

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Rate Base															
Plant in Service															
Intangible Plant															
301 ORGANIZATION	PT&D	1	\$2,240	\$1,368	\$0	\$0	\$210	\$0	\$0	\$288	\$0	\$374	\$1,866	\$0	\$374
302 FRANCHISE AND CONSENTS	PT&D	1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 SOFTWARE	PT&D	1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Intangible Plant			\$2,240	\$1,368	\$0	\$0	\$210	\$0	\$0	\$288	\$0	\$374	\$1,866	\$0	\$374
Steam Production Plant															
Total Steam Production Plant	DIR		\$3,109,195,352	\$3,109,195,352									\$3,109,195,352	\$0	\$0
Hydraulic Production Plant															
Total Hydraulic Production Plant	DIR		\$159,587,945	\$159,587,945									\$159,587,945	\$0	\$0
Other Production Plant															
Total Other Production Plant	DIR		\$418,289,975	\$418,289,975									\$418,289,975	\$0	\$0
Total Production Plant			\$3,687,073,272	\$3,687,073,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,687,073,272	\$0	\$0
Transmission															
Transmission Plant	DIR		\$566,296,585				\$566,296,585						\$566,296,585	\$0	\$0
Total Transmission Plant			\$566,296,585	\$0	\$0	\$0	\$566,296,585	\$0	\$0	\$0	\$0	\$0	\$566,296,585	\$0	\$0
Distribution															
TOTAL ACCTS 360-362	DIR		\$222,802,329							\$222,802,329			\$222,802,329	\$0	\$0
364 & 365-OVERHEAD LINES		\$684,235,593											\$0	\$0	\$0
Primary:			\$482,522,940										\$0	\$0	\$0
Demand	36.01%	Demand								\$173,756,511			\$173,756,511	\$0	\$0
Customer	63.99%	Cust									\$308,766,430		\$0	\$308,766,430	\$0
Secondary:			\$201,712,653										\$0	\$0	\$0
Demand	36.01%	Demand								\$72,636,726			\$72,636,726	\$0	\$0
Customer	63.99%	Cust									\$129,075,927		\$0	\$129,075,927	\$0
366 & 367-UNDERGROUND LINES		\$476,035,911											\$0	\$0	\$0
Primary:			\$419,244,827										\$0	\$0	\$0
Demand	40.14%	Demand								\$168,284,874			\$168,284,874	\$0	\$0
Customer	59.86%	Cust									\$250,959,953		\$0	\$250,959,953	\$0
Secondary:			\$56,791,084										\$0	\$0	\$0
Demand	40.14%	Demand								\$22,795,941			\$22,795,941	\$0	\$0
Customer	59.86%	Cust									\$33,995,143		\$0	\$33,995,143	\$0
368-TRANSFORMERS			\$182,077,170										\$0	\$0	\$0
Demand	64.21%									\$116,910,393			\$116,910,393	\$0	\$0
Customer	35.79%										\$65,166,777		\$0	\$65,166,777	\$0
368-TRANSFORMERS - ALL OTHER										\$0			\$0	\$0	\$0
Demand													\$0	\$0	\$0
Customer													\$0	\$0	\$0
369-SERVICES	DIR		\$41,665,746										\$41,665,746	\$0	\$41,665,746
370-METERS	DIR		\$42,308,485										\$42,308,485	\$0	\$42,308,485
371-CUSTOMER INSTALLATION	DIR		\$183,388										\$183,388	\$0	\$183,388
373-STREET LIGHTING	DIR		\$137,373,834										\$137,373,834	\$0	\$137,373,834
Total Distribution Plant			\$1,786,682,455	\$0	\$0	\$0	\$0	\$0	\$0	\$777,186,773	\$0	\$1,009,495,682	\$777,186,773	\$0	\$1,009,495,682
Total Prod, Trans, and Dist Plant			\$6,040,052,312	\$3,687,073,272	\$0	\$0	\$566,296,585	\$0	\$0	\$777,186,773	\$0	\$1,009,495,682	\$5,030,556,631	\$0	\$1,009,495,682

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Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
General Plant															
Total General Plant	PT&D	1	\$21,026,365	\$12,835,277	\$0	\$0	\$1,971,367	\$0	\$0	\$2,705,508	\$0	\$3,514,212	\$17,512,153	\$0	\$3,514,212
TOTAL COMMON PLANT	PT&D	1	\$231,173,767	\$141,117,092	\$0	\$0	\$21,674,136	\$0	\$0	\$29,745,635	\$0	\$38,636,904	\$192,536,863	\$0	\$38,636,904
105 PLANT HELD FOR FUTURE USE - PRODUCTION	PROD	18	\$211,410	\$211,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211,410	\$0	\$0	\$0
105 PLANT HELD FOR FUTURE USE - DISTRIBUTION	PDIST	2	\$2,908,740	\$0	\$0	\$0	\$0	\$0	\$0	\$1,265,269	\$0	\$1,643,471	\$1,265,269	\$0	\$1,643,471
105 PLANT HELD FOR FUTURE USE - GENERAL	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Plant In Service			\$6,295,374,834	\$3,841,238,419	\$0	\$0	\$589,942,298	\$0	\$0	\$810,903,474	\$0	\$1,053,290,642	\$5,242,084,192	\$0	\$1,053,290,642
Construction Work in Progress (CWIP)															
CWIP Production	PROD	18	\$17,402,861	\$17,402,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,402,861	\$0	\$0
CWIP Transmission	PTRAN	3	\$21,580,855	\$0	\$0	\$0	\$21,580,855	\$0	\$0	\$0	\$0	\$0	\$21,580,855	\$0	\$0
CWIP Distribution Plant	PDIST	2	\$16,836,832	\$0	\$0	\$0	\$0	\$0	\$0	\$7,323,833	\$0	\$9,512,999	\$7,323,833	\$0	\$9,512,999
CWIP General Plant	PT&D	1	\$11,356,326	\$6,932,325	\$0	\$0	\$1,064,734	\$0	\$0	\$1,461,243	\$0	\$1,898,024	\$9,458,302	\$0	\$1,898,024
RWIP	F004		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Construction Work in Progress			\$67,176,874	\$24,335,186	\$0	\$0	\$22,645,589	\$0	\$0	\$8,785,076	\$0	\$11,411,023	\$55,765,850	\$0	\$11,411,023
Total Utility Plant			\$6,362,551,708	\$3,865,573,604	\$0	\$0	\$612,587,887	\$0	\$0	\$819,688,550	\$0	\$1,064,701,666	\$5,297,850,042	\$0	\$1,064,701,666
Less: Accumulated Provision for Depreciation															
Steam Production	PROD	18	\$1,104,777,278	\$1,104,777,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104,777,278	\$0	\$0
Hydraulic Production	PROD	18	\$21,042,613	\$21,042,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,042,613	\$0	\$0
Other Production	PROD	18	\$180,523,966	\$180,523,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180,523,966	\$0	\$0
Transmission	PTRAN	3	\$180,532,195	\$0	\$0	\$0	\$180,532,195	\$0	\$0	\$0	\$0	\$0	\$180,532,195	\$0	\$0
Distribution	PDIST	2	\$585,717,151	\$0	\$0	\$0	\$0	\$0	\$0	\$254,780,373	\$0	\$330,936,778	\$254,780,373	\$0	\$330,936,778
General Plant & Common Plant	PT&D	1	\$104,591,141	\$63,846,335	\$0	\$0	\$9,806,141	\$0	\$0	\$13,457,971	\$0	\$17,480,694	\$87,110,447	\$0	\$17,480,694
Intangible Plant	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accumulated Depreciation			\$2,177,184,344	\$1,370,190,192	\$0	\$0	\$190,338,336	\$0	\$0	\$268,238,345	\$0	\$348,417,472	\$1,828,766,872	\$0	\$348,417,472
Net Utility Plant			\$4,185,367,364	\$2,495,383,413	\$0	\$0	\$422,249,551	\$0	\$0	\$551,450,206	\$0	\$716,284,194	\$3,469,083,170	\$0	\$716,284,194
Working Capital															
Cash Working Capital - Operation and Maintenance Expenses	OMLPP	4	\$124,454,261	\$18,304,703	\$78,365,699	\$0	\$7,147,160	\$0	\$0	\$5,507,854	\$0	\$15,128,845	\$30,959,718	\$78,365,699	\$15,128,845
Materials and Supplies	TPIS	5	\$44,127,133	\$26,924,979	\$0	\$0	\$4,135,173	\$0	\$0	\$5,683,990	\$0	\$7,382,991	\$36,744,142	\$0	\$7,382,991
Prepayments	TPIS	5	\$14,687,906	\$8,962,095	\$0	\$0	\$1,376,410	\$0	\$0	\$1,891,940	\$0	\$2,457,460	\$12,230,446	\$0	\$2,457,460
Fuel Stock	DIR		\$33,196,476	\$0	\$33,196,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,196,476	\$0
Total Working Capital			\$216,465,777	\$54,191,778	\$111,562,175	\$0	\$12,658,743	\$0	\$0	\$13,083,784	\$0	\$24,969,296	\$79,934,305	\$111,562,175	\$24,969,296
Deferred Debits															
Service Pension Cost	TLB	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Deferred Income Tax	TPIS	5	\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Total Accumulated Deferred Income Tax			\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Accumulated Deferred Investment Tax Credits															
Production	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission VA	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution VA	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant KY,FERC & TN	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Accum. Deferred Investment Tax Credits			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Deferred Debits			\$939,385,876	\$573,183,522	\$0	\$0	\$88,030,257	\$0	\$0	\$121,001,734	\$0	\$157,170,364	\$782,215,512	\$0	\$157,170,364
Less: Customer Advances	DLINES	20	\$2,369,448	\$0	\$0	\$0	\$0	\$0	\$0	\$893,388	\$0	\$1,476,061	\$893,388	\$0	\$1,476,061
Less: Asset Retirement Obligations	F017		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Rate Base			\$3,460,077,816	\$1,976,391,669	\$111,562,175	\$0	\$346,878,037	\$0	\$0	\$442,638,869	\$0	\$582,607,066	\$2,765,908,575	\$111,562,175	\$582,607,066

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	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Operation and Maintenance Expenses															
Steam Power Generation Operation Expenses															
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$5,359,919	\$4,681,925	\$677,994	\$0	\$0	\$0	\$0	\$0	\$0	\$4,681,925	\$677,994	\$0	
501 FUEL	Energy	DIR	\$254,165,772		\$254,165,772							\$0	\$254,165,772	\$0	
502 STEAM EXPENSES		DIR	\$18,685,164	\$18,685,164	\$0							\$18,685,164	\$0	\$0	
505 ELECTRIC EXPENSES		DIR	\$2,353,024	\$2,353,024	\$0							\$2,353,024	\$0	\$0	
506 MISC. STEAM POWER EXPENSES	PROD	18	\$16,437,786	\$16,437,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,437,786	\$0	\$0	
507 RENTS			\$0	\$0	\$0							\$0	\$0	\$0	
509 ALLOWANCES			\$0	\$0	\$0							\$0	\$0	\$0	
Total Steam Power Operation Expenses			\$297,001,665	\$42,157,899	\$254,843,766	\$0	\$0	\$0	\$0	\$0	\$0	\$42,157,899	\$254,843,766	\$0	
Steam Power Generation Maintenance Expenses															
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$8,141,536	\$31,953	\$8,109,583	\$0	\$0	\$0	\$0	\$0	\$0	\$31,953	\$8,109,583	\$0	
511 MAINTENANCE OF STRUCTURES	PROD	18	\$3,444,669	\$3,444,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,444,669	\$0	\$0	
512 MAINTENANCE OF BOILER PLANT	Energy	DIR	\$34,342,497		\$34,342,497							\$0	\$34,342,497	\$0	
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$14,018,415		\$14,018,415							\$0	\$14,018,415	\$0	
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$1,551,793		\$1,551,793							\$0	\$1,551,793	\$0	
Total Steam Power Generation Maintenance Expense			\$61,498,910	\$3,476,622	\$58,022,288	\$0	\$0	\$0	\$0	\$0	\$0	\$3,476,622	\$58,022,288	\$0	
Total Steam Power Generation Expense			\$358,500,575	\$45,634,521	\$312,866,054	\$0	\$0	\$0	\$0	\$0	\$0	\$45,634,521	\$312,866,054	\$0	
Hydraulic Power Generation Operation Expenses															
535 OPERATION SUPERVISION & ENGINEERING	LBSUB3	10	\$116,778	\$116,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,778	\$0	\$0	
536 WATER FOR POWER	PROD	18	\$43,212	\$43,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,212	\$0	\$0	
537 HYDRAULIC EXPENSES	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
538 ELECTRIC EXPENSES	PROD	18	\$324,155	\$324,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324,155	\$0	\$0	
539 MISC. HYDRAULIC POWER EXPENSES	PROD	18	\$213,613	\$213,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,613	\$0	\$0	
540 RENTS	PROD	18	\$568,902	\$568,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$568,902	\$0	\$0	
Total Hydraulic Power Operation Expenses			\$1,266,660	\$1,266,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266,660	\$0	\$0	
Hydraulic Power Generation Maintenance Expenses															
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
542 MAINTENANCE OF STRUCTURES	PROD	18	\$323,993	\$323,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323,993	\$0	\$0	
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$222,489	\$222,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,489	\$0	\$0	
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$327,894		\$327,894							\$0	\$327,894	\$0	
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$56,196		\$56,196							\$0	\$56,196	\$0	
Total Hydraulic Power Generation Maint. Expense			\$930,572	\$546,482	\$384,090	\$0	\$0	\$0	\$0	\$0	\$0	\$546,482	\$384,090	\$0	
Total Hydraulic Power Generation Expense			\$2,197,232	\$1,813,142	\$384,090	\$0	\$0	\$0	\$0	\$0	\$0	\$1,813,142	\$384,090	\$0	
Other Power Generation Operation Expense															
546 OPERATION SUPERVISION & ENGINEERING	LBSUB5	12	\$187,484	\$187,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$187,484	\$0	\$0	
547 FUEL	Energy	DIR	\$43,921,446		\$43,921,446							\$0	\$43,921,446	\$0	
548 GENERATION EXPENSE	PROD	18	\$300,829	\$300,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,829	\$0	\$0	
549 MISC OTHER POWER GENERATION	PROD	18	\$1,742,424	\$1,742,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,742,424	\$0	\$0	
550 RENTS	PROD	18	\$11,652	\$11,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,652	\$0	\$0	
Total Other Power Generation Expenses			\$46,163,835	\$2,242,389	\$43,921,446	\$0	\$0	\$0	\$0	\$0	\$0	\$2,242,389	\$43,921,446	\$0	
Other Power Generation Maintenance Expense															
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$272,764	\$272,764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272,764	\$0	\$0	
552 MAINTENANCE OF STRUCTURES	PROD	18	\$235,911	\$235,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$235,911	\$0	\$0	
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$3,098,761	\$3,098,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,098,761	\$0	\$0	
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$1,896,209	\$1,896,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,896,209	\$0	\$0	
Total Other Power Generation Maintenance Expense			\$5,503,645	\$5,503,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,503,645	\$0	\$0	
Total Other Power Generation Expense			\$51,667,480	\$7,746,034	\$43,921,446	\$0	\$0	\$0	\$0	\$0	\$0	\$7,746,034	\$43,921,446	\$0	
Total Station Expense			\$412,365,288	\$55,193,697	\$357,171,590	\$0	\$0	\$0	\$0	\$0	\$0	\$55,193,697	\$357,171,590	\$0	

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Other Power Supply Expenses																
555 PURCHASED POWER	OMPP	21	\$43,276,671	\$23,686,711	\$19,589,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555 PURCHASED POWER OPTIONS	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555 BROKERAGE FEES	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
555 MISO TRANSMISSION EXPENSES	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$1,775,597	\$1,775,597	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,775,597	\$0	\$0
557 OTHER EXPENSES	PROD	18	\$122,949	\$122,949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,949	\$0	\$0
Total Other Power Supply Expenses			\$45,175,217	\$25,585,257	\$19,589,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,585,257	\$19,589,961	\$0
Total Electric Power Generation Expenses			\$457,540,505	\$80,778,954	\$376,761,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,778,954	\$376,761,551	\$0
Transmission Expenses																
560 OPERATION SUPERVISION AND ENG	LBTRAN	13	\$1,374,229				\$1,374,229							\$1,374,229	\$0	\$0
561 LOAD DISPATCHING	LBTRAN	13	\$2,719,716				\$2,719,716							\$2,719,716	\$0	\$0
562 STATION EXPENSES	LBTRAN	13	\$1,022,714				\$1,022,714							\$1,022,714	\$0	\$0
563 OVERHEAD LINE EXPENSES	LBTRAN	13	\$293,742				\$293,742							\$293,742	\$0	\$0
565 TRANSMISSION OF ELECTRICITY BY OTHERS	LBTRAN	13	\$11,844				\$11,844							\$11,844	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	PTRAN	3	\$12,977,686				\$12,977,686							\$12,977,686	\$0	\$0
567 RENTS	PTRAN	3	\$61,385				\$61,385							\$61,385	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	LBTRAN	13	\$0				\$0							\$0	\$0	\$0
569 STRUCTURES	LBTRAN	13	\$0				\$0							\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	LBTRAN	13	\$1,720,071				\$1,720,071							\$1,720,071	\$0	\$0
571 MAINT OF OVERHEAD LINES	LBTRAN	13	\$7,356,001				\$7,356,001							\$7,356,001	\$0	\$0
572 UNDERGROUND LINES	LBTRAN	13	\$0				\$0							\$0	\$0	\$0
573 MISC PLANT	PTRAN	3	\$236,185				\$236,185							\$236,185	\$0	\$0
575 MISO DAY 1&2 EXPENSE	PTRAN	3	\$0				\$0							\$0	\$0	\$0
Total Transmission Expenses			\$27,773,573	\$0	\$0	\$0	\$27,773,573	\$0	\$0	\$0	\$0	\$0	\$0	\$27,773,573	\$0	\$0
Distribution Operation Expense																
580 OPERATION SUPERVISION AND ENGI	LBDO	14	\$2,397,039	\$0	\$0	\$0	\$0	\$0	\$0	\$763,640	\$0	\$1,633,399	\$763,640	\$0	\$1,633,399	
581 LOAD DISPATCHING	Acct 362		\$292,953	\$0	\$0	\$0	\$0	\$0	\$0	\$292,953	\$0	\$0	\$292,953	\$0	\$0	
582 STATION EXPENSES	Acct 362		\$1,764,640	\$0	\$0	\$0	\$0	\$0	\$0	\$1,764,640	\$0	\$0	\$1,764,640	\$0	\$0	
583 OVERHEAD LINE EXPENSES	Acct 365		\$5,783,700	\$0	\$0	\$0	\$0	\$0	\$0	\$2,082,710	\$0	\$3,700,990	\$2,082,710	\$0	\$3,700,990	
584 UNDERGROUND LINE EXPENSES	Acct 367		\$6,320,821	\$0	\$0	\$0	\$0	\$0	\$0	\$2,537,178	\$0	\$3,783,643	\$2,537,178	\$0	\$3,783,643	
585 STREET LIGHTING EXPENSE			\$0				\$0			\$0		\$0	\$0	\$0	\$0	
586 METER EXPENSES	Acct 370		\$7,932,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,932,375	\$0	\$0	\$7,932,375	
586 METER EXPENSES - LOAD MANAGEMENT			\$0				\$0			\$0		\$0	\$0	\$0	\$0	
587 CUSTOMER INSTALLATIONS EXPENSE			\$0				\$0			\$0		\$0	\$0	\$0	\$0	
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$7,395,817	\$0	\$0	\$0	\$0	\$0	\$0	\$3,217,097	\$0	\$4,178,720	\$3,217,097	\$0	\$4,178,720	
588 MISC DISTR EXP -- MAPPIN	PDIST	2	\$0				\$0			\$0		\$0	\$0	\$0	\$0	
589 RENTS	PDIST	2	\$35,725	\$0	\$0	\$0	\$0	\$0	\$0	\$15,540	\$0	\$20,185	\$15,540	\$0	\$20,185	
Total Distribution Operation Expense			\$31,923,070	\$0	\$0	\$0	\$0	\$0	\$0	\$10,673,759	\$0	\$21,249,311	\$10,673,759	\$0	\$21,249,311	
Distribution Maintenance Expense																
590 MAINTENANCE SUPERVISION AND EN	LBDM	15	\$47,090	\$0	\$0	\$0	\$0	\$0	\$0	\$21,876	\$0	\$25,214	\$21,876	\$0	\$25,214	
591 STRUCTURES	P362		\$0				\$0			\$0		\$0	\$0	\$0	\$0	
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$1,865,977	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865,977	\$0	\$0	\$1,865,977	\$0	\$0	
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$15,769,154	\$0	\$0	\$0	\$0	\$0	\$0	\$5,678,472	\$0	\$10,090,682	\$5,678,472	\$0	\$10,090,682	
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$1,854,313	\$0	\$0	\$0	\$0	\$0	\$0	\$744,321	\$0	\$1,109,992	\$744,321	\$0	\$1,109,992	
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$185,535	\$0	\$0	\$0	\$0	\$0	\$0	\$119,131	\$0	\$66,404	\$119,131	\$0	\$66,404	
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373		\$568,134				\$0			\$0		\$568,134	\$0	\$568,134		
597 MAINTENANCE OF METERS	Acct 370		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
598 MISCELLANEOUS DISTRIBUTION EXPENSES	PDIST	2	\$870,332	\$0	\$0	\$0	\$0	\$0	\$0	\$378,585	\$0	\$491,747	\$378,585	\$0	\$491,747	
Total Distribution Maintenance Expense			\$21,160,535	\$0	\$0	\$0	\$0	\$0	\$0	\$8,808,362	\$0	\$12,352,173	\$8,808,362	\$0	\$12,352,173	
Total Distribution Operation and Maintenance Expenses			\$53,083,605	\$0	\$0	\$0	\$0	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$19,482,121	\$0	\$33,601,484	
Transmission and Distribution Expenses			\$80,857,178	\$0	\$0	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$47,255,694	\$0	\$33,601,484	
Production, Transmission and Distribution Expenses			\$538,397,683	\$80,778,954	\$376,761,551	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$33,601,484	\$128,034,648	\$376,761,551	\$33,601,484	

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$1,498,909									\$1,498,909	\$0	\$0	\$1,498,909
902 METER READING EXPENSES	DIR		\$3,820,562									\$3,820,562	\$0	\$0	\$3,820,562
903 RECORDS AND COLLECTION	DIR		\$7,929,806									\$7,929,806	\$0	\$0	\$7,929,806
904 UNCOLLECTIBLE ACCOUNTS	DIR		\$2,225,668									\$2,225,668	\$0	\$0	\$2,225,668
905 MISC CUST ACCOUNTS	DIR		\$0									\$0	\$0	\$0	
Total Customer Accounts Expense			\$15,474,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,474,945	\$0	\$0	\$15,474,945
Customer Service Expense															
907 SUPERVISION	DIR		\$199,518									\$199,518	\$0	\$0	\$199,518
908 CUSTOMER ASSISTANCE EXPENSES	DIR		\$821,366									\$821,366	\$0	\$0	\$821,366
908 CUSTOMER ASSISTANCE EXP-INCENTIVES			\$0									\$0	\$0	\$0	
909 INFORMATIONAL AND INSTRUCTIONA	DIR		\$1,201,025									\$1,201,025	\$0	\$0	\$1,201,025
909 INFORM AND INSTRUC -LOAD MGMT			\$0									\$0	\$0	\$0	
910 MISCELLANEOUS CUSTOMER SERVICE	DIR		\$1,144,803									\$1,144,803	\$0	\$0	\$1,144,803
911 DEMONSTRATION AND SELLING EXP			\$0									\$0	\$0	\$0	
912 DEMONSTRATION AND SELLING EXP	DIR		\$56,160									\$56,160	\$0	\$0	\$56,160
913 ADVERTISING EXPENSES			\$0									\$0	\$0	\$0	
916 MISC SALES EXPENSE			\$0									\$0	\$0	\$0	
Total Customer Service Expense			\$3,422,872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,422,872	\$0	\$0	\$3,422,872
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service			\$557,295,500	\$80,778,954	\$376,761,551	\$0	\$27,773,573	\$0	\$0	\$19,482,121	\$0	\$52,499,301	\$128,034,648	\$376,761,551	\$52,499,301
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$25,891,027	\$8,431,182	\$17,150,540	\$0	\$1,943,054	\$0	\$0	\$1,949,669	\$0	\$6,416,582	\$12,323,906	\$7,150,540	\$6,416,582
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$7,802,685	\$2,540,875	\$2,154,932	\$0	\$585,571	\$0	\$0	\$587,565	\$0	\$1,933,742	\$3,714,011	\$2,154,932	\$1,933,742
922 ADMINISTRATIVE EXPENSES TRANSFERRED	LBSUB7	16	(\$5,240,118)	(\$1,706,398)	(\$1,447,207)	\$0	(\$393,257)	\$0	\$0	(\$394,596)	\$0	(\$1,298,660)	(\$2,494,251)	(\$1,447,207)	(\$1,298,660)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$17,066,021	\$5,557,397	\$4,713,264	\$0	\$1,280,760	\$0	\$0	\$1,285,121	\$0	\$4,229,478	\$8,123,279	\$4,713,264	\$4,229,478
924 PROPERTY INSURANCE	TUP	23	\$7,218,578	\$4,385,653	\$0	\$0	\$695,006	\$0	\$0	\$929,970	\$0	\$1,207,948	\$6,010,630	\$0	\$1,207,948
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	16	\$3,235,548	\$1,053,627	\$893,588	\$0	\$242,819	\$0	\$0	\$243,646	\$0	\$801,867	\$1,540,093	\$893,588	\$801,867
926 EMPLOYEE BENEFITS	LBSUB7	16	\$23,981,335	\$7,809,308	\$6,623,124	\$0	\$1,799,737	\$0	\$0	\$1,805,864	\$0	\$5,943,302	\$11,414,909	\$6,623,124	\$5,943,302
928 REGULATORY COMMISSION FEES	TUP	23	\$984,809	\$598,322	\$0	\$0	\$94,818	\$0	\$0	\$126,873	\$0	\$164,797	\$820,013	\$0	\$164,797
929 DUPLICATE CHARGES	LBSUB7	16	(\$216,193)	(\$70,401)	(\$59,708)	\$0	(\$16,225)	\$0	\$0	(\$16,280)	\$0	(\$53,579)	(\$102,906)	(\$59,708)	(\$53,579)
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$2,554,270	\$831,775	\$705,434	\$0	\$191,691	\$0	\$0	\$192,344	\$0	\$633,025	\$1,215,810	\$705,434	\$633,025
931 RENTS AND LEASES	PT&D	1	\$1,807,941	\$1,103,635	\$0	\$0	\$169,507	\$0	\$0	\$232,632	\$0	\$302,168	\$1,505,773	\$0	\$302,168
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$1,055,259	\$644,170	\$0	\$0	\$98,938	\$0	\$0	\$135,783	\$0	\$176,369	\$878,890	\$0	\$176,369
Total Administrative and General Expense			\$86,141,161	\$31,179,144	\$20,733,968	\$0	\$6,692,420	\$0	\$0	\$7,078,591	\$0	\$20,457,039	\$44,950,155	\$20,733,968	\$20,457,039
Total Operation and Maintenance Expenses			\$643,436,661	\$111,958,098	\$397,495,519	\$0	\$34,465,993	\$0	\$0	\$26,560,711	\$0	\$72,956,340	\$172,984,803	\$397,495,519	\$72,956,340
Operation and Maintenance Expenses Less Purchase Power			\$600,159,990	\$88,271,387	\$377,905,558	\$0	\$34,465,993	\$0	\$0	\$26,560,711	\$0	\$72,956,340	\$149,298,092	\$377,905,558	\$72,956,340
Labor Expenses															
Labor - Steam Power Generation Operation Expenses															
500 OPERATION SUPERVISION & ENGINEERING	LBSUB1	8	\$3,778,998	\$3,300,980	\$478,018	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300,980	\$478,018	\$0	\$0
501 FUEL	Energy	DIR	\$1,594,068		\$1,594,068	\$0						\$0	\$0	\$1,594,068	\$0
502 STEAM EXPENSES	PROD	18	\$6,850,162	\$6,850,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,850,162	\$0	\$0	\$0
505 ELECTRIC EXPENSES	PROD	18	\$1,917,383	\$1,917,383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,917,383	\$0	\$0	\$0
506 MISC. STEAM POWER EXPENSES	PROD	18	\$2,240,372	\$2,240,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,240,372	\$0	\$0	\$0
507 RENTS			\$0		\$0	\$0						\$0	\$0	\$0	\$0
Total Steam Power Operation Expenses			\$16,380,983	\$14,308,897	\$2,072,086	\$0	\$0	\$0	\$0	\$0	\$0	\$14,308,897	\$2,072,086	\$0	\$0
Labor - Steam Power Generation Maintenance Expenses															
510 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB2	9	\$5,516,682	\$21,652	\$5,495,030	\$0	\$0	\$0	\$0	\$0	\$0	\$21,652	\$5,495,030	\$0	\$0
511 MAINTENANCE OF STRUCTURES	PROD	18	\$30,396	\$30,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,396	\$0	\$0	\$0
512 MAINTENANCE OF BOILER PLANT	Energy	DIR	\$4,426,057		\$4,426,057	\$0						\$0	\$4,426,057	\$0	\$0
513 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$3,169,334		\$3,169,334	\$0						\$0	\$3,169,334	\$0	\$0
514 MAINTENANCE OF MISC STEAM PLANT	Energy	DIR	\$118,915		\$118,915	\$0						\$0	\$118,915	\$0	\$0
Total Steam Power Generation Maintenance Expense			\$13,261,384	\$52,048	\$13,209,336	\$0	\$0	\$0	\$0	\$0	\$0	\$52,048	\$13,209,336	\$0	\$0
Total Steam Power Generation Expense			\$29,642,367	\$14,360,944	\$15,281,423	\$0	\$0	\$0	\$0	\$0	\$0	\$14,360,944	\$15,281,423	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Labor - Hydraulic Power Generation Operation Expenses															
535 OPERATION SUPERVISION & ENGINEERING	F021	DIR	\$93,014	\$93,014									\$93,014	\$0	\$0
536 WATER FOR POWER	PROFIX		\$0										\$0	\$0	\$0
537 HYDRAULIC EXPENSES	PROFIX		\$0										\$0	\$0	\$0
538 ELECTRIC EXPENSES	PROD	18	\$262,377	\$262,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262,377	\$0	\$0
539 MISC. HYDRAULIC POWER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
540 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Hydraulic Power Operation Expenses			\$355,391	\$355,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,391	\$0	\$0
Labor - Hydraulic Power Generation Maintenance Expenses															
541 MAINTENANCE SUPERVISION & ENGINEERING	LBSUB4	11		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
542 MAINTENANCE OF STRUCTURES	PROD	18	\$50,196	\$50,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,196	\$0	\$0
543 MAINT. OF RESERVES, DAMS, AND WATERWAYS	PROD	18	\$35,849	\$35,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,849	\$0	\$0
544 MAINTENANCE OF ELECTRIC PLANT	Energy	DIR	\$72,238		\$72,238								\$0	\$72,238	\$0
545 MAINTENANCE OF MISC HYDRAULIC PLANT	Energy	DIR	\$0		\$0								\$0	\$0	\$0
Total Hydraulic Power Generation Maint. Expense			\$158,283	\$86,045	\$72,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,045	\$72,238	\$0
Total Hydraulic Power Generation Expense			\$513,674	\$441,436	\$72,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,436	\$72,238	\$0
Labor - Other Power Generation Operation Expense															
546 OPERATION SUPERVISION & ENGINEERING	PROD	18	\$115,734	\$115,734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,734	\$0	\$0
547 FUEL	Energy		\$0										\$0	\$0	\$0
548 GENERATION EXPENSE	PROD	18	\$166,747	\$166,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,747	\$0	\$0
549 MISC OTHER POWER GENERATION	PROD	18	\$746,366	\$746,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746,366	\$0	\$0
550 RENTS	PROFIX		\$0										\$0	\$0	\$0
Total Other Power Generation Expenses			\$1,028,847	\$1,028,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,028,847	\$0	\$0
Labor - Other Power Generation Maintenance Expense															
551 MAINTENANCE SUPERVISION & ENGINEERING	PROD	18	\$171,475	\$171,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,475	\$0	\$0
552 MAINTENANCE OF STRUCTURES	PROD	18	\$82,367	\$82,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,367	\$0	\$0
553 MAINTENANCE OF GENERATING & ELEC PLANT	PROD	18	\$361,575	\$361,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361,575	\$0	\$0
554 MAINTENANCE OF MISC OTHER POWER GEN PLT	PROD	18	\$305,811	\$305,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305,811	\$0	\$0
Total Other Power Generation Maintenance Expense			\$921,228	\$921,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$921,228	\$0	\$0
Total Other Power Generation Expense			\$1,950,075	\$1,950,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950,075	\$0	\$0
Total Production Expense			\$32,106,116	\$16,752,455	\$15,353,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,752,455	\$15,353,661	\$0
Labor - Purchased Power															
555 PURCHASED POWER	OMPP	21	\$0										\$0	\$0	\$0
556 SYSTEM CONTROL AND LOAD DISPATCH	PROD	18	\$1,351,005	\$1,351,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,351,005	\$0	\$0
557 OTHER EXPENSES	PROFIX		\$0										\$0	\$0	\$0
Total Purchased Power Labor			\$1,351,005	\$1,351,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,351,005	\$0	\$0
Labor Expenses (Continued)															
Transmission Labor Expenses															
560 OPERATION SUPERVISION AND ENG	DIR		\$884,644				\$884,644						\$884,644	\$0	\$0
561 LOAD DISPATCHING	DIR		\$1,915,335				\$1,915,335						\$1,915,335	\$0	\$0
562 STATION EXPENSES	DIR		\$390,519				\$390,519						\$390,519	\$0	\$0
563 OVERHEAD LINE EXPENSES	DIR		\$12,872				\$12,872						\$12,872	\$0	\$0
566 MISC. TRANSMISSION EXPENSES	DIR		\$110,681				\$110,681						\$110,681	\$0	\$0
568 MAINTENANCE SUPERVISION AND ENG	DIR		\$0				\$0						\$0	\$0	\$0
570 MAINT OF STATION EQUIPMENT	DIR		\$687,585				\$687,585						\$687,585	\$0	\$0
571 MAINT OF OVERHEAD LINES	DIR		\$170,496				\$170,496						\$170,496	\$0	\$0
572 UNDERGROUND LINES	DIR		\$0				\$0						\$0	\$0	\$0
573 MISC PLANT	DIR		\$0				\$0						\$0	\$0	\$0
Total Transmission Labor Expenses			\$4,172,132	\$0	\$0	\$0	\$4,172,132	\$0	\$0	\$0	\$0	\$0	\$4,172,132	\$0	\$0

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Distribution Operation Labor Expense															
580 OPERATION SUPERVISION AND ENGI	FO23	22	\$951,702	\$0	\$0	\$0	\$0	\$0	\$0	\$303,190	\$0	\$648,512	\$303,190	\$0	\$648,512
581 LOAD DISPATCHING	Acct 362		\$147,043	\$0	\$0	\$0	\$0	\$0	\$0	\$147,043	\$0	\$0	\$147,043	\$0	\$0
582 STATION EXPENSES	Acct 362		\$886,395	\$0	\$0	\$0	\$0	\$0	\$0	\$886,395	\$0	\$0	\$886,395	\$0	\$0
583 OVERHEAD LINE EXPENSES	Acct 365		\$2,177,118	\$0	\$0	\$0	\$0	\$0	\$0	\$783,980	\$0	\$1,393,138	\$783,980	\$0	\$1,393,138
584 UNDERGROUND LINE EXPENSES	Acct 367		\$377,223	\$0	\$0	\$0	\$0	\$0	\$0	\$151,417	\$0	\$225,806	\$151,417	\$0	\$225,806
585 STREET LIGHTING EXPENSE	P373		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
586 METER EXPENSES	Acct 370		\$3,140,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,140,532	\$0	\$0	\$3,140,532	
586 METER EXPENSES - LOAD MANAGEMENT	F012		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
587 CUSTOMER INSTALLATIONS EXPENSE	P371		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
588 MISCELLANEOUS DISTRIBUTION EXP	PDIST	2	\$1,500,244	\$0	\$0	\$0	\$0	\$0	\$0	\$652,589	\$0	\$847,655	\$652,589	\$0	\$847,655
589 RENTS	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Operation Labor Expense			\$9,180,257	\$0	\$0	\$0	\$0	\$0	\$0	\$2,924,615	\$0	\$6,255,642	\$2,924,615	\$0	\$6,255,642
Distribution Maintenance Labor Expense															
590 MAINTENANCE SUPERVISION AND EN	F024		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591 MAINTENANCE OF STRUCTURES	P362		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
592 MAINTENANCE OF STATION EQUIPME	Acct 362		\$374,744	\$0	\$0	\$0	\$0	\$0	\$0	\$374,744	\$0	\$0	\$374,744	\$0	\$0
593 MAINTENANCE OF OVERHEAD LINES	Acct 365		\$1,642,806	\$0	\$0	\$0	\$0	\$0	\$0	\$591,574	\$0	\$1,051,232	\$591,574	\$0	\$1,051,232
594 MAINTENANCE OF UNDERGROUND LIN	Acct 367		\$619,769	\$0	\$0	\$0	\$0	\$0	\$0	\$248,775	\$0	\$370,994	\$248,775	\$0	\$370,994
595 MAINTENANCE OF LINE TRANSFORME	Acct 368		\$72,618	\$0	\$0	\$0	\$0	\$0	\$0	\$46,627	\$0	\$25,991	\$46,627	\$0	\$25,991
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	P373	DIR	\$5,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,976	\$0	\$0	\$5,976	
597 MAINTENANCE OF METERS	P370		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
598 MAINTENANCE OF MISC DISTR PLANT	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Maintenance Labor Expense			\$2,715,913	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261,721	\$0	\$1,454,192	\$1,261,721	\$0	\$1,454,192
Total Distribution Operation and Maintenance Labor Expenses	PDIST	2	\$11,896,170	\$0	\$0	\$0	\$0	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$4,186,336	\$0	\$7,709,834
Transmission and Distribution Labor Expenses			\$16,068,302	\$0	\$0	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$8,358,468	\$0	\$7,709,834
Production, Transmission and Distribution Labor Expenses			\$49,525,423	\$18,103,460	\$15,353,661	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$7,709,834	\$26,461,928	\$15,353,661	\$7,709,834
Customer Accounts Expense															
901 SUPERVISION/CUSTOMER ACCTS	DIR		\$1,093,166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,093,166	\$0	\$0	\$1,093,166
902 METER READING EXPENSES	DIR		\$370,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$370,757	\$0	\$0	\$370,757
903 RECORDS AND COLLECTION	DIR		\$3,518,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,518,496	\$0	\$0	\$3,518,496
904 UNCOLLECTIBLE ACCOUNTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
905 MISC CUST ACCOUNTS			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Accounts Labor Expense	LBCA		\$4,982,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,982,419	\$0	\$0	\$4,982,419
Customer Service Expense															
907 SUPERVISION	F026	DIR	\$145,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,428	\$0	\$0	\$145,428
908 CUSTOMER ASSISTANCE EXPENSES	F026	DIR	\$617,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,471	\$0	\$0	\$617,471
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORMATIONAL AND INSTRUCTIONA			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
909 INFORM AND INSTRUC -LOAD MGMT			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
910 MISCELLANEOUS CUSTOMER SERVICE	F026	DIR	\$322,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322,553	\$0	\$0	\$322,553
911 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
912 DEMONSTRATION AND SELLING EXP			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
913 WATER HEATER - HEAT PUMP PROGRAM			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
916 MISC SALES EXPENSE			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Customer Service Labor Expense	LBCS		\$1,085,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085,452	\$0	\$0	\$1,085,452
Sub-Total Labor Exp	LBSUB7		\$55,593,293	\$18,103,460	\$15,353,661	\$0	\$4,172,132	\$0	\$0	\$4,186,336	\$0	\$13,777,705	\$26,461,928	\$15,353,661	\$13,777,705

Louisville Gas and Electric Company
Base-Intermediate-Peak (BIP) - Customer Demand
(Functionalization & Classification)

Description	Classification Factor		Total LG&E	Production			Transmission			Distribution			Total		
	Name	No		Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer	Demand	Energy	Customer
Administrative and General Expense															
920 ADMIN. & GEN. SALARIES-	LBSUB7	16	\$20,000,454	\$6,512,969	\$5,523,691	\$0	\$1,500,982	\$0	\$0	\$1,506,092	\$0	\$4,956,719	\$9,520,044	\$5,523,691	\$4,956,719
921 OFFICE SUPPLIES AND EXPENSES	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
922 ADMIN. EXPENSES TRANSFERRED - CREDIT	LBSUB7	16	(\$2,892,849)	(\$942,030)	(\$798,942)	\$0	(\$217,101)	\$0	\$0	(\$217,840)	\$0	(\$716,936)	(\$1,376,971)	(\$798,942)	(\$716,936)
923 OUTSIDE SERVICES EMPLOYED	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
924 PROPERTY INSURANCE	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
925 INJURIES AND DAMAGES - INSURAN	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
926 EMPLOYEE BENEFITS	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
928 REGULATORY COMMISSION FEES	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
929 DUPLICATE CHARGES-CR	LBSUB7	16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
930 MISCELLANEOUS GENERAL EXPENSES	LBSUB7	16	\$165,400	\$53,861	\$45,680	\$0	\$12,413	\$0	\$0	\$12,455	\$0	\$40,991	\$78,729	\$45,680	\$40,991
931 RENTS AND LEASES	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
935 MAINTENANCE OF GENERAL PLANT	PT&D	1	\$502,249	\$306,591	\$0	\$0	\$47,089	\$0	\$0	\$64,625	\$0	\$83,943	\$418,306	\$0	\$83,943
Total Labor Administrative and General Expense	LBAG		\$17,775,254	\$5,931,392	\$4,770,429	\$0	\$1,343,383	\$0	\$0	\$1,365,333	\$0	\$4,364,717	\$8,640,108	\$4,770,429	\$4,364,717
Total Labor Operation and Maintenance Expenses	TLB		\$73,368,547	\$24,034,852	\$20,124,090	\$0	\$5,515,515	\$0	\$0	\$5,551,669	\$0	\$18,142,422	\$35,102,036	\$20,124,090	\$18,142,422
Labor Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$73,368,547	\$24,034,852	\$20,124,090	\$0	\$5,515,515	\$0	\$0	\$5,551,669	\$0	\$18,142,422	\$35,102,036	\$20,124,090	\$18,142,422
Other Expenses															
Depreciation Expenses															
Steam Production	PROD	18	\$179,722,988	\$179,722,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179,722,988	\$0	\$0
Hydraulic Production	PROD	18	\$5,725,980	\$5,725,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,725,980	\$0	\$0
Other Production	PROD	18	\$12,399,786	\$12,399,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,399,786	\$0	\$0
Transmission - Kentucky System Property	PTRAN	3	\$12,287,717	\$0	\$0	\$0	\$12,287,717	\$0	\$0	\$0	\$0	\$0	\$12,287,717	\$0	\$0
Transmission - Virginia Property	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution	PDIST	2	\$42,603,324	\$0	\$0	\$0	\$0	\$0	\$0	\$18,531,967	\$0	\$24,071,357	\$18,531,967	\$0	\$24,071,357
General Plant	PT&D	1	\$24,383,040	\$14,884,317	\$0	\$0	\$2,286,078	\$0	\$0	\$3,137,419	\$0	\$4,075,225	\$20,307,815	\$0	\$4,075,225
Intangible Plant	PT&D	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Depreciation Expense			\$277,122,836	\$212,733,072	\$0	\$0	\$14,573,795	\$0	\$0	\$21,669,386	\$0	\$28,146,583	\$248,976,253	\$0	\$28,146,583
Regulatory Credits and Accretion Expenses															
Production Plant	PROD	18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant	PTRAN	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant	PDIST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Regulatory Credits and Accretion Expenses			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes & Other	TUP	23	\$42,336,722	\$25,721,711	\$0	\$0	\$4,076,189	\$0	\$0	\$5,454,247	\$0	\$7,084,576	\$35,252,147	\$0	\$7,084,576
Amortization of Investment Tax Credit	TUP	23	(\$916,996)	(\$557,122)	\$0	\$0	(\$88,289)	\$0	\$0	(\$118,137)	\$0	(\$153,449)	(\$763,547)	\$0	(\$153,449)
Gain Disposition of Allowances	F013		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	TUP	23	\$75,433,705	\$45,829,811	\$0	\$0	\$7,262,774	\$0	\$0	\$9,718,136	\$0	\$12,622,984	\$62,810,721	\$0	\$12,622,984
Other Expenses	TUP	23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses			\$393,976,267	\$283,727,472	\$0	\$0	\$25,824,469	\$0	\$0	\$36,723,632	\$0	\$47,700,694	\$346,275,573	\$0	\$47,700,694
Total Cost of Service (O&M + Other Expenses)			\$1,037,412,928	\$395,685,570	\$397,495,519	\$0	\$60,290,462	\$0	\$0	\$63,284,344	\$0	\$120,657,034	\$519,260,376	\$397,495,519	\$120,657,034