)	\$	0.27	\$ 8.44	\$ 8.40	-0.4%
100	\$12.39	\$12.37	\$ (0.03)	-0.2%	\$ (0.06)	\$	0.55	\$ 12.88	\$ 12.86	-0.2%
200	\$20.79	\$20.77	\$ (0.01)	-0.1%	\$ (0.12)	\$	1.09	\$ 21.76	\$ 21.74	-0.1%
300	\$29.18	\$29.18	\$ 0.00	0.0%	\$ (0.17)	\$	1.64	\$ 30.65	\$ 30.65	0.0%
400	\$37.58	\$37.59	\$ 0.02	0.0%	\$ (0.23)	\$	2.18	\$ 39.53	\$ 39.54	0.0%
500	\$45.97	\$46.00	\$ 0.03	0.1%	\$ (0.29)	\$	2.73	\$ 48.41	\$ 48.44	0.1%
1,000	\$87.94	\$88.05	\$ 0.11	0.1%	\$ (0.58)	\$	5.45	\$ 92.81	\$ 92.92	0.1%
5,000	\$423.70	\$424.41	\$ 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
- Calculations may vary from other schedules due to rounding

LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
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**Outdoor Sports Lighting Service Rate OSL - Secondary**

kW	Load Factor	kWh	A	B	C	D	E			F	G	H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]		
2	30%	438	\$ 405.46	\$ 417.41	\$ 11.95	3.0%	\$ (0.26)	\$ 0.02	\$ 0.77	\$ 405.99	\$ 417.94	2.9%		
	50%	730	\$ 416.47	\$ 427.06	\$ 10.59	2.5%	\$ (0.43)	\$ 0.03	\$ 1.28	\$ 417.35	\$ 427.94	2.5%		
	70%	1,022	\$ 427.49	\$ 436.71	\$ 9.22	2.2%	\$ (0.60)	\$ 0.04	\$ 1.79	\$ 428.72	\$ 437.94	2.2%		
4	30%	876	\$ 720.92	\$ 744.73	\$ 23.80	3.3%	\$ (0.51)	\$ 0.04	\$ 1.53	\$ 721.98	\$ 745.79	3.3%		
	50%	1,460	\$ 742.96	\$ 764.03	\$ 21.08	2.8%	\$ (0.85)	\$ 0.06	\$ 2.56	\$ 744.73	\$ 765.80	2.8%		
	70%	2,044	\$ 764.99	\$ 783.34	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
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**Outdoor Sports Lighting Service Rate OSL - Primary**

kW	Load Factor	kWh	A	B	C	D	E			F	G	H	I	J
			Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]		
2	30%	438	\$ 474.49	\$ 486.04	\$ 11.55	2.4%	\$ (0.26)	\$ 0.02	\$ 0.77	\$ 475.02	\$ 486.57	2.4%		
	50%	730	\$ 485.08	\$ 496.63	\$ 11.55	2.4%	\$ (0.43)	\$ 0.03	\$ 1.28	\$ 485.96	\$ 497.51	2.4%		
	70%	1,022	\$ 495.67	\$ 507.22	\$ 11.55	2.3%	\$ (0.60)	\$ 0.04	\$ 1.79	\$ 496.90	\$ 508.45	2.3%		
4	30%	876	\$ 708.96	\$ 731.92	\$ 22.96	3.2%	\$ (0.51)	\$ 0.04	\$ 1.53	\$ 710.02	\$ 732.98	3.2%		
	50%	1,460	\$ 730.14	\$ 753.11	\$ 22.96	3.1%	\$ (0.85)	\$ 0.06	\$ 2.56	\$ 731.91	\$ 754.88	3.1%		
	70%	2,044	\$ 751.33	\$ 774.29	\$ 22.96	3.1%	\$ (1.19)	\$ 0.09	\$ 3.58	\$ 753.81	\$ 776.77	3.0%		
6	30%	1,314	\$ 943.45	\$ 977.82	\$ 34.37	3.6%	\$ (0.77)	\$ 0.05	\$ 2.30	\$ 945.03	\$ 979.40	3.6%		
	50%	2,190	\$ 975.22	\$ 1,009.59	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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	\$ 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  
 Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
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**Electric Vehicle Charging Rate EVC**

Hours	A	B	C	D	Billing Factors			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	FAC+OSS	DSM	ECR	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H)/H]
1	\$ 2.86	\$ 0.75	\$ (2.11)	-73.8%	\$ -	\$ -	\$ -	\$ 2.86	\$ 0.75	-73.8%
2	\$ 5.72	\$ 1.50	\$ (4.22)	-73.8%	\$ -	\$ -	\$ 0.01	\$ 5.73	\$ 1.51	-73.7%
3	\$ 8.58	\$ 2.50	\$ (6.08)	-70.9%	\$ -	\$ 0.01	\$ 0.01	\$ 8.60	\$ 2.52	-70.7%
4	\$ 11.44	\$ 3.50	\$ (7.94)	-69.4%	\$ -	\$ 0.01	\$ 0.02	\$ 11.47	\$ 3.53	-69.2%
5	\$ 14.30	\$ 4.50	\$ (9.80)	-68.5%	\$ -	\$ 0.01	\$ 0.02	\$ 14.33	\$ 4.53	-68.4%
6	\$ 17.16	\$ 5.50	\$ (11.66)	-68.0%	\$ -	\$ 0.01	\$ 0.03	\$ 17.20	\$ 5.54	-67.8%
7	\$ 20.02	\$ 6.50	\$ (13.52)	-67.5%	\$ -	\$ 0.01	\$ 0.03	\$ 20.06	\$ 6.54	-67.4%
8	\$ 22.88	\$ 7.50	\$ (15.38)	-67.2%	\$ -	\$ 0.01	\$ 0.03	\$ 22.92	\$ 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

**LOUISVILLE GAS AND ELECTRIC COMPANY  
CASE NO. 2018-00295  
Typical Bill Comparison under Present & Proposed Rates  
FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

DATA:      BASE PERIOD   X   FORECASTED PERIOD  
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**Pole and Structure Attachment Charges – Rate PSA**

Pole Attachments	A Current Bill	B Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]
1,000	\$ 7,250.00	\$ 7,250.00	\$ -	0.0%
5,000	\$ 36,250.00	\$ 36,250.00	\$ -	0.0%
10,000	\$ 72,500.00	\$ 72,500.00	\$ -	0.0%
20,000	\$ 145,000.00	\$ 145,000.00	\$ -	0.0%
30,000	\$ 217,500.00	\$ 217,500.00	\$ -	0.0%
40,000	\$ 290,000.00	\$ 290,000.00	\$ -	0.0%
50,000	\$ 362,500.00	\$ 362,500.00	\$ -	0.0%
100,000	\$ 725,000.00	\$ 725,000.00	\$ -	0.0%

Other Attachment Charges: \$ 0.81 per year for each linear foot of duct.  
\$36.25 per year for each Wireless Facility.

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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
PAGE 1 OF 13  
WITNESS: R. M. CONROY

**Residential Gas Service (Rate RGS) / Volunteer Fire Dept (Rate VFD)**

Mcf	A		B		C	D	E			F			G	H	I	J			
	Base Rate		Base Rate				Billing Factors										Total	Total	Increase
	Current	Bill	Proposed	Bill			GSC	DSM	GLT	Current	Proposed	Increase							
				Increase (\$)	Increase (%)														
				[B - A]	[C / A]								[A+E+F+G]	[B+E+F+G]	[(I - H) / H]				
3.0	\$	27.24	\$	31.50	\$	4.26	15.6%	\$	12.11	\$	0.22	\$	1.48	\$	41.05	\$	45.31	10.4%	
5.4		\$35.92	\$	40.85	\$	4.93	13.7%	\$	21.77	\$	0.40	\$	2.66	\$	60.75	\$	65.68	8.1%	
10.0	\$	52.65	\$	58.86	\$	6.21	11.8%	\$	40.38	\$	0.74	\$	4.93	\$	98.70	\$	104.91	6.3%	
20.0	\$	88.95	\$	97.93	\$	8.98	10.1%	\$	80.76	\$	1.48	\$	9.87	\$	181.06	\$	190.04	5.0%	
40.0	\$	161.55	\$	176.08	\$	14.53	9.0%	\$	161.51	\$	2.97	\$	19.73	\$	345.76	\$	360.29	4.2%	
60.0	\$	234.15	\$	254.24	\$	20.09	8.6%	\$	242.27	\$	4.45	\$	29.60	\$	510.47	\$	530.56	3.9%	
80.0	\$	306.75	\$	332.39	\$	25.64	8.4%	\$	323.03	\$	5.94	\$	39.46	\$	675.18	\$	700.82	3.8%	
100.0	\$	379.35	\$	410.54	\$	31.19	8.2%	\$	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

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 2 OF 13  
 WITNESS: R. M. CONROY

**Firm Commercial Gas Service (Rate CGS)**

meters < 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
					GSC	DSM	GLT			
25.0	\$ 122.83	\$141.27	\$ 18.44	15.0%	\$ 99.69	\$ 2.07	\$ 10.10	\$ 234.69	\$ 253.13	7.9%
50.0	\$ 185.67	\$222.59	\$ 36.92	19.9%	\$ 199.38	\$ 4.14	\$ 20.20	\$ 409.39	\$ 446.32	9.0%
100.0	\$ 311.33	\$ 385.21	\$ 73.88	23.7%	\$ 398.76	\$ 8.29	\$ 40.41	\$ 758.79	\$ 832.67	9.7%
500.0	\$ 1,316.65	\$ 1,686.21	\$ 369.56	28.1%	\$ 1,993.80	\$ 41.44	\$ 202.04	\$ 3,553.93	\$ 3,923.49	10.4%
1,000.0	\$ 2,573.30	\$ 3,312.46	\$ 739.16	28.7%	\$ 3,987.60	\$ 82.88	\$ 404.07	\$ 7,047.85	\$ 7,787.01	10.5%
2,500.0	\$ 6,343.25	\$ 8,191.21	\$ 1,847.96	29.1%	\$ 9,968.99	\$ 207.20	\$ 1,010.18	\$ 17,529.62	\$ 19,377.58	10.5%
5,000.0	\$ 12,626.50	\$ 16,322.46	\$ 3,695.96	29.3%	\$ 19,937.99	\$ 414.40	\$ 2,020.37	\$ 34,999.26	\$ 38,695.22	10.6%
7,500.0	\$ 18,909.75	\$ 24,453.71	\$ 5,543.96	29.3%	\$ 29,906.98	\$ 621.60	\$ 3,030.55	\$ 52,468.88	\$ 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)

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 3 OF 13  
 WITNESS: R. M. CONROY

**Firm Commercial Gas Service (Rate CGS)**

meters > 5,000 cfh

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
					Billing Factors					
					GSC	DSM	GLT			
25.0	\$ 347.83	\$366.51	\$ 18.68	5.4%	\$ 99.69	\$ 2.07	\$ 10.10	\$ 459.69	\$ 478.37	4.1%
50.0	\$ 410.67	\$ 447.83	\$ 37.16	9.1%	\$ 199.38	\$ 4.14	\$ 20.20	\$ 634.39	\$ 671.55	5.9%
100.0	\$ 536.33	\$ 610.45	\$ 74.12	13.8%	\$ 398.76	\$ 8.29	\$ 40.41	\$ 983.79	\$ 1,057.91	7.5%
500.0	\$ 1,541.65	\$ 1,911.45	\$ 369.80	24.0%	\$ 1,993.80	\$ 41.44	\$ 202.04	\$ 3,778.93	\$ 4,148.73	9.8%
1,000.0	\$ 2,798.30	\$ 3,537.70	\$ 739.40	26.4%	\$ 3,987.60	\$ 82.88	\$ 404.07	\$ 7,272.85	\$ 8,012.25	10.2%
2,500.0	\$ 6,568.25	\$ 8,416.45	\$ 1,848.20	28.1%	\$ 9,968.99	\$ 207.20	\$ 1,010.18	\$ 17,754.62	\$ 19,602.82	10.4%
5,000.0	\$ 12,851.50	\$ 16,547.70	\$ 3,696.20	28.8%	\$ 19,937.99	\$ 414.40	\$ 2,020.37	\$ 35,224.26	\$ 38,920.46	10.5%
7,500.0	\$ 19,134.75	\$ 24,678.95	\$ 5,544.20	29.0%	\$ 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)

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 4 OF 13  
 WITNESS: R. M. CONROY

**Firm Industrial Gas Service (Rate IGS)**

meters < 5,000 cfh

Mcf	A		B		C	D	E			H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]			Billing Factors					
							GSC	DSM	GLT			
25.0	\$ 219.82	\$ 219.79	\$ (0.03)	0.0%	\$ 74.81	\$ -	\$ 7.17	\$ 301.80	\$ 301.77	0.0%		
50.0	\$ 274.65	\$ 274.62	\$ (0.03)	0.0%	\$ 149.62	\$ -	\$ 14.34	\$ 438.61	\$ 438.58	0.0%		
100.0	\$ 384.29	\$ 384.26	\$ (0.03)	0.0%	\$ 299.24	\$ -	\$ 28.68	\$ 712.21	\$ 712.18	0.0%		
500.0	\$ 1,261.45	\$ 1,261.42	\$ (0.03)	0.0%	\$ 1,496.19	\$ -	\$ 143.39	\$ 2,901.03	\$ 2,901.00	0.0%		
1,000.0	\$ 2,357.90	\$ 2,357.87	\$ (0.03)	0.0%	\$ 2,992.39	\$ -	\$ 286.78	\$ 5,637.07	\$ 5,637.04	0.0%		
2,500.0	\$ 5,647.25	\$ 5,647.22	\$ (0.03)	0.0%	\$ 7,480.97	\$ -	\$ 716.94	\$ 13,845.16	\$ 13,845.13	0.0%		
5,000.0	\$ 11,129.50	\$ 11,129.47	\$ (0.03)	0.0%	\$ 14,961.95	\$ -	\$ 1,433.88	\$ 27,525.33	\$ 27,525.30	0.0%		
7,500.0	\$ 16,611.75	\$ 16,611.72	\$ (0.03)	0.0%	\$ 22,442.92	\$ -	\$ 2,150.81	\$ 41,205.48	\$ 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)

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 5 OF 13  
 WITNESS: R. M. CONROY

**Firm Industrial Gas Service (Rate IGS)**

meters > 5,000 cfh

Mcf	A		B		C	D	E			F	G	H	I	J
	Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]			GSC	DSM	GLT					
25.0	\$ 804.82	\$ 804.80	\$ (0.02)	0.0%	\$ 74.81	\$ -	\$ 7.17	\$ 886.80	\$ 886.78	0.0%				
50.0	\$ 859.65	\$ 859.63	\$ (0.02)	0.0%	\$ 149.62	\$ -	\$ 14.34	\$ 1,023.61	\$ 1,023.59	0.0%				
100.0	\$ 969.29	\$ 969.27	\$ (0.02)	0.0%	\$ 299.24	\$ -	\$ 28.68	\$ 1,297.21	\$ 1,297.19	0.0%				
500.0	\$ 1,846.45	\$ 1,846.43	\$ (0.02)	0.0%	\$ 1,496.19	\$ -	\$ 143.39	\$ 3,486.03	\$ 3,486.01	0.0%				
1,000.0	\$ 2,942.90	\$ 2,942.88	\$ (0.02)	0.0%	\$ 2,992.39	\$ -	\$ 286.78	\$ 6,222.07	\$ 6,222.05	0.0%				
2,500.0	\$ 6,232.25	\$ 6,232.23	\$ (0.02)	0.0%	\$ 7,480.97	\$ -	\$ 716.94	\$ 14,430.16	\$ 14,430.14	0.0%				
5,000.0	\$ 11,714.50	\$ 11,714.48	\$ (0.02)	0.0%	\$ 14,961.95	\$ -	\$ 1,433.88	\$ 28,110.33	\$ 28,110.31	0.0%				
7,500.0	\$ 17,196.75	\$ 17,196.73	\$ (0.02)	0.0%	\$ 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)

Calculations may vary from other schedules due to rounding



**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 6 OF 13  
 WITNESS: R. M. CONROY

**As Available Gas Service (Rate AAGS)**

Mcf	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
					GSC	DSM	GLT			
500.0	\$ 1,032.20	\$ 1,032.20	\$ -	0.0%	\$ 1,198.53	\$ 20.19	\$ 92.82	\$ 2,343.74	\$ 2,343.74	0.0%
1,000.0	\$ 1,564.40	\$ 1,564.40	\$ -	0.0%	\$ 2,397.06	\$ 40.38	\$ 185.65	\$ 4,187.49	\$ 4,187.49	0.0%
2,000.0	\$ 2,628.80	\$ 2,628.80	\$ -	0.0%	\$ 4,794.11	\$ 80.76	\$ 371.30	\$ 7,874.97	\$ 7,874.97	0.0%
4,000.0	\$ 4,757.60	\$ 4,757.60	\$ -	0.0%	\$ 9,588.23	\$ 161.52	\$ 742.60	\$ 15,249.95	\$ 15,249.95	0.0%
6,000.0	\$ 6,886.40	\$ 6,886.40	\$ -	0.0%	\$ 14,382.34	\$ 242.28	\$ 1,113.90	\$ 22,624.92	\$ 22,624.92	0.0%
8,000.0	\$ 9,015.20	\$ 9,015.20	\$ -	0.0%	\$ 19,176.46	\$ 323.04	\$ 1,485.20	\$ 29,999.90	\$ 29,999.90	0.0%
10,000.0	\$ 11,144.00	\$ 11,144.00	\$ -	0.0%	\$ 23,970.57	\$ 403.80	\$ 1,856.50	\$ 37,374.87	\$ 37,374.87	0.0%
15,000.0	\$ 16,466.00	\$ 16,466.00	\$ -	0.0%	\$ 35,955.86	\$ 605.71	\$ 2,784.75	\$ 55,812.32	\$ 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)  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
PAGE 7 OF 13  
WITNESS: R. M. CONROY

**Firm Transportation Service (Rate FT)**

Mcf	Mcf-D	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
						GSC	DSM	GLT			
1,000.0	1,040.9	\$ 994.00	\$6,428.00	\$ 5,434.00	546.7%	\$ -	\$ -	\$ 6.09	\$ 1,000.09	\$ 6,434.09	543.4%
5,000.0	1,040.9	\$ 2,770.00	\$ 6,580.00	\$ 3,810.00	137.6%	\$ -	\$ -	\$ 30.45	\$ 2,800.45	\$ 6,610.45	136.1%
10,000.0	1,040.9	\$ 4,990.00	\$ 6,770.00	\$ 1,780.00	35.7%	\$ -	\$ -	\$ 60.90	\$ 5,050.90	\$ 6,830.90	35.2%
12,500.0	1,040.9	\$ 6,100.00	\$ 6,865.00	\$ 765.00	12.5%	\$ -	\$ -	\$ 76.13	\$ 6,176.13	\$ 6,941.13	12.4%
15,000.0	1,040.9	\$ 7,210.00	\$ 6,960.00	\$ (250.00)	-3.5%	\$ -	\$ -	\$ 91.36	\$ 7,301.36	\$ 7,051.36	-3.4%
25,000.0	1,040.9	\$ 11,650.00	\$ 7,340.00	\$ (4,310.00)	-37.0%	\$ -	\$ -	\$ 152.26	\$ 11,802.26	\$ 7,492.26	-36.5%
50,000.0	1,040.9	\$ 22,750.00	\$ 8,290.00	\$ (14,460.00)	-63.6%	\$ -	\$ -	\$ 304.52	\$ 23,054.52	\$ 8,594.52	-62.7%
75,000.0	1,040.9	\$ 33,850.00	\$ 9,240.00	\$ (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)

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 8 OF 13  
 WITNESS: R. M. CONROY

**Intra-Company Special Contracts**

Mcf	Mcf-D	A	B	C	D	E			F	G	H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	Billing Factors			DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
1,000.0	16,560.0	\$181,516.77	\$181,516.77	\$ -	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	\$ -	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	\$ -	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	\$ -	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	\$ -	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	\$ -	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	\$ -	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	\$ -	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)  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
PAGE 9 OF 13  
WITNESS: R. M. CONROY

**Distributed Generation Gas Service (Rate DGGGS)**

meters < 5,000 cfh

Mcf	Mcf-D	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E F G Billing Factors			H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
						GSC	DSM	GLT			
3.0	44.7	\$ 653.03	\$ 653.03	\$ -	0.0%	\$ 10.71	\$ -	\$ 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	\$ -	\$ 9,958.59	\$ 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)

MCFD is the monthly billing demand and shall not be less than 48 Mcf per the tariff.

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 10 OF 13  
 WITNESS: R. M. CONROY

**Distributed Generation Gas Service (Rate DGGGS)**

meters > 5,000 cfh

Mcf	Mcf-D	A	B	C	D	Billing Factors			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [ B - A ]	Increase (%) [ C / A ]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
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.
- Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 11 OF 13  
 WITNESS: R. M. CONROY

**Substitute Gas Sales Service (SGSS) - Commercial**

Mcf	Mcf-D	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [ B - A ]	D Increase (%) [ C / A ]	E			F			G	H Total Current Bill (\$) [A+E+F+G]	I Total Proposed Bill (\$) [B+E+F+G]	J Increase (%) [(I - H) / H]
						Billing Factors			Billing Factors						
						GSC	DSM	GLT							
25.0	426.0	\$ 2,867.04	\$ 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	\$ 2,876.04	\$ 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	\$ 2,894.04	\$ 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	\$ 3,038.04	\$ 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	\$ 3,218.04	\$ 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	\$ 3,758.04	\$ 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	\$ 4,658.04	\$ 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	\$ 5,558.04	\$ 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)  
 Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
 PAGE 12 OF 13  
 WITNESS: R. M. CONROY

**Substitute Gas Sales Service (SGSS)- Industrial**

Mcf	Mcf-D	A	B	C	D	Billing Factors			H	I	J
		Base Rate Current Bill	Base Rate Proposed Bill	Increase (\$) [B - A]	Increase (%) [C / A]	GSC	DSM	GLT	Total Current Bill (\$) [A+E+F+G]	Total Proposed Bill (\$) [B+E+F+G]	Increase (%) [(I - H) / H]
25.0	426.0	\$5,400.88	\$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	\$ 5,408.36	\$ -	0.0%	\$ 207.30	\$ 2.49	\$ 78.31	\$ 5,696.46	\$ 5,696.46	0.0%
100.0	426.0	\$ 5,423.32	\$ 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

Calculations may vary from other schedules due to rounding

**LOUISVILLE GAS AND ELECTRIC COMPANY**  
**CASE NO. 2018-00295**  
**Typical Gas Bill Comparison under Present & Proposed Rates**  
**FORECAST PERIOD FOR THE 12 MONTHS ENDED APRIL 30, 2020**

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

SCHEDULE N (Gas)  
PAGE 13 OF 13  
WITNESS: R. M. CONROY

**Local Gas Delivery Gas Service (LGDS)**

Mcf	Mcf-D	A Base Rate Current Bill	B Base Rate Proposed Bill	C Increase (\$) [B - A]	D Increase (%) [C / A]	E			F			G	H Total Current Bill (\$) [A+D+E+F]	I Total Proposed Bill (\$) [B+D+E+F]	J Increase (%) [(I - H) / H]
						Billing Factors			Billing Factors						
						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

Calculations may vary from other schedules due to rounding



**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 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 1 of 3**

**Description of Filing Requirement:**

*Section 17. Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.*

*(1) Public postings.*

*(a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.*

*(b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:*

*1. A copy of the public notice; and*

*2. A hyperlink to the location on the commission's Web site where the case documents are available.*

*(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.*

*(2) Customer Notice.*

*(a) If a utility has twenty (20) or fewer customers, the utility shall mail a written notice to each customer no later than the date on which the application is submitted to the commission.*

*(b) If a utility has more than twenty (20) customers, it shall provide notice by:*

*1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;*

*2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;*

*3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or*

*4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.*

*(c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.*

*(3) Proof of Notice. A utility shall file with the commission no later than forty-five (45) days from the date the application was initially submitted to the commission:*

*(a) If notice is mailed to its customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;*

*(b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or*

*(c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the*

**Louisville Gas and Electric Company**  
**Case No. 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 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 2 of 3**

*notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.*

*(4) Notice Content. Each notice issued in accordance with this section shall contain:*

*(a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;*

*(b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;*

*(c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;*

*(d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;*

*(e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);*

*(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;*

*(g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;*

*(h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;*

*(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and*

*(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or mailing of the notice, the commission may take final action on the application.*

*(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.*

**Louisville Gas and Electric Company**  
**Case No. 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 17**  
**Sponsoring Witness: Robert M. Conroy**  
**Page 3 of 3**

**Response:**

Section 17(1)

A copy of the full customer notice and application will be posted at 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.

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<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.