

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
4	<b>Gas Plant at Original Cost</b>											
5												
6	<b>Underground Storage Plant</b>											
7	350-357	Underground Storage Plant	PT350	F003	\$	197,915,357	-	-	197,915,357	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	\$	-	-	-	-	-	-	-
9												
10	Total Storage Plant		PTST		\$	197,915,357	\$	-	\$	-	\$	-
11												
12	<b>Transmission Plant</b>											
13	365-372	Transmission	PT365	F005	\$	223,442,488	-	-	-	-	186,703,851	36,738,637
14												
15	<b>Distribution Plant</b>											
16	374	Land and Land Rights	PT374	F008	\$	1,270,241	-	-	-	-	-	-
17	375	Structures & Improvements	PT375	F008		1,284,811	-	-	-	-	-	-
18	376	Mains	PT376	F009		491,695,737	-	-	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008		42,772,631	-	-	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008		19,032,139	-	-	-	-	-	-
21	380	Services	PT380	F010		422,716,510	-	-	-	-	-	-
22	381	Meters	PT381	F011		69,454,781	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011		-	-	-	-	-	-	-
24	383	House Regulators	PT383	F011		27,617,358	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011		-	-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011		2,155,727	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011		1,990,118	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008		-	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009		-	-	-	-	-	-	-
30												
31	Sub-Total Distribution Plant		PTDSUB		\$	1,079,990,052	\$	-	\$	-	\$	-
32												
33	U-T-D Subtotal		PTSUB		\$	1,501,347,897	-	-	197,915,357	-	186,703,851	36,738,637
34												
35												
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	\$	11,788,845	-	-	11,788,845	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB		387	-	-	51	-	48	9
38	392-396	General Plant	PT389	PTSUB		16,821,099	-	-	2,217,443	-	2,091,830	411,620
39	301-399	Common Utility Plant	PTCP	PTSUB		103,860,678	-	-	13,691,446	-	12,915,853	2,541,516
40												
41	Total Plant in Service		PTIS		\$	1,633,818,906	-	-	225,613,142	-	201,711,581	39,691,782
42												
43												
44												
45												
46												
47												
48												
49												
50												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
4	<b>Gas Plant at Original Cost</b>									
5										
6	<b>Underground Storage Plant</b>									
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-	-	-
9										
10	Total Storage Plant		PTST	\$	-	\$	-	\$	-	\$
11										
12	<b>Transmission Plant</b>									
13	365-372	Transmission	PT365	F005	-	-	-	-	-	-
14										
15	<b>Distribution Plant</b>									
16	374	Land and Land Rights	PT374	F008	-	1,270,241	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	1,284,811	-	-	-	-
18	376	Mains	PT376	F009	-	-	445,635,618	-	46,060,119	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	42,772,631	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	19,032,139	-	-	-	-
21	380	Services	PT380	F010	-	-	-	-	-	-
22	381	Meters	PT381	F011	-	-	-	-	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-	-	-
24	383	House Regulators	PT383	F011	-	-	-	-	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	-	-	-	-	-
27	387	Other Equipment	PT387	F011	-	-	-	-	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-	-	-
30										
31	Sub-Total Distribution Plant		PTDSUB	\$	-	\$ 64,359,821	\$ 445,635,618	\$	-	\$ 46,060,119
32										
33	U-T-D Subtotal		PTSUB		-	64,359,821	445,635,618	-	46,060,119	-
34										
35										
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	-	17	115	-	12	-
38	392-396	General Plant	PT389	PTSUB	-	721,087	4,992,901	-	516,057	-
39	301-399	Common Utility Plant	PTCP	PTSUB	-	4,452,302	30,828,309	-	3,186,360	-
40										
41	Total Plant in Service		PTIS		-	69,533,228	481,456,943	-	49,762,548	-
42										
43										
44										
45										
46										
47										
48										
49										
50										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
4	<b>Gas Plant at Original Cost</b>							
5								
6	<b>Underground Storage Plant</b>							
7	350-357	Underground Storage Plant	PT350	F003	-	-	-	-
8	358	Asset Retire Obligation Gas Plant	PT350	F003	-	-	-	-
9								
10	Total Storage Plant		PTST	\$	- \$	- \$	- \$	-
11								
12	<b>Transmission Plant</b>							
13	365-372	Transmission	PT365	F005	-	-	-	-
14								
15	<b>Distribution Plant</b>							
16	374	Land and Land Rights	PT374	F008	-	-	-	-
17	375	Structures & Improvements	PT375	F008	-	-	-	-
18	376	Mains	PT376	F009	-	-	-	-
19	378	Meas. & Reg. Sta. Equip. - General	PT378	F008	-	-	-	-
20	379	Meas. & Reg. Sta. Equip. - City Gate	PT379	F008	-	-	-	-
21	380	Services	PT380	F010	422,716,510	-	-	-
22	381	Meters	PT381	F011	-	69,454,781	-	-
23	382	Meter Installations	PT382	F011	-	-	-	-
24	383	House Regulators	PT383	F011	-	27,617,358	-	-
25	384	House Regulator Installations	PT384	F011	-	-	-	-
26	385	Industrial Meas. & Reg. Equip.	PT385	F011	-	2,155,727	-	-
27	387	Other Equipment	PT387	F011	-	1,990,118	-	-
28	388	Asset Retire Obligation Gas Plant-City Gate	PT388	F008	-	-	-	-
29	388	Asset Retire Obligation Gas Plant-Mains	PT388	F009	-	-	-	-
30								
31	Sub-Total Distribution Plant		PTDSUB	\$	422,716,510 \$	101,217,983 \$	- \$	-
32								
33	U-T-D Subtotal		PTSUB		422,716,510	101,217,983	-	-
34								
35								
36	117 & 352	Gas Stored Underground/Non-Current	PT117	F003	-	-	-	-
37	301-303	Intangible Plant	PT301	PTSUB	109	26	-	-
38	392-396	General Plant	PT389	PTSUB	4,736,115	1,134,046	-	-
39	301-399	Common Utility Plant	PTCP	PTSUB	29,242,805	7,002,087	-	-
40								
41	Total Plant in Service		PTIS		456,695,539	109,354,142	-	-
42								
43								
44								
45								
46								
47								
48								
49								
50								







LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L					
1																	
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand						
3																	
94																	
95	Net Cost Rate Base																
96																	
97	Total Gas Utility Plant at Original Cost			\$	1,683,815,385	\$	-	\$	-	\$	231,655,552	\$	-	\$	220,361,145	\$	43,361,549
98	Less:																
99	Reserve for Depreciation																
100	Underground Storage																
101	Underground Storage	DEPRUS	PTST	\$	41,894,825	-	-	41,894,825	-	-	-	-	-	-	-	-	-
102	Transmission	DEPTR	F005		15,896,893	-	-	-	-	-	13,283,110	-	-	-	2,613,783	-	-
103	Distribution	DEPRDI	DEPRDIS		341,471,693	-	-	-	-	-	-	-	-	-	-	-	-
104	General & Intangible	DEPRGE	PT389		6,431,222	-	-	847,797	-	-	799,771	-	-	-	157,375	-	-
105	Common	DEPRCO	PTCP		43,213,014	-	-	5,696,560	-	-	5,373,862	-	-	-	1,057,441	-	-
106	Total Depreciation Reserve																
107	Total Depreciation Reserve	DEPR		\$	448,907,648	\$	-	\$	-	\$	48,439,183	\$	-	\$	19,456,743	\$	3,828,599
108	Customer Advances For Construction																
109	Customer Advances For Construction	CAD	CADAL	\$	5,484,694	-	-	-	-	-	-	-	-	-	-	-	-
110	Accum. Deferred Income Taxes	DIT	PTSUB		232,827,481	-	-	30,692,509	-	-	28,953,840	-	-	-	5,697,390	-	-
111	PLUS:																
112	Materials and Supplies																
113	Materials and Supplies	MSP	PTSUB	\$	1,613,256	-	-	212,668	-	-	200,620	-	-	-	39,477	-	-
114	Prepayments	PPY	PTSUB		4,065,204	-	-	535,896	-	-	505,539	-	-	-	99,477	-	-
115	Gas Stored Underground	GSU	F003		20,578,072	-	-	20,578,072	-	-	-	-	-	-	-	-	-
116	Cash Working Capital	CWC	OMT		29,497,882	55,522	417,406	1,354,413	2,672,923	4,880,525	960,365	-	-	-	-	-	-
117	Adjustments:																
118	N/A																
119	N/A		PTSUB	\$	-	-	-	-	-	-	-	-	-	-	-	-	-
120	N/A		PTSUB		-	-	-	-	-	-	-	-	-	-	-	-	-
121	N/A		PTSUB		-	-	-	-	-	-	-	-	-	-	-	-	-
122	N/A		PTSUB		-	-	-	-	-	-	-	-	-	-	-	-	-
123	Net Cost Rate Base																
124	Net Cost Rate Base	NCRB		\$	1,052,349,977	\$	55,522	\$	417,406	\$	175,204,909	\$	2,672,923	\$	177,537,247	\$	34,934,880
125																	
126																	
127																	
128																	
129																	
130																	
131																	
132																	
133																	
134																	
135																	
136																	
137																	
138																	
139																	
140																	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R					
1															
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer						
3															
94															
95	<u>Net Cost Rate Base</u>														
96															
97	Total Gas Utility Plant at Original Cost		\$	-	\$	69,758,257	\$	499,200,779	\$	-	\$	51,596,520	\$	-	
98	Less:														
99	Reserve for Depreciation														
100															
101	Underground Storage	DEPRUS	PTST	-	-	-	-	-	-	-	-	-	-	-	
102	Transmission	DEPTR	F005	-	-	-	-	-	-	-	-	-	-	-	
103	Distribution	DEPRDI	DEPRDIS	-	6,067,346	61,313,202	102,633,587	8,922,192	6,430,014	-	-	-	-	-	
104	General & Intangible	DEPRGE	PT389	-	275,694	1,908,939	-	197,305	-	-	-	-	-	-	
105	Common	DEPRCO	PTCP	-	1,852,457	12,826,646	-	1,325,740	-	-	-	-	-	-	
106															
107	Total Depreciation Reserve	DEPR		\$	-	\$	8,195,496	\$	76,048,787	\$	102,633,587	\$	10,445,236	\$	6,430,014
108															
109	Customer Advances For Construction	CAD	CADAL	-	-	-	2,672,946	-	276,271	-	-	276,271	-	-	
110	Accum. Deferred Income Taxes	DIT	PTSUB	-	9,980,855	69,108,711	-	7,142,956	-	-	-	7,142,956	-	-	
111															
112															
113	<b>PLUS:</b>														
114															
115	Materials and Supplies	MSP	PTSUB	-	69,157	478,852	-	49,493	-	-	-	49,493	-	-	
116	Prepayments	PPY	PTSUB	-	174,267	1,206,649	-	124,717	-	-	-	124,717	-	-	
117	Gas Stored Underground	GSU	F003	-	-	-	-	-	-	-	-	-	-	-	
118	Cash Working Capital	CWC	OMT	532,971	1,401,159	6,991,416	-	722,621	-	-	-	722,621	-	-	
119															
120	<b>Adjustments:</b>														
121															
122	N/A		PTSUB	-	-	-	-	-	-	-	-	-	-	-	
123	N/A		PTSUB	-	-	-	-	-	-	-	-	-	-	-	
124	N/A		PTSUB	-	-	-	-	-	-	-	-	-	-	-	
125	N/A		PTSUB	-	-	-	-	-	-	-	-	-	-	-	
126															
127	Net Cost Rate Base	NCRB		\$	532,971	\$	53,226,490	\$	360,047,251	\$	(102,633,587)	\$	34,628,888	\$	(6,430,014)
128															
129															
130															
131															
132															
133															
134															
135															
136															
137															
138															
139															
140															

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
94								
95	<u>Net Cost Rate Base</u>							
96								
97	Total Gas Utility Plant at Original Cost			\$ 458,173,538	\$	109,708,044	\$	-
98								
99	<b>Less:</b>							
100								
101	<b>Reserve for Depreciation</b>							
102	Underground Storage	DEPRUS	PTST	-		-		-
103	Transmission	DEPTR	F005	-		-		-
104	Distribution	DEPRDI	DEPRDIS	129,229,023		26,876,329		-
105	General & Intangible	DEPRGE	PT389	1,810,762		433,581		-
106	Common	DEPRCO	PTCP	12,166,970		2,913,338		-
107								
108	Total Depreciation Reserve	DEPR		\$ 143,206,754	\$	30,223,248	\$	-
109								
110	Customer Advances For Construction	CAD	CADAL	2,535,476		-		-
111	Accum. Deferred Income Taxes	DIT	PTSUB	65,554,440		15,696,780		-
118								
119	<b>PLUS:</b>							
120								
121	Materials and Supplies	MSP	PTSUB	454,225		108,763		-
122	Prepayments	PPY	PTSUB	1,144,591		274,068		-
123	Gas Stored Underground	GSU	F003	-		-		-
124	Cash Working Capital	CWC	OMT	3,226,505		1,762,102	4,090,962	428,992
125								
126	<b>Adjustments:</b>							
127								
128	N/A		PTSUB	-		-		-
129	N/A		PTSUB	-		-		-
130	N/A		PTSUB	-		-		-
131	N/A		PTSUB	-		-		-
132								
133	Net Cost Rate Base	NCRB		\$ 251,702,188	\$	65,932,949	\$	4,090,962
134								
135								
136								
137								
138								
139								
140								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
141												
142	<b>Labor Expenses</b>											
143												
144	807 & 810	Procurement Expenses	LB807	DMCM	707,310	83,038	624,272	-	-	-	-	-
145												
146	<b>Storage Expenses</b>											
147	<b>Operation</b>											
148	814	Operations Supervision and Engineer	LB814	OSE	788,735	-	-	131,016	657,719	-	-	-
149	815	Maps and Records	LB815	F003	-	-	-	-	-	-	-	-
150	816	Well Expenses	LB816	F003	48,170	-	-	48,170	-	-	-	-
151	817	Lines Expenses	LB817	F003	220,271	-	-	220,271	-	-	-	-
152	818	Compressor Station Exp - Payroll	LB818	F004	778,006	-	-	-	778,006	-	-	-
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-	-	-	-	-
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-	-	-	-	-
155	821	Purification of Natural Gas	LB821	F004	569,604	-	-	-	569,604	-	-	-
156	823	Gas losses	LB823	F004	-	-	-	-	-	-	-	-
157	824	Other Expenses	LB824	F004	-	-	-	-	-	-	-	-
158	825	Storage Well Royalties	LB825	F003	-	-	-	-	-	-	-	-
159	826	Rents	LB826	F003	-	-	-	-	-	-	-	-
160												
161	Total Storage Operation Labor	LBSO			\$ 2,404,786	\$ -	\$ -	\$ 399,457	\$ 2,005,329	\$ -	\$ -	-
162												
163												
164												
165	<b>Storage Expense</b>											
166	<b>Maintenance</b>											
167	830	Maintenance Super and Eng.	LB830	MSE	437,056	-	-	235,421	201,635	-	-	-
168	831	Maintenance of Structures	LB831	F003	-	-	-	-	-	-	-	-
169	832	Maintenance of Reservoirs	LB832	F003	83,454	-	-	83,454	-	-	-	-
170	833	Maintenance of Lines	LB833	F003	432,731	-	-	432,731	-	-	-	-
171	834	Main of Compressor Station Equipment	LB834	F004	286,492	-	-	-	286,492	-	-	-
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-	-	-	-	-
173	836	Main of Purification Equip	LB836	F004	280,992	-	-	-	280,992	-	-	-
174	837	Main of Other Equipment	LB837	F003	146,389	-	-	146,389	-	-	-	-
175												
176	Total Maintenance Labor	LBSM			\$ 1,667,114	\$ -	\$ -	\$ 897,995	\$ 769,119	\$ -	\$ -	-
177												
178												
179	Total Storage Labor	LBS			\$ 4,071,900	\$ -	\$ -	\$ 1,297,453	\$ 2,774,447	\$ -	\$ -	-
180												
181												
182												
183												



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
141								
142	<b>Labor Expenses</b>							
143								
144	807 & 810	Procurement Expenses	LB807	DMCM	-	-	-	-
145								
146	<b>Storage Expenses</b>							
147	<b>Operation</b>							
148	814	Operations Supervision and Engineer	LB814	OSE	-	-	-	-
149	815	Maps and Records	LB815	F003	-	-	-	-
150	816	Well Expenses	LB816	F003	-	-	-	-
151	817	Lines Expenses	LB817	F003	-	-	-	-
152	818	Compressor Station Exp - Payroll	LB818	F004	-	-	-	-
153	819	Compressor Station Fuel and Power	LB819	F004	-	-	-	-
154	820	Measurement and Regulator Station	LB820	F003	-	-	-	-
155	821	Purification of Natural Gas	LB821	F004	-	-	-	-
156	823	Gas losses	LB823	F004	-	-	-	-
157	824	Other Expenses	LB824	F004	-	-	-	-
158	825	Storage Well Royalties	LB825	F003	-	-	-	-
159	826	Rents	LB826	F003	-	-	-	-
160								
161	Total Storage Operation Labor	LBSO	\$	-	\$	-	\$	-
162								
163								
164								
165	<b>Storage Expense</b>							
166	<b>Maintenance</b>							
167	830	Maintenance Super and Eng.	LB830	MSE	-	-	-	-
168	831	Maintenance of Structures	LB831	F003	-	-	-	-
169	832	Maintenance of Reservoirs	LB832	F003	-	-	-	-
170	833	Maintenance of Lines	LB833	F003	-	-	-	-
171	834	Main of Compressor Station Equipment	LB834	F004	-	-	-	-
172	835	Main of Meas and Reg Sta. Equip	LB835	F003	-	-	-	-
173	836	Main of Purification Equip	LB836	F004	-	-	-	-
174	837	Main of Other Equipment	LB837	F003	-	-	-	-
175								
176	Total Maintenance Labor	LBSM	\$	-	\$	-	\$	-
177								
178								
179	Total Storage Labor	LBS	-	-	-	-	-	-
180								
181								
182								
183								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
184												
185	<b>Labor Expenses (Continued)</b>											
186												
187												
188	<b>Transmission</b>											
189	850-867	Transmission Expenses	LB850	F005	\$	2,919,136	-	-	-	-	2,439,169	479,967
190												
191	<b>Distribution Expenses</b>											
192	<b>Operation</b>											
193	870	Operation Supr and Engr	LB870	DOES	\$	-	-	-	-	-	-	-
194	871	Dist Load Dispatching	LB871	F007		838,265	-	-	-	-	-	-
195	872	Compr. Station Labor and Exp.	LB872	F007		-	-	-	-	-	-	-
196	873	Compr. Station Fuel and Power	LB873	F007		-	-	-	-	-	-	-
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL		1,811,145	-	-	-	-	-	-
198	874.02	Leak Survey-Mains	LB874.02	F009		-	-	-	-	-	-	-
199	874.03	Leak Survey - Service	LB874.03	F010		-	-	-	-	-	-	-
200	874.04	Locate Main per Request	LB874.04	CADAL		-	-	-	-	-	-	-
201	874.05	Check Stop Box Access	LB874.05	F010		-	-	-	-	-	-	-
202	874.06	Patrolling Mains	LB874.06	F009		-	-	-	-	-	-	-
203	874.07	Check/Grease Valves	LB874.07	F009		-	-	-	-	-	-	-
204	874.08	Opr. Odor Equipment	LB874.08	F007		-	-	-	-	-	-	-
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009		-	-	-	-	-	-	-
206	874.1	Cut Grass - Right of Way	LB874.10	F009		-	-	-	-	-	-	-
207	875	Meas and Reg Station Exp.- General	LB875	F008	\$	884,412	-	-	-	-	-	-
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	\$	424,143	-	-	-	-	-	-
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	\$	136,159	-	-	-	-	-	-
210	878	Meter and House Reg. Expense	LB878	F011	\$	965,746	-	-	-	-	-	-
211	879	Customer Installation Expense	LB879	F011	\$	168,892	-	-	-	-	-	-
212	880	Other Expenses	LB880	PTDSUB	\$	2,738,849	-	-	-	-	-	-
213	881	Rents	LB881	PTDSUB	\$	-	-	-	-	-	-	-
214												
215	Total Operations Distribution Labor		LBDO		\$	7,967,611	\$	-	\$	-	\$	-
216												
217	Total Operations Transmission and Distribution Labor		LBTDO		\$	10,886,747	\$	-	\$	-	\$	2,439,169
218												
219												
220												
221												
222												
223												
224												
225												
226												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R					
1															
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer						
3															
184															
185	<b>Labor Expenses (Continued)</b>														
186															
187															
188	<b>Transmission</b>														
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-	-	-					
190															
191	<b>Distribution Expenses</b>														
192	<b>Operation</b>														
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-	-	-					
194	871	Dist Load Dispatching	LB871	F007	838,265	-	-	-	-	-					
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-	-	-					
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-	-	-					
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	-	-	882,655	-	91,230	-					
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-	-	-					
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-	-	-					
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-	-	-					
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-	-	-					
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-	-	-					
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-	-	-					
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-	-	-					
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-	-	-					
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-	-	-					
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	884,412	-	-	-	-					
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	-	-	-	-	-					
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	136,159	-	-	-	-					
210	878	Meter and House Reg. Expense	LB878	F011	-	-	-	-	-	-					
211	879	Customer Installation Expense	LB879	F011	-	-	-	-	-	-					
212	880	Other Expenses	LB880	PTDSUB	-	163,216	1,130,130	-	116,808	-					
213	881	Rents	LB881	PTDSUB	-	-	-	-	-	-					
214															
215	Total Operations Distribution Labor	LBDO	\$		838,265	\$	1,183,787	\$	2,012,785	\$	-	\$	208,038	\$	-
216															
217	Total Operations Transmission and Distribution Labor	LBTDO	\$		838,265	\$	1,183,787	\$	2,012,785	\$	-	\$	208,038	\$	-
218															
219															
220															
221															
222															
223															
224															
225															
226															

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
184								
185	<b>Labor Expenses (Continued)</b>							
186								
187								
188	<b>Transmission</b>							
189	850-867	Transmission Expenses	LB850	F005	-	-	-	-
190								
191	<b>Distribution Expenses</b>							
192	Operation							
193	870	Operation Supr and Engr	LB870	DOES	-	-	-	-
194	871	Dist Load Dispatching	LB871	F007	-	-	-	-
195	872	Compr. Station Labor and Exp.	LB872	F007	-	-	-	-
196	873	Compr. Station Fuel and Power	LB873	F007	-	-	-	-
197	874.01	Other Mains/Serv. Expenses	LB874.01	CADAL	837,260	-	-	-
198	874.02	Leak Survey-Mains	LB874.02	F009	-	-	-	-
199	874.03	Leak Survey - Service	LB874.03	F010	-	-	-	-
200	874.04	Locate Main per Request	LB874.04	CADAL	-	-	-	-
201	874.05	Check Stop Box Access	LB874.05	F010	-	-	-	-
202	874.06	Patrolling Mains	LB874.06	F009	-	-	-	-
203	874.07	Check/Grease Valves	LB874.07	F009	-	-	-	-
204	874.08	Opr. Odor Equipment	LB874.08	F007	-	-	-	-
205	874.09	Locate and Inspect Valve Boxes	LB874.09	F009	-	-	-	-
206	874.1	Cut Grass - Right of Way	LB874.10	F009	-	-	-	-
207	875	Meas and Reg Station Exp.- General	LB875	F008	-	-	-	-
208	876	Meas and Reg Station Exp.- Industrial	LB876	F011	-	424,143	-	-
209	877	Meas and Reg Station Exp. - City Gate	LB877	F008	-	-	-	-
210	878	Meter and House Reg. Expense	LB878	F011	-	965,746	-	-
211	879	Customer Installation Expense	LB879	F011	-	168,892	-	-
212	880	Other Expenses	LB880	PTDSUB	1,072,007	256,688	-	-
213	881	Rents	LB881	PTDSUB	-	-	-	-
214								
215	Total Operations Distribution Labor	LBDO		\$	1,909,267	\$	1,815,469	\$
216								
217	Total Operations Transmission and Distribution Labor	LBTDO		\$	1,909,267	\$	1,815,469	\$
218								
219								
220								
221								
222								
223								
224								
225								
226								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector		Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand	
3												
227												
228	<b>Labor Expenses (Continued)</b>											
229												
230												
231	<b>Maintenance Expense -- Distribution</b>											
232												
233	885	Maintenance Supr and Engr	LB885	DMES	\$ -	-	-	-	-	-	-	-
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	-	-	-
235	887	Maintenance Mains	LB887	F009	3,944,944	-	-	-	-	-	-	-
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-	-	-
237	889	Maintenance Meas and Reg. General	LB889	F008	78,000	-	-	-	-	-	-	-
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	188,595	-	-	-	-	-	-	-
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	411,320	-	-	-	-	-	-	-
240	892	Maintenance Services	LB892	F010	537,961	-	-	-	-	-	-	-
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-	-	-
242	894	Maintenance Other Equipment	LB894	PTDSUB	86,000	-	-	-	-	-	-	-
243												
244	Total Maintenance Labor	LBDM			\$ 5,246,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
245												
246	Total Transmission & Distribution Labor	LBTD			\$ 16,133,567	\$ -	\$ -	\$ -	\$ -	\$ 2,439,169	\$ 479,967	
247												
248												
249	<b>Customer Accounts Expense</b>											
250	901	Supervision	LB901	F012	\$ 858,916	-	-	-	-	-	-	-
251	902	Meter Reading	LB902	F012	291,309	-	-	-	-	-	-	-
252	903	Customer Records and Collections	LB903	F012	2,764,532	-	-	-	-	-	-	-
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-	-	-
255												
256	Total Customer Accounts Labor	LBCA			\$ 3,914,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257												
258	<b>Customer Service Expenses</b>											
259	907-910	Customer Service	LB907	F013	\$ 240,990	-	-	-	-	-	-	-
260												
261	<b>Sales Expenses</b>											
262	911-916	Sales Expenses	LB911	F013	\$ -	-	-	-	-	-	-	-
263												
264												
265												
266												
267												
268												
269												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
227										
228	<b>Labor Expenses (Continued)</b>									
229										
230										
231	<b>Maintenance Expense -- Distribution</b>									
232										
233	885	Maintenance Supr and Engr	LB885	DMES	-	-	-	-	-	-
234	886	Maintenance Structures	LB886	F008	-	-	-	-	-	-
235	887	Maintenance Mains	LB887	F009	-	-	3,575,397	-	369,547	-
236	888	Maintenance Comp. Station Equip.	LB888	F007	-	-	-	-	-	-
237	889	Maintenance Meas and Reg. General	LB889	F008	-	78,000	-	-	-	-
238	890	Maintenance Meas and Reg - Industrial	LB890	F011	-	-	-	-	-	-
239	891	Maintenance Meas and Reg.-City Gate	LB891	F008	-	411,320	-	-	-	-
240	892	Maintenance Services	LB892	F010	-	-	-	-	-	-
241	893	Maintenance Meters and House Reg.	LB893	F011	-	-	-	-	-	-
242	894	Maintenance Other Equipment	LB894	PTDSUB	-	5,125	35,486	-	3,668	-
243										
244	Total Maintenance Labor	LBDM	\$	-	\$	494,445	\$	3,610,883	\$	373,215
245										
246	Total Transmission & Distribution Labor	LBTD	\$	838,265	\$	1,678,232	\$	5,623,668	\$	581,253
247										
248										
249	<b>Customer Accounts Expense</b>									
250	901	Supervision	LB901	F012	-	-	-	-	-	-
251	902	Meter Reading	LB902	F012	-	-	-	-	-	-
252	903	Customer Records and Collections	LB903	F012	-	-	-	-	-	-
253	904	Uncollectible Accounts	LB904	F012	-	-	-	-	-	-
254	905	Misc. Cust Account Expenses	LB905	F012	-	-	-	-	-	-
255										
256	Total Customer Accounts Labor	LBCA	\$	-	\$	-	\$	-	\$	-
257										
258	<b>Customer Service Expenses</b>									
259	907-910	Customer Service	LB907	F013	-	-	-	-	-	-
260										
261	<b>Sales Expenses</b>									
262	911-916	Sales Expenses	LB911	F013	-	-	-	-	-	-
263										
264										
265										
266										
267										
268										
269										



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L					
1																	
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand							
3																	
270																	
271	<b>Labor Expenses (Continued)</b>																
272																	
273																	
274	<b>Administrative &amp; General</b>																
275	920	Admin and General Salaries	LB920	LBSUB	\$6,639,407		21,993		165,339		343,631		734,813		646,015		127,119
276	921	Office Supplies and Expense	LB921	LBSUB	-		-		-		-		-		-		-
277	922	Admin. Expenses Transferred	LB922	LBSUB	(774,439)		(2,565)		(19,286)		(40,082)		(85,711)		(75,353)		(14,828)
278	923	Outside Services Employed	LB923	LBSUB	-		-		-		-		-		-		-
279	924	Property Insurance	LB924	PTT	-		-		-		-		-		-		-
280	925	Injuries and Damages	LB925	LBSUB	-		-		-		-		-		-		-
281	926	Employee Pensions and Benefits	LB926	LBSUB	-		-		-		-		-		-		-
282	927	Franchise Requirement	LB927	PTT	-		-		-		-		-		-		-
283	928	Regulatory Commission Fee	LB928	PTT	-		-		-		-		-		-		-
284	929	Duplicate Charges -Credit	LB929	LBSUB	-		-		-		-		-		-		-
285	930.1	General Advertising Expense	LB930.1	PTT	-		-		-		-		-		-		-
286	930.2	Misc. General Expense	LB930.2	LBSUB	-		-		-		-		-		-		-
287	931	Rents	LB931	PTT	-		-		-		-		-		-		-
288	935	Maintenance of General Plant	LB935	PT389	225,648		-		-		29,746		-		28,061		5,522
289																	
290	Total Administrative and General Labor		LBAG		\$ 6,090,616	\$	19,427	\$	146,053	\$	333,295	\$	649,103	\$	598,723	\$	117,814
291																	
292	Total Labor Expense		LBTOT		\$ 31,159,141	\$	102,466	\$	770,325	\$	1,630,747	\$	3,423,550	\$	3,037,891	\$	597,781
293																	
294																	
295																	
296																	
297																	
298																	
299																	
300																	
301																	
302																	
303																	
304																	
305																	
306																	
307																	
308																	
309																	
310																	
311																	
312																	





LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L				
1																
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand				
3																
313																
314	<b>Operation &amp; Maintenance Expenses</b>															
315																
316	807 & 810	Procurement Expenses	OM807	DMCM	\$	992,354	116,502	875,852	-	-	-	-				
317																
318	<b>Storage Expenses</b>															
319	<b>Operation</b>															
320	814	Operations Supervision and Engineer	OM814	OSE		1,152,053	-	-	191,367	960,686	-	-				
321	815	Maps and Records	OM815	F003		-	-	-	-	-	-	-				
322	816	Well Expenses	OM816	F003		67,379	-	-	67,379	-	-	-				
323	817	Lines Expenses	OM817	F003		456,556	-	-	456,556	-	-	-				
324	818	Compressor Station Exp - Payroll	OM818	F004		2,565,926	-	-	-	2,565,926	-	-				
325	819	Compressor Station Fuel and Power	OM819	F004		85,300	-	-	-	85,300	-	-				
326	820	Measurement and Regulator Station	OM820	F003		-	-	-	-	-	-	-				
327	821	Purification of Natural Gas (1)	OM821	F004		1,378,252	-	-	-	1,378,252	-	-				
328	823	Gas losses (2)	OM823	F004		-	-	-	-	-	-	-				
329	824	Other Expenses	OM824	F004		-	-	-	-	-	-	-				
330	825	Storage Well Royalties	OM825	F003		159,348	-	-	159,348	-	-	-				
331	826	Rents	OM826	F003		-	-	-	-	-	-	-				
332																
333	Total Operation Expenses	OMOE			\$	5,864,814	\$	-	\$	874,650	\$	4,990,164	\$	-	\$	-
334																
335																
336																
337	<b>Storage Expense</b>															
338	<b>Maintenance</b>															
339	830	Maintenance Super and Eng.	OM830	MSE	\$	634,879	-	-	341,979	292,900	-	-				
340	831	Maintenance of Structures	OM831	F003		-	-	-	-	-	-	-				
341	832	Maintenance of Reservoirs	OM832	F003		912,108	-	-	912,108	-	-	-				
342	833	Maintenance of Lines	OM833	F003		915,216	-	-	915,216	-	-	-				
343	834	Main of Compressor Station Equipment	OM834	F004		728,517	-	-	-	728,517	-	-				
344	835	Main of Meas and Reg Sta. Equip	OM835	F003		-	-	-	-	-	-	-				
345	836	Main of Purification Equip	OM836	F004		872,407	-	-	-	872,407	-	-				
346	837	Main of Other Equipment	OM837	F003		340,227	-	-	340,227	-	-	-				
347																
348	Total Maintenance Expense	OMME			\$	4,403,354	\$	-	\$	2,509,530	\$	1,893,824	\$	-	\$	-
349																
350																
351	Total Storage Expense	OMS			\$	10,268,168	-	-	3,384,180	6,883,988	-	-				
352																
353																
354																
355																

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
313										
314	<b>Operation &amp; Maintenance Expenses</b>									
315										
316	807 & 810	Procurement Expenses	OM807	DCCM	-	-	-	-	-	-
317										
318	<b>Storage Expenses</b>									
319	<b>Operation</b>									
320	814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-	-	-
321	815	Maps and Records	OM815	F003	-	-	-	-	-	-
322	816	Well Expenses	OM816	F003	-	-	-	-	-	-
323	817	Lines Expenses	OM817	F003	-	-	-	-	-	-
324	818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-	-	-
325	819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-	-	-
326	820	Measurement and Regulator Station	OM820	F003	-	-	-	-	-	-
327	821	Purification of Natural Gas (1)	OM821	F004	-	-	-	-	-	-
328	823	Gas losses (2)	OM823	F004	-	-	-	-	-	-
329	824	Other Expenses	OM824	F004	-	-	-	-	-	-
330	825	Storage Well Royalties	OM825	F003	-	-	-	-	-	-
331	826	Rents	OM826	F003	-	-	-	-	-	-
332										
333	Total Operation Expenses	OMOE	\$		\$	\$	\$	\$	\$	
334										
335										
336										
337	<b>Storage Expense</b>									
338	<b>Maintenance</b>									
339	830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-	-	-
340	831	Maintenance of Structures	OM831	F003	-	-	-	-	-	-
341	832	Maintenance of Reservoirs	OM832	F003	-	-	-	-	-	-
342	833	Maintenance of Lines	OM833	F003	-	-	-	-	-	-
343	834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-	-	-
344	835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-	-	-
345	836	Main of Purification Equip	OM836	F004	-	-	-	-	-	-
346	837	Main of Other Equipment	OM837	F003	-	-	-	-	-	-
347										
348	Total Maintenance Expense	OMME	\$		\$	\$	\$	\$	\$	
349										
350										
351	Total Storage Expense	OMS			-	-	-	-	-	
352										
353										
354										
355										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
313								
314	<b>Operation &amp; Maintenance Expenses</b>							
315								
316	807 & 810	Procurement Expenses	OM807	DPCM	-	-	-	-
317								
318	<b>Storage Expenses</b>							
319	<b>Operation</b>							
320	814	Operations Supervision and Engineer	OM814	OSE	-	-	-	-
321	815	Maps and Records	OM815	F003	-	-	-	-
322	816	Well Expenses	OM816	F003	-	-	-	-
323	817	Lines Expenses	OM817	F003	-	-	-	-
324	818	Compressor Station Exp - Payroll	OM818	F004	-	-	-	-
325	819	Compressor Station Fuel and Power	OM819	F004	-	-	-	-
326	820	Measurement and Regulator Station	OM820	F003	-	-	-	-
327	821	Purification of Natural Gas (1)	OM821	F004	-	-	-	-
328	823	Gas losses (2)	OM823	F004	-	-	-	-
329	824	Other Expenses	OM824	F004	-	-	-	-
330	825	Storage Well Royalties	OM825	F003	-	-	-	-
331	826	Rents	OM826	F003	-	-	-	-
332								
333	Total Operation Expenses	OMOE	\$		\$	\$	\$	
334								
335								
336								
337	<b>Storage Expense</b>							
338	<b>Maintenance</b>							
339	830	Maintenance Super and Eng.	OM830	MSE	-	-	-	-
340	831	Maintenance of Structures	OM831	F003	-	-	-	-
341	832	Maintenance of Reservoirs	OM832	F003	-	-	-	-
342	833	Maintenance of Lines	OM833	F003	-	-	-	-
343	834	Main of Compressor Station Equipment	OM834	F004	-	-	-	-
344	835	Main of Meas and Reg Sta. Equip	OM835	F003	-	-	-	-
345	836	Main of Purification Equip	OM836	F004	-	-	-	-
346	837	Main of Other Equipment	OM837	F003	-	-	-	-
347								
348	Total Maintenance Expense	OMME	\$		\$	\$	\$	
349								
350								
351	Total Storage Expense	OMS			-	-	-	
352								
353								
354								
355								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L		
1														
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3														
356														
357	<b>Operation &amp; Maintenance Expenses (Continued)</b>													
358														
359														
360	<b>Transmission</b>													
361	850-867	Transmission Expenses	OM850	F005	\$	18,074,099	-	-	-	-	15,102,338	2,971,761		
362														
363	<b>Distribution Expenses</b>													
364	<b>Operation</b>													
365	870	Operation Supr and Engr	OM870	DOES	\$	-	-	-	-	-	-	-		
366	871	Dist Load Dispatching	OM871	F007		1,075,433	-	-	-	-	-	-		
367	872	Compr. Station Labor and Exp.	OM872	F007		-	-	-	-	-	-	-		
368	873	Compr. Station Fuel and Power	OM873	F007		-	-	-	-	-	-	-		
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL		9,885,996	-	-	-	-	-	-		
370	874.02	Leak Survey-Mains	OM874.02	F009		-	-	-	-	-	-	-		
371	874.03	Leak Survey - Service	OM874.03	F010		-	-	-	-	-	-	-		
372	874.04	Locate Main per Request	OM874.04	CADAL		-	-	-	-	-	-	-		
373	874.05	Check Stop Box Access	OM874.05	F010		-	-	-	-	-	-	-		
374	874.06	Patrolling Mains	OM874.06	F009		-	-	-	-	-	-	-		
375	874.07	Check/Grease Valves	OM874.07	F009		-	-	-	-	-	-	-		
376	874.08	Opr. Odor Equipment	OM874.08	F007		-	-	-	-	-	-	-		
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009		-	-	-	-	-	-	-		
378	874.1	Cut Grass - Right of Way	OM874.10	F009		-	-	-	-	-	-	-		
379	875	Meas and Reg Station Exp.- General	OM875	F008		1,439,892	-	-	-	-	-	-		
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011		649,731	-	-	-	-	-	-		
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008		269,704	-	-	-	-	-	-		
382	878	Meter and House Reg. Expense	OM878	F011		2,254,644	-	-	-	-	-	-		
383	879	Customer Installation Expense	OM879	F011		234,605	-	-	-	-	-	-		
384	880	Other Expenses	OM880	PTDSUB		7,923,534	-	-	-	-	-	-		
385	881	Rents	OM881	PTDSUB		26,536	-	-	-	-	-	-		
386														
387	Total Operations Distribution Expense		OMDO		\$	23,760,075	-	-	-	-	-	-		
388														
389	Total Transmission and Distribution Oper Exp		OMTDO		\$	41,834,174	\$	-	\$	-	\$	15,102,338	\$	2,971,761
390														
391														
392														
393														
394														
395														
396														
397														
398														

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
356										
357	<b>Operation &amp; Maintenance Expenses (Continued)</b>									
358										
359										
360	<b>Transmission</b>									
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-	-	-
362										
363	<b>Distribution Expenses</b>									
364	<b>Operation</b>									
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	1,075,433	-	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	-	-	4,817,906	-	497,970	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	1,439,892	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	-	-	-	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	269,704	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	-	-	-	-	-
383	879	Customer Installation Expense	OM879	F011	-	-	-	-	-	-
384	880	Other Expenses	OM880	PTDSUB	-	472,187	3,269,483	-	337,928	-
385	881	Rents	OM881	PTDSUB	-	1,581	10,950	-	1,132	-
386										
387	Total Operations Distribution Expense		OMDO		1,075,433	2,183,364	8,098,338	-	837,030	-
388										
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	1,075,433	\$	2,183,364	\$	8,098,338	\$
390										
391										
392										
393										
394										
395										
396										
397										
398										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer	
3								
356								
357	<b>Operation &amp; Maintenance Expenses (Continued)</b>							
358								
359								
360	<b>Transmission</b>							
361	850-867	Transmission Expenses	OM850	F005	-	-	-	-
362								
363	<b>Distribution Expenses</b>							
364	<b>Operation</b>							
365	870	Operation Supr and Engr	OM870	DOES	-	-	-	-
366	871	Dist Load Dispatching	OM871	F007	-	-	-	-
367	872	Compr. Station Labor and Exp.	OM872	F007	-	-	-	-
368	873	Compr. Station Fuel and Power	OM873	F007	-	-	-	-
369	874.01	Other Mains/Serv. Expenses	OM874.01	CADAL	4,570,120	-	-	-
370	874.02	Leak Survey-Mains	OM874.02	F009	-	-	-	-
371	874.03	Leak Survey - Service	OM874.03	F010	-	-	-	-
372	874.04	Locate Main per Request	OM874.04	CADAL	-	-	-	-
373	874.05	Check Stop Box Access	OM874.05	F010	-	-	-	-
374	874.06	Patrolling Mains	OM874.06	F009	-	-	-	-
375	874.07	Check/Grease Valves	OM874.07	F009	-	-	-	-
376	874.08	Opr. Odor Equipment	OM874.08	F007	-	-	-	-
377	874.09	Locate and Inspect Valve Boxes	OM874.09	F009	-	-	-	-
378	874.1	Cut Grass - Right of Way	OM874.10	F009	-	-	-	-
379	875	Meas and Reg Station Exp.- General	OM875	F008	-	-	-	-
380	876	Meas and Reg Station Exp.- Industrial	OM876	F011	-	649,731	-	-
381	877	Meas and Reg Station Exp. - City Gate	OM877	F008	-	-	-	-
382	878	Meter and House Reg. Expense	OM878	F011	-	2,254,644	-	-
383	879	Customer Installation Expense	OM879	F011	-	234,605	-	-
384	880	Other Expenses	OM880	PTDSUB	3,101,333	742,603	-	-
385	881	Rents	OM881	PTDSUB	10,386	2,487	-	-
386								
387	Total Operations Distribution Expense		OMDO		7,681,839	3,884,070	-	-
388								
389	Total Transmission and Distribution Oper Exp		OMTDO	\$	7,681,839	\$	3,884,070	\$
390								
391								
392								
393								
394								
395								
396								
397								
398								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Storage Related Demand	Transmission Storage Related Demand		
3												
399												
400	<u>Operation &amp; Maintenance Expenses (Continued)</u>											
401												
402												
403	Maintenance Expense -- Distribution											
404												
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-	-	-
407	887	Maintenance Mains	OM887	F009	12,032,879	-	-	-	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	175,037	-	-	-	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	305,563	-	-	-	-	-	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	916,558	-	-	-	-	-	-	-
412	892	Maintenance Services	OM892	F010	874,567	-	-	-	-	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	560,259	-	-	-	-	-	-	-
415												
416	Total Maintenance Expenses	OMME		\$	14,864,863	\$	-	\$	-	\$	-	\$
417												
418	Total Transmission & Distribution Expenses	OMDE		\$	56,699,037	\$	-	\$	-	\$	15,102,338	\$
419												
420												
421	Customer Accounts Expense											
422	901	Supervision	OM901	F012	1,177,715	-	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012	3,001,871	-	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012	6,230,561	-	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012	471,666	-	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-	-	-
427												
428	Total Customer Accounts Expense	OMCA		\$	10,881,813	\$	-	\$	-	\$	-	\$
429												
430	Customer Service Expenses											
431	907-910	Customer Service	OM907	F013	\$	1,302,017	-	-	-	-	-	-
432												
433	Sales Expenses											
434	911-916	Sales Expenses	OM911	F013	\$	15,840	-	-	-	-	-	-
435												
436												
437												
438												
439												
440												
441												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
399										
400	<b>Operation &amp; Maintenance Expenses (Continued)</b>									
401										
402										
403	<b>Maintenance Expense -- Distribution</b>									
404										
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-	-	-
407	887	Maintenance Mains	OM887	F009	-	-	10,905,686	-	1,127,193	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	-	175,037	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	-	-	-	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	916,558	-	-	-	-
412	892	Maintenance Services	OM892	F010	-	-	-	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	-	33,388	231,179	-	23,894	-
415										
416	Total Maintenance Expenses	OMME		\$	-	\$ 1,124,983	\$ 11,136,866	\$	1,151,087	\$ -
417										
418	Total Transmission & Distribution Expenses	OMDE		\$	1,075,433	\$ 3,308,347	\$ 19,235,204	\$	1,988,117	\$ -
419										
420										
421	<b>Customer Accounts Expense</b>									
422	901	Supervision	OM901	F012	-	-	-	-	-	-
423	902	Meter Reading	OM902	F012	-	-	-	-	-	-
424	903	Customer Records and Collections	OM903	F012	-	-	-	-	-	-
425	904	Uncollectible Accounts	OM904	F012	-	-	-	-	-	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-	-	-
427										
428	Total Customer Accounts Expense	OMCA		\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
429										
430	<b>Customer Service Expenses</b>									
431	907-910	Customer Service	OM907	F013	-	-	-	-	-	-
432										
433	<b>Sales Expenses</b>									
434	911-916	Sales Expenses	OM911	F013	-	-	-	-	-	-
435										
436										
437										
438										
439										
440										
441										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services	Meters	Customer Accounts	Expense	
3				Customer	Customer	Customer	Customer	Customer
399								
400	<b>Operation &amp; Maintenance Expenses (Continued)</b>							
401								
402								
403	<b>Maintenance Expense -- Distribution</b>							
404								
405	885	Maintenance Supr and Engr	OM885	DMES	-	-	-	-
406	886	Maintenance Structures	OM886	F008	-	-	-	-
407	887	Maintenance Mains	OM887	F009	-	-	-	-
408	888	Maintenance Comp. Station Equip.	OM888	F007	-	-	-	-
409	889	Maintenance Meas and Reg. General	OM889	F008	-	-	-	-
410	890	Maintenance Meas and Reg - Industrial	OM890	F011	-	305,563	-	-
411	891	Maintenance Meas and Reg.-City Gate	OM891	F008	-	-	-	-
412	892	Maintenance Services	OM892	F010	874,567	-	-	-
413	893	Maintenance Meters and House Reg.	OM893	F011	-	-	-	-
414	894	Maintenance Other Equipment	OM894	PTDSUB	219,290	52,508	-	-
415								
416	Total Maintenance Expenses	OMME	\$		1,093,857	\$	358,071	\$
417								
418	Total Transmission & Distribution Expenses	OMDE	\$		8,775,696	\$	4,242,141	\$
419								
420								
421	<b>Customer Accounts Expense</b>							
422	901	Supervision	OM901	F012	-	-	1,177,715	-
423	902	Meter Reading	OM902	F012	-	-	3,001,871	-
424	903	Customer Records and Collections	OM903	F012	-	-	6,230,561	-
425	904	Uncollectible Accounts	OM904	F012	-	-	471,666	-
426	905	Misc. Cust Account Expenses	OM905	F012	-	-	-	-
427								
428	Total Customer Accounts Expense	OMCA	\$		-	\$	10,881,813	\$
429								
430	<b>Customer Service Expenses</b>							
431	907-910	Customer Service	OM907	F013	-	-	-	1,302,017
432								
433	<b>Sales Expenses</b>							
434	911-916	Sales Expenses	OM911	F013	-	-	-	15,840
435								
436								
437								
438								
439								
440								
441								

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
442												
443	<b>Operation &amp; Maintenance Expenses (Continued)</b>											
444												
445												
446	<b>Administrative &amp; General</b>											
447	920	Admin and General Salaries	OM920	LBSUB	\$	8,591,131	28,458	213,942	444,645	950,819	835,917	164,488
448	921	Office Supplies and Expense	OM921	LBSUB		2,524,197	8,361	62,859	130,643	279,364	245,605	48,329
449	922	Admin. Expenses Transferred	OM922	LBSUB		(1,333,161)	(4,416)	(33,199)	(68,999)	(147,547)	(129,717)	(25,525)
450	923	Outside Services Employed	OM923	LBSUB		5,688,674	18,843	141,663	294,424	629,591	553,508	108,917
451	924	Property Insurance	OM924	PTT		469,694	-	-	64,620	-	61,469	12,096
452	925	Injuries and Damages	OM925	LBSUB		1,151,571	3,815	28,677	59,601	127,450	112,048	22,048
453	926	Employee Pensions and Benefits	OM926	LBSUB		9,373,328	31,049	233,420	485,128	1,037,389	912,025	179,464
454	927	Franchise Requirement	OM927	PTT		-	-	-	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT		51,213	-	-	7,046	-	6,702	1,319
456	929	Duplicate Charges -Credit	OM929	LBSUB		(249,859)	(828)	(6,222)	(12,932)	(27,653)	(24,311)	(4,784)
457	930.1	General Advertising Expense	OM930.1	PTT		-	-	-	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB		391,917	1,298	9,760	20,284	43,375	38,134	7,504
459	931	Rents	OM931	PTT		602,647	-	-	82,911	-	78,868	15,519
460	935	Maintenance of General Plant	OM935	PT389		474,102	-	-	62,499	-	58,958	11,601
461												
462	Total Administrative and General Expense		OMAGT		\$	27,735,455	\$ 86,580	\$ 650,900	\$ 1,569,869	\$ 2,892,789	\$ 2,749,207	\$ 540,975
463												
464	Total Operation & Maintenance Expense		OMT		\$	107,894,684	\$ 203,082	\$ 1,526,751	\$ 4,954,049	\$ 9,776,777	\$ 17,851,545	\$ 3,512,736
465												
466												
467												
468												
469												
470												
471												
472												
473												
474												
475												
476												
477												
478												
479												
480												
481												
482												
483												
484												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
442										
443	<b>Operation &amp; Maintenance Expenses (Continued)</b>									
444										
445										
446	<b>Administrative &amp; General</b>									
447	920	Admin and General Salaries	OM920	LBSUB	287,278	575,140	1,927,264	-	199,199	-
448	921	Office Supplies and Expense	OM921	LBSUB	84,406	168,984	566,258	-	58,527	-
449	922	Admin. Expenses Transferred	OM922	LBSUB	(44,579)	(89,250)	(299,070)	-	(30,911)	-
450	923	Outside Services Employed	OM923	LBSUB	190,223	380,833	1,276,151	-	131,901	-
451	924	Property Insurance	OM924	PTT	-	19,459	139,250	-	14,393	-
452	925	Injuries and Damages	OM925	LBSUB	38,507	77,093	258,334	-	26,701	-
453	926	Employee Pensions and Benefits	OM926	LBSUB	313,434	627,505	2,102,736	-	217,335	-
454	927	Franchise Requirement	OM927	PTT	-	-	-	-	-	-
455	928	Regulatory Commission Fee	OM928	PTT	-	2,122	15,183	-	1,569	-
456	929	Duplicate Charges -Credit	OM929	LBSUB	(8,355)	(16,727)	(56,051)	-	(5,793)	-
457	930.1	General Advertising Expense	OM930.1	PTT	-	-	-	-	-	-
458	930.2	Misc. General Expense	OM930.2	LBSUB	13,105	26,237	87,920	-	9,087	-
459	931	Rents	OM931	PTT	-	24,967	178,667	-	18,467	-
460	935	Maintenance of General Plant	OM935	PT389	-	20,324	140,725	-	14,545	-
461										
462	Total Administrative and General Expense		OMAGT	\$	874,020	\$ 1,816,687	\$ 6,337,365	\$ -	\$ 655,019	\$ -
463										
464	Total Operation & Maintenance Expense		OMT	\$	1,949,453	\$ 5,125,034	\$ 25,572,569	\$ -	\$ 2,643,136	\$ -
465										
466										
467										
468										
469										
470										
471										
472										
473										
474										
475										
476										
477										
478										
479										
480										
481										
482										
483										
484										



LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector			Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand
3												
485												
486	<b>Depreciation Expenses</b>											
487												
488												
489	<b>Underground Storage</b>											
490	350-357	Underground Storage Plant	DP350	F003	\$	4,721,312	-	-	4,721,312	-	-	-
491	358	Asset Retire Obligation Gas Plant	DP350	F003	\$	-	-	-	-	-	-	-
492												
493	Total Underground Storage				\$	4,721,312	-	-	4,721,312	-	-	-
494												
495	<b>Transmission</b>											
496	365-372	Transmission Plant	DP365	F005	\$	4,587,139	-	-	-	-	3,832,917	754,222
497												
498	<b>Distribution</b>											
499	374	Land & Land Rights	DP374	F008	\$	-	-	-	-	-	-	-
500	375	Structures & Improvements	DP375	F008		40,931	-	-	-	-	-	-
501	376	Mains	DP376	F009		7,967,684	-	-	-	-	-	-
502	378	Meas & Reg Station Eq.-Gen	DP378	F008		947,875	-	-	-	-	-	-
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008		345,460	-	-	-	-	-	-
504	380	Services	DP380	F010		13,695,647	-	-	-	-	-	-
505	381	Meters	DP381	F011		2,659,640	-	-	-	-	-	-
506	382	Meter Installations	DP382	F011		-	-	-	-	-	-	-
507	383	House Regulators	DP383	F011		1,041,174	-	-	-	-	-	-
508	384	House Regulator Installations	DP384	F011		-	-	-	-	-	-	-
509	385	Industrial Meas & Reg Equipment	DP385	F011		49,860	-	-	-	-	-	-
510	387	Other Equipment	DP387	F011		38,227	-	-	-	-	-	-
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008		-	-	-	-	-	-	-
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009		-	-	-	-	-	-	-
513												
514	Total Distribution				\$	26,786,499	\$	-	\$	-	\$	-
515												
516	117	Gas Stored Underground	DP117	F003	\$	-	-	-	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB		48	-	-	6	-	6	1
518	389-399	General Plant	DP389	PTSUB		470,124	-	-	61,974	-	58,463	11,504
519	Common Utility Plant		DPCP	PTSUB		10,749,764	-	-	1,417,089	-	1,336,814	263,051
520	Common Utility Plant Amortization		DPCP	PTSUB		-	-	-	-	-	-	-
521												
522	Total Depreciation Expense		DEPREX		\$	47,314,886	\$	-	\$	6,200,382	\$	5,228,200
523												
524					\$	36,565,122						
525	<b>Regulatory Credits and Accretion</b>											
526												
527	Regulatory Credits		REGCR	PTSUB	\$	-	-	-	-	-	-	-
528												
529	Accretion		ACCRE	PTSUB	\$	-	-	-	-	-	-	-
530												
531	Amortization of Investment Tax Credits		ITCAM	PTSUB	\$	(584)	-	-	(77)	-	(73)	(14)
532												
533												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
485										
486	<b>Depreciation Expenses</b>									
487										
488	<b>Underground Storage</b>									
490	350-357	Underground Storage Plant	DP350	F003	-	-	-	-	-	-
491	358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-	-	-
492										
493	Total Underground Storage									
494										
495	<b>Transmission</b>									
496	365-372	Transmission Plant	DP365	F005	-	-	-	-	-	-
497										
498	<b>Distribution</b>									
499	374	Land & Land Rights	DP374	F008	-	-	-	-	-	-
500	375	Structures & Improvements	DP375	F008	-	40,931	-	-	-	-
501	376	Mains	DP376	F009	-	-	7,221,303	-	746,381	-
502	378	Meas & Reg Station Eq.-Gen	DP378	F008	-	947,875	-	-	-	-
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	345,460	-	-	-	-
504	380	Services	DP380	F010	-	-	-	-	-	-
505	381	Meters	DP381	F011	-	-	-	-	-	-
506	382	Meter Installations	DP382	F011	-	-	-	-	-	-
507	383	House Regulators	DP383	F011	-	-	-	-	-	-
508	384	House Regulator Installations	DP384	F011	-	-	-	-	-	-
509	385	Industrial Meas & Reg Equipment	DP385	F011	-	-	-	-	-	-
510	387	Other Equipment	DP387	F011	-	-	-	-	-	-
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-	-	-
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-	-	-
513										
514	Total Distribution									
515										
516	117	Gas Stored Underground	DP117	F003	-	-	-	-	-	-
517	301-303	Intangible Plant	DP301	PTSUB	-	2	14	-	1	-
518	389-399	General Plant	DP389	PTSUB	-	20,153	139,544	-	14,423	-
519	Common Utility Plant									
520	Common Utility Plant Amortization									
521										
522	Total Depreciation Expense									
523										
524										
525	<b>Regulatory Credits and Accretion</b>									
526										
527	Regulatory Credits									
528										
529	Accretion									
530										
531	Amortization of Investment Tax Credits									
532										
533										

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V				
1												
2	Description	Name	Vector	Services Customer	Meters Customer	Customer Accounts Customer	Customer Service Expense Customer					
3												
485												
486	<b>Depreciation Expenses</b>											
487												
488												
489	<b>Underground Storage</b>											
490	350-357	Underground Storage Plant	DP350	F003	-	-	-	-				
491	358	Asset Retire Obligation Gas Plant	DP350	F003	-	-	-	-				
492												
493	Total Underground Storage				-	-	-	-				
494												
495	<b>Transmission</b>											
496	365-372	Transmission Plant	DP365	F005	-	-	-	-				
497												
498	<b>Distribution</b>											
499	374	Land & Land Rights	DP374	F008	-	-	-	-				
500	375	Structures & Improvements	DP375	F008	-	-	-	-				
501	376	Mains	DP376	F009	-	-	-	-				
502	378	Meas & Reg Station Eq.-Gen	DP378	F008	-	-	-	-				
503	379	Meas & Reg Station Eq.-City Gate	DP379	F008	-	-	-	-				
504	380	Services	DP380	F010	13,695,647	-	-	-				
505	381	Meters	DP381	F011	-	2,659,640	-	-				
506	382	Meter Installations	DP382	F011	-	-	-	-				
507	383	House Regulators	DP383	F011	-	1,041,174	-	-				
508	384	House Regulator Installations	DP384	F011	-	-	-	-				
509	385	Industrial Meas & Reg Equipment	DP385	F011	-	49,860	-	-				
510	387	Other Equipment	DP387	F011	-	38,227	-	-				
511	388	Asset Retire Obligation Gas Plant-City Gate	DP388	F008	-	-	-	-				
512	388	Asset Retire Obligation Gas Plant-Mains	DP388	F009	-	-	-	-				
513												
514	Total Distribution				\$	13,695,647	\$	3,788,902	\$	-	\$	-
515												
516	117	Gas Stored Underground	DP117	F003	-	-	-	-				
517	301-303	Intangible Plant	DP301	PTSUB	14	3	-	-				
518	389-399	General Plant	DP389	PTSUB	132,367	31,695	-	-				
519	Common Utility Plant		DPCP	PTSUB	3,026,682	724,728	-	-				
520	Common Utility Plant Amortization		DPCP	PTSUB	-	-	-	-				
521												
522	Total Depreciation Expense				\$	16,854,710	\$	4,545,328	\$	-	\$	-
523												
524												
525	<b>Regulatory Credits and Accretion</b>											
526												
527	Regulatory Credits		REGCR	PTSUB	-	-	-	-				
528												
529	Accretion		ACCRE	PTSUB	-	-	-	-				
530												
531	Amortization of Investment Tax Credits		ITCAM	PTSUB	(164)	(39)	-	-				
532												
533												

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand		
3												
534												
535	<b>Taxes Other Than Income Taxes</b>											
536												
537		OTRE	PTT		-	-	-	-	-	-	-	-
538	Taxes Other Than Income Taxes	OTPP	PTT	14,465,203	-	-	1,990,090	-	-	1,893,063	-	372,507
539	Unemployment Insurance	OTUN	LBTOT	-	-	-	-	-	-	-	-	-
540	Federal Old Age & Survivor Insurance	OTFICA	LBTOT	-	-	-	-	-	-	-	-	-
541	Public Service Commission Fee	OTCF	PTT	-	-	-	-	-	-	-	-	-
542	Miscellaneous	OTMISC	PTT	-	-	-	-	-	-	-	-	-
543												
544	Total Taxes Other Than Income Taxes	OTT		\$ 14,465,203	\$ -	\$ -	\$ 1,990,090	\$ -	\$ -	\$ 1,893,063	\$ -	\$ 372,507
545												
546												
547	<b>Interest Expenses</b>	INT	PTT	\$ 17,694,326	-	-	2,434,346	-	-	2,315,659	-	455,664
548												
549												
550												
551												
552												
553												
554												
555												
556												
557												
558												
559												
560												
561												
562												
563												
564												
565												
566												
567												
568												
569												
570												
571												
572												
573												
574												
575												
576												





LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	E	F	G	H	I	J	K	L		
1														
2	Description	Name	Vector	Total Company	Procurement Demand	Procurement Commodity	Storage Demand	Storage Commodity	Transmission Non-Storage Related Demand	Transmission Storage Related Demand				
3														
577														
578	<b>Functional Assignment Vectors</b>													
579														
580	Gas Supply Demand	F001		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
581	Gas Supply Commodity	F002		1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
582	Storage Demand	F003		1.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000			
583	Storage Commodity	F004		1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000			
584	Transmission Demand	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.835579	0.164421			
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
586	Distribution Structures & Equipment	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
587	Distribution Mains	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
588	Services	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
589	Meters	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
590	Customer Accounts	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
591	Customer Service Expense	F013		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000			
592														
593	Transmission & Distribution Mains	TDMSUB	\$	715,138,225	\$	-	\$	-	\$	-	\$	186,703,851	\$	36,738,637
594														
595														
596														
597														
598														
599														
600														
601														
602														
603														
604														
605														
606														
607														
608														
609														
610														
611														
612														
613														
614														
615														
616														
617														
618														

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R				
1														
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer					
3														
577														
578	<b>Functional Assignment Vectors</b>													
579														
580	Gas Supply Demand	F001		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
581	Gas Supply Commodity	F002		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
582	Storage Demand	F003		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
583	Storage Commodity	F004		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
584	Transmission Demand	F005		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
585	Distribution Expense Commodity	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
586	Distribution Structures & Equipment	F008		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
587	Distribution Mains	F009		0.000000	0.000000	0.906324	0.000000	0.093676	0.000000	0.000000				
588	Services	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
589	Meters	F011		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
590	Customer Accounts	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
591	Customer Service Expense	F013		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000				
592														
593	Transmission & Distribution Mains	TDMSUB	\$	-	\$	-	\$	445,635,618	\$	-	\$	46,060,119	\$	-
594														
595														
596														
597														
598														
599														
600														
601														
602														
603														
604														
605														
606														
607														
608														
609														
610														
611														
612														
613														
614														
615														
616														
617														
618														





LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	M	N	O	P	Q	R
1										
2	Description	Name	Vector	Distribution Commodity	Distribution Structures & Equipment Demand	Distribution Mains - Low & Med. Pressure Demand	Distribution Mains - Low & Med. Pressure Customer	Distribution Mains - High Pressure Demand	Distribution Mains - High Pressure Customer	
3										
619										
620	<u>Internally Generated Functional Vectors</u>									
621										
622	Sub-Total Distribution Plant		PTDSUB	-	0.059593	0.412629	-	0.042649	-	
623	Storage-Transmission-Distribution Subtotal		PTSUB	-	0.042868	0.296824	-	0	-	
624	Total Storage Plant		PTST	-	-	-	-	-	-	
625	Transmission Plant		PT365	-	-	-	-	-	-	
626	General Plant		PT389	-	0.042868	0.296824	-	0	-	
627	Total Distribution Plant		PTDSUB	-	0.059593	0.412629	-	0	-	
628	Sub-Total CWIP		CWIP	-	0.004501	0.354902	-	0	-	
629	Total Operation and Maintenance Expenses		OMT	0.018068	0.047500	0.237014	-	0	-	
630	Total Depreciation Reserve		DEPR	-	0.018257	0.169409	0.228630	0	0	
631	Storage-Transmission -Distribution Plant Subtotal		PTSUB	-	0.042868	0.296824	-	0	-	
632	Total Labor Expenses		LBTOT	0.033197	0.066771	0.224857	-	0	-	
633	Transmission and Distribution Payroll		LBTD	0.051958	0.104021	0.348569	-	0	-	
634	Transmission and Distribution Mains		TDMSUB	-	-	0.623146	-	0	-	
635	Storage Operation Expenses Labor Subtotal		OSE	-	-	-	-	-	-	
636	Storage Maintenance Expenses Labor Subtotal		MSE	-	-	-	-	-	-	
637	Mains & Services		CADAL	-	-	445,635,618	-	46,060,119	-	
638	Demand/Commodity Percent of Purchased Gas Cost		DMCM	-	-	-	-	-	-	
639	Distribution Operation Expenses Labor Subtotal		DOES	838,265	1,183,787	2,012,785	-	208,038	-	
640	Distribution Maintenance Expenses Labor Subtotal		DMES	-	494,445	3,610,883	-	373,215	-	
641	Subtotal Labor Expenses		LBSUB	\$ 838,265	\$ 1,678,232	\$ 5,623,668	\$ -	\$ 581,253	\$ -	
642	Subtotal O&M Expenses		OMSUB	\$ 1,075,433	\$ 3,308,347	\$ 19,235,204	\$ -	\$ 1,988,117	\$ -	
643	Depreciation Reserve - Distribution		DEPRDIS	\$ -	\$ 4,247,160	\$ 42,919,420	\$ 71,843,810	\$ 6,245,561	\$ 4,501,029	

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study  
12 Months Ended June 30, 2022

Functional Assignment and Classification

	A	B	C	D	S	T	U	V
1								Customer Service
2	Description	Name	Vector	Services	Meters	Customer Accounts	Customer Service	Expense
3				Customer	Customer	Customer	Customer	Customer
619								
620	<b>Internally Generated Functional Vectors</b>							
621								
622	Sub-Total Distribution Plant	PTDSUB		0.391408	0.093721	-	-	-
623	Storage-Transmission-Distribution Subtotal	PTSUB		0	0	-	-	-
624	Total Storage Plant	PTST		-	-	-	-	-
625	Transmission Plant	PT365		-	-	-	-	-
626	General Plant	PT389		0	0	-	-	-
627	Total Distribution Plant	PTDSUB		0	0	-	-	-
628	Sub-Total CWIP	CWIP		0	0	-	-	-
629	Total Operation and Maintenance Expenses	OMT		0	0	0	0	0
630	Total Depreciation Reserve	DEPR		0	0	-	-	-
631	Storage-Transmission -Distribution Plant Subtotal	PTSUB		0	0	-	-	-
632	Total Labor Expenses	LBTOT		0	0	0	0	0
633	Transmission and Distribution Payroll	LBTOT		0	0	-	-	-
634	Transmission and Distribution Mains	TDMSUB		-	-	-	-	-
635	Storage Operation Expenses Labor Subtotal	OSE		-	-	-	-	-
636	Storage Maintenance Expenses Labor Subtotal	MSE		-	-	-	-	-
637	Mains & Services	CADAL		422,716,510	-	-	-	-
638	Demand/Commodity Percent of Purchased Gas Cost	DMCM						
639	Distribution Operation Expenses Labor Subtotal	DOES		1,909,267	1,815,469	-	-	-
640	Distribution Maintenance Expenses Labor Subtotal	DMES		571,622	196,655	-	-	-
641	Subtotal Labor Expenses	LBSUB	\$	2,480,889	2,012,124	\$	3,914,757	\$
642	Subtotal O&M Expenses	OMSUB	\$	8,775,696	4,242,141	\$	10,881,813	\$
643	Depreciation Reserve - Distribution	DEPRDIS	\$	90,460,693	18,813,509	\$	-	\$