LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
1											
3					**Allocation**	**Total**	**Residential**	**Commercial**	**Industrial**	**As Available Gas Service**	**Firm Transportation Service**
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
5											
6	**Plant in Service**										
7											
8	**Procurement Expenses**										
9	Demand		PTIS	PTISGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
10	Commodity		PTIS	PTISGSC	COM01	-	-	-	-	-	-
11	Total Procurement Expenses					$ -	$ -	$ -	$ -	$ -	$ -
12											
13	**Storage**										
14	Demand		PTIS	PTISSD	DEM02	$ 225,613,142	$ 149,205,366	$ 69,309,707	$ 5,746,398	$ -	$ 1,351,670
15	Commodity		PTIS	PTISSC	COM02	-	-	-	-	-	-
16	Total Storage					$ 225,613,142	$ 149,205,366	$ 69,309,707	$ 5,746,398	$ -	$ 1,351,670
17											
18	**Transmission**										
19	Demand Non-Storage Related		PTIS	PTISTD	DEM04	$ 201,711,581	$ 107,174,739	$ 52,152,153	$ 4,032,119	$ 1,121,370	$ 37,231,200
20	Storage Related		PTIS	PTISTC	DEM03	39,691,782	26,249,477	12,193,553	1,010,955	-	237,797
21	Total Transmission					$ 241,403,364	$ 133,424,216	$ 64,345,706	$ 5,043,074	$ 1,121,370	$ 37,468,997
22											
23	**Distribution Expenses**										
24	Commodity		PTIS	PTISDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
25											
26	**Distribution Structures & Equipment**										
27	Demand		PTIS	PTISDSD	DEM04	$ 69,533,228	$ 36,944,857	$ 17,977,686	$ 1,389,936	$ 386,554	$ 12,834,194
28											
29											
30	**Distribution Mains**										
31	Low/Medium Pressure - Demand		PTIS	PTISDMD	DEM05a	$ 481,456,943	$ 289,440,272	$ 147,247,423	$ 15,654,071	$ 3,773,480	$ 25,341,698
32	Low/Medium Pressure - Customer		PTIS	PTISDMC	CUSTPT01a	-	-	-	-	-	-
33	High Pressure - Demand		PTIS	PTISDMD	DEM05	49,762,548	23,509,183	12,082,339	1,368,183	324,770	12,478,072
34	High Pressure - Customer		PTIS	PTISDMC	CUSTPT01	-	-	-	-	-	-
35	Total Distribution Mains			PTISDIS		$ 531,219,492	$ 312,949,455	$ 159,329,762	$ 17,022,254	$ 4,098,250	$ 37,819,770
36											
37	**Services**										
38	Customer		PTIS	PTISSC	CUST02	$ 456,695,539	$ 355,142,191	$ 99,417,575	$ 1,508,115	$ 22,561	$ 605,097
39											
40	**Meters**										
41	Customer		PTIS	PTISMC	CUST03	$ 109,354,142	$ 67,501,026	$ 35,390,468	$ 2,510,382	$ 178,770	$ 3,773,497
42											
43	**Customer Accounts**										
44	Customer		PTIS	PTISCAC	CUSTPT04	$ -	$ -	$ -	$ -	$ -	$ -
45											
46	**Customer Service**										
47	Customer		PTIS	PTISCSC	CUSTPT05	$ -	$ -	$ -	$ -	$ -	$ -
48											
49	Total			PLT		$ 1,633,818,906	$ 1,055,167,111	$ 445,770,905	$ 33,220,160	$ 5,807,506	$ 93,853,225

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
50											
51											
52											
53											
54	**Rate Base**										
55											
56	**Procurement Expenses**										
57	Demand		NCRB	RBGSD	DEM01	$ 55,522	$ 36,178	$ 17,604	$ 1,361	$ 379	$ -
58	Commodity		NCRB	RBGSC	COM01	417,406	258,785	138,148	18,487	1,986	-
59	Total Procurement Expenses					$ 472,928	$ 294,962	$ 155,753	$ 19,849	$ 2,364	$ -
60											
61	**Storage**										
62	Demand		NCRB	RBSD	DEM02	$ 175,204,909	$ 115,868,749	$ 53,823,996	$ 4,462,494	$ -	$ 1,049,669
63	Commodity		NCRB	RBSC	COM02	2,672,923	1,711,821	881,288	79,814	-	-
64	Total Storage					$ 177,877,832	$ 117,580,570	$ 54,705,284	$ 4,542,308	$ -	$ 1,049,669
65											
66	**Transmission**										
67	Demand Non-Storage Related		NCRB	RBTD	DEM04	$ 177,537,247	$ 94,330,271	$ 45,901,924	$ 3,548,885	$ 986,979	$ 32,769,188
68	Storage Related		NCRB	RBTC	DEM03	34,934,880	23,103,581	10,732,204	889,796	-	209,298
69	Total Transmission					$ 212,472,126	$ 117,433,852	$ 56,634,128	$ 4,438,682	$ 986,979	$ 32,978,486
70											
71	**Distribution Expenses**										
72	Commodity		NCRB	RBDEC	COM04	$ 532,971	$ 239,695	$ 127,958	$ 17,124	$ 1,839	$ 146,355
73											
74	**Distribution Structures & Equipment**										
75	Demand		NCRB	RBDSD	DEM04	$ 53,226,490	$ 28,280,653	$ 13,761,610	$ 1,063,972	$ 295,901	$ 9,824,355
76											
77											
78	**Distribution Mains**										
79	Low/Medium Pressure - Demand		NCRB	RBDMD	DEM05a	$ 360,047,251	$ 216,451,701	$ 110,115,828	$ 11,706,561	$ 2,821,916	$ 18,951,245
80	Low/Medium Pressure - Customer		NCRB	RBDMC	CUSTPT01a	(102,633,587)	(94,501,823)	(8,059,700)	(61,266)	(627)	(10,171)
81	High Pressure - Demand		NCRB	RBDMD	DEM05	34,628,888	16,359,630	8,407,889	952,095	226,002	8,683,273
82	High Pressure - Customer		NCRB	RBDMC	CUSTPT01	(6,430,014)	(5,919,564)	(504,877)	(3,936)	(59)	(1,579)
83	Total Distribution Mains					$ 285,612,538	$ 132,389,944	$ 109,959,140	$ 12,593,454	$ 3,047,232	$ 27,622,768
84											
85	**Services**										
86	Customer		NCRB	RBSC	CUST02	$ 251,702,188	$ 195,732,297	$ 54,792,786	$ 831,179	$ 12,434	$ 333,492
87											
88	**Meters**										
89	Customer		NCRB	RBMC	CUST03	$ 65,932,949	$ 40,698,428	$ 21,337,993	$ 1,513,586	$ 107,786	$ 2,275,156
90											
91	**Customer Accounts**										
92	Customer		NCRB	RBCAC	CUSTPT04	$ 4,090,962	$ 3,482,866	$ 594,104	$ 4,631	$ 69	$ 9,291
93											
94	**Customer Service**										
95	Customer		NCRB	RBCSC	CUSTPT05	$ 428,992	$ 365,225	$ 62,300	$ 486	$ 7	$ 974
96											
97	Total			RBT		$ 1,052,349,977	$ 636,498,491	$ 312,131,056	$ 25,025,270	$ 4,454,612	$ 74,240,547

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
98											
99											
100											
101	**Operation and Maintenance Expenses**										
102											
103	**Procurement Expenses**										
104	Demand		OMT	OMGSD	DEM01	$ 203,082	$ 132,328	$ 64,392	$ 4,978	$ 1,385	$ -
105	Commodity		OMT	OMGSC	COM01	1,526,751	946,559	505,307	67,622	7,264	-
106	Total Procurement Expenses			OMGST		$ 1,729,834	$ 1,078,886	$ 569,698	$ 72,600	$ 8,649	$ -
107											
108	**Storage**										
109	Demand		OMT	OMSD	DEM02	$ 4,954,049	$ 3,276,275	$ 1,521,913	$ 126,180	$ -	$ 29,680
110	Commodity		OMT	OMSC	COM02	9,776,777	6,261,343	3,223,496	291,938	-	-
111	Total Storage			OMST		$ 14,730,826	$ 9,537,618	$ 4,745,409	$ 418,118	$ -	$ 29,680
112											
113	**Transmission**										
114	Demand Non-Storage Related		OMT	OMTD	DEM04	$ 17,851,545	$ 9,485,001	$ 4,615,484	$ 356,844	$ 99,242	$ 3,294,974
115	Storage Related		OMT	OMTC	DEM03	3,512,736	2,323,088	1,079,134	89,470	-	21,045
116	Total Transmission			OMTRT		$ 21,364,281	$ 11,808,089	$ 5,694,617	$ 446,314	$ 99,242	$ 3,316,019
117											
118	**Distribution Expenses**										
119	Commodity		OMT	OMDEC	COM04	$ 1,949,453	$ 876,735	$ 468,032	$ 62,634	$ 6,728	$ 535,325
120											
121	**Distribution Structures & Equipment**										
122	Demand		OMT	OMDSD	DEM04	$ 5,125,034	$ 2,723,067	$ 1,325,068	$ 102,447	$ 28,491	$ 945,960
123											
124	**Distribution Mains**										
125	Low/Medium Pressure - Demand		OMT	OMDMD	DEM05a	$ 25,572,569	$ 15,373,610	$ 7,821,042	$ 831,465	$ 200,428	$ 1,346,023
126	Low/Medium Pressure - Customer		OMT	OMDMC	CUSTOM01a	-	-	-	-	-	-
127	High Pressure - Demand		OMT	OMDMD	DEM05	2,643,136	1,248,689	641,753	72,671	17,250	662,772
128	High Pressure - Customer		OMT	OMDMD	CUSTOM01	-	-	-	-	-	-
129	Total Distribution Mains					$ 28,215,705	$ 16,622,299	$ 8,462,795	$ 904,136	$ 217,678	$ 2,008,796
130											
131	**Services**										
132	Customer		OMT	OMSC	CUST02	$ 11,801,616	$ 9,177,344	$ 2,569,082	$ 38,972	$ 583	$ 15,637
133											
134	**Meters**										
135	Customer		OMT	OMMC	CUST03	$ 6,445,258	$ 3,978,464	$ 2,085,890	$ 147,960	$ 10,537	$ 222,407
136											
137	**Customer Accounts**										
138	Customer		OMT	OMCAC	CUSTOM04	$ 14,963,550	$ 12,737,790	$ 2,173,801	$ 17,714	$ 253	$ 33,992
139											
140	**Customer Service**										
141	Customer		OMT	OMCSC	CUSTOM05	$ 1,569,126	$ 1,335,726	$ 227,952	$ 1,858	$ 27	$ 3,564
142											
143	Total			OMTT		$ 107,894,684	$ 69,876,018	$ 28,322,344	$ 2,212,753	$ 372,188	$ 7,111,380
144											
145											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
146											
147	**Payroll Expenses**										
148											
149	**Procurement Expenses**										
150	Demand		LBTOT	LBGSD	DEM01	$ 102,466	$ 66,766	$ 32,489	$ 2,512	$ 699	$ -
151	Commodity		LBTOT	LBGSC	COM01	770,325	477,588	254,953	34,119	3,665	-
152	Total Procurement Expenses			LBGST		$ 872,790	$ 544,354	$ 287,442	$ 36,631	$ 4,364	$ -
153											
154	**Storage**										
155	Demand		LBTOT	LBSD	DEM02	$ 1,630,747	$ 1,078,467	$ 500,975	$ 41,535	$ -	$ 9,770
156	Commodity		LBTOT	LBSC	COM02	3,423,550	2,192,545	1,128,777	102,228	-	-
157	Total Storage			LBST		$ 5,054,297	$ 3,271,011	$ 1,629,752	$ 143,764	$ -	$ 9,770
158											
159	**Transmission**										
160	Demand Non-Storage Related		LBTOT	LBTD	DEM04	$ 3,037,891	$ 1,614,113	$ 785,441	$ 60,726	$ 16,888	$ 560,723
161	Storage Related		LBTOT	LBTC	DEM03	597,781	395,332	183,642	15,226	-	3,581
162	Total Transmission			LBTRT		$ 3,635,672	$ 2,009,445	$ 969,083	$ 75,952	$ 16,888	$ 564,304
163											
164	**Distribution Expenses**										
165	Commodity		LBTOT	LBDEC	COM04	$ 1,034,383	$ 465,197	$ 248,339	$ 33,234	$ 3,570	$ 284,044
166											
167	**Distribution Structures & Equipment**										
168	Demand		LBTOT	LBDSD	DEM04	$ 2,080,540	$ 1,105,446	$ 537,920	$ 41,589	$ 11,566	$ 384,019
169											
170	**Distribution Mains**										
171	Low/Medium Pressure - Demand		LBTOT	LBDMD	DEM05a	$ 7,006,345	$ 4,212,045	$ 2,142,801	$ 227,804	$ 54,913	$ 368,782
172	Low/Medium Pressure - Customer		LBTOT	LBDMC	CUSTOM01a	-	-	-	-	-	-
173	High Pressure - Demand		LBTOT	LBDMC	DEM05	724,164	342,115	175,827	19,910	4,726	181,586
174	High Pressure - Customer		LBTOT	LBDMC	CUSTOM01	-	-	-	-	-	-
175	Total Distribution Mains					$ 7,730,508	$ 4,554,160	$ 2,318,627	$ 247,714	$ 59,639	$ 550,368
176											
177	**Services**										
178	Customer		LBTOT	LBSC	CUST02	$ 3,124,844	$ 2,429,987	$ 680,244	$ 10,319	$ 154	$ 4,140
179											
180	**Meters**										
181	Customer		LBTOT	LBMC	CUST03	$ 2,498,089	$ 1,541,995	$ 808,461	$ 57,347	$ 4,084	$ 86,202
182											
183	**Customer Accounts**										
184	Customer		LBTOT	LBCAC	CUSTOM04	$ 4,830,644	$ 4,112,108	$ 701,763	$ 5,718	$ 82	$ 10,973
185											
186	**Customer Service**										
187	Customer		LBTOT	LBCSC	CUSTOM05	$ 297,372	$ 253,139	$ 43,200	$ 352	$ 5	$ 676
188											
189	Total			LBTT		$ 31,159,141	$ 20,286,841	$ 8,224,831	$ 652,620	$ 100,353	$ 1,894,496
190											
191											
192											

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
193											
194	**Depreciation Expenses**										
195											
196	**Procurement Expenses**										
197	Demand		DEPREX	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
198	Commodity		DEPREX	DEGSC	COM01	-	-	-	-	-	-
199	Total Procurement Expenses			DEGST		$ -	$ -	$ -	$ -	$ -	$ -
200											
201	**Storage**										
202	Demand		DEPREX	DESD	DEM02	$ 6,200,382	$ 4,100,516	$ 1,904,794	$ 157,925	$ -	$ 37,147
203	Commodity		DEPREX	DESC	COM02	-	-	-	-	-	-
204	Total Storage			DEST		$ 6,200,382	$ 4,100,516	$ 1,904,794	$ 157,925	$ -	$ 37,147
205											
206	**Transmission**										
207	Demand Non-Storage Related		DEPREX	DETD	DEM04	$ 5,228,200	$ 2,777,882	$ 1,351,741	$ 104,509	$ 29,065	$ 965,002
208	Storage Related		DEPREX	DETC	DEM03	1,028,779	680,365	316,047	26,203	-	6,164
209	Total Transmission			DETT		$ 6,256,978	$ 3,458,247	$ 1,667,788	$ 130,712	$ 29,065	$ 971,166
210											
211	**Distribution Expenses**										
212	Commodity		DEPREX	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
213											
214	**Distribution Structures & Equipment**										
215	Demand		DEPREX	DEDSD	DEM04	$ 1,815,242	$ 964,486	$ 469,327	$ 36,286	$ 10,091	$ 335,051
216											
217	**Distribution Mains**										
218	Low/Medium Pressure - Demand		DEPREX	DEDMD	DEM05a	$ 10,551,646	$ 6,343,394	$ 3,227,085	$ 343,076	$ 82,700	$ 555,391
219	Low/Medium Pressure - Customer		DEPREX	DEDMC	CUSTOM01a	-	-	-	-	-	-
220	High Pressure - Demand		DEPREX	DEDMD	DEM05	1,090,600	515,229	264,797	29,985	7,118	273,470
221	High Pressure - Customer		DEPREX	DEDMC	CUSTOM01	-	-	-	-	-	-
222	Total Distribution Mains					$ 11,642,246	$ 6,858,623	$ 3,491,883	$ 373,061	$ 89,818	$ 828,861
223											
224	**Services**										
225	Customer		DEPREX	DESC	CUST02	$ 16,854,710	$ 13,106,804	$ 3,669,084	$ 55,658	$ 833	$ 22,332
226											
227	**Meters**										
228	Customer		DEPREX	DEMC	CUST03	$ 4,545,328	$ 2,805,694	$ 1,471,012	$ 104,345	$ 7,431	$ 156,846
229											
230	**Customer Accounts**										
231	Customer		DEPREX	DECAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
232											
233	**Customer Service**										
234	Customer		DEPREX	DECSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
235											
236	Total			DET		$ 47,314,886	$ 31,294,370	$ 12,673,889	$ 857,986	$ 137,237	$ 2,351,402
237											

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4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
238											
239	**Regulatory Credits**										
240											
241	**Procurement Expenses**										
242	Demand		REGCR	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
243	Commodity		REGCR	DEGSC	COM01	-	-	-	-	-	-
244	Total Procurement Expenses			DEGST		$ -	$ -	$ -	$ -	$ -	$ -
245											
246	**Storage**										
247	Demand		REGCR	DESD	DEM02	$ -	$ -	$ -	$ -	$ -	$ -
248	Commodity		REGCR	DESC	COM02	-	-	-	-	-	-
249	Total Storage			DEST		$ -	$ -	$ -	$ -	$ -	$ -
250											
251	**Transmission**										
252	Demand Non-Storage Related		REGCR	DETD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
253	Storage Related		REGCR	DETC	DEM03	-	-	-	-	-	-
254	Total Transmission			DETT		$ -	$ -	$ -	$ -	$ -	$ -
255											
256	**Distribution Expenses**										
257	Commodity		REGCR	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
258											
259	**Distribution Structures & Equipment**										
260	Demand		REGCR	DEDSD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
261											
262	**Distribution Mains**										
263	Low/Medium Pressure - Demand		REGCR	DEDMD	DEM05a	$ -	$ -	$ -	$ -	$ -	$ -
264	Low/Medium Pressure - Customer		REGCR	DEDMC	CUSTOM01a	-	-	-	-	-	-
265	High Pressure - Demand		REGCR	DEDMD	DEM05	-	-	-	-	-	-
266	High Pressure - Customer		REGCR	DEDMC	CUSTOM01	-	-	-	-	-	-
267	Total Distribution Mains					$ -	$ -	$ -	$ -	$ -	$ -
268											
269	**Services**										
270	Customer		REGCR	DESC	CUST02	$ -	$ -	$ -	$ -	$ -	$ -
271											
272	**Meters**										
273	Customer		REGCR	DEMC	CUST03	$ -	$ -	$ -	$ -	$ -	$ -
274											
275	**Customer Accounts**										
276	Customer		REGCR	DECAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
277											
278	**Customer Service**										
279	Customer		REGCR	DECSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
280											
281	Total			RCR		$ -	$ -	$ -	$ -	$ -	$ -

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4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
282											
283	**Accretion Expense**										
284											
285	**Procurement Expenses**										
286	Demand		ACCRE	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
287	Commodity		ACCRE	DEGSC	COM01	-	-	-	-	-	-
288	Total Procurement Expenses			DEGST		$ -	$ -	$ -	$ -	$ -	$ -
289											
290	**Storage**										
291	Demand		ACCRE	DESD	DEM02	$ -	$ -	$ -	$ -	$ -	$ -
292	Commodity		ACCRE	DESC	COM02	-	-	-	-	-	-
293	Total Storage			DEST		$ -	$ -	$ -	$ -	$ -	$ -
294											
295	**Transmission**										
296	Demand Non-Storage Related		ACCRE	DETD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
297	Storage Related		ACCRE	DETC	DEM03	-	-	-	-	-	-
298	Total Transmission			DETT		$ -	$ -	$ -	$ -	$ -	$ -
299											
300	**Distribution Expenses**										
301	Commodity		ACCRE	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
302											
303	**Distribution Structures & Equipment**										
304	Demand		ACCRE	DEDSD	DEM04	$ -	$ -	$ -	$ -	$ -	$ -
305											
306	**Distribution Mains**										
307	Low/Medium Pressure - Demand		ACCRE	DEDMD	DEM05a	$ -	$ -	$ -	$ -	$ -	$ -
308	Low/Medium Pressure - Customer		ACCRE	DEDMC	CUSTOM01a	-	-	-	-	-	-
309	High Pressure - Demand		ACCRE	DEDMD	DEM05	-	-	-	-	-	-
310	High Pressure - Customer		ACCRE	DEDMC	CUSTOM01	-	-	-	-	-	-
311	Total Distribution Mains					$ -	$ -	$ -	$ -	$ -	$ -
312											
313	**Services**										
314	Customer		ACCRE	DESC	CUST02	$ -	$ -	$ -	$ -	$ -	$ -
315											
316	**Meters**										
317	Customer		ACCRE	DEMC	CUST03	$ -	$ -	$ -	$ -	$ -	$ -
318											
319	**Customer Accounts**										
320	Customer		ACCRE	DECAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
321											
322	**Customer Service**										
323	Customer		ACCRE	DECSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
324											
325	Total			ACC		$ -	$ -	$ -	$ -	$ -	$ -

LOUISVILLE GAS AND ELECTRIC COMPANY

Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
326											
327	**ITC Amortization**										
328											
329	**Procurement Expenses**										
330	Demand		ITCAM	DEGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
331	Commodity		ITCAM	DEGSC	COM01	-	-	-	-	-	-
332	Total Procurement Expenses			DEGST		$ -	$ -	$ -	$ -	$ -	$ -
333											
334	**Storage**										
335	Demand		ITCAM	DESD	DEM02	$ (77)	$ (51)	$ (24)	$ (2)	$ -	$ (0)
336	Commodity		ITCAM	DESC	COM02	-	-	-	-	-	-
337	Total Storage			DEST		$ (77)	$ (51)	$ (24)	$ (2)	$ -	$ (0)
338											
339	**Transmission**										
340	Demand Non-Storage Related		ITCAM	DETD	DEM04	$ (73)	$ (39)	$ (19)	$ (1)	$ (0)	$ (13)
341	Storage Related		ITCAM	DETC	DEM03	(14)	(9)	(4)	(0)	-	(0)
342	Total Transmission			DETT		$ (87)	$ (48)	$ (23)	$ (2)	$ (0)	$ (13)
343											
344	**Distribution Expenses**										
345	Commodity		ITCAM	DEDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
346											
347	**Distribution Structures & Equipment**										
348	Demand		ITCAM	DEDSD	DEM04	$ (25)	$ (13)	$ (6)	$ (1)	$ (0)	$ (5)
349											
350	**Distribution Mains**										
351	Low/Medium Pressure - Demand		ITCAM	DEDMD	DEM05a	$ (173)	$ (104)	$ (53)	$ (6)	$ (1)	$ (9)
352	Low/Medium Pressure - Customer		ITCAM	DEDMC	CUSTOM01a	-	-	-	-	-	-
353	High Pressure - Demand		ITCAM	DEDMD	DEM05	(18)	(8)	(4)	(0)	(0)	(4)
354	High Pressure - Customer		ITCAM	DEDMC	CUSTOM01	-	-	-	-	-	-
355	Total Distribution Mains					$ (191)	$ (113)	$ (57)	$ (6)	$ (1)	$ (14)
356											
357	**Services**										
358	Customer		ITCAM	DESC	CUST02	$ (164)	$ (128)	$ (36)	$ (1)	$ (0)	$ (0)
359											
360	**Meters**										
361	Customer		ITCAM	DEMC	CUST03	$ (39)	$ (24)	$ (13)	$ (1)	$ (0)	$ (1)
362											
363	**Customer Accounts**										
364	Customer		ITCAM	DECAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
365											
366	**Customer Service**										
367	Customer		ITCAM	DECSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
368											
369	Total			ITC		$ (584)	$ (377)	$ (159)	$ (12)	$ (2)	$ (34)

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Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
370											
371	**Other Taxes**										
372											
373	**Procurement Expenses**										
374	Demand		OTT	OTTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
375	Commodity		OTT	OTTGSC	COM01	-	-	-	-	-	-
376	Total Procurement Expenses			OTTGST		$ -	$ -	$ -	$ -	$ -	$ -
377											
378	**Storage**										
379	Demand		OTT	OTTSD	DEM02	$ 1,990,090	$ 1,316,112	$ 611,368	$ 50,688	$ -	$ 11,923
380	Commodity		OTT	OTTSC	COM02	-	-	-	-	-	-
381	Total Storage			OTTST		$ 1,990,090	$ 1,316,112	$ 611,368	$ 50,688	$ -	$ 11,923
382											
383	**Transmission**										
384	Demand Non-Storage Related		OTT	OTTTD	DEM04	$ 1,893,063	$ 1,005,835	$ 489,448	$ 37,841	$ 10,524	$ 349,415
385	Storage Related		OTT	OTTTC	DEM03	372,507	246,351	114,436	9,488	-	2,232
386	Total Transmission			OTTTT		$ 2,265,570	$ 1,252,186	$ 603,884	$ 47,329	$ 10,524	$ 351,647
387											
388	**Distribution Expenses**										
389	Commodity		OTT	OTTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
390											
391	**Distribution Structures & Equipment**										
392	Demand		OTT	OTTDSD	DEM04	$ 599,274	$ 318,410	$ 154,941	$ 11,979	$ 3,332	$ 110,612
393											
394	**Distribution Mains**										
395	Low/Medium Pressure - Demand		OTT	OTTDMD	DEM05a	$ 4,288,499	$ 2,578,142	$ 1,311,582	$ 139,436	$ 33,612	$ 225,727
396	Low/Medium Pressure - Customer		OTT	OTTDMC	CUSTOM01a	-	-	-	-	-	-
397	High Pressure - Demand		OTT	OTTDMD	DEM05	443,252	209,404	107,621	12,187	2,893	111,146
398	High Pressure - Customer		OTT	OTTDMC	CUSTOM01	-	-	-	-	-	-
399	Total Distribution Mains					$ 4,731,751	$ 2,787,546	$ 1,419,204	$ 151,623	$ 36,504	$ 336,873
400											
401	**Services**										
402	Customer		OTT	OTTSC	CUST02	$ 3,936,045	$ 3,060,804	$ 856,834	$ 12,998	$ 194	$ 5,215
403											
404	**Meters**										
405	Customer		OTT	OTTMC	CUST03	$ 942,472	$ 581,760	$ 305,014	$ 21,636	$ 1,541	$ 32,522
406											
407	**Customer Accounts**										
408	Customer		OTT	OTTCAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
409											
410	**Customer Service**										
411	Customer		OTT	OTTCSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
412											
413	Total			OTTT		$ 14,465,203	$ 9,316,819	$ 3,951,245	$ 296,253	$ 52,095	$ 848,792
414											
415											
416											

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Cost of Service Study
12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
417											
418	**Interest Expense**										
419											
420	**Procurement Expenses**										
421	Demand		INT	INTGSD	DEM01	$ -	$ -	$ -	$ -	$ -	$ -
422	Commodity		INT	INTGSC	COM01	-	-	-	-	-	-
423	Total Procurement Expenses			INTGST		$ -	$ -	$ -	$ -	$ -	$ -
424											
425	**Storage**										
426	Demand		INT	INTSD	DEM02	$ 2,434,346	$ 1,609,913	$ 747,846	$ 62,003	$ -	$ 14,584
427	Commodity		INT	INTSC	COM02	-	-	-	-	-	-
428	Total Storage			INTST		$ 2,434,346	$ 1,609,913	$ 747,846	$ 62,003	$ -	$ 14,584
429											
430	**Transmission**										
431	Demand Non-Storage Related		INT	INTTD	DEM04	$ 2,315,659	$ 1,230,371	$ 598,709	$ 46,289	$ 12,873	$ 427,416
432	Storage Related		INT	INTTC	DEM03	455,664	301,345	139,983	11,606	-	2,730
433	Total Transmission			INTTT		$ 2,771,322	$ 1,531,717	$ 738,692	$ 57,895	$ 12,873	$ 430,146
434											
435	**Distribution Expenses**										
436	Commodity		INT	INTDEC	COM04	$ -	$ -	$ -	$ -	$ -	$ -
437											
438	**Distribution Structures & Equipment**										
439	Demand		INT	INTDSD	DEM04	$ 733,053	$ 389,490	$ 189,529	$ 14,653	$ 4,075	$ 135,304
440											
441	**Distribution Mains**										
442	Low/Medium Pressure - Demand		INT	INTDMD	DEM05a	$ 5,245,837	$ 3,153,670	$ 1,604,372	$ 170,563	$ 41,115	$ 276,117
443	Low/Medium Pressure - Customer		INT	INTDMC	CUSTOM01a	-	-	-	-	-	-
444	High Pressure - Demand		INT	INTDMD	DEM05	542,201	256,150	131,646	14,907	3,539	135,958
445	High Pressure - Customer		INT	INTDMC	CUSTOM01	-	-	-	-	-	-
446	Total Distribution Mains					$ 5,788,038	$ 3,409,821	$ 1,736,018	$ 185,470	$ 44,654	$ 412,075
447											
448	**Services**										
449	Customer		INT	INTSC	CUST02	$ 4,814,704	$ 3,744,079	$ 1,048,108	$ 15,899	$ 238	$ 6,379
450											
451	**Meters**										
452	Customer		INT	INTMC	CUST03	$ 1,152,864	$ 711,628	$ 373,103	$ 26,466	$ 1,885	$ 39,782
453											
454	**Customer Accounts**										
455	Customer		INT	INTCAC	CUSTOM04	$ -	$ -	$ -	$ -	$ -	$ -
456											
457	**Customer Service**										
458	Customer		INT	INTCSC	CUSTOM05	$ -	$ -	$ -	$ -	$ -	$ -
459											
460	Total			INTT		$ 17,694,326	$ 11,396,648	$ 4,833,296	$ 362,386	$ 63,725	$ 1,038,271
461											

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Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
462											
463	**Net Operating Income -- Adjusted Forecast Period**										
464											
465	**Operating Revenues**										
466	Sales and Transportation				REV01	354,943,652	238,109,178	101,307,441	8,488,908	419,670	6,618,455
467	Interdepartmental Sales				REV01	3,215,355	2,156,978	917,721	76,899	3,802	59,955
468	Forfeited Discounts				REVFD	$ 1,097,667	887,050	197,248	13,229	-	139
469	Rent from Gas Property				RBT	$ 164,430	99,453	48,771	3,910	696	11,600
470	Miscellaneous/Other Revenue			REVMSR	REVMISC	110,812	78,638	30,276	200	-	1,698
471											
472	Total Operating Revenues			TOR		$ 359,531,916	$ 241,331,298	$ 102,501,457	$ 8,583,147	$ 424,167	$ 6,691,847
473											
474	**Pro-Forma Adjustments to Revenues**										
475	Adjustment to eliminate gas line tracker revenues				REVGLT	(10,181,350)	$ (6,886,665)	$ (2,860,959)	$ (333,499)	$ (18,776)	$ (81,451)
476	Adjustment to eliminate gas supply cost recoveries				REVGSC	(115,476,300)	$ (73,041,197)	$ (38,749,209)	$ (3,507,061)	$ (178,833)	$ -
477	Adj to eliminate GSC recoveries Interdepartmental Sales				REV01	(953,712)	$ (639,785)	$ (272,207)	$ (22,809)	$ (1,128)	$ (17,783)
478	Removal of DSM Revenues				REVADJ4	(369,541)	(235,706)	(133,397)	-	(437)	-
479	Total Revenue Adjustments					$ (126,980,903)	$ (80,803,354)	$ (42,015,773)	$ (3,863,369)	$ (199,173)	$ (99,234)
480											
481	**Total Adjusted Revenue**			TREVADJ		$ 232,551,013	$ 160,527,944	$ 60,485,684	$ 4,719,778	$ 224,994	$ 6,592,613
482											
483	**Expenses**										
484	Operation and Maintenance Expenses					$ 107,894,684	$ 69,876,018	$ 28,322,344	$ 2,212,753	$ 372,188	$ 7,111,380
485	Depreciation and Amortization Expenses					47,314,886	31,294,370	12,673,889	857,986	137,237	2,351,402
486	Other Expenses (ITC amortization, Reg Credits, Accretion)					(584)	(377)	(159)	(12)	(2)	(34)
487	Other Taxes					14,465,203	9,316,819	3,951,245	296,253	52,095	848,792
488	Total Operating Expenses			TOE		$ 169,674,189	$ 110,486,830	$ 44,947,319	$ 3,366,980	$ 561,518	$ 10,311,541
489											
490											
491											
492											

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12 Months Ended June 30, 2022

Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					**Allocation**	**Total**	**Residential**	**Commercial**	**Industrial**	**As Available Gas Service**	**Firm Transportation Service**
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
493											
517											
518	Net Income Before Income Taxes					$ 62,876,825	$ 50,041,114	$ 15,538,365	$ 1,352,798	$ (336,524)	$ (3,718,928)
519											
520	Income Taxes				TXINC	$ 9,213,040	7,879,887	2,182,841	201,952	(81,614)	(970,027)
521											
522	Net Operating Income (Pro-Forma)			TOM		$ 53,663,785	$ 42,161,226	$ 13,355,524	$ 1,150,846	$ (254,910)	$ (2,748,901)
523											
524	**Unadjusted Net Cost Rate Base**					$ 1,052,349,977	$ 636,498,491	$ 312,131,056	$ 25,025,270	$ 4,454,612	$ 74,240,547
525	**Depreciation Adjustment**				DET	$ -	-	-	-	-	-
526	**Cash Working Capital Adjustment**				OMTT	$ -	-	-	-	-	-
527	**Net Cost Rate Base**					$ 1,052,349,977	$ 636,498,491	$ 312,131,056	$ 25,025,270	$ 4,454,612	$ 74,240,547
528	**Rate of Return -- Pro-Forma**					**5.10%**	**6.62%**	**4.28%**	**4.60%**	**-5.72%**	**-3.70%**
529											

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Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
556											
557											
558	**Net Operating Income -- Proposed Rates**										
559											
560	**Test Year Operating Income**					$ 53,663,785	$ 42,161,226	$ 13,355,524	$ 1,150,846	$ (254,910)	$ (2,748,901)
561											
562	**Proposed Increase**					$ 29,977,693	$ 22,318,158	$ 4,921,072	$ (1,900)	$ 109,486	2,630,877
563	**Adjustment to Interdepartmental Sales**				REV01	$ 1,592	1,068	454	38	2	30
564	**Miscellaneous/Other Revenue**				REVMISC	$ 8,769	6,223	2,396	16	-	134
565											
566	**Incremental Income Taxes**				24.85%	7,451,867	5,547,752	1,223,568	(459)	27,207	653,799
567	**Incremental Uncollectable Accounts Expense**				0.203%	60,876	45,321	9,996	(4)	222	5,341
568	**Incremental Commission Fees**				0.20%	59,976	44,651	9,848	(4)	219	5,262
569					25.25%						
570	**Net Operating Income Adjusted for Increase**					76,079,120	58,848,952	17,036,035	1,149,466	(173,071)	(782,262)
571											
572	**Net Cost Rate Base (Same as Above)**					$ 1,052,349,977	$ 636,498,491	$ 312,131,056	$ 25,025,270	$ 4,454,612	$ 74,240,547
573											
574	**Rate of Return -- Proposed**					**7.23%**	**9.25%**	**5.46%**	**4.59%**	**-3.89%**	**-1.05%**
575											
576											
577											

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Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
578											
579	**Allocation Factors**										
580											
581	**Commodity**										
582	Procurement Expenses			COM01		31,454,934	19,501,502	10,410,592	1,393,182	149,658	-
583							0.619982	0.330968	0.044291	0.004758	-
584	Storage			COM02		20,303,610	13,003,045	6,694,292	606,273		-
585	Transmission			COM03		20,303,610	13,003,045	6,694,292	606,273	-	-
586	Distribution			COM04		43,362,337	19,501,502	10,410,592	1,393,182	149,658	11,907,403
587	Adjusted Deliveries					43,362,337	19,501,502	10,410,592	1,393,182	149,658	11,907,403
588											
589	**Demand**										
590	Procurement Expenses			DEM01		494,887	322,467	156,915	12,132	3,374	-
591	Storage			DEM02		11,680,000	7,724,367	3,588,166	297,491		69,976
592							0.661333	0.307206	0.025470		0.005991
593	Transmission Storage Related			DEM03		11,680,000	7,724,367	3,588,166	297,491	-	69,976
594	Distribution Structures			DEM04		606,908	322,467	156,915	12,132	3,374	112,021
595	High Pressure Distrib Mains			DEM05		100.00000%	47.24272%	24.27998%	2.74942%	0.65264%	25.07523%
596	Low/Med Pres. Distrib Mains			DEM05a		100.00000%	60.11758%	30.58372%	3.25140%	0.78376%	5.26354%
597											
598	**Customer Plant Allocators**										
599	Customer Count (13 Month Average)					327,622	301,613	25,724	201	3	80
600	High Pressure Distrib Mains (13 Month Avg.)			CUSTPT01		327,622	301,613	25,724	201	3	80
601	Low/Med Pres. Distrib Mains			CUSTPT01a		327,567	301,613	25,723	196	2	32
602	Customer Accounts			CUSTPT04		354,274	301,613	51,449	401	6	805
603	Customer Service			CUSTPT05		354,274	301,613	51,449	401	6	805
604											
605	**Customer O&M Allocators**										
606	Customer Count (12 Month Average)					327,692	301,659	25,740	210	3	81
607	High Pressure Distrib Mains (12 Month Avg.)			CUSTOM01		327,692	301,659	25,740	210	3	81
608	Low/Med Pres. Distrib Mains			CUSTOM01a		327,637	301,659	25,739	205	2	33
609	Customer Accounts			CUSTOM04		354,369	301,659	51,480	420	6	805
610	Customer Service			CUSTOM05		354,369	301,659	51,480	420	6	805
611											
612											
613	Services			CUST02		391,144,507	304,167,449	85,147,839	1,291,650	19,323	518,246
614	Meters			CUST03		179,686,124	110,914,844	58,152,128	4,124,954	293,747	6,200,451
615											
616											
617											
618											
619											

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Class Allocation

	A	B	C	D	E	F	G	H	I	J	K
3					Allocation	Total	Residential	Commercial	Industrial	As Available Gas Service	Firm Transportation Service
4	**Description**		**Ref**	**Name**	**Vector**	**System**	**(RGS)**	**(CGS)**	**(IGS)**	**(AAGS)**	**(FT)**
620											
621	**Allocation Factors Continued**										
622											
623	**Taxable Income**										
624											
625	Net Income Before Income Tax			NIBIT		$ 62,876,825	$ 50,041,114	$ 15,538,365	$ 1,352,798	$ (336,524)	$ (3,718,928)
626											
627	Interest Expense			INT		$ 17,694,326	$ 11,396,648	$ 4,833,296	$ 362,386	$ 63,725	$ 1,038,271
628	Interest Adjustment					$ -	-	-	-	-	-
629											
630	Taxable Income			TXINC		$ 45,182,499	$ 38,644,466	$ 10,705,069	$ 990,411	$ (400,249)	$ (4,757,199)
631											
632	Total Distribution Expense			DISTRT		$ 53,537,067	$ 33,377,909	$ 14,910,866	$ 1,256,149	$ 264,018	$ 3,728,125
633											
634	Number of Customers					327,622	301,613	25,724	201	3	80
635											
636	Services Cost					391,144,507	304,167,449	85,147,839	1,291,650	19,323	518,246
637							$ 1,008.47	$ 3,310.00	$ 6,440.91	$ 6,440.91	$ 6,440.91
638											
639	Actual Revenue			REV01		354,943,652	238,109,178	101,307,441	8,488,908	419,670	6,618,455
640	DSM Allocation			REVADJ4		369,541	235,706	133,397	-	437	-
641	Forfeited Discounts			REVFD		1,079,328	872,230	193,953	13,008	-	137
642	Miscellaneous Revenue Allocation			REVMISC		108,583	77,057	29,667	196		1,663
643	GSC Revenue			REVGSC		115,476,300	73,041,197	38,749,209	3,507,061	178,833	
644	Removal of GLT Revenue			REVGLT		10,181,350	6,886,665	2,860,959	333,499	18,776	81,451
645	Pro-Forma Adjustments			PROFO		(126,980,903)	(80,803,354)	(42,015,773)	(3,863,369)	(199,173)	(99,234)
646											
647	High Pressure System			RBTHP		28,198,874	10,440,066	7,903,012	948,159	225,943	8,681,693